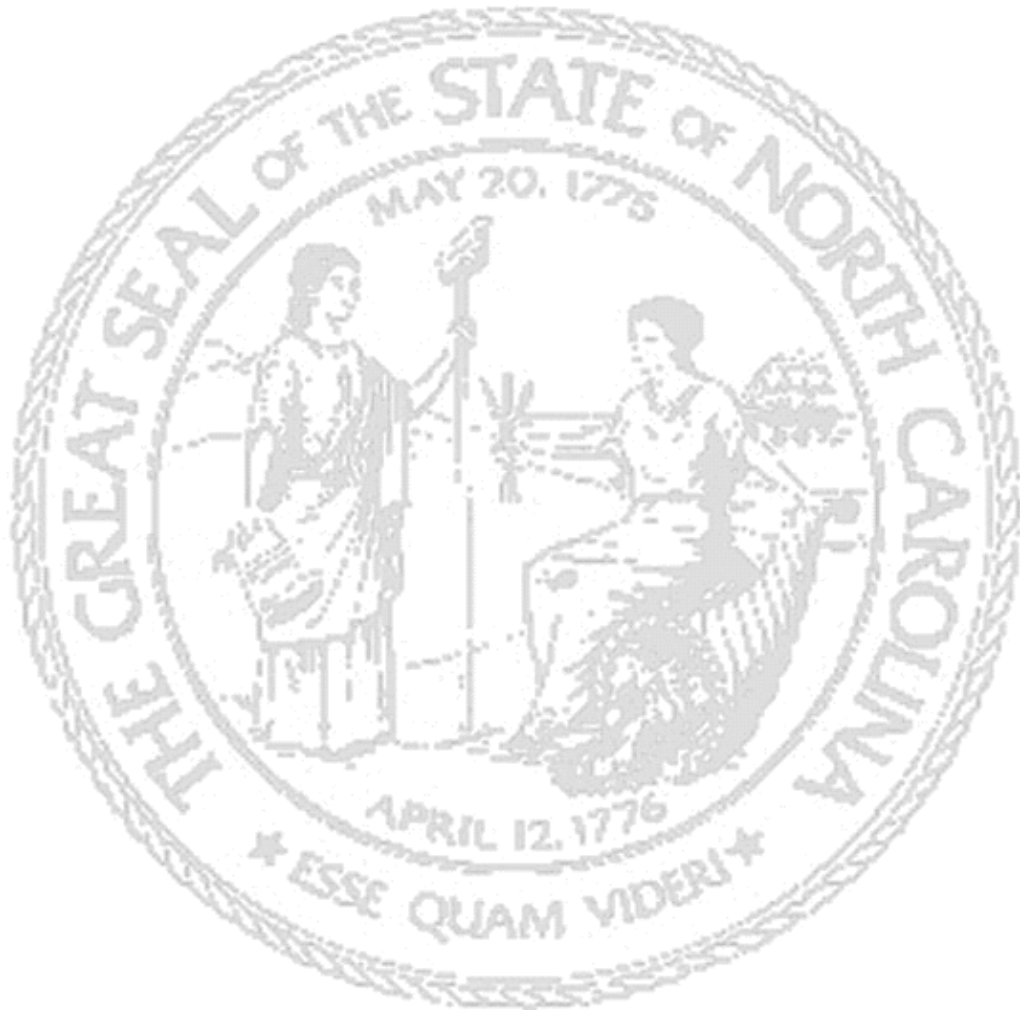


Single Audit Report

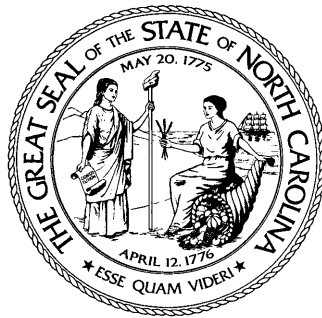
For the Year Ended June 30, 2010



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

State of North Carolina

STATE OF NORTH CAROLINA



SINGLE AUDIT REPORT

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

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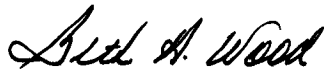
North Carolina Office of the State Auditor

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.



Beth A. Wood, CPA
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STATE OF NORTH CAROLINA
Office of the State Auditor



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March 28, 2011

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, 2010. 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 \$24.3 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, 2010 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 deficiencies in internal control and instances of noncompliance arising from our audit that are required to be reported by *Governmental Auditing Standards* or the Single Audit Act and OMB Circular A-133 are described in the Schedule of Findings and Questioned Costs.

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

Respectfully submitted,

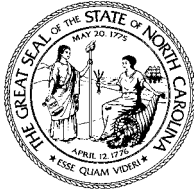
A handwritten signature in cursive script that reads "Beth A. Wood".

Beth A. Wood, CPA
State Auditor

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AUDITOR’S SECTION

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**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, 2010 (not presented herein), which collectively comprise the State's basic financial statements, and have issued our report thereon dated December 8, 2010. Our report includes a reference to other auditors.

As discussed in Note 23 to the financial statements, the State of North Carolina implemented Governmental Accounting Standards Board Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*, and Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, during the year ended June 30, 2010.

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 Turnpike Authority, 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, the Supplemental Retirement Income Plan of North Carolina, and the cash basis claims and benefits of the North Carolina State Health Plan, 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.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, we consider the deficiencies described in findings 10-FS-1 and 10-FS-11 in Section II, Financial Statement Findings, of the accompanying Schedule of Findings and Questioned Costs, to be material weaknesses in internal control over financial reporting, as defined above. Furthermore, we consider the remaining 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, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State of North Carolina's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in findings 10-FS-3, 10-FS-4, 10-FS-11, and 10-FS-12 in Section II, Financial Statement Findings, of the accompanying Schedule of Findings and Questioned Costs.

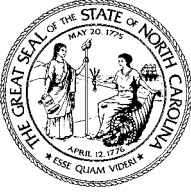
The State of North Carolina's responses to the findings identified in our audit are described in Section II, Financial Statement Findings, of the accompanying Schedule of Findings and Questioned Costs. We did not audit the State's responses and, accordingly, we express no opinion on them.

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.



Beth A. Wood, CPA
State Auditor

December 8, 2010



Beth A. Wood, CPA
State Auditor

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**REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A
DIRECT AND MATERIAL EFFECT ON 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 State of North Carolina's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the State of North Carolina's major federal programs for the year ended June 30, 2010. 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 Cluster, Foster Care-Title IV-E, Special Supplemental Nutrition Program for Women, Infants and Children, Low-Income Home Energy Assistance, Adoption Assistance, and the Children's Health Insurance Program. We designated these programs to be audited as major programs at certain local governments by their local government auditors. The results of these audits were furnished to us, and our opinion, insofar as it relates to the intake function for these programs, is based on the other auditors' results. We did not audit the claims paid by the Children's Health Insurance Program. Other auditors tested these claims. The results of these audits were furnished to us, and our opinion, insofar as it relates to the claims paid, is based on the other auditor's results.

The State of North Carolina's financial reporting entity includes the operations of the State Education Assistance Authority and the North Carolina Housing Finance Agency. These agencies reported \$4.34 billion and \$236 million, respectively, in federal awards which are not included in the Schedule of Expenditures of Federal Awards during the year ended June 30, 2010. 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 Section III, Federal Award Findings and Questioned Costs, 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
10-SA-1	Subrecipient Monitoring	10.553	School Breakfast Program
10-SA-2	Subrecipient Monitoring	10.555	National School Lunch Program
10-SA-4	Subrecipient Monitoring	10.556	Special Milk Program for Children
10-SA-6	Special Tests and Provisions	10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
10-SA-32	Reporting	17.258	WIA Adult Program
10-SA-34	Special Tests and Provisions	17.258	WIA Adult Program
10-SA-39	Reporting	17.259	WIA Youth Activities
10-SA-41	Special Tests and Provisions	17.259	WIA Youth Activities
10-SA-45	Reporting	17.260	WIA Dislocated Workers
10-SA-47	Special Tests and Provisions	17.260	WIA Dislocated Workers
10-SA-63	Reporting	81.042	Weatherization Assistance for Low-Income Persons
10-SA-64	Subrecipient Monitoring	81.042	Weatherization Assistance for Low-Income Persons
10-SA-67	Subrecipient Monitoring	84.010	Title I Grants to Local Educational Agencies
10-SA-68	Subrecipient Monitoring	84.010	Title I Grants to Local Educational Agencies
10-SA-70	Subrecipient Monitoring	84.027	Special Education - Grants to States
10-SA-71	Subrecipient Monitoring	84.027	Special Education - Grants to States
10-SA-72	Subrecipient Monitoring	84.048	Career and Technical Education - Basic Grants to States
10-SA-73	Subrecipient Monitoring	84.048	Career and Technical Education - Basic Grants to States
10-SA-78	Subrecipient Monitoring	84.173	Special Education - Preschool Grants
10-SA-79	Subrecipient Monitoring	84.173	Special Education - Preschool Grants
10-SA-81	Subrecipient Monitoring	84.367	Improving Teacher Quality State Grants

Finding Number	Type of Compliance Requirement	CFDA	Major Federal Program
10-SA-82	Subrecipient Monitoring	84.367	Improving Teacher Quality State Grants
10-SA-83	Subrecipient Monitoring	84.389	ARRA - Title I Grants to Local Educational Agencies, Recovery Act
10-SA-84	Subrecipient Monitoring	84.389	ARRA -Title I Grants to Local Educational Agencies, Recovery Act
10-SA-85	Special Tests and Provisions	84.389	ARRA - Title I Grants to Local Educational Agencies, Recovery Act
10-SA-89	Subrecipient Monitoring	84.391	ARRA - Special Education Grants to States, Recovery Act
10-SA-90	Subrecipient Monitoring	84.391	ARRA -Special Education Grants to States, Recovery Act
10-SA-91	Special Tests and Provisions	84.391	ARRA - Special Education Grants to States, Recovery Act
10-SA-93	Subrecipient Monitoring	84.392	ARRA - Special Education - Preschool Grants, Recovery Act
10-SA-94	Subrecipient Monitoring	84.392	ARRA - Special Education - Preschool Grants, Recovery Act
10-SA-95	Special Tests and Provisions	84.392	ARRA - Special Education - Preschool Grants, Recovery Act
10-SA-96	Subrecipient Monitoring	84.394	ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act
10-SA-97	Special Tests and Provisions	84.394	ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act
10-SA-98	Reporting	93.069	Public Health Emergency Preparedness
10-SA-99	Subrecipient Monitoring	93.069	Public Health Emergency Preparedness
10-SA-101	Special Tests and Provisions	93.268	Immunization Grants
10-SA-102	Special Tests and Provisions	93.268	Immunization Grants
10-SA-104	Special Tests and Provisions	93.563	Child Support Enforcement
10-SA-114	Special Tests and Provisions	93.712	ARRA - Immunization
10-SA-115	Special Tests and Provisions	93.712	ARRA - Immunization
10-SA-117	Special Tests and Provisions	93.714	ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program
10-SA-133	Subrecipient Monitoring	93.959	Block Grants for Prevention and Treatment of Substance Abuse

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

In our opinion, 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 compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010. 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 10-SA-5, 10-SA-9, 10-SA-13, 10-SA-21, 10-SA-26, 10-SA-28, 10-SA-29, 10-SA-36, 10-SA-37, 10-SA-43, 10-SA-49, 10-SA-53, 10-SA-74, 10-SA-75, 10-SA-80, 10-SA-103, 10-SA-110, 10-SA-112, 10-SA-118, 10-SA-120, 10-SA-121, and 10-SA-124.

Internal Control Over Compliance

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 to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 was not designed to identify all deficiencies in the internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in Section III, Federal Award Findings and Questioned Costs, of the accompanying Schedule of Findings and Questioned Costs as items 10-SA-1, 10-SA-2, 10-SA-4, 10-SA-6, 10-SA-8, 10-SA-25, 10-SA-32, 10-SA-34, 10-SA-39, 10-SA-41, 10-SA-45, 10-SA-47, 10-SA-62, 10-SA-63, 10-SA-64, 10-SA-67, 10-SA-68, 10-SA-70, 10-SA-71, 10-SA-72, 10-SA-73, 10-SA-76, 10-SA-78, 10-SA-79, 10-SA-81, 10-SA-82, 10-SA-83, 10-SA-84, 10-SA-85, 10-SA-87, 10-SA-89, 10-SA-90, 10-SA-91, 10-SA-93, 10-SA-94, 10-SA-95, 10-SA-96, 10-SA-97, 10-SA-98, 10-SA-99, 10-SA-100, 10-SA-101, 10-SA-102, 10-SA-104, 10-SA-107, 10-SA-108, 10-SA-113, 10-SA-114, 10-SA-115, 10-SA-116, 10-SA-117, 10-SA-119, 10-SA-129, 10-SA-130, and 10-SA-133, to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in Section III, Federal

Award Findings and Questioned Costs, of the accompanying Schedule of Findings and Questioned Costs as items 10-SA-3, 10-SA-7, 10-SA-10, 10-SA-11, 10-SA-12, 10-SA-13, 10-SA-14, 10-SA-15, 10-SA-16, 10-SA-17, 10-SA-18, 10-SA-19, 10-SA-20, 10-SA-22, 10-SA-23, 10-SA-24, 10-SA-26, 10-SA-27, 10-SA-29, 10-SA-30, 10-SA-31, 10-SA-33, 10-SA-35, 10-SA-36, 10-SA-37, 10-SA-38, 10-SA-40, 10-SA-42, 10-SA-43, 10-SA-44, 10-SA-46, 10-SA-48, 10-SA-49, 10-SA-50, 10-SA-51, 10-SA-52, 10-SA-54, 10-SA-55, 10-SA-56, 10-SA-57, 10-SA-58, 10-SA-59, 10-SA-60, 10-SA-61, 10-SA-65, 10-SA-66, 10-SA-69, 10-SA-75, 10-SA-77, 10-SA-86, 10-SA-88, 10-SA-92, 10-SA-105, 10-SA-106, 10-SA-109, 10-SA-110, 10-SA-111, 10-SA-120, 10-SA-121, 10-SA-122, 10-SA-123, 10-SA-125, 10-SA-126, 10-SA-127, 10-SA-128, 10-SA-131, and 10-SA-132 to be significant deficiencies.

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, 2010, which collectively comprise the State's basic financial statements (not presented herein) and have issued our report thereon dated December 8, 2010. Our report includes a reference to other auditors.

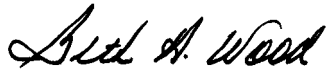
As discussed in Note 23 to the financial statements, the State of North Carolina implemented Governmental Accounting Standards Board Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*, and Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, during the year ended June 30, 2010.

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 Turnpike Authority, 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, the Supplemental Retirement Income Plan of North Carolina, and the cash basis claims and benefits of North Carolina State Health Plan, as described in our report on the State of North Carolina's financial statements. The financial statements of the University of North Carolina System - University of North Carolina Health Care System - Rex Healthcare 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 of North Carolina's responses and, accordingly, we express no opinion on the responses.

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, 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 11, 2011 (except as related to the
Report on the Schedule of Expenditures of Federal Awards,
as to which the date is December 8, 2010)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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• 93.778	Medical Assistance Program	164
• 93.917	HIV Care Formula Grants	175
• 93.959	Block Grants for Prevention and Treatment of Substance Abuse	177
	Summary of Findings and Questioned Costs	181
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•	By State Agency	188

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

For the Fiscal Year Ended June 30, 2010

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 School Breakfast Program, National School Lunch Program, Special Milk Program for Children, Special Supplemental Nutrition Program for Women, Infants, and Children, WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers, Weatherization Assistance for Low-Income Persons, Title I Grants to Local Educational Agencies, Special Education – Grants to States, Career and Technical Education – Basic Grants to States, Special Education – Preschool Grants, Improving Teacher Quality State 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, ARRA – State Fiscal Stabilization Fund (SFSF) – Education State Grants, Recovery Act, Public Health Emergency |

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

For the Fiscal Year Ended June 30, 2010

Emergency Preparedness, Immunization Grants, Child Support Enforcement, ARRA – Immunization, ARRA – Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program, and Block Grants for Prevention and Treatment of Substance Abuse 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
CCDF	CCDF Cluster
CHNC	Child Nutrition Cluster
EMPS	Employment Service Cluster
HPCC	Highway Planning and Construction Cluster
IMMC	Immunization Cluster
MEDC	Medicaid Cluster
RD	Research and Development Cluster
SCPC	CDBG – State-Administered Small Cities Program 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
16.803	ARRA – Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to States and Territories

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

For the Fiscal Year Ended June 30, 2010

CFDA Number	Name of Federal Program or Cluster (continued)
17.225	Unemployment Insurance
66.458	Capitalization Grants for Clean Water State Revolving Funds
66.468	Capitalization Grants for Drinking Water State Revolving Funds
81.042	Weatherization Assistance for Low-Income Persons
84.048	Career and Technical Education – Basic Grants to States
84.367	Improving Teacher Quality State Grants
93.069	Public Health Emergency Preparedness
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? \$ 36,404,646	
– 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, 2010

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, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.
- **Material Weakness** – A deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the State's financial statements will not be prevented, or detected and corrected on a timely basis.

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 has an effect on the financial statements that is more than inconsequential; or a finding related to significant violations of contract or grant award provisions.
- **Material Noncompliance** – Violation of a 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, 2010

Type of Finding		Findings and Recommendations
10-FS-1	Prior Year Finding Material Weakness	<p><u>Deficiency in Financial Reporting</u></p> <p>The year-end financial information prepared by the Department and submitted to the Office of the State Controller contained a material misstatement that was corrected as a result of our audit. The misstatement indicates that the Department's internal control over financial reporting was not effective, and without our correction, the State's financial statements could have been misleading to readers.</p> <p>The federal Supplemental Nutrition Assistance Program uses an electronic benefits transfer system to make it possible for program beneficiaries to charge their qualifying food purchases. Revenues and expenditures are then reported by the Department equal to the underlying food purchases.</p> <p>The Department incorrectly made an adjusting journal entry to eliminate \$2 billion in previously recorded revenues and expenditures related to electronic benefit transfer payments for the year ended June 30, 2010. The adjusting journal entry was prepared and approved by the same staff person, which bypassed established review procedures. The Department is responsible for the fair presentation of its financial information; therefore, it is essential that effective internal control over financial reporting be in place and operating to provide reasonable assurance regarding the reliability of financial reporting.</p> <p><i>Recommendation:</i> The Department should ensure that established internal control procedures are followed to ensure the completeness and accuracy of the information submitted to the Office of the State Controller for inclusion to the State's financial statements.</p> <p><i>Agency Response:</i> The Department concurs with the finding. The error occurred when a staff person inadvertently eliminated the balance in a revenue account without full knowledge of the reversing entry and failed to follow written journal entry review procedures prohibiting journal entries from being prepared and approved by the same person. The significance of adhering to established review procedures has since been communicated to the appropriate staff. In addition, beginning with the compilation of information for the 2010-2011 Comprehensive Annual Financial Report (CAFR), the Department plans to implement additional levels of review for large CAFR journal entries and for changes in balances at the division level. These additional internal controls should help to ensure the completeness and accuracy of the CAFR information. The additional levels of review will be identified and implement prior to work on the next CAFR.</p>

DEPARTMENT OF PUBLIC INSTRUCTION

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2010

Type of Finding	Findings and Recommendations
10-FS-2 Significant Deficiency	<p data-bbox="534 447 1065 478"><u>Inappropriate Access to Information Systems</u></p> <p data-bbox="534 510 1487 630">The Department did not maintain adequate internal control over access to its computer systems and data. As a result, there is an increased risk that unauthorized access to accounting systems and inappropriate changes to financial data could occur and go undetected.</p> <p data-bbox="534 661 984 693">The following deficiencies were noted:</p> <ul data-bbox="583 724 1487 1062" style="list-style-type: none"> <li data-bbox="583 724 1487 877">• Two computer programmers had inappropriate database access to two information systems that process financial data, thus giving them the ability to update, alter, or delete financial data. The ability to access and change database information should be restricted to employees with the need to perform database administrative functions. <li data-bbox="583 909 1487 1062">• Two former employees had access to the Department's information systems. These employees left the Department on August 31, 2009 and December 31, 2009, respectively, but continued to have access as of June 2010. The <i>Statewide Information Security Manual</i> requires access to be immediately terminated upon leaving employment. <p data-bbox="534 1094 1487 1247"><i>Recommendation:</i> The Department should strengthen its access security procedures. Specifically, the ability to access information systems should be restricted to a need-to-use basis and should be immediately removed from individuals no longer with the Department. Periodic reviews should be performed to ensure that employees' access is appropriate.</p> <p data-bbox="534 1278 1487 1493"><i>Agency Response:</i> To strengthen security procedures, DPI will review the current security access of the Technology Services' staff and replace security to alter files with read only security. In addition, programming code will be input by the supervisor or another programmer instead of by the initiating programmer, and an audit trail of Technology Services' staff activity will be provided by a tracking report. All changes will be in place by January 1, 2011 and will be reviewed quarterly to assure compliance.</p> <p data-bbox="534 1524 1487 1703">DPI requires all separating employees to complete a DPI Out-Processing Checklist by the end of their last working day. Computer security access is included on this list. To further ensure that access is terminated, beginning in December 2010 and each month thereafter, DPI's Manager of Financial Systems will review a report of separated staff and verify that access has been terminated.</p>

DEPARTMENT OF STATE TREASURER

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2010

Type of Finding	Findings and Recommendations
10-FS-3 Prior Year Finding Significant Noncompliance	<p data-bbox="534 447 1101 478"><u>Noncompliance with Statutory Investment Limits</u></p> <p data-bbox="534 510 1487 688">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, 2010, the retirement systems' alternative investments holdings were 5.15 percent of all invested assets.</p> <p data-bbox="534 726 1487 995">We reported this finding last year. The Department has since requested legislative changes to the types of investments the retirement systems' are authorized to hold. These changes became law, and as a result, investments previously classified as alternative investments were now considered to be other types of investments. Reclassifying a portion of the alternative investments reduced the holdings percentage below the statutory limit. However, the Department had to invest additional cash in certain alternative investments in order to meet contractual obligations. This resulted in the Department exceeding the statutory limit again.</p> <p data-bbox="534 1033 1487 1119"><i>Recommendation:</i> The Department should continue to monitor the retirement systems' holdings and seek to identify a solution to achieve compliance with investment limits set by law.</p> <p data-bbox="534 1157 1487 1852"><i>Agency Response:</i> General Statute 147-69.2(b)(9) governs the Retirement Systems' alternative investment allocation. Specifically, § 147-69.2(b)(9) permits investments in interests of limited partnerships, limited liability companies or other limited liability investment vehicles that are not publicly traded if the primary purpose of the vehicle is to invest in public or private equity, or corporate buyout transactions. The statute requires that alternative investments not exceed 5% of the market value of all invested assets of the Retirement Systems. The statutory limitation on the size of the alternatives allocation was initially exceeded in September 2008 when the stock market plummeted, resulting in significantly reduced market value of all investment assets ("denominator effect"). Since that time, the allocation has been as large at 6.3% of the invested assets of the Retirement Systems. While complying with existing investment contracts which required the investment of additional capital, the State Treasurer has also actively taken steps to reduce the alternatives allocation by prudently redeeming holdings in certain investments. Redemption of monies will continue in 2011, and we also plan to ask for additional statutory flexibility from the legislature. In addition, Legislative authorities approved the creation of two new asset allocations, the credit and inflation allocations, in 2009. Subsequent to the creation of these new investment allocations, certain limited liability investment vehicles were reclassified from the alternatives allocation into the credit and inflation allocations, pursuant to internal and external reviews of the existing portfolio. These efforts have reduced the holdings that would have otherwise been included within the 5% alternatives allocation. As of October 31, 2010, the</p>

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

For the Fiscal Year Ended June 30, 2010

Type of Finding	Findings and Recommendations
10-FS-4	<p>statutory limitation on the size of the alternative allocation was exceeded by approximately .07%.</p>
Significant Deficiency	<p><u>Securities Lending Amounts Not Reported or Distributed Timely</u></p>
Significant Noncompliance	<p>The Department of State Treasurer did not report timely all assets and investment income from securities lending transactions, including changes in the fair value of investments, in the State Treasurer's Investment Pool financial statements. As a result, adjustments had to be made after June 30, 2010 to record transactions from October 2008 - June 2010 in both the Investment Pool financial statements and in the basic financial statements of the State's <i>Comprehensive Annual Financial Report (CAFR)</i>. Also, the Department did not distribute the net impact of these transactions to Pool participants.</p>
	<p>From October 2008 to June 2009, the Department earned approximately \$108 million of realized income on investments made with collateral received from securities lending transactions. Historically, this income had been recognized monthly in the Investment Pool's financial records and distributed to participants whose assets were invested by the Department. However, the Department did not report the earned revenue or related asset in the 2009 fiscal year, and thus neither did the entities who participate in the Pool.</p>
	<p>In addition, as of June 30, 2009, the fair value of the investments purchased with cash collateral received from securities lending activity significantly decreased in value, resulting in the fair value of the investments held at year-end being approximately \$771 million less than their cost value. Such a large change in value had not previously been experienced on these investments. The Department did not properly adapt to the change in circumstances and did not report this loss in the 2009 fiscal year.</p>
	<p>The net impact of not reporting the investment transactions in the 2009 fiscal year resulted in the Investment Pool's June 2009 net assets being overstated by approximately \$663 million. When preparing its 2010 year-end financial statements, the Department recorded a restatement to the Investment Pool's financial statements to correct the error. Furthermore, the Office of the State Controller had to record restatements to various financial statements in the State's <i>CAFR</i> to record the 2009 transactions for the entities who participate in the Pool. Since the transactions were not recorded timely in the Investment Pool financial records, the net loss, along with approximately \$27.5 million of realized income earned in the 2010 fiscal year, was not distributed to Pool participants.</p>
	<p>Under <i>North Carolina General Statutes</i> 147-69.1 and 147-69.3, the State Treasurer's duties include preparing statements that report all moneys invested, all revenues derived from the investments and all investments for which the State Treasurer is responsible. The income received from deposits and investments are to accrue pro rata among the funds whose assets are invested according to a formula prescribed by the State Treasurer and approved by the</p>

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

For the Fiscal Year Ended June 30, 2010

Type of Finding	Findings and Recommendations
	approved by the Governor and Council of State.
	<p><i>Recommendation:</i> The Department should enhance its internal control procedures to ensure that all financial transactions are reported timely and in the proper accounting period. Timely reporting in the Investment Pool's financial records is critical to ensure that entities that invest in the Pool have the information they need to properly report investment transactions in the State's financial statements.</p>
	<p><i>Agency Response:</i> As noted above, when preparing the 2010 year-end financial statements, the Department recorded a restatement to the Investment Pool's financial statements to properly disclose the asset, realized income, and unrealized loss associated with the securities lending cash collateral pool for fiscal year 2009. All amounts were properly reflected in the 2010 fiscal year-end financial statements for the Investment Pool. The Department interprets the phrase "interest or income received and accruing," found in Section 147-69.1(d), to mean net, as opposed to gross, income. The Department as a fiduciary deemed it prudent to set aside future earnings from securities lending in dedicated reserve accounts to net against the unrealized losses in the securities lending collateral pools. At the point reserves are deemed sufficient to cover the final projected liabilities, net revenues from securities lending will be distributed to the participants. The Department will ensure that the appropriate investment income (loss) from securities lending is recorded accurately and timely in the Pool's financial statements.</p>
	<p><i>Auditor Comment:</i> While it is true that the Department made the necessary restatement to reflect the proper amounts in the 2010 financial statements, this was not done in time to ensure that all transactions were reported in the appropriate fiscal year. Also, if for income distribution purposes the Department believes it prudent to treat the net income from these transactions differently from other Investment Pool income and losses, then it should adopt a policy to that effect and obtain any necessary approvals required by statute. However, measures will need to be taken to ensure that all Investment Pool participants receive the information necessary to properly report their investment assets at fair value as required by generally accepted accounting principles.</p>

DEPARTMENT OF TRANSPORTATION

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2010

Type of Finding		Findings and Recommendations
10-FS-5	Prior Year Finding Significant Deficiency	<p><u>Payroll Time Entries Not Verified</u></p> <p>The Department's control procedures to ensure the accuracy of payroll time entries are not being followed. As a result, there is an increased risk of improper payroll payments.</p> <p>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>In our sample of 60 employees, we noted the following:</p> <ul style="list-style-type: none"> • Three instances where the payroll reports were not printed, initialed, dated, or retained along with the original timesheets. • Ten instances where the payroll reports were not initialed or dated to confirm that the accuracy of time entry was checked. • Nine instances where the payroll reports were not dated to confirm when the accuracy of the time entry was verified. <p>This finding was also reported in the prior year.</p> <p><i>Recommendation:</i> The Department should ensure that policies and procedures regarding time entry and approval are followed to ensure that time entered into the payroll system is properly verified.</p> <p><i>Agency Response:</i> NCDOT will intensify efforts to educate time keepers of the control procedures that must be followed to ensure time entered into financial system is properly verified. An Employee News notification will be distributed to all NCDOT system users in January, 2011. Quarterly reminders will be sent to time keepers and paymasters through automated system workflow messages. A quick view reminder will be developed and distributed to serve as a checklist for those entering time into the system in February, 2011. Areas identified in the audit were contacted and proper procedures were reviewed in October, 2010.</p> <p><i>Anticipated Completion Date:</i> Various</p>
10-FS-6	Significant Deficiency	<p><u>Inappropriate Access to Information Systems</u></p> <p>The Department did not maintain adequate internal control over access to its computer systems and data. As a result, there is an increased risk that unauthorized access to accounting systems and inappropriate changes to</p>

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

For the Fiscal Year Ended June 30, 2010

Type of Finding	Findings and Recommendations
financial data could occur and go undetected.	<p>The following deficiencies were noted:</p> <ul style="list-style-type: none"> • Four of 11 terminated employees tested did not have their access to the accounting system terminated for at least 30 days after they were separated. One of the four was terminated for conduct but continued to have access to the accounting system for 54 days. The <i>Statewide Information Security Manual</i> requires access to be immediately terminated upon leaving employment. • The Department's accounting system and highway construction management subsystem inactivity parameters are not in compliance with statewide standards. A user's access is automatically disabled after 60 days of inactivity in the accounting system and 90 days of inactivity in the highway construction management subsystem. The <i>Statewide Information Security Manual</i> states that user IDs must be disabled after 30 days of inactivity. • The Department did not review and has never recertified the access rights granted to users of the highway construction management subsystem. Statewide standards require a documented review of users' rights semi-annually.
<p><i>Recommendation:</i> The Department should ensure that its procedures for promptly disabling separated employees' access are followed. The Department should set parameters in both the accounting system and the highway construction materials system to disable a user's ID after 30 days of inactivity. Semi-annual reviews should be performed to ensure that employees' access is appropriate.</p>	<p><i>Agency Response:</i> The NCDOT Information Technology Unit at BSIP (Business System Improvement Project) receives an automated report of terminated employees from the State's Human Resource Information System (Beacon) that is run daily and emailed to BSIP Security. The BSIP Security team then works this report daily to revoke user access of terminated employees based on the data provided. The data on this report is only as accurate as the data entered to Beacon by the business units when the actual dates of termination occur. The IT unit continues to work with our Human Resources Unit to stress that a delay in entering the dates of termination causes delays in system revocation of access. There is no other source to notify us to revoke access of users so dependency on correct and timely entry of termination is critical.</p>
<p>After review of our accounting system and highway construction management system for inactivity parameters, both systems are being corrected to be 30 consecutive days of inactivity, per the Statewide Information Security Manual.</p>	

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

For the Fiscal Year Ended June 30, 2010

Type of Finding	Findings and Recommendations
	<p data-bbox="537 388 1071 422"><i>Anticipated Completion Date:</i> March 31, 2011</p> <p data-bbox="537 451 1479 693">Statewide standards require a documented review of users' rights semi-annually. To accomplish this for HiCAMS the Information Technology Unit will generate a report semi-annually for review by the Central Construction Unit (CCU) and Materials & Tests Unit (M&T) of all NCDOT users rights to the system for internal users. For external users, IT will generate a report, segregated by company, for review by CCU and M&T, which can be forwarded to each material supplier/producer for review of users with rights to enter/review data for their company.</p>
10-FS-7 Significant Deficiency	<p data-bbox="537 724 1104 758"><i>Anticipated Completion Date:</i> February 28, 2011</p> <p data-bbox="537 808 1307 842"><u>Approval Procedures Not Followed For Right of Way Acquisitions</u></p> <p data-bbox="537 871 1479 989">The Department paid for right of way acquisitions without obtaining the approvals that were required by its policy. The lack of proper approval increases the risk that claims for the acquisition of right of way or other property could be made in error or that fraudulent transactions could occur.</p> <p data-bbox="537 1018 1479 1230">The final report form and other supporting documents are assembled after negotiations have been concluded with a property owner for the acquisition of rights of way. The Department's policy states that these documents will be submitted to either the Manager of Right of Way or the Assistant Manager of Right of Way for acceptance and approval for payment. The policy also states that the State Highway Administrator must approve claims with total payments exceeding \$500,000.</p> <p data-bbox="537 1260 1479 1293">Our test of 89 disbursements for right of way acquisitions revealed the following:</p> <ul data-bbox="584 1354 1479 1648" style="list-style-type: none"> <li data-bbox="584 1354 1479 1514">• One right of way final report was approved by the right of way accountant instead of the right of way manager or assistant manager. This presents a segregation of duties problem since the accountant also has the ability to enter and approve the payment in the accounting system. <li data-bbox="584 1554 1479 1648">• Three of the five right of way documents in our sample that were for amounts exceeding \$500,000 were not approved by the State Highway Administrator as required by the Department's policy. <p data-bbox="537 1669 1479 1743">Three of the four errors noted above were for acquisitions funded by the Highway Construction Grant.</p>
	<i>Federal Grant Award Information:</i> Highway Planning and Construction 2010
	<i>Recommendation:</i> The Department should ensure that all final reports for right of way acquisitions are approved in accordance with the guidelines set forth in

DEPARTMENT OF TRANSPORTATION (continued)

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2010

Type of Finding	Findings and Recommendations
	<p>its <i>Right of Way Manual</i>. Care should be taken when assigning tasks to ensure that duties are adequately segregated.</p>
	<p><i>Agency Response:</i> The Right of Way Branch has reinforced with staff members the need to follow established procedures and guidelines in the approval of final reports for right of way acquisitions. In addition, a check list has been developed to better track required reviews and approvals and ensure segregation of duties. This has been incorporated in the <i>Right of Way Manual</i>.</p>

Anticipated Completion Date: October, 2010

EAST CAROLINA UNIVERSITY

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2010

	Type of Finding	Findings and Recommendations
10-FS-8	Significant Deficiency	<p data-bbox="519 441 1497 504"><u>Inadequate Control Over Access to the University's HealthSpan Electronic Health Record System</u></p> <p data-bbox="519 535 1497 661">We identified deficiencies in the University's oversight and management of access to the HealthSpan Electronic Health Record 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="519 693 1497 871">The HealthSpan Electronic Health Record System is used by The Brody School of Medicine at the University as an electronic medical record and patient billing system. The information and data are housed on the University Health System (UHS) server and is maintained by UHS personnel (not University personnel). UHS serves as the application service provider for the University for this specific information system.</p> <p data-bbox="519 903 1497 1144">During our review of system access, we found that programmers have the ability to access and update patient information, including billing, payment, and outstanding accounts receivable data. Access to systems and data should be limited to the minimum access necessary for the job function. If the programmers' rights cannot be removed, then procedures should be in place to monitor their activity. In addition, we determined that periodic reviews of user access for this system have not been performed as frequently as required by statewide information technology standards.</p> <p data-bbox="519 1176 1497 1333">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 requiring documented reviews of users' rights.</p> <p data-bbox="519 1365 1497 1669"><i>Recommendation:</i> The University should improve internal control over granting and managing access to the HealthSpan Electronic Health Record System. Procedures should be in place to limit access to just those employees who need it for their assigned job function. When programmers must have access to production programs or data, their activity should be monitored. In addition, periodic security reviews should be conducted at intervals that meet the minimum schedule as required by statewide information security standards to ensure that access is restricted to authorized users and employee user access rights are systematically evaluated to ensure privileges granted are appropriate for the necessary job requirements.</p> <p data-bbox="519 1701 1497 1764"><i>Agency Response:</i> East Carolina University agrees with the State Auditor's recommendation:</p> <ul data-bbox="568 1795 1497 1894" style="list-style-type: none"> • We have already begun coordination with our HealthSpan Application Service Provider (ASP), University Health Systems of Eastern Carolina, to remove: (1) programmers' access to change production data, and (2)

EAST CAROLINA UNIVERSITY (continued)

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2010

Type of Finding	Findings and Recommendations
	<p data-bbox="631 390 1479 510">data, and (2) programmers' ability to move programming changes into production. If this is not possible, then we will work with the ASP to ensure that programmers' activity in the production environment is closely monitored and controlled.</p> <ul style="list-style-type: none"><li data-bbox="586 552 1479 764">• A process for periodic review of HealthSpan user access is already in place and was reviewed by the State Auditor during the audit fieldwork. We will ensure that user access is reviewed at least twice annually, as required by the statewide information technology standards. We will also ensure that our ASP (University Health Systems of Eastern Carolina) reviews its employees' access to University data at least twice annually.

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

For the Fiscal Year Ended June 30, 2010

	Type of Finding	Findings and Recommendations
10-FS-9	Prior Year Finding Significant Deficiency	<p data-bbox="519 451 1023 493"><u>Inappropriate Information System Access</u></p> <p data-bbox="519 514 1502 640">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="568 672 1502 1018" style="list-style-type: none"> <li data-bbox="568 672 1502 924">• In the prior year audit, we identified employees with one or more instances of inappropriate update access rights to the unemployment insurance tax and/or unemployment insurance benefits systems. Of the over 4,000 instances found, most remained uncorrected as of the end of the 2010 fiscal year. These improper access rights allowed various users the ability to manipulate data impacting employer contribution rates and amount of benefits paid, as well as access to confidential information. <li data-bbox="568 945 1502 1018">• We identified 18 instances where users were assigned multiple user names in error by the Commission's information systems help desk. <p data-bbox="519 1039 1502 1197">Additionally, the Commission did not have a designated information technology security officer that would be responsible for defining and enforcing information technology security policies and procedures, including ensuring proper reviews of system access rights. The Commission designated someone to this position after the end of the fiscal year.</p> <p data-bbox="519 1228 1502 1386">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 1407 1291 1449">Significant aspects of this finding were reported in the prior year.</p> <p data-bbox="519 1470 1502 1543"><i>Federal Award Information:</i> Unemployment Insurance - funding from the State and Federal Unemployment Trust Funds.</p> <p data-bbox="519 1564 1502 1690"><i>Recommendation:</i> The Commission should continue to improve internal controls and emphasize security policies to ensure periodic security reviews are conducted and personnel are granted only the necessary system access to perform their job duties.</p> <p data-bbox="519 1711 1502 1816"><i>Agency Response:</i> The Commission has implemented corrective action and will continue to improve internal controls over information system access. Corrective action was completed December 1, 2010.</p> <p data-bbox="519 1837 1502 1877">The ESC Help Desk distributes a RACF access listing on a quarterly basis.</p>

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

For the Fiscal Year Ended June 30, 2010

Type of Finding	Findings and Recommendations
10-FS-10 Prior Year Finding Significant Deficiency	<p>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. Any additional clearances must be requested by the manager via the Network User Request (NUR) process.</p> <p>The ESC Help Desk distributes a RACF access listing to data owners on a semi-annual basis. Data owners are required to review this report and confirm that the employees listed require the stated clearances to perform their job duties. Unneeded clearances are to be deleted in accordance with the "Revision to RACF Data Access Policy and Procedure" issued on October 8, 2010. When coupled with the quarterly RACF review, this process provides an access cross check and verification process.</p> <p>The instances of inappropriate access identified by the auditors have been corrected. 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><u>Weaknesses Noted in Cash Reconciliation Process</u></p> <p>The Employment Security Commission did not fully reconcile the cash balance in its accounting records to the balance in the bank. Failure 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 reconciliations have several reconciling items that have been outstanding for months and even years. In addition the State Treasurer account reconciliation as of June has unspecified reconciling variances for each month of the fiscal year, with the highest difference exceeding \$54,000. Also, the U.S. Treasury account reconciliation as of June had a \$166,000 amount that could not be reconciled and a \$319,000 reconciling item that had not cleared since October 2008.</p> <p>Additionally, the Commission maintains numerous manual spreadsheets on a daily basis to track the flow of cash, support the monthly entries to the accounting records, and to reflect the cash balance for the monthly reconciliations. We identified multiple occasions where the underlying spreadsheets did not clearly support the entries posted to the accounting records. In these cases, agency personnel had identified revisions that were</p>

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

For the Fiscal Year Ended June 30, 2010

Type of Finding	Findings and Recommendations
10-FS-11	<p data-bbox="532 464 1487 579">necessary before the amounts were posted; however, the supporting spreadsheets were not updated to clearly explain why the changes were necessary. The inconsistencies noted impact the cash balance and potentially contribute to the numerous reconciling items in the month-end reconciliations.</p> <p data-bbox="532 617 1166 646">Aspects of this finding were reported in the prior year.</p> <p data-bbox="532 678 1487 737"><i>Federal Award Information:</i> Unemployment Insurance - funding from the State and Federal Unemployment Trust Funds.</p> <p data-bbox="532 770 1487 982"><i>Recommendation:</i> The Commission should implement internal controls to ensure that complete and proper reconciliations are performed. Management should also implement a workflow that allows for consistent recording and maintenance of source documentation. 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> <p data-bbox="532 1016 1487 1104"><i>Agency Response:</i> Management is reviewing internal controls to ensure complete and proper reconciliations are performed and adjustments are made timely.</p> <p data-bbox="532 1138 1487 1226">The Commission is developing an automated workflow process which will be more efficient, eliminate errors, and provide consistent recording and maintenance of source documentation.</p> <p data-bbox="532 1247 1463 1276"><u>Computer Programming Resulted in Payments From Incorrect Funding Source</u></p> <p data-bbox="532 1310 1487 1493">The unemployment benefits system was not programmed to ensure second year unemployment benefits were appropriately determined and expended from the proper funding source. This resulted in \$147 million of new unemployment insurance claims being paid from the State unemployment trust fund when the recipient should have continued to receive benefits under previous benefit programs paid with federal unemployment trust funds or federal recovery funds.</p> <p data-bbox="532 1556 1487 1768">The problem was identified in late December 2009 by federal reviewers; however, the Commission did not implement changes in the benefits system until May 2010. Reports to determine the amount of improper payments paid from January through May 2010 were not generated until September 2010, after fiscal year-end closing. As a result, the year-end financial information prepared by the Commission and submitted to the Office of the State Controller contained a material misstatement that was corrected as a result of our audit adjustment.</p> <p data-bbox="532 1831 1487 1890">Since the State unemployment trust fund had been depleted and the State was in a borrowing status to pay benefits, the problem caused the revolving line of</p>
Material Weakness	
Significant Noncompliance	

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

For the Fiscal Year Ended June 30, 2010

Type of Finding	Findings and Recommendations
	<p>credit liability to be overstated by \$147 million with a corresponding understatement in federal intergovernmental receivables. This adjustment also impacted several notes to the financial statements as well as the cash flow statement. Additionally, the presentation of federal expenditures on the Schedule of Expenditure of Federal Awards and notes thereto were impacted by the change in funding source.</p>
	<p>The Commission is responsible for compliance with program payment requirements and the fair presentation of its financial statements; therefore, it is essential that effective internal control over program changes be established to provide reasonable assurance regarding the reliability of financial data and the preparation of financial statements.</p>
	<p><i>Federal Award Information:</i> Unemployment Insurance - funding from the State and Federal Unemployment Trust Funds.</p>
	<p><i>Recommendation:</i> The Commission should enhance internal controls to ensure that programming changes are in accordance with regulations. Future system corrections should be made timely to ensure amounts are correct for presentation in the financial statements.</p>
	<p><i>Agency Response:</i> The Commission will review and develop additional internal controls over the process for implementing changes/revisions of benefit payment requirements to ensure programming changes are made timely and in accordance with regulations so that benefit payments are paid from the correct funding source.</p>
	<p>The Unemployment Insurance (UI) Division submitted a Service Request on January 13, 2010, to Information Systems to provide assistance in identifying and implementing additional programming verification(s) to ensure federal compliance. These changes were implemented in phases from May to September 2010. The UI Division is in agreement and supports recommendations made in the findings.</p>

OFFICE OF THE STATE CONTROLLER

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2010

	Type of Finding	Findings and Recommendations
10-FS-12	Prior Year Finding Significant Deficiency Significant Noncompliance	<p data-bbox="519 451 1006 493"><u>Bank Account Inadequately Reconciled</u></p> <p data-bbox="519 514 1503 682">The Office of the State Controller has not fully reconciled the monthly bank balance in the State's payroll account since the new payroll system was implemented in January 2008. This increases the risk that a misstatement in the State of North Carolina's financial statements could go undetected and uncorrected.</p> <p data-bbox="519 703 1503 1039">The State's payroll system is used to process over \$350 million of monthly payroll and related costs. The Office of State Controller prepares a monthly bank reconciliation, but each month "balancing entries," which represent a net difference between the book and bank balance, have been reported in the reconciliation. These monthly differences must be accumulated to make the payroll records reconcile to the bank account each month. Over the period of January 2008 to June 2010, these "balancing entries" have ranged from an understated book balance of \$48,000 to an overstated book balance of \$52,000. Although the Office of State Controller has attempted to resolve the differences, the cause of these reconciling items was not identified or resolved as of June 30, 2010.</p> <p data-bbox="519 1071 1503 1197">The <i>North Carolina Administrative Code</i> (Section 20 NCAC 01C.0402) requires all agencies to reconcile their bank statements. In addition, the Department of the State Treasurer requires agencies to verify that reconciliations have been performed.</p> <p data-bbox="519 1228 1503 1291">Significant aspects of this finding were reported as a result of the last two financial statement audits.</p> <p data-bbox="519 1323 1503 1449"><i>Recommendation:</i> The Office of the State Controller should ensure that the bank statement for the State's payroll account is fully reconciled each month. Adequate reconciliation procedures include promptly investigating and resolving unexplained variances.</p> <p data-bbox="519 1480 1503 1717"><i>Agency Response:</i> The Office of State Controller concurs with your audit finding that our office had not fully reconciled the monthly bank balance in the State's payroll disbursing account as of June 30, 2010. The Office continues to refine the bank reconciliation internal procedures to identify causes and make appropriate adjustments for differences between the bank balance and the general ledger balance for this account. It is also important to note that no material misstatements were made in the State of North Carolina's financial statements due to the bank account not being fully reconciled.</p>

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

III. Federal Award Findings and Questioned Costs

For the Fiscal Year Ended June 30, 2010

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, 2010. 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:

- **Material Weakness** – A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.
- **Significant Deficiency** – A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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.

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

U.S. Department of Agriculture
 N.C. Department of Public Instruction
 For the Fiscal Year Ended June 30, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-1	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<p data-bbox="519 546 1494 588"><u>Management Decisions Not Issued to Subrecipients</u></p> <p data-bbox="519 609 1494 840">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.</p> <p data-bbox="519 861 1494 1018">We reviewed the Department's monitoring tracking sheet and noted that 21 subrecipients had findings related to federal awards. The Department communicated with the subrecipients through e-mails and/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 data-bbox="519 1071 1494 1197">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 data-bbox="519 1218 1494 1260">This finding was also reported in the prior year.</p> <p data-bbox="519 1281 1494 1323"><i>Federal Award Information:</i> This finding impacts these federal programs:</p> <ol data-bbox="519 1344 1494 1862" style="list-style-type: none"> a. School Breakfast Program, National School Lunch Program, and Special Milk Program for Children: Federal funding Period October 1, 2008 - September 30, 2009 (5NC300327). b. Title I Grants to Local Education Agencies: Federal funding period July 1, 2008 - September 30, 2009 (S010A080033A). c. Title I Grants to Local Education Agencies, Recovery Act: Federal funding period February 17, 2009 - September 30, 2010 (S389A090033). d. Special Education - Grants to States: Federal funding period July 1 2008 - September 30, 2009 (H027A080092A). e. Special Education - Preschool Grants: Federal funding periods July 1, 2008 - September 30, 2009 (H173A080096). f. Special Education Grants to States, Recovery Act: Federal funding period February 17, 2009 - September 30, 2010 (H391A090092A).

10.553 SCHOOL BREAKFAST PROGRAM (continued)

III. Federal Award Findings and Questioned Costs

U.S. Department of Agriculture
N.C. Department of Public Instruction
For the Fiscal Year Ended June 30, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
g. Special Education - Preschool Grants, Recovery Act: Federal funding period February 17, 2009 - September 30, 2010 (H392A090096A). h. Career and Technical Education - Basic Grant to States: Federal funding period July 1 2008 – September 30, 2009 (V048A080033A). i. Improving Teacher Quality State Grants: Federal funding period July 1 2008 - September 30, 2009 (S367A080032A).	<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> The Department will issue a management decision on audit findings to all subrecipients within six months after receipt of the audit.</p>

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

U.S. Department of Agriculture
 N.C. Department of Public Instruction
 For the Fiscal Year Ended June 30, 2010

Type of Finding/ Questioned Costs		Findings and Recommendations
10-SA-2	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 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 10-SA-1 for a description.</p>
10-SA-3	Subrecipient <u>Monitoring:</u> Significant Deficiency	<p><u>Failure to Monitor Subrecipients for State Revenue Match</u></p> <p>The Department did not monitor subrecipients of the National School Lunch Program (NSLP) to ensure subrecipients used state revenue matching funds for authorized purposes. As a result, there is an increased risk that the state revenue matching funds will be used for unallowable program activities.</p> <p>The Department provided subrecipients approximately \$7.6 million in state funds to comply with the federal matching requirement of the NSLP. The Department monitored subrecipients for the use of federal funds. However, it did not monitor subrecipients to determine whether state matching funds were used for allowable program expenses.</p> <p>Title 7 CFR section 3016.40 requires grantees to monitor grant and subgrant supported activities to ensure compliance with applicable federal requirements and that performance goals are being achieved. Expenditures have to be for allowable activities in order to qualify as matching funds.</p> <p><i>Federal Award Information:</i> This finding impacts federal funding period October 1, 2008 - September 30, 2009 (5NC300327).</p> <p><i>Recommendation:</i> The Department should establish and implement monitoring procedures to ensure subrecipients use state matching funds for allowable program activities.</p> <p><i>Agency Response:</i> The Department believes internal controls and fiscal monitoring procedures, which were recently revised as a result of this audit finding, ensure subrecipients use state matching funds for allowable program activities.</p>

10.556 SPECIAL MILK PROGRAM FOR CHILDREN

III. Federal Award Findings and Questioned Costs

U.S. Department of Agriculture
 N.C. Department of Public Instruction
 For the Fiscal Year Ended June 30, 2010

Type of Finding/ Questioned Costs		Findings and Recommendations
10-SA-4	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 10-SA-1 for a description.

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, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-5	<u>Eligibility:</u> Questioned Cost Finding	<p data-bbox="527 556 1128 588"><u>Documentation Lacking in County WIC Case Files</u></p> <p data-bbox="527 619 1497 808">Certified Public Accountants performing the county audits tested 1,210 case files for Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) recipients and found deficiencies in seven 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 deficiencies noted are described below:</p> <ul data-bbox="527 840 1497 1186" style="list-style-type: none"> <li data-bbox="527 840 1497 966">• Three client files were missing documentation related to the proof of residency and verification of identity. The local auditor could not verify eligibility due to the lack of supporting documentation; however, no questioned costs were determined by the local auditor. <li data-bbox="527 997 1497 1060">• Three client files did not have all required documentation completed by the applicant and/or the counselor. <li data-bbox="527 1092 1497 1186">• One case file could not be located. The local auditor could not verify eligibility due to this lack of information; however, no questioned costs were determined by the local auditor. <p data-bbox="527 1218 1497 1312"><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, 2009 and 2010.</p> <p data-bbox="527 1344 1497 1459"><i>Recommendation:</i> The auditors recommended that the counties implement procedures and provide reinforcement training to ensure that eligibility determinations are made per program requirements and documents relating to participant eligibility are maintained.</p> <p data-bbox="527 1491 1497 1885"><i>Agency Response:</i> The Department concurs with the finding and recommendation. The Nutrition Services Branch Head met with the Local Health Director's Liaison Committee on February 16, 2011, to discuss the need for local agencies to properly maintain files related to participant eligibility. In addition, the Nutrition Services Branch Operations Manager met with Regional Nutrition Consultants and central office staff responsible for monitoring local agencies on February 24, 2011, to discuss the importance of performing technical assistance and monitoring related to participant eligibility documentation during site visits. Technical assistance visits are being conducted within three local Health Departments where issues were noted. The Nutrition Services Branch Head will send a memo to Local Agency Women, Infants and Children (WIC) Directors and Local Health Directors reminding them of program requirements related to participant eligibility and the need to have</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, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-6	<p>the need to have policies and procedures related to maintenance of documentation. The anticipated date for corrective action to be completed is April 30, 2011.</p>
Special Tests and Provisions:	<p><u>Deficiencies Identified in the Monitoring of WIC High-Risk Vendors</u></p>
Material Weakness	<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>
Material Noncompliance	<p>Federal regulations require the Department to conduct compliance investigations for a minimum of five percent of authorized vendors. Additionally, federal regulations require that if the Department determines that more than five percent of authorized vendors are considered high-risk, the Department must prioritize the vendors in order to determine which ones will be subject to compliance investigations.</p>
	<p>The Department determined that more than five percent of its authorized vendors were categorized as high-risk; however, it did not clearly identify how the vendors who were subject to compliance investigations were selected, nor did they have a monitoring plan that addressed the prioritization of high-risk vendors. In addition, the Department only conducted 81% (71 of 88) of the required compliance investigations for high-risk vendors.</p>
	<p>A similar finding was written in the prior year.</p>
	<p><i>Federal Award Information:</i> This finding affects Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) grant award #5NC700705 for the federal fiscal year ended September 30, 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's monitoring plan should be adjusted to ensure compliance investigations are completed for all identified high-risk vendors.</p>
	<p><i>Agency Response:</i> The Department concurs with the finding and recommendation. Effective January 13, 2011, the WIC Vendor Unit uses the</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, 2010

Type of Finding/
Questioned Costs

Findings and Recommendations

coefficient of variation (COV) and Mean Report to identify high-risk vendors. A vendor having a coefficient of variation less than 0.1 and/or a mean at or near the Maximum Allowable Price (MAP) is considered a high-risk vendor. The COV report is used as the primary means to identify high-risk vendors and the Mean report is used as a secondary source.

In accordance with federal regulations, the Department must conduct compliance investigations of a minimum of five percent of the number of vendors authorized by the State agency as of October 1st of each fiscal year. The Department must conduct compliance investigations on all high-risk vendors up to the five percent minimum.

The minimum number of vendors to be investigated during the fiscal year is determined by calculating five percent of the total authorized vendors as of October 1st from the NC WIC Vendor Tracking database.

If fewer than five percent of the authorized vendors have a coefficient of variation of less than 0.1 on the COV report, additional high-risk vendors (up to a total of 5%) are identified using the Mean report. If fewer than five percent of the total authorized vendors are identified as high-risk using the COV and Mean reports, additional vendors are randomly selected for compliance investigation sufficient to meet the five percent requirement. Geographic proximity to high-risk vendors identified for investigation may be considered when randomly selecting additional vendors for investigation. Consideration may also be given to vendors that have not been identified as high-risk on either report, but complaints have been received from the general public, local agencies and/or other vendors. A complete list of all vendors selected is generated, with the reason for selection noted. A monitoring plan that prioritizes high-risk vendors is also maintained. Staff is provided with a schedule, which is based on the high-risk report and monitoring plan. The schedule is re-baselined throughout the year to ensure appropriate follow-up visits are performed in order to establish patterns of violations and close cases.

The Vendor Manager will review reports to ensure compliance with the regulations. These reviews will be documented, signed and recorded.

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, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-7	Special Tests and Provisions: Significant Deficiency	<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 Supplemental Nutrition Program for Women, Infants, and Children (WIC) program. As a result, there is an increased risk that predominately-WIC vendors (those with more than 50% of annual food sales attributed to WIC transactions) 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, the Department did not begin its monitoring procedures of the fiscal agent's calculations until after our audit period. In addition, we noted that those procedures should be enhanced to ensure that the calculation process excludes certain vendors as required by federal regulations. Nonetheless, our tests of a sample of maximum allowable reimbursement rate calculations did not identify any errors despite the lack of adequate monitoring procedures.</p> <p>A similar finding has been reported for three years.</p> <p><i>Federal Award Information:</i> This finding affects Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) federal grant award #5NC700705 for the federal fiscal years ending September 30, 2009 and 2010.</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 and recommendation. Effective January 13, 2011, the Division established a procedure to ensure Maximum Allowable Reimbursement (MAR) rates are calculated properly by our banking contractor. Quarterly, one month of data is tested by randomly selecting 5 food instrument (FI) types and having the Division of Information Resource Management (DIRM) generate a report that includes the total count and value of all FIs redeemed, the total count and value</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, 2010

Type of Finding/
Questioned Costs

Findings and Recommendations

value of all FIs redeemed by PWVs, and the total count and value of all FIs redeemed by regular vendors. Using the DIRM report, Vendor Unit staff manually calculate the MAR and compare them to the MAR calculations provided by the banking contractor. The Vendor Unit Manager will verify MAR calculations using this procedure and document the review a minimum of one time per quarter.

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, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-8	Subrecipient Monitoring: Material Weakness	<p data-bbox="519 546 1494 609"><u>Deficiencies Identified in the Monitoring Controls for Nongovernmental Subrecipients</u></p> <p data-bbox="519 651 1494 735">We identified deficiencies in the Department's monitoring controls for nongovernmental subrecipients. As a result, there is an increased risk that the Department may not adequately monitor its subrecipient activities.</p> <p data-bbox="519 777 1494 945">Federal regulations require the Department to monitor the activities of subrecipients as necessary to ensure that federal awards are used for authorized purposes in compliance with laws and regulations. The Department has created a tracking system for its nongovernmental entities to assist in its monitoring efforts. Our review of the tracking system identified the following deficiencies:</p> <ul data-bbox="519 987 1494 1470" style="list-style-type: none"> <li data-bbox="519 987 1494 1113">• Reconciliation between the departmental listing and the NC Grants listing (maintained by the North Carolina Office of State Budget and Management) identified 113 nongovernmental subrecipients that had received funding from the Department, but were not listed on the departmental listing. <li data-bbox="519 1155 1494 1239">• Five subrecipients that received funding at a level that required the organization to receive an audit were omitted from the departmental listing. <li data-bbox="519 1281 1494 1470">• Six subrecipients were identified as requiring an audit; however, the audit had not been received by the Department according to the departmental listing. Subsequent auditor review determined that the audits had been received, but the information in the tracking system was incorrect or had not been properly updated. Additional errors were noted with the correctness and the consistency of information being maintained in the tracking system. <p data-bbox="519 1533 1494 1617">Failure to adequately monitor subrecipients could result in federal funds being expended for unallowable purposes as well as subrecipients not properly administering federal programs.</p> <p data-bbox="519 1659 1494 1690"><i>Federal Award Information:</i> This finding affects the following federal programs:</p> <ul data-bbox="519 1743 1494 1839" style="list-style-type: none"> <li data-bbox="519 1743 1494 1839">• HIV CARE Formula Grant awards #2X07HA00051-19-00, #6X07HA00051-19-01, #1X08HA16859-01-00, #2X07HA00051-20-00, and #6X07HA00051-20-01 for the federal fiscal years ending June 30, 2009 and 2010.

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, 2010

Type of Finding/
Questioned Costs

Findings and Recommendations

- Child Care Development Fund award #0901NCCCDF for the federal fiscal year ended September 30, 2009.
- Child and Adult Care Food Program grant award #5NC300300 for the federal fiscal years ended September 30, 2009 and 2010.

Recommendation: The Department should strengthen its monitoring procedures and its nongovernmental subrecipient tracking system to ensure that its monitoring activities encompass all organizations receiving departmental funding and results of monitoring activities are completed in accordance with federal requirements.

Agency Response: The Department concurs with the finding and recommendation. The Audit Resolution and Monitoring Branch (ARM) within the Department of Health and Human Services (DHHS) Office of the Controller will develop and implement procedures to address the identified issues. New procedures will include requiring divisions to report new grant awards to appropriate ARM staff at the time they are recorded in the online www.NCGrants.gov reporting system. In addition, ARM staff will investigate the possibility of using reports generated from the Department's Contracts Database and Nongovernmental Audit Confirmation website to ensure the tracking log and www.NCGrants.gov contain all appropriate grant data. ARM staff will also utilize new reports available in the online www.NCGrants.gov reporting system to confirm the current nongovernmental subrecipient tracking mechanism accurately captures the appropriate level of State funding for each subrecipient. ARM will strengthen its internal controls to include periodic supervisory review of the manual tracking logs in comparison to data in the www.NCGrants.gov system to verify data is updated in a timely manner. Corrective action, including revisions to existing policies and procedures, will be completed prior to June 30, 2011.

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, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-9	Allowable Costs/Cost <u>Principles:</u> Questioned Cost Finding \$11,071	<p data-bbox="519 588 1494 619"><u>Identified Questioned Costs at the Subrecipient Level</u></p> <p data-bbox="519 651 1494 808">Federal monitoring efforts for the Supplemental Nutrition Assistance Program (SNAP) identified expenditures at a subrecipient that were determined to be unallowable costs. As a result, \$11,071 of the total paid to the subrecipient by the Department is considered questioned costs and may require repayment to the federal oversight agency.</p> <p data-bbox="519 829 1494 1113">The federal USDA Food and Nutrition Services performed a management evaluation review on the State's administration of the Supplemental Nutrition Assistance Program. During the review, it was noted that a subrecipient was reimbursed for activities outside the scope of its approved nutritional education plan. The costs were identified as unallowable costs. The State was to conduct a review by October 1, 2010 of the subrecipient for all 2009 federally reimbursed expenditures to determine a final unallowable amount and make appropriate revisions to its SF-269 financial status report. However, this review had not been performed as of the end of our audit.</p> <p data-bbox="519 1134 1494 1291">Federal regulations provide that the State is accountable for the contents and implementation of the nutrition education plans, making allowable cost decisions, and monitoring to ensure the appropriate expenditure of funds. In addition, the State is fully liable for the repayment of federal funds that are subsequently determined unallowable.</p> <p data-bbox="519 1312 1494 1417"><i>Federal Award Information:</i> This finding affects Supplemental Nutrition Assistance Program grant award #5NC400406 for the federal fiscal year ended September 30, 2009.</p> <p data-bbox="519 1438 1494 1564"><i>Recommendation:</i> The Department should conduct the review of the subrecipient expenditures as identified in its corrective action plan and make the appropriate adjustments to its financial reporting to account for any unallowable costs.</p> <p data-bbox="519 1585 1494 1690"><i>Agency Response:</i> The Department agrees in part with the finding and recommendation. The federal review of all 2009 federally reimbursed expenditures was conducted and completed by October 1, 2010.</p> <p data-bbox="519 1711 1494 1864">The Nutrition Education/Outreach Coordinator conducted the audit of all Supplemental Nutrition Assistance Program (SNAP)-Education expenditures for the identified health center and the center is being billed to recoup the unallowable cost. These funds will be returned to the USDA for FY 2009 by June 30, 2011.</p>

14.228 COMMUNITY DEVELOPMENT BLOCK GRANTS / STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII

III. Federal Award Findings and Questioned Costs

U.S. Department of Housing and Urban Development

N.C. Department of Commerce

For the Fiscal Year Ended June 30, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-10 <u>Reporting:</u> Significant Deficiency	<p data-bbox="537 573 930 604"><u>Deficiencies in Federal Reporting</u></p> <p data-bbox="537 636 1484 785">For the Community Development Block Grant, the Department of Commerce did not implement effective internal control procedures to ensure compliance with the federal reporting requirements described in the <i>OMB Circular A-133 Compliance Supplement</i>. As a result, there is an increased risk that reports submitted to the federal agency could be misstated.</p> <p data-bbox="537 821 1484 909">During our test of the federal reports for the Community Development Block Grant (CDBG) and the National Stabilization Program (NSP), we noted the following deficiencies:</p> <ul data-bbox="537 947 1484 1864" style="list-style-type: none"> <li data-bbox="537 947 1484 1188">• The 2009 CDBG Annual Performance Report, Section 3 Summary Report, was not submitted to the U.S. Department of Housing and Urban Development (HUD) by March 31, 2010 in accordance with federal requirements. It is the Department's procedure to submit this annual report in November, which according to HUD is an outdated reporting requirement. The Department has not updated their procedures to comply with changes in the federal reporting requirements that have been in place for over a year. <li data-bbox="537 1226 1484 1619">• While testing documentation supporting the annual Section 3 Summary Report, we reviewed a sample of 28 subrecipient Annual Performance Reports and found that six did not agree to the information contained in the 2008 Minority Business Enterprise Report submitted to HUD. As a result, not all activity was included in the annual report that was submitted to HUD. Internal controls were not effectively implemented to ensure that the information collected from the subrecipients was accurately documented by the Division of Community Assistance in the Division's subsystem (i.e. in the Grants Management System (GMS)). For the six errors in our test, the data submitted by the subrecipients were reviewed by Division staff for reasonableness; however it was not accurately entered into GMS. Therefore, the annual report to HUD, which is generated directly from GMS, was incorrect. <li data-bbox="537 1656 1484 1864">• The reconciliation control that was designed to ensure the completeness and accuracy of the NSP Quarterly Performance Report was not consistently performed. The reconciliation was not performed for the fourth quarter NSP Quarterly Performance Report until after the auditor inquired about the procedure. Without the execution of proper control procedures, there is an increased risk that inaccurate data could be accumulated and not detected prior to submitting the report to HUD.

14.228 COMMUNITY DEVELOPMENT BLOCK GRANTS / STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII (continued)

III. Federal Award Findings and Questioned Costs

U.S. Department of Housing and Urban Development

N.C. Department of Commerce

For the Fiscal Year Ended June 30, 2010

Type of Finding/
Questioned Costs

Findings and Recommendations

The *OMB Circular A-133 Compliance Supplement* requires recipients of federal awards to have controls in place to ensure compliance with the following reporting requirements: reports for federal awards are required to include all activity of the reporting period, be supported by applicable records, and be fairly presented in accordance with program requirements.

Federal Award Information: This finding affects the following:

- CFDA 14.228 Community Development Block Grant award B-09-DC-37-0001 awarded January 1, 2009; award B-08-DC-37-0001 awarded January 1, 2008; award B-07-DC-37-0001 awarded January 1, 2007; award B-06-DC-37-0001 awarded January 1, 2006; award B-05-DJ-37-0001 awarded May 25, 2005; award B-05-DC-37-0001 awarded January 1, 2005; award B-04-DC-37-0001 awarded January 1, 2004; award B-03-MC-37-0001 awarded January 1, 2003; award B-02-DC-37-0001 awarded January 1, 2002; award B-01-DC-37-0001 awarded January 1, 2001; award B-00-DC-37-0001 awarded January 1, 2000; and
- CFDA 14.228 National Stabilization Program award B-08-DN-37-0001 for the award period March 9, 2009 - March 9, 2013.

Recommendation: The Department should strengthen internal controls to ensure reports are prepared in accordance with federal reporting requirements.

Agency Response: 13 of 14 sections of the 2009 Annual Performance Report were submitted to U.S. HUD by the March 31, 2010 deadline as required. The Section 3 Report has since been completed and submitted. All previous and subsequent NSP Quarterly Performance Reports were reconciled. Due to office relocation during this time period, the reconciliation occurred after submission. As of this date, the NSP (Fourth) Quarterly Performance Report has been reconciled and will be corrected in the subsequent quarterly submission per recommendation by U.S. HUD staff. The division staff is in the process of developing internal control procedures to ensure timely and accurate reporting as required for both reports.

Anticipated Completion Date: July 1, 2011

14.228 COMMUNITY DEVELOPMENT BLOCK GRANTS / STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII (CONTINUED)

III. Federal Award Findings and Questioned Costs

U.S. Department of Housing and Urban Development

N.C. Department of Commerce

For the Fiscal Year Ended June 30, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-11 Subrecipient <u>Monitoring:</u> Significant Deficiency	<p data-bbox="537 573 1065 604"><u>Subrecipient Monitoring Needs Improvement</u></p> <p data-bbox="537 636 1482 814">For projects funded by the Community Development Block Grant, the Department of Commerce did not establish adequate monitoring procedures to ensure that the subrecipients were in compliance with all federal requirements. As a result, there is an increased risk that noncompliance with federal requirements could occur at the subrecipient level and not be detected by the Department.</p> <p data-bbox="537 852 1482 909">During our review of the Department's on-site monitoring procedures and inspection documentation, we noted the following deficiencies:</p> <ul data-bbox="537 947 1482 1346" style="list-style-type: none"> <li data-bbox="537 947 1482 1157">• The Department's procedures do not include monitoring their subrecipients' activities to ensure that the subrecipients are not entering into transactions with suspended or debarred entities. Although the Department obtains a certification from the subrecipients stating they are not contracting with or making sub-awards to suspended or debarred parties, the Department does not have effective procedures in place to ensure the subrecipients have evidence to support this certification. <li data-bbox="537 1194 1482 1346">• The Department's procedures do not include monitoring the subrecipients for compliance with the requirements associated with equipment purchased with federal funds. As a result, the Department did not ensure that subrecipients maintained proper equipment records, safeguarded the equipment, and properly maintained and disposed of the equipment. <p data-bbox="537 1377 1482 1497">The Department uses a monitoring tool to help ensure all federal compliance requirements are covered. However, the monitoring tool prepared and used by the Department did not include provisions to monitor subrecipients for the suspension and debarment or equipment compliance requirements.</p> <p data-bbox="537 1528 1482 1648">The <i>OMB Circular A-133 Compliance Supplement</i> states that subrecipients should be monitored to provide reasonable assurance that the subrecipient administers federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements.</p> <p data-bbox="537 1686 1482 1837"><i>Federal Award Information:</i> This finding affects CFDA 14.228 Community Development Block Grant award B-10-DC-37-0001 awarded January 1, 2010; award B-09-DC-37-0001 awarded January 1, 2009; award B-08-DC-37-0001 awarded January 1, 2008; and award B-07-DC-37-0001 awarded January 1, 2007.</p>

14.228 COMMUNITY DEVELOPMENT BLOCK GRANTS / STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Housing and Urban Development

N.C. Department of Commerce

For the Fiscal Year Ended June 30, 2010

Type of Finding/
Questioned Costs

Findings and Recommendations

Recommendation: The Department should strengthen internal controls to ensure all applicable federal compliance requirements are included in their subrecipient monitoring procedures.

Agency Response: Suspension/debarment requirements are included in the Grant Agreements (contracts) with division subrecipients. Additionally, division staff conducts on-site monitoring of the contracts. There were no instances where subrecipients entered into transactions with suspended or debarred entities. The division has implemented the Auditor's recommendation to include additional provisions on the monitoring tool related to suspension and debarment.

Requirements regarding equipment purchases using Federal funds are included in the Grant Agreement (contract) and in 4 NCAC 19 L. There were no instances found where regulations covering equipment purchases were violated; and the division has incorporated the Auditor's recommendation to enhance the monitoring checklist related to equipment compliance.

Anticipated Completion Date: May 1, 2011.

10-SA-12

Special Tests and
Provisions:Significant
DeficiencyErrors Noted in the Schedule of Expenditures of Federal Awards (SEFA)

The Department of Commerce did not prepare the Schedule of Expenditures of Federal Awards (SEFA) in accordance with guidelines prescribed by OMB Circular A-133. Errors in the SEFA reduce the usefulness of the report.

OMB Circular A-133 requires the reporting of all actual expenditures for the year by federal program and separate identification of ARRA funds. During our review of the Department's SEFA, we noted the following deficiencies:

a. The expenditure amounts reported on the SEFA for the Workforce Investment Act (WIA) Cluster were not supported by the expenditures reported in the accounting records and were not properly reported on a cash basis in accordance with state policy. The Department misstated the total federal awards expended and the total amount provided to subrecipients of the WIA Cluster. We found that the total federal awards expended were misstated by \$7.2 million and the total amount provided to subrecipients were misstated by \$7.6 million as follows:

- For the WIA Adult Programs, the federal awards expended from ARRA were understated by \$2 million and overstated by \$1.3 million for the regular grant. For the amounts provided to

14.228 COMMUNITY DEVELOPMENT BLOCK GRANTS / STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Housing and Urban Development

N.C. Department of Commerce

For the Fiscal Year Ended June 30, 2010

Type of Finding/
Questioned Costs

Findings and Recommendations

subrecipients, the ARRA grant was understated by \$1.9 million and the regular grant was overstated by \$992,000.

- For the WIA Youth Activities, the federal awards expended from ARRA were understated by \$933,000 and overstated by \$1.2 million for the regular grant. For the amounts provided to subrecipients, the ARRA grant was understated by \$809,700 and the regular grant was overstated by \$128,500.
 - For the WIA Dislocated Workers, the federal awards expended from ARRA were overstated by \$4 million and overstated by \$2.1 million for the regular grant. For the amounts provided to subrecipients, the ARRA grant was overstated by \$4.2 million and the regular grant was overstated by \$3.4 million;
 - In addition, the ARRA Health Coverage Tax Credit (HCTC) grant was classified as part as the Workforce Investment Act Cluster in CFDA 17.260 for ARRA WIA Dislocated Workers, thus overstating the federal awards expended and amounts provided to subrecipients from this grant by an additional \$1.6 million. The HCTC expenditures should be classified under CFDA 17.276 as ARRA.
- b. The amount reported on the SEFA for the Community Development Block Grant (CDBG) program was not supported by the accounting records. The total federal awards expended were understated by \$1.4 million.
- c. The amounts reported on the SEFA for the ARRA Weatherization Assistance grant and the regular Weatherization Assistance grant were not supported by the accounting records. The total federal awards expended for the ARRA Weatherization Assistance grant were overstated by \$615,585. The total federal awards expended for the regular Weatherization Assistance grant were understated by \$1,000. The amount provided to subrecipients for the regular Weatherization Assistance grant was understated by \$135,680.
- d. In addition, the accounting subsystem for WIA was used to prepare the SEFA for its applicable grants. This subsystem did not reconcile to the North Carolina Accounting System (NCAS) by a net value of \$4.9 million. The Department was unable to identify and resolve the discrepancies, thus increasing the risk of errors reported on the SEFA.

14.228 COMMUNITY DEVELOPMENT BLOCK GRANTS / STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Housing and Urban Development

N.C. Department of Commerce

For the Fiscal Year Ended June 30, 2010

Type of Finding/
Questioned Costs

Findings and Recommendations

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.

Federal Award Information: This finding affects the following:

- a. CFDA 17.259 WIA Youth Activities award AA-16040-07-55-A-37 for the award period April 1, 2007 – June 30, 2010, award AA-17133-08-55-A-37 for the award period April 1, 2008 – June 30, 2011, award AA-18653-09-55-A-37 for the award period April 1, 2009 – June 30, 2012, and award AA-20205-10-55-A-37 for the award period April 1, 2010 – June 30, 2013.
- b. CFDA 17.258 WIA Adult Program and CFDA 17.260 WIA Dislocated Workers award AA-16040-07-55-A-37 for the award period July 1, 2007 – June 30, 2010, award AA-17133-08-55-A-37 for the award period July 1, 2008 – June 30, 2011, and award AA-18653-09-55-A-37 for the award period July 1, 2009 – June 30, 2012.
- c. CFDA 17.258 ARRA WIA Adult Program, CFDA 17.259 ARRA WIA Youth Activities, and CFDA 17.260 ARRA WIA Dislocated Workers award AA-17133-08-55-A-37 for the award period February 17, 2009 – June 30, 2011.
- d. CFDA 14.228 Community Development Block Grant award B-10-DC-37-0001 awarded January 1, 2010, award B-09-DC-37-0001 awarded January 1, 2009, award B-08-DC-37-0001 awarded January 1, 2008, and award B-07-DC-37-0001 awarded January 1, 2007.
- e. CFDA 81.042 Weatherization Assistance for Low-Income Persons award DE-FG26-07NT43134 for the award period July 1, 2007 – June 30, 2010, and ARRA award DE-EE0000118 for the award period April 1, 2009 – March 31, 2012.

Recommendation: The Department should strengthen internal controls over the preparation of the Schedule of Expenditures of Federal Awards to ensure federal expenditures are reported in accordance with federal guidelines.

Agency Response:

- a. Procedures and controls will be installed so that the numbers reported will match financial records. The Access database that interfaces FMIS with the Cash Draw process and subsequently to NCAS had a programming issue

14.228 COMMUNITY DEVELOPMENT BLOCK GRANTS / STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Housing and Urban Development

N.C. Department of Commerce

For the Fiscal Year Ended June 30, 2010

Type of Finding/
Questioned Costs

Findings and Recommendations

issue that has been repaired. The reconciliation of FMIS and NCAS will be completed at year-end before preparation of the SEFA. CFDA numbers will be checked prior to submission of the SEFA.

- b. As stated in the finding the amount for the total awards expended did not match the accounting records. This error resulted from the accidental omission of the administrative expenses for the CDBG program. It should be noted that the amounts provided to subrecipients were correct. To ensure the accurate reporting of this and other numbers reported on the SEFA, Commerce will add an additional review once the values have been computed prior to the submission of the SEFA to the Office of State Controller.
- c. As stated in the finding the amount for the ARRA Weatherization Assistance grant, and regular Weatherization Assistance grant were not supported by the accounting records. The overstatement of \$615,585 out of the total program budget of \$131,954,536.00 resulted from total non-salary item line value being entered on the SEFA rather than the expenditures line. The \$1,000.00 error reported for regular Weatherization was caused by a typo. To ensure the accurate reporting of this and other numbers reported on the SEFA, Commerce will add an additional review once the values have been computed prior to the submission of the SEFA to the Office of State Controller.
- d. FMIS will be reconciled with NCAS at year end before preparation of the SEFA report.

Anticipated Completion Date: August 30, 2011.

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, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-13	Allowable Costs/Cost Principles: Significant Deficiency Questioned Cost Finding \$10,072	<p data-bbox="519 546 1104 588"><u>Improper Allocation of Salaries to Fund Sources</u></p> <p data-bbox="519 609 1497 798">The Department's Governor's Crime Commission (GCC) did not ensure that quarterly time and activity reports provided to the Fiscal Division were adequately reviewed and agreed to time entered into the timekeeping system by employees. As a result, the salary charges to Edward Byrne Memorial Justice Assistance Grant (JAG) programs were not properly allocated and recorded to the appropriate federal program.</p> <p data-bbox="519 819 1497 1071">GCC's timekeeping system allocates payroll expenses to grants based on an initial estimate of time each employee will spend on a particular grant. Actual time to be charged to a grant is tracked through a time and activity reporting system and provided monthly to the Fiscal Division where journal entries are prepared to reallocate payroll charges to the proper grant. Data in the timekeeping system was not reconciled to the time and activity reporting system and resulted in overstatement of JAG salaries by \$10,072 and understatement of the JAG American Recovery and Reinvestment Act salaries by \$10,813.</p> <p data-bbox="519 1134 1497 1291">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 data-bbox="519 1323 1299 1354">Significant aspects of this finding were reported in the prior year.</p> <p data-bbox="519 1386 1136 1417"><i>Federal Award Information:</i> This finding impacts –</p> <ul data-bbox="519 1449 1497 1638" 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, 2009-DJ-BX-0839. • CFDA# 16.803-Edward Byrne Memorial Justice Assistance Grant Program, ARRA Grant #2009-SU-B9-0054. <p data-bbox="519 1669 1497 1764"><i>Recommendation:</i> The Department should strengthen its procedures for allocating salaries to funding sources to ensure compliance with federal guidelines.</p> <p data-bbox="519 1795 1497 1885"><i>Agency Response:</i> Data in the electronic timekeeping system has been updated to reflect all funding sources from which employees of the Governor's Crime Commission are paid. This information is retrieved quarterly by the office</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, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-14 Allowable Costs/Cost <u>Principles:</u> Significant Deficiency	<p>office manager, reconciled and reviewed by executive management prior to the information being forwarded to the Fiscal Section for any necessary reallocation of payroll charges. The aspects of the finding reported in the previous year were addressed when the finding was reported.</p> <p><u>Lack of Internal Control Over Access to Computer Information Systems</u></p> <p>The Department of Crime Control and Public Safety did not conduct semi-annual reviews of user access levels for the Grants Management System at the Governor's Crime Commission, as required by Information Technology Services (ITS) policy. Maintaining proper access controls over computer systems helps prevent improper alteration, unauthorized use, or loss of data. In this case, information needed to meet federal reporting requirements was at risk.</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, 2009-DJ-BX-0839. • CFDA# 16.803-Edward Byrne Memorial Justice Assistance Grant Program, ARRA Grant #2009-SU-B9-0054. <p><i>Recommendation:</i> The Department, specifically the Governor's Crime Commission, should ensure that user access reviews required by ITS policy are performed for the Grants Management System.</p> <p><i>Agency Response:</i> The Department agrees that full evidence was not provided to verify semi-annual reviews of user access to certain systems.</p>
10-SA-15 Subrecipient Monitoring: Significant Deficiency	<p><u>Deficiencies Noted in the Subrecipient Monitoring Process</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. Our review of monitoring procedures for the program identified the following deficiencies:</p> <ul style="list-style-type: none"> • The Department did not have adequate controls in place to ensure effective site visit monitoring for each subrecipient. The Department's policy required

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, 2010

Type of Finding/
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Findings and Recommendations

policy required a site visit sometime within the grant period, which is typically two years. To ensure these site visits occurred, the Department primarily relied on an after-the-fact check at the end of the grant period to determine if the grantee had a site visit. Without an up-front control in place to provide assurance that site visits occur during the grant activities, the risk of undetected noncompliance at the subrecipient level increases.

- The site visit checklist and the desktop review checklist, monitoring tools used by grant managers, do not address all compliance requirements. Specifically, the suspension and debarment and the cash management compliance requirements were omitted. These omissions could result in failure to review these requirements during a monitoring visit and have an adverse impact on the Department's compliance with program requirements.

OMB Circular A-133 requires that the pass-through entity monitor the activities of subrecipients to ensure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements.

Aspects of this finding were reported in the prior year.

Federal Award Information: 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, 2009-DJ-BX-0839.
- CFDA# 16.803-Edward Byrne Memorial Justice Assistance Grant Program, ARRA Grant #2009-SU-B9-0054.

Recommendation: The Department should strengthen its monitoring procedures to ensure compliance with federal requirements and to provide reasonable assurance that recipients administer federal awards in compliance with federal laws and regulations as required by OMB Circular A-133. Consideration should be given to the development of a comprehensive site visit monitoring plan which would set goals and objectives for each grant manager to ensure that visits occur periodically throughout the grant period.

Agency Response: The Governor's Crime Commission has a monitoring plan, which outlines, among other things, grant monitoring and frequency, documentation required to view, and various reporting structures and forms. Grants management staff conducts desk monitoring, monthly monitoring via a

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, 2010

Type of Finding/
Questioned Costs

Findings and Recommendations

review of requests and supporting documentation submitted by subrecipients for reimbursements, and on-site visits of subrecipients. The current on-site requirement of grants management staff is to make a personal site visit at least once during the period of performance of the grant. This grant period of performance may vary from six (6) months, for some equipment grants, up to two (2) years for other grants. The grants management supervisor reviews hard copies of the site visit reports completed by grants management staff and returns said reports to the appropriate staff person. Notations are made in the grants management system to document the site visits. At the end of the grant period for each grant, the grants management director performs a "grant close out." During this grant close out, each grant file is reviewed to ensure a site visit has been completed.

Auditor Comment: The Department's response does not address the design of the current practice which allows all, or significant amounts of, grant dollars to be spent before an on-site monitoring visit occurs. Further the response does not specifically address the portion of the finding related to the failure to include all compliance requirements in the site visit checklist and the desktop review checklist. If all applicable compliance requirements are not adequately addressed, the Department continues to risk noncompliance at the subrecipient level that may not be detected and corrected in a timely manner

10-SA-16

Subrecipient
Monitoring:Significant
DeficiencyDeficiencies Noted in the Tracking and Review of Subrecipient Audit Reports

We identified deficiencies in the Department's procedures for documenting the tracking and review of subrecipient audit reports for the Edward Byrne Memorial Justice Assistance Grant program. As a result, there is an increased risk that noncompliance with federal subrecipient monitoring requirements could occur, and deficiencies identified at the subrecipient level may not be corrected timely.

We examined the Department's tracking spreadsheet for 30 subrecipients to determine whether audit reports were properly received and reviewed. While the spreadsheet indicated that the reports were reviewed, the date of the review of 15 of the reports was not documented. These reports are required to be reviewed within six months of receipt. Due to the lack of documentation, it could not be determined whether the Department rendered timely management decisions on audit findings as required by OMB Circular A-133.

OMB Circular A-133 requires pass-through entities to ensure that subrecipients that expend \$500,000 or more in federal awards in a year have an audit completed within nine months of the end of the subrecipients audit period. The pass-through entity is required to issue a management decision on audit

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, 2010

Type of Finding/
Questioned Costs

Findings and Recommendations

on audit findings within six months after receipt of the subrecipients audit report and ensure that the subrecipient takes timely and appropriate corrective action on all audit findings.

Aspects of this finding were reported in the prior year.

Federal Award Information: 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, 2009-DJ-BX-0839.

Recommendation: The Department should strengthen its monitoring procedures to ensure that all subrecipient audit reports are received and reviewed in accordance with federal requirements and that the tracking spreadsheet is accurate.

Agency Response: The Department has procedures for monitoring, collecting and reviewing subrecipient audit reports. Of the subrecipient entities for which reports were required during the year in review, 98% were collected and reviewed. Due to a large number of subrecipients going paperless, CCPS collected and reviewed a majority of audit reports from subrecipient websites. These were noted on the CCPS tracking spreadsheet as "online"; however, we did not document a completion date.

16.803 ARRA - RECOVERY ACT - EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT (JAG) PROGRAM / GRANTS TO STATES AND TERRITORIES

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, 2010

Type of Finding/ Questioned Costs		Findings and Recommendations
10-SA-17	Allowable Costs/Cost Principles: Significant Deficiency	<u>Improper Allocation of Salaries to Fund Sources</u> The Department's Governor's Crime Commission (GCC) did not ensure that quarterly time and activity reports provided to the Fiscal Division were adequately reviewed and agreed to time entered into the timekeeping system by employees. As a result, the salary charges to Edward Byrne Memorial Justice Assistance Grant (JAG) programs were not properly allocated and recorded to the appropriate federal program. See finding 10-SA-13 for a description.
10-SA-18	Allowable Costs/Cost Principles: Significant Deficiency	<u>Lack of Internal Control Over Access to Computer Information Systems</u> The Department of Crime Control and Public Safety did not conduct semi-annual reviews of user access levels for the Grants Management System at the Governor's Crime Commission, as required by Information Technology Services (ITS) policy. Maintaining proper access controls over computer systems helps prevent improper alteration, unauthorized use, or loss of data. In this case, information needed to meet federal reporting requirements was at risk. See finding 10-SA-14 for a description.
10-SA-19	Subrecipient Monitoring: Significant Deficiency	<u>Deficiencies Noted in the Subrecipient Monitoring Process</u> 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. See finding 10-SA-15 for a description.

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, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-20	Equipment and Real Property Management: Significant Deficiency	<p data-bbox="519 546 1104 588"><u>Control Weaknesses Over Equipment Inventory</u></p> <p data-bbox="519 609 1494 714">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 data-bbox="519 735 1494 808">Testing of the physical inventory revealed the following internal control weaknesses related to maintaining proper records and safeguarding of assets:</p> <ul data-bbox="519 829 1494 1186" style="list-style-type: none"> <li data-bbox="519 829 1494 903">• The records for 13 assets purchased with federal funds did not identify the percentage of federal participation in the cost. <li data-bbox="519 924 1494 1029">• The inventory database listed 25 assets as being assigned to an invalid cost center rather than the appropriate cost center associated with surplus assets. <li data-bbox="519 1050 1494 1186">• One asset was classified as missing during the annual physical inventory; however, it was found to be in the vendor's warehouse after our audit inquiries. The Commission did not have procedures in place to account for assets stored by the vendor. <p data-bbox="519 1207 1169 1249">A similar finding has been reported in previous years.</p> <p data-bbox="519 1270 1494 1375"><i>Federal Award Information:</i> Employment Services Cluster - CFDA 17.207 - Employment Service/Wagner-Peyser Funded Activities - award numbers ES-17573-08-55-A-37 and ES-19214-09-55-A-37.</p> <p data-bbox="519 1396 1494 1522"><i>Recommendation:</i> The Commission should implement adequate controls and procedures related to the accounting for equipment inventory items to ensure proper records are maintained and assets are safeguarded against misappropriation or theft.</p> <p data-bbox="519 1543 1494 1711"><i>Agency Response:</i> The Commission has reviewed the control weaknesses cited in the finding, has made most of the appropriate corrections to the inventory control system, and anticipate completion by June 30, 2011. The Commission will continue to enhance internal control over reporting to ensure expenditures are properly reported.</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, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-21	Procurement and Suspension and Debarment: Questioned Cost Finding \$11,906	<p data-bbox="519 546 1023 588"><u>State Procurement Policies Not Followed</u></p> <p data-bbox="519 609 1494 756">The Employment Security Commission did not comply with statewide procurement policies and regulations when executing a personal service contract for information systems services. The noncompliance increases the risk that contracts for services charged to federal programs will be entered into that are not advantageous and do not achieve the best value for such services.</p> <p data-bbox="519 819 1494 945">The Commission established in-house purchase orders for contracts for information systems personal services. The following issues were identified with a contract for information systems personal services that was awarded at a cost of \$156,000 per year:</p> <ol data-bbox="519 966 1494 1302" style="list-style-type: none"> a. Contracts have been in place with the individual since 2006. Personal services contracts are to be used on a temporary and occasional basis. b. The tasks listed in the contract were not associated with clear deliverables or amounts to be paid. Therefore, it was unclear as to how contract performance could be measured to ensure proper completion of contracted services. c. The personal services contract was not reported to the Office of State Budget and Management as required by <i>North Carolina General Statutes</i> 143-64.70. <p data-bbox="519 1344 1494 1554">Although the Commission's documents indicate that this was a personal services contract, the contract was with an individual doing business as a corporate entity. Payments were in the name and tax number of the corporation making it unclear if this was a personal services contract or a contract for services. It is important to clearly define the type of contract involved since state information technology procurement regulations require bids for service contracts over \$25,000.</p> <p data-bbox="519 1575 1494 1701">During the audit period, a total of \$66,619 (Employment Services Cluster - \$11,906, Unemployment Insurance - \$54,713) was paid on the contract. Since state procurement policies were not followed in awarding this contract, we question the total amount paid during the fiscal year.</p> <p data-bbox="519 1722 1494 1890"><i>Federal Award Information:</i> Employment Services Cluster - CFDA 17.207 - Employment Service/Wagner-Peyser Funded Activities - award numbers ES-17573-08-55-A-37, ES-19214-09-55-A-37, MI-17470-08-60-A-37 and MI-16959-07-60-A-37; and Unemployment Insurance CFDA 17.225 - award numbers UI-18032-09-55-A-37 and UI-19594-10-55-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, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
<p><i>Recommendation:</i> The Commission should strengthen procedures to ensure appropriate procurement polices are followed and to ensure contracts entered into are in the best interest of the State.</p>	
<p><i>Agency Response:</i> The Commission has established procedures to restrict the use of Personal Services Contracts, and to monitor the duration of time an individual is retained for project related services provided under Short Term IT Staffing Contracts, to ensure the contracts are in the best interest of the State. These procedures will provide additional guidance to contract administrators on how to manage IT contracts.</p>	
<p>10-SA-22 <u>Reporting:</u> Significant Deficiency</p>	<p><u>Deficiencies in Employment Services Cluster Reporting</u></p> <p>Controls over federal financial reporting were not sufficient to ensure expenditures were properly reported and reports were prepared in accordance with federal guidelines. Errors in the reports reduce the usefulness of the data to the users and resulted in noncompliance with federal report preparation guidelines.</p> <p>Two of the quarterly SF-425 Federal Financial Reports did not agree to the underlying accounting records. The Commission failed to separately report the federal share of unliquidated obligations, but instead included the unliquidated obligation amount in the federal share of expenditures line. The December and March quarterly reports overstated expenditures by \$48 and \$455, respectively.</p> <p>The December and June quarterly American Recovery and Reinvestment Act Section 1512 reports incorrectly reported the cumulative amount of expenditures to vendors receiving less than \$25,000 per award. The December quarter cumulative expenditures were overstated by \$2,386, while the June 2010 quarter was understated by \$15,951. Additionally, the number of jobs created were miscalculated and therefore under reported.</p> <p><i>Federal Award Information:</i> Employment Services Cluster - CFDA 17.207 - Employment Service/Wagner-Peyser Funded Activities - award numbers ES-17573-08-55-A-37 and ES-19214-09-55-A-37; and CFDA 17.801 and CFDA 17.804 – award number DV-19657-10-55-5-37.</p> <p><i>Recommendation:</i> The Commission should enhance internal controls over reporting to ensure expenditures are properly reported and reports are prepared in accordance with federal guidelines.</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, 2010

Type of Finding/
Questioned Costs

Findings and Recommendations

Agency Response: The Commission is reviewing internal controls to ensure expenditures are reported correctly and reports are prepared according to federal guidelines.

Employment Services will prepare an Interoffice Memorandum for dissemination to ES staff to ensure that all ARRA job orders are correctly identified for reporting purposes by selecting the appropriate job source code.

Employment Services has also met with staff from the Information Systems Division to prepare a corrected report of ARRA job orders created.

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, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-23	Allowable Costs/Cost <u>Principles:</u> Significant Deficiency	<u>Weaknesses Noted in Cash Reconciliation Process</u> The Employment Security Commission did not fully reconcile the cash balance in its accounting records to the balance in the bank. Failure 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. See finding 10-FS-10 for a description.
10-SA-24	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 10-FS-9 for a description.
10-SA-25	<u>Eligibility:</u> Material Weakness	<u>Computer Programming Resulted in Payments from Incorrect Funding Source</u> The unemployment benefits system was not programmed to ensure second year unemployment benefits were appropriately determined and expended from the proper funding source. This resulted in \$147 million of new unemployment insurance claims being paid from the State unemployment trust fund when the recipient should have continued to receive benefits under previous benefit programs paid with federal unemployment trust funds or federal recovery funds. See finding 10-FS-11 for a description.
10-SA-26	<u>Eligibility:</u> Significant Deficiency Questioned Cost Finding \$66,734	<u>Deficiencies Noted in Unemployment Insurance Benefit Processing</u> Weaknesses in the unemployment insurance benefits payment system and errors in manual claims processing procedures resulted in overpayments and incomplete eligibility reviews. In a sample of 60 claims, the following seven errors were identified, resulting in total questioned costs of \$24,329: <ul style="list-style-type: none"> • The unemployment benefits system was not programmed to ensure second year unemployment benefits were appropriately determined. The problem was identified by federal reviewers and changes were made to the benefit

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, 2010

Type of Finding/
Questioned Costs

Findings and Recommendations

the benefit system for claims paid after January 3, 2010. However, we identified four claims prior to that date with the error, which resulted in \$19,611 of inappropriate payments. The Commission should evaluate the impact of potential errors prior to that date and recoup overpayments as necessary.

- Staff failed to key the proper transaction into the benefit system after one individual was determined to be monetarily ineligible. This resulted in \$4,718 in overpayments.
- Eligibility review interviews were not performed for two claimants as required by Commission policy. Interviews are required to be performed periodically on continued claims to ensure that unemployed individuals maintain their continuing eligibility for unemployment benefits while actively seeking work. Subsequent reviews revealed that these claimants were deemed eligible for the benefits received.

Further analysis of unemployment benefit payments revealed additional processing errors as follows:

- The unemployment insurance benefit system did not have an edit check to prevent multiple payments for the same benefit week. Tests for multiple benefit payments per week revealed 163 instances where individuals received duplicate unemployment compensation payments during the fiscal year. This resulted in \$33,888 in overpaid unemployment benefits plus \$4,075 in federal additional compensation payments.
- The start date for 15 claims was reset without performing the required redetermination of the weekly benefit amount, which resulted in all benefit payments for these claimants being made at a higher, incorrect weekly benefit amount. The total overpayment was \$4,442.

The deficiencies noted in both the system and manual processing of unemployment benefit payments increase the risk of ineligible claimants receiving benefits as well as claimants receiving the wrong amount. The total known overpayments of \$66,734 are being questioned.

Aspects of this finding were reported in the prior year.

Federal Award Information: Unemployment Insurance - funding from the State and Federal Unemployment Trust Funds. This finding affects funds administered under the American Recovery and Reinvestment Act.

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, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-27 <u>Eligibility:</u> Significant Deficiency	<p data-bbox="534 562 1479 682"><i>Recommendation:</i> The Commission should strengthen internal controls to ensure unemployment benefit payments are processed and paid properly. Additionally, the Commission should implement appropriate edit checks in the benefit payment system to prevent duplicate payments.</p> <p data-bbox="534 716 1479 835"><i>Agency Response:</i> The Commission has enhanced internal controls to ensure unemployment insurance benefit payments are processed and paid properly. Also, the Commission is in the process of reprogramming the benefit payment system, which will include edit checks to prevent duplicate payments.</p> <p data-bbox="534 898 1138 930"><u>Weaknesses in General Program Change Controls</u></p> <p data-bbox="534 959 1479 1110">As reported in the prior year, 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 data-bbox="534 1140 1479 1507">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> <p data-bbox="534 1537 1479 1812">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. Inconsistent naming conventions make it impossible to directly link the list of program changes from the initial change request system to the source controls system or to be certain which changes are associated with an individual system.</p> <p data-bbox="534 1871 1479 1898">The Statewide Information System Security Manual requires state agencies to</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, 2010

Type of Finding/
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Findings and Recommendations

develop and enforce formal change control procedures that 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 finding was reported in two prior year reports.

Federal Award Information: Unemployment Insurance - funding from the State and Federal Unemployment Trust Fund. This finding affects funds administered under the America Recovery and Reinvestment Act.

Recommendation: 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.

Agency Response: The Commission utilizes change control documentation that has been in place for a significant number of years for both the mainframe and the Web environments. These procedures have been approved by Commission management and are used daily by the staff.

The Commission uses Endeavor for all mainframe management control. Everything except documentation is controlled within Endeavor. Endeavor was adopted by the state Information Technology Services (ITS) as the control tool for mainframe source members. The Commission follows the ITS recommended naming convention for data set names. The vast majority of agency files are in conformance with the ITS RACF/Endevor naming standard. Commission Systems Programmers worked with developers in late 2009 and early 2010 to explain/train them in the Endeavor naming requirements. New development conforms to the RACF naming conventions. Older applications are corrected during enhancements and/or as time allows.

Both the change control and the naming conventions documents are slated for review. Once that review and any necessary updates are completed, the documents will be reformatted and reissued to conform with the Commission's new Policies and Procedures format and release standards. In the interim, folders for Change Control and Naming Conventions containing the appropriate documents have been created. Access is available to all Information Systems employees.

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, 2010

Type of Finding/ Questioned Costs		Findings and Recommendations
		As noted in our previous response to this finding, this review, update and reissuance process has been approved by Commission management and is anticipated to be completed by December 31, 2011.
10-SA-28	Procurement and Suspension and Debarment: Questioned Cost Finding \$54,713	<u>State Procurement Policies Not Followed</u> The Employment Security Commission did not comply with statewide procurement policies and regulations when executing a personal service contract for information systems services. The noncompliance increases the risk that contracts for services charged to federal programs will be entered into that are not advantageous and do not achieve the best value for such services. See finding 10-SA-21 for a description.
10-SA-29	Special Tests and Provisions: Significant Deficiency Questioned Cost Finding \$1,564,200	<u>Improper Payment of Federal Additional Compensation</u> The Commission did not properly implement changes in the unemployment insurance benefit payment program to ensure federal additional compensation was paid in accordance with requirements in the American Recovery and Reinvestment Act (ARRA). Failure to accurately pay federal additional compensation (FAC) causes the Commission to be out of compliance with federal requirements. As reported in the prior year, the Commission did not implement programming changes to identify overpayments for FAC payments. As such, no attempts have been made to recover overpayments for FAC as required by the ARRA. The Commission estimated FAC overpayments to be \$1,564,125 for the current fiscal year, which we consider to be questioned costs. Additionally, an analysis of benefit payments eligible to receive the \$25 FAC payment revealed that 18 claimants did not receive the benefit for one week due to a processing error. This resulted in a total underpayment of \$450. These benefits were paid after our inquiry. Lastly, the FAC payments were to be phased out such that no new claims filed after May 30, 2010 were eligible for FAC payments. A review of FAC payments after this date identified three weeks of improper payment of FAC, resulting in questioned costs for overpayments of \$75. Significant aspects of this finding were reported in the prior year.

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, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
<p><i>Federal Award Information:</i> Unemployment Insurance - funding from the Federal Unemployment Trust Fund. This finding affects funds administered under the America Recovery and Reinvestment Act.</p>	<p><i>Recommendation:</i> The Commission should implement programming to identify federal additional compensation overpayments and begin recovering those overpayments. Additionally, the Commission should enhance internal controls to ensure payments for federal additional compensation are made in accordance with federal requirements.</p>
<p><i>Agency Response:</i> ESC is engaged in gathering business and technical requirements and has begun initial program design for enhancement of the Unemployment Insurance Benefits Payment system. These enhancements include mechanisms for the identification and recovery of federal additional compensation overpayments. Progress on this effort has been impacted by the requirement to dedicate resources to higher priorities such as the implementation of new benefit tiers, tier extensions and associated modifications to the federal Emergency Unemployment Compensation and Extended Benefits programs. As noted in our previous response to this finding, these enhancements are anticipated to be completed by December 31, 2011.</p>	
<p>10-SA-30 Special Tests and Provisions: 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) 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>This finding was reported in the prior year.</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, 2010

Type of Finding/
Questioned Costs

Findings and Recommendations

Federal Award Information: Unemployment Insurance - funding from the State and Federal Unemployment Trust Funds. This finding affects funds administered under the American Recovery and Reinvestment Act.

Recommendation: The Commission should strengthen controls to ensure that benefit overpayment cases are assigned, monitored, and completed appropriately and in a timely manner. Additionally, enhancements to the tracking system should be made to ensure the necessary reports are available for management to monitor case processing

Agency Response: The Commission will continue to enhance internal controls over the processing of benefit overpayment cases to ensure cases are completed appropriately and in a timely manner. Also, the Commission has developed enhancements to the tracking system which are currently in the testing phase.

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

U.S. Department of Labor

N.C. Department of Commerce

For the Fiscal Year Ended June 30, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-31	Procurement and Suspension and Debarment: Significant Deficiency	<p data-bbox="519 546 1497 588"><u>Failure to Comply with Federal Suspension and Debarment Requirements</u></p> <p data-bbox="519 609 1497 766">The Department of Commerce did not ensure that subrecipients funded by the Workforce Investment Act (WIA) Cluster were not suspended or debarred at the time of the annual award. The failure to comply with these requirements increases the risk that the Department may contract with suspended or debarred parties.</p> <p data-bbox="519 787 1497 1071">For the fiscal year ending June 30, 2010, the Department disbursed \$113.5 million of federal WIA funds to 24 local Workforce Development Boards (local areas), but did not verify that these local areas were not suspended or debarred. Instead, the Department has been relying on suspension and debarment certifications that were signed by the local areas in 2003. Although the original grant award was in 2003, a local area's receipt of subsequent awards is not automatic. Each year, the local areas must submit an updated plan to the State before being awarded additional WIA funds, but the Department has not required annual suspension and debarment certifications.</p> <p data-bbox="519 1092 1497 1165">Based on our tests, we did not identify any subrecipients that were suspended or debarred.</p> <p data-bbox="519 1186 1497 1281">The <i>OMB Circular A-133 Compliance Supplement</i> requires a non-federal entity that makes a subaward to an entity at a lower tier to verify that the subrecipient is not suspended or debarred or otherwise excluded.</p> <p data-bbox="519 1302 1497 1344"><i>Federal Award Information:</i> This finding affects the following:</p> <ul data-bbox="519 1365 1497 1883" style="list-style-type: none"> <li data-bbox="519 1365 1497 1554">• CFDA 17.259 WIA Youth Activities award AA-16040-07-55-A-37 for the award period April 1, 2007 – June 30, 2010, award AA-17133-08-55-A-37 for the award period April 1, 2008 – June 30, 2011, award AA-18653-09-55-A-37 for the award period April 1, 2009 – June 30, 2012, and award AA-20205-10-55-A-37 for the award period April 1, 2010 – June 30, 2013. <li data-bbox="519 1575 1497 1743">• CFDA 17.258 WIA Adult Program and CFDA 17.260 WIA Dislocated Workers award AA-16040-07-55-A-37 for the award period July 1, 2007 – June 30, 2010, award AA-17133-08-55-A-37 for the award period July 1, 2008 – June 30, 2011, and award AA-18653-09-55-A-37 for the award period July 1, 2009 – June 30, 2012. <li data-bbox="519 1764 1497 1883">• CFDA 17.258 ARRA WIA Adult Program, CFDA 17.259 ARRA WIA Youth Activities, and CFDA 17.260 ARRA WIA Dislocated Workers award AA-17133-08-55-A-37 for the award period February 17, 2009 – June 30, 2011.

17.258 WIA ADULT PROGRAM (continued)

III. Federal Award Findings and Questioned Costs

U.S. Department of Labor

N.C. Department of Commerce

For the Fiscal Year Ended June 30, 2010

Type of Finding/
Questioned Costs

Findings and Recommendations

Recommendation: The Department should strengthen internal controls to ensure compliance with the federal suspension and debarment requirements.

Agency Response: Subrecipients will be required on an annual basis to submit a signed Suspension and Debarment Certification form. The division has implemented the Auditor's recommendation to include additional provisions on the monitoring tool related to suspension and debarment.

Anticipated Completion Date: June 30, 2011

10-SA-32

Reporting:

Deficiencies in Federal Reporting

Material
Weakness

Material
Noncompliance

For the Workforce Investment Act (WIA) Cluster, the Department of Commerce (Department) did not have effective internal controls to ensure compliance with federal reporting requirements. As a result, there is an increased risk that federal reports could contain errors and not be detected and corrected timely by the Department.

During our test of the WIA Annual Performance Report (ETA-9091), we noted the following deficiencies that indicate the Department's controls were not adequate to ensure that the report was supported by the applicable records or included all activity of the period:

- The annual report is created from a subsystem that was designed to track individual participant data needed to verify compliance with the federal requirements. Participant data are entered by the subrecipients and certain data are monitored by the Department. However, we noted that the Department's monitoring procedures were not designed to ensure that all the data elements needed for the federal reports were in the subsystem.
- After the annual report is submitted, the federal agency requires the Department to agree a sample of data in the annual report to information in the participants' files that reside at the subrecipients. There are numerous data items for each participant and the items vary by participant and program. We examined a sample of documents from the Department's verification procedures and found that, based on the Department's documents, the data submitted in the Annual Performance Report did not agree to the participants' files. We identified one to nine inaccurate data items per participant for 33 of the 40 participants that we examined. As a result, we concluded that the annual report was not properly supported.

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

U.S. Department of Labor

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For the Fiscal Year Ended June 30, 2010

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Findings and Recommendations

- The Department is required to report the results of their participant data verification to the federal awarding agency in the WIA Summary/Analytical Report. We compared this summary report to supporting documents for 40 participants and noted four instances where the WIA Summary/Analytical Report did not match the support. Although the Department had procedures in place to review this summary report, we found this review was not completed in time to ensure that all errors noted by the Department are corrected prior to submitting the report.

The Department's controls were not adequate to ensure that the Monthly Youth Served with WIA Recovery Act Resources Reports (ETA-9149) were prepared in accordance with all federal requirements. A computer program was used to extract data from a subsystem to create the monthly reports. However, neither the program source code nor other support was maintained and the Department was not able to produce the detail to support the reports for our audit. Also, while controls over the accuracy of data in the supporting subsystem may have been adequate, internal control to ensure data were properly extracted and summarized in the reports was lacking.

In addition, there was no evidence to support that the Quarterly WIA Financial Reports (ETA-9130) were prepared in accordance with all federal requirements. We were unable to test the reports because the Department did not maintain the support nor were they able to reproduce the support.

The *OMB Circular A-133 Compliance Supplement* states that recipients of federal awards are expected to have controls in place to ensure that reports for federal awards include all activity of the reporting period, are supported by applicable accounting or performance records, and are fairly presented in accordance with program requirements.

Federal Award Information: This finding affects the following:

- CFDA 17.259 WIA Youth Activities award AA-16040-07-55-A-37 for the award period April 1, 2007 – June 30, 2010, award AA-17133-08-55-A-37 for the award period April 1, 2008 – June 30, 2011, award AA-18653-09-55-A-37 for the award period April 1, 2009 – June 30, 2012, and award AA-20205-10-55-A-37 for the award period April 1, 2010 – June 30, 2013.
- CFDA 17.258 WIA Adult Program and CFDA 17.260 WIA Dislocated Workers award AA-16040-07-55-A-37 for the award period July 1, 2007 – June 30, 2010, award AA-17133-08-55-A-37 for the award period July 1, 2008 – June 30, 2011, and award AA-18653-09-55-A-37 for the award period July 1, 2009 – June 30, 2012.

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

U.S. Department of Labor

N.C. Department of Commerce

For the Fiscal Year Ended June 30, 2010

Type of Finding/
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Findings and Recommendations

- CFDA 17.258 ARRA WIA Adult Program, CFDA 17.259 ARRA WIA Youth Activities, and CFDA 17.260 ARRA WIA Dislocated Workers award AA-17133-08-55-A-37 for the award period February 17, 2009 – June 30, 2011.

Recommendation: The Department should strengthen internal controls to ensure reports are prepared in accordance with federal requirements, including maintaining supporting details for the reports. Also, copies of program code should be maintained to ensure that results can be reproduced if needed.

Agency Response: As indicated in the findings, the annual report (ETA-9091) was designed to track individual participant data to verify compliance with federal requirements and that monitoring procedures were not designed to ensure that all data elements needed for the federal reports were in the subsystem. The Division has made changes to the sampling report used by monitoring staff to increase the numbers of records reviewed. The number of records reviewed is based on current enrollment and now can be up to 35%.

Anticipated Completion Date: March 4, 2011

The Division acknowledges that error rates in the validation of participant information are higher than acceptable. Clarifying policy guidance, training and technical assistance has been, and will continue to be provided to all sub recipients in order to reduce the error rate.

Anticipated Completion Date: The provision of local technical assistance and training is an ongoing effort.

In the next data validation review (October 2011 into January 2012), the Division will establish a procedure to ensure that there is an additional review, comparing all of the worksheet results to the data entered in the DRVS software. This will be prior to the submission of the data validation report to the U.S. Department of Labor.

Anticipated Completion Date: February 3, 2012

The ETA-9149 report lists the total number of youth participants served during the most recent month. The programs that create this report have been changed to allow it to run against previous months' data. The source code is now captured as part of the monthly copy so that it will reference the program that was used to create a specific months report. Two additional programs have been created that will create detail snapshots of all data used in the

17.258 WIA ADULT PROGRAM (continued)

III. Federal Award Findings and Questioned Costs

U.S. Department of Labor

N.C. Department of Commerce

For the Fiscal Year Ended June 30, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
<p>10-SA-33 Subrecipient Monitoring: Significant Deficiency</p>	<p>summary reports, and will be kept to support the report. The step-by-step processes for all reports will be fully documented, and cross-training will be provided to create a check-and-balance to ensure that more than one person is able to generate the reports.</p> <p>Anticipated Completion Date: February 1, 2012</p> <p>A procedure has been implemented requiring that at the time of 9130 preparation screen prints of FMIS system data are maintained in the files. Also included are related reconciliation worksheets and signed copies of the 9130 reports.</p> <p>Anticipated Completion Date: December 31, 2010</p> <p><u>Subrecipient Monitoring Needs Improvement</u></p> <p>The Department of Commerce did not adequately monitor subrecipients of the Workforce Investment Act (WIA) Cluster for compliance with all applicable federal requirements. As a result, there is an increased risk that noncompliance with federal requirements could occur at the subrecipient level and not be detected by the Department.</p> <p>During our review of the Department’s monitoring procedures, we identified the following deficiencies:</p> <ul style="list-style-type: none"> • The Department did not adequately monitor WIA subrecipients funded by American Recovery and Reinvestment Act (ARRA) to ensure they were registered in the Central Contractor Registration (CCR), and the Department did not perform periodic reviews to ensure that subrecipients were updating this information. We reviewed the CCR database for five local Workforce Development Boards (local areas) and found that one had a CCR registration that expired on January 16, 2010. We also found that two of the five local areas were not listed in the CCR database. The Department claimed these local areas were registered but not publicly listed. Additional evidence to validate their registration was requested but not provided because the Department stated that it had only inquired of the local areas to ensure they were registered. • The Department did not adequately monitor subrecipients of the WIA Youth Activities grant to ensure compliance with the earmarking requirement, which states that at least 95% of eligible participants in youth activities must meet the criteria of disadvantaged low-income youth. During the fiscal year,

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

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During the fiscal year, one of the Department's three field representatives did not monitor for this requirement, thus 33% of the subrecipients were not monitored for earmarking compliance. As a result, there is an increased risk that the percentage of the disadvantaged low-income youth served by a subrecipient could fall below the required threshold and not be detected by the Department.

The *OMB Circular A-133 Compliance Supplement* states that a pass-through entity is responsible for identifying to first-tier subrecipients the requirement to register in the Central Contractor Registration, including obtaining a Dun and Bradstreet Data Universal Numbering System (DUNS) number, and for maintaining the currency of that information. In addition, the OMB guidance and Title 20 CFR section 667.400(c) requires each recipient and subrecipient to conduct regular compliance oversight and monitoring of its WIA activities and those of its subrecipients and contractors and to provide them technical assistance as necessary and appropriate.

Federal Award Information: This finding affects the following:

- CFDA 17.259 WIA Youth Activities award AA-16040-07-55-A-37 for the award period April 1, 2007 – June 30, 2010, award AA-17133-08-55-A-37 for the award period April 1, 2008 – June 30, 2011, award AA-18653-09-55-A-37 for the award period April 1, 2009 – June 30, 2012, and award AA-20205-10-55-A-37 for the award period April 1, 2010 – June 30, 2013.
- CFDA 17.258 ARRA WIA Adult Program, CFDA 17.259 ARRA WIA Youth Activities, and CFDA 17.260 ARRA WIA Dislocated Workers award AA-17133-08-55-A-37 for the award period February 17, 2009 – June 30, 2011.

Recommendation: The Department should strengthen internal controls to ensure all applicable federal compliance requirements are included in their subrecipient monitoring procedures.

Agency Response: All sub recipients will be required to submit information that documents their registration in the CCR database, as well as their active status. A schedule of CCR active status expiration dates will be maintained and subrecipients will be reminded to re-enroll prior to the expiration date of the active status.

Anticipated Completion Date: April 30, 2011.

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

U.S. Department of Labor

N.C. Department of Commerce

For the Fiscal Year Ended June 30, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>Each of the field representatives will receive additional training and technical assistance related to the oversight of the 5% earmarking requirement. Additionally, reports from the state's Workforce Investment Act participant tracking database will be enhanced to allow improved oversight of this requirement.</p>
	<p>Anticipated Completion Date: April 30, 2011</p>
<p>10-SA-34 <u>Special Tests and Provisions:</u></p> <p> Material Weakness</p> <p> Material Noncompliance</p>	<p><u>Errors Noted in the Schedule of Expenditures of Federal Awards (SEFA)</u></p> <p>The Department of Commerce did not prepare the Schedule of Expenditures of Federal Awards (SEFA) in accordance with guidelines prescribed by OMB Circular A-133. Errors in the SEFA reduce the usefulness of the report. See finding 10-SA-12 for a description.</p>
<p>10-SA-35 <u>Special Tests and Provisions:</u></p> <p> Significant Deficiency</p>	<p><u>Failure to Communicate ARRA Federal Award Information to Subrecipients</u></p> <p>The Department of Commerce did not communicate at the time of award and disbursement all the required American Recovery and Reinvestment Act (ARRA) federal award information to subrecipients of the Workforce Investment Act (WIA) Cluster. As a result, the Department did not comply with federal requirements specific to ARRA funds. This increases the risk that subrecipients will not properly account for ARRA funds or identify the ARRA awards and expenditures in their Schedule of Expenditures of Federal Awards and Data Collection Form.</p> <p>The Department provided the amount of ARRA funds at the time of the award; however, the federal award number and Catalog of Federal Domestic Assistance (CFDA) number were not provided. In addition, the Department did not provide the federal award number, CFDA number, or the amount of ARRA funds at the time of disbursement.</p> <p>The <i>OMB Circular A-133 Compliance Supplement</i> requires the State to separately identify to each subrecipient, and document at the time of the subaward and disbursement of funds, the federal award number, CFDA number, and the amount of ARRA funds. It also requires subrecipients to separately account for ARRA funds and separately identify the funds in their Schedule of Expenditures of Federal Awards and Data Collection Form.</p>
	<p><i>Federal Award Information:</i> CFDA 17.258 ARRA WIA Adult Program, CFDA 17.259 ARRA WIA Youth Activities, and CFDA 17.260 ARRA WIA</p>

17.258 WIA ADULT PROGRAM (continued)

III. Federal Award Findings and Questioned Costs

U.S. Department of Labor

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For the Fiscal Year Ended June 30, 2010

Type of Finding/
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Findings and Recommendations

Dislocated Workers award AA-17133-08-55-A-37 for the award period February 17, 2009 – June 30, 2011.

Recommendation: The Department should ensure all applicable federal award information is communicated to subrecipients of ARRA funds.

Agency Response: Documents to subrecipients that communicate funding information at time of award will include CFDA numbers, federal grant award number, and an ARRA identification number. Also, CFDA numbers, federal grant award numbers, and the amount will be added to the Cash Disbursement Code Sheet transmitted to the subrecipients in the Notification of Funds transfer e-mail.

Anticipated Completion Date: June 30, 2011.

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, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-36	Allowable Costs/Cost Principles: Significant Deficiency Questioned Cost Finding \$800	<p><u>Errors Noted Related to Workforce Investment Act Participant Timesheets</u></p> <p>Case managers in the Workforce Investment Act program did not properly verify participants' timesheets for accuracy and payments were not always supported by timesheets. This condition increases the risk that participants' will be over or under paid. The Commission spent \$913,479 for participant wages during the fiscal year.</p> <p>A test of 60 participants' time records and payments from the Wage Payment System revealed 11 errors as follows:</p> <ol style="list-style-type: none"> a. Four participants were missing timesheets to support weeks paid. The participants were paid a total of \$2,213. b. One participant was paid twice for the same week. This resulted in an overpayment of \$522. c. Three participants were not paid for the total hours reported on approved time sheets. This resulted in total underpayments of \$696. d. One participant was paid for 42 hours; however, the approved timesheet showed the participant only worked 40 hours. This resulted in an overpayment of \$15. e. One participant was paid \$39 for work after the termination date of the worksite agreement. Additionally, this same participant was paid for 32 hours one week, but the timesheet showed the participant actually worked 32.5 hours, resulting in an underpayment of \$4. This participant had a net overpayment of \$35. f. One participant had seven weeks of timesheets that were not approved by the worksite supervisor as required by the worksite agreement, but were signed by the local office Workforce Investment Act specialist. Therefore, no costs are questioned. <p>According to the Work Experience Worksite Agreement, accurate timesheets should be kept for each participant and the timesheet should be signed by the participant and the supervisor, which certifies its accuracy. Additionally, the local employment office case manager is required to review and approve timesheets before submitting them for payment.</p> <p>The total amount overpaid or undocumented was \$2,785 and the amount underpaid was \$696. Since it is likely that the questioned costs in the</p>

17.258 WIA ADULT PROGRAM (continued)

III. Federal Award Findings and Questioned Costs

U. S. Department of Labor
 N. C. Employment Security Commission
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	<p>population will exceed \$10,000, the \$2,785 overpayments are considered questioned costs. [CFDA 17.258 - \$800; 17.259 - \$900 and 17.260 - \$1085]</p> <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: 08-4020-44-9900 and 09-2020-44-9900 with Lumber River; 08-4030-28-9900 with Region Q; and 08-4030-45-9900 and 08-4040-45-9900 with Mid Carolina.</p> <p><i>Recommendation:</i> The Commission should strengthen procedures to ensure participants' timesheets are verified for accuracy prior to approval and payment.</p> <p><i>Agency Response:</i> The Workforce Development Unit (WDU) staff reviewed present policies and procedures for verifying the accuracy of participant timesheets prior to approval for payment with Local ESC/WIA Case Managers in a statewide WIA training sessions during July 2010. WDU staff also implemented quarterly technical assistance and program monitoring visits during this period to enhance program operations. These corrective action measures were shared with State Audit staff during the Exit Conference, although this year's audit sample overlapped the above corrective actions.</p> <p>The Commission will continue emphasis on accurate participant time sheets. WIA Youth Activities was a one-time program not expected to be repeated.</p>
<p>10-SA-37</p> <p><u>Eligibility:</u></p> <p>Significant Deficiency</p> <p>Questioned Cost Finding</p> <p>\$4,830</p>	<p><u>Insufficient Documentation Noted in Workforce Investment Act Case Files</u></p> <p>The Workforce Investment Act (WIA) case files did not contain sufficient or appropriate documentation to provide evidence of eligibility. 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"> • There was insufficient documentation to support the barriers to employment criteria as required by the WIA Application Guide for three participants. These ineligible participants received \$4,830 in WIA services during the fiscal year. Since it is likely that the questioned costs in the population will exceed \$10,000, the total amount of \$4,830 is questioned. • Eligibility documentation in the case file did not support the eligibility status reported for 13 participants. Documentation issues included (1) documentation was inconsistent with data on the intake assessment

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

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form, (2) the incorrect barrier to employment verification form was used, or (3) the intake assessment form was not completed. 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.

Federal Award Information: Workforce Investment Act Cluster pass-through funding from Local Workforce Investment Boards through contracts with local employment security offices. Specifically, Local Board contract numbers: 08-2030-36-9900 and 08-4030-36-9900 with Centralina; 08-4030-55-9900, 09-2020-55-9900 and 09-2030-55-9900 with Southwestern; 09-2030-37-9900 with Charlotte; 08-4030-28-9900 and 09-2020-28-9900 with Region Q; 08-4030-43-9900 with Kerr Tar; 08-4020-44-9900 and 08-4030-44-9900 with Lumber River; and 09-4030-40-9900 with Eastern Carolina.

Recommendation: The Commission should strengthen policies and procedures to ensure proper documentation is obtained and maintained in participants' case files to support eligibility and allowance for service costs.

Agency Response: The Workforce Development Unit (WDU) staff reviewed appropriate eligibility documentation and participant file maintenance with Local ESC/WIA Case Managers during statewide training sessions in July 2010. Since policies and procedures are in place, this training session was the opportunity to enhance the knowledge of Local ESC/WIA Case Managers. In addition, periodic monitoring reviews are provided to WIA Program staff as well as ESC Managers. This procedure was shared at the ESC Audit Exit Conference.

The Commission will continue emphasis on proper documentation of eligibility for WIA participants.

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

U. S. Department of Labor

N. C. Department of Commerce

For the Fiscal Year Ended June 30, 2010

Type of Finding/ Questioned Costs		Findings and Recommendations
10-SA-38	Procurement and Suspension and Debarment: Significant Deficiency	<u>Failure to Comply with Federal Suspension and Debarment Requirements</u> The Department of Commerce did not ensure that subrecipients funded by the Workforce Investment Act (WIA) Cluster were not suspended or debarred at the time of the annual award. The failure to comply with these requirements increases the risk that the Department may contract with suspended or debarred parties. See finding 10-SA-31 for a description.
10-SA-39	Reporting: Material Weakness Material Noncompliance	<u>Deficiencies in Federal Reporting</u> For the Workforce Investment Act (WIA) Cluster, the Department of Commerce (Department) did not have effective internal controls to ensure compliance with federal reporting requirements. As a result, there is an increased risk that federal reports could contain errors and not be detected and corrected timely by the Department. See finding 10-SA-32 for a description.
10-SA-40	Subrecipient Monitoring: Significant Deficiency	<u>Subrecipient Monitoring Needs Improvement</u> The Department of Commerce did not adequately monitor subrecipients of the Workforce Investment Act (WIA) Cluster for compliance with all applicable federal requirements. As a result, there is an increased risk that noncompliance with federal requirements could occur at the subrecipient level and not be detected by the Department. See finding 10-SA-33 for a description.
10-SA-41	Special Tests and Provisions: Material Weakness Material Noncompliance	<u>Errors Noted in the Schedule of Expenditures of Federal Awards (SEFA)</u> The Department of Commerce did not prepare the Schedule of Expenditures of Federal Awards (SEFA) in accordance with guidelines prescribed by OMB Circular A-133. Errors in the SEFA reduce the usefulness of the report. See finding 10-SA-12 for a description.
10-SA-42	Special Tests and Provisions: Significant Deficiency	<u>Failure to Communicate ARRA Federal Award Information to Subrecipients</u> The Department of Commerce did not communicate at the time of award and disbursement all the required American Recovery and Reinvestment Act (ARRA) federal award information to subrecipients of the Workforce Investment

17.259 WIA YOUTH ACTIVITIES (continued)

III. Federal Award Findings and Questioned Costs

U. S. Department of Labor

N. C. Department of Commerce

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Investment Act (WIA) Cluster. As a result, the Department did not comply with federal requirements specific to ARRA funds. This increases the risk that subrecipients will not properly account for ARRA funds or identify the ARRA awards and expenditures in their Schedule of Expenditures of Federal Awards and Data Collection Form. See finding 10-SA-35 for a description.

17.259 WIA YOUTH 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, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-43	Allowable Costs/Cost Principles: Significant Deficiency Questioned Cost Finding \$900	<u>Errors Noted Related to Workforce Investment Act Participant Timesheets</u> Case managers in the Workforce Investment Act program did not properly verify participants' timesheets for accuracy and payments were not always supported by timesheets. This condition increases the risk that participants' will be over or under paid. The Commission spent \$913,479 for participant wages during the fiscal year. The total amount overpaid or undocumented was \$2,785 and the amount underpaid was \$696. Since it is likely that the questioned costs in the population will exceed \$10,000, the \$2,785 overpayments are considered questioned costs. [CFDA 17.258 - \$800; 17.259 - \$900 and 17.260 - \$1085]. See finding 10-SA-36 for a description.

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

U.S. Department of Labor

N.C. Department of Commerce

For the Fiscal Year Ended June 30, 2010

Type of Finding/ Questioned Costs		Findings and Recommendations
10-SA-44	Procurement and Suspension and Debarment: Significant Deficiency	<u>Failure to Comply with Federal Suspension and Debarment Requirements</u> The Department of Commerce did not ensure that subrecipients funded by the Workforce Investment Act (WIA) Cluster were not suspended or debarred at the time of the annual award. The failure to comply with these requirements increases the risk that the Department may contract with suspended or debarred parties. See finding 10-SA-31 for a description.
10-SA-45	Reporting: Material Weakness Material Noncompliance	<u>Deficiencies in Federal Reporting</u> For the Workforce Investment Act (WIA) Cluster, the Department of Commerce (Department) did not have effective internal controls to ensure compliance with federal reporting requirements. As a result, there is an increased risk that federal reports could contain errors and not be detected and corrected timely by the Department. See finding 10-SA-32 for a description.
10-SA-46	Subrecipient Monitoring: Significant Deficiency	<u>Subrecipient Monitoring Needs Improvement</u> The Department of Commerce did not adequately monitor subrecipients of the Workforce Investment Act (WIA) Cluster for compliance with all applicable federal requirements. As a result, there is an increased risk that noncompliance with federal requirements could occur at the subrecipient level and not be detected by the Department. See finding 10-SA-33 for a description.
10-SA-47	Special Tests and Provisions: Material Weakness Material Noncompliance	<u>Errors Noted in the Schedule of Expenditures of Federal Awards (SEFA)</u> The Department of Commerce did not prepare the Schedule of Expenditures of Federal Awards (SEFA) in accordance with guidelines prescribed by OMB Circular A-133. Errors in the SEFA reduce the usefulness of the report. See finding 10-SA-12 for a description.
10-SA-48	Special Tests and Provisions: Significant Deficiency	<u>Failure to Communicate ARRA Federal Award Information to Subrecipients</u> The Department of Commerce did not communicate at the time of award and disbursement all the required American Recovery and Reinvestment Act (ARRA) federal award information to subrecipients of the Workforce Investment Act (WIA) Cluster. As a result, the Department did not comply with federal

17.260 WIA DISLOCATED WORKERS (continued)

III. Federal Award Findings and Questioned Costs

U.S. Department of Labor

N.C. Department of Commerce

For the Fiscal Year Ended June 30, 2010

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Questioned Costs

Findings and Recommendations

federal requirements specific to ARRA funds. This increases the risk that subrecipients will not properly account for ARRA funds or identify the ARRA awards and expenditures in their Schedule of Expenditures of Federal Awards and Data Collection Form. See finding 10-SA-35 for a description.

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, 2010

Type of Finding/ Questioned Costs		Findings and Recommendations
10-SA-49	Allowable Costs/Cost Principles: Significant Deficiency Questioned Cost Finding \$1,085	<u>Errors Noted Related to Workforce Investment Act Participant Timesheets</u> Case managers in the Workforce Investment Act program did not properly verify participants' timesheets for accuracy and payments were not always supported by timesheets. This condition increases the risk that participants' will be over or under paid. The Commission spent \$913,479 for participant wages during the fiscal year. The total amount overpaid or undocumented was \$2,785 and the amount underpaid was \$696. Since it is likely that the questioned costs in the population will exceed \$10,000, the \$2,785 overpayments are considered questioned costs. [CFDA 17.258 - \$800; 17.259 - \$900 and 17.260 - \$1085]. See finding 10-SA-36 for a description.
10-SA-50	<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 or appropriate documentation to provide evidence of eligibility. This condition increases the risk that services will be provided to ineligible individuals. See finding 10-SA-37 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, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-51	<u>Reporting:</u> Significant Deficiency	<u>Deficiencies in Employment Services Cluster Reporting</u> Controls over federal financial reporting were not sufficient to ensure expenditures were properly reported and reports were prepared in accordance with federal guidelines. Errors in the reports reduce the usefulness of the data to the users and resulted in noncompliance with federal report preparation guidelines. See finding 10-SA-22 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, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-52	<u>Reporting:</u> Significant Deficiency	<u>Deficiencies in Employment Services Cluster Reporting</u> Controls over federal financial reporting were not sufficient to ensure expenditures were properly reported and reports were prepared in accordance with federal guidelines. Errors in the reports reduce the usefulness of the data to the users and resulted in noncompliance with federal report preparation guidelines. See finding 10-SA-22 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, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-53	Matching, Level of Effort, <u>Earmarking:</u> Questioned Cost Finding \$91,160	<p data-bbox="519 546 1494 588"><u>Federal Highway Project Overbilled</u></p> <p data-bbox="519 609 1494 735">The Department of Transportation applied the wrong federal participation rate to one of its Federal Highway Administration projects. Consequently, the Department overbilled this project by \$91,160 for the period April 2009 through October 2010.</p> <p data-bbox="519 756 1494 1008">Our test of 40 items charged to the Highway Planning and Construction Grant found that the Department overbilled for one transaction. The rate used to bill the federal government for this project had been mistakenly changed in the accounting system. The rate charged was slightly higher than the agreed upon 80% federal participation rate. Therefore, the Department overbilled the Federal Highway Administration by \$91,160 since the inception of the project that began in April 2009. We consider the \$91,160 overbilling as questioned costs.</p> <p data-bbox="519 1029 1494 1155">As soon as the error was brought to the Department's attention, the billing rate was corrected in the accounting system and a negative billing amount was created to reimburse the Federal Highway Administration for the overbilled amount.</p> <p data-bbox="519 1176 1494 1218"><i>Federal Award Information:</i> Highway Planning and Construction Grant 2010</p> <p data-bbox="519 1239 1494 1323"><i>Recommendation:</i> The Department should ensure that federal participation rates in its accounting system are accurate.</p> <p data-bbox="519 1344 1494 1575"><i>Agency Response:</i> The existing control has been reinforced with current staff, emphasizing the importance of reviewing the federal billing percentages after the completion of expenditure reclassifications on a project. This will resolve potential billing issues sooner, rather than identifying an issue when making additional modifications to the project during the project life or at the project closure stage. The correction to the one project was made immediately once the issue was identified in the amount of \$91,160.</p>
10-SA-54	Real Property Acquisition / Relocation <u>Assistance:</u> Significant Deficiency	<p data-bbox="519 1617 1494 1659"><u>Approval Procedures Not Followed For Right of Way Acquisitions</u></p> <p data-bbox="519 1680 1494 1848">The Department paid for right of way acquisitions without obtaining the approvals that were required by its policy. The lack of proper approval increases the risk that claims for the acquisition of right of way or other property could be made in error or that fraudulent transactions could occur. See finding 10-FS-7 for a description.</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, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-55	Special Tests and Provisions: Significant Deficiency	<p data-bbox="537 562 1105 590"><u>Required Plant Inspections Were Not Performed</u></p> <p data-bbox="537 621 1481 743">The Department did not always perform the required testing for materials used in contracts funded by the Highway Planning and Construction grant. The failure to meet the requirements limits the Department's ability to ensure that materials used in construction projects conform to approved specifications.</p> <p data-bbox="537 774 1481 896">We tested 13 federally funded contracts that used concrete culvert pipes during the fiscal year and found that pipe was provided by nine different plants. Two of the nine plants had not been inspected by the Department during the year. Three of the 13 projects selected used concrete pipe from these two plants.</p> <p data-bbox="537 953 1481 1075">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. The Department's policy requires plants that produce concrete culvert pipe to be inspected annually.</p> <p data-bbox="537 1106 1435 1134"><i>Federal Award Information:</i> Highway Planning and Construction Grant 2010</p> <p data-bbox="537 1165 1481 1253"><i>Recommendation:</i> The Department's Materials and Tests Unit should institute controls to ensure that all plants that produce concrete culvert pipes are inspected annually.</p> <p data-bbox="537 1285 1481 1467"><i>Agency Response:</i> Two of the concrete culvert pipe plants that are on the Department's approved supplier list did not have Annual Inspections performed during the period of July 1, 2009 to June 30, 2010. Plant inspections took place within 5 days of this discovery and both plants were in proper order. During the fiscal year, inspections took place of all pipes produced for use on Department projects independent of the annual plant inspections.</p> <p data-bbox="537 1524 1481 1829">The inspector and the inspector's supervisor for the two plants retired during this time frame. The loss of the key personnel led to this issue. A tracking process for plant inspections already exists. Our HiCAMS sample and inspection database is automated to send notifications for various functions required by the Department. Thirty days before the expiration of an approved plant a notification is sent to the inspector assigned to that particular plant. The problem occurred because the inspector had retired when this notification happened. The inspector's supervisor is notified when a plant's certification is actually expired. In this case, that supervisor had retired and both of these positions were still vacant.</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, 2010

Type of Finding/
Questioned Costs

Findings and Recommendations

As stated above, NCDOT has an inspection process for pipe produced for use on Department projects in addition to annual plant inspections. These inspections consist of the following measures per lot of pipe for each individual size. 1) A piece of pipe from each lot is randomly selected to be tested for conformance to AASHTO specifications. 2) The inspector observes pipe strength breaks for each lot and size. 3) The inspector obtains samples of the pipe for absorption testing at the Materials and Tests Unit's Central Laboratory for each 5,000 linear feet of pipe. 4) The inspector conducts a walkthrough inspection of the casting operation, the steel cage fabrication process, and a visual inspection of the aggregate stock piles. 5) An inspection of the pipe etching process that identifies each piece of pipe produced is also performed. 6) Approval of an acceptable lot of pipe is designated by each piece of pipe in that lot receiving an NCDOT Approved stamp. This stamp must be present for pipe to be approved and used on any NCDOT project. Before this stamp is applied the inspector visually inspects the entire lot of pipe for cracks and honeycombs or any other defects that may cause the pipe to not perform as intended.

While we feel that the regular inspection and acceptance of concrete pipe significantly reduces any risk the Department has for this material, the Annual Plant Inspections are important and the following measures have been implemented to insure that these inspections occur during the prescribed timeframes. 1) Each functional area of the Unit responsible for performing Annual Inspections of any type is required to update the status of these inspections quarterly to the State Materials Engineer. This metric is included on the Materials and Tests Business Unit Work Plan. The Work Plan is reviewed at least quarterly at Senior Staff Meetings that include the Director of Field Operations, the Chief Engineer and the State Highway Administrator. Whenever these functions are not on schedule a corrective action plan and justification is required for that metric for that particular quarter. 2) Because of the requirement for reporting on the Annual Plant Inspection metric and the results of this specific instance of vacant positions causing a lapse in inspection, the HiCAMS notification process has been updated to notify not only the responsible inspector but that inspector's supervisor and the Field Operations Engineer who manages all the Area Field staff. This additional notification will insure that for such cases when the responsibility has been dropped that there is a thirty day window for supervisors and the manager of these functions to remediate by providing additional staff or reminding the responsible parties when necessary. 3) A copy of this corrective action plan will be distributed to all area staff responsible for performing Annual Plant Inspections and emphasis will be placed on performing these duties in a timely manner.

Anticipated Completion Date: Various

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, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-56	Subrecipient Monitoring: Significant Deficiency	<p data-bbox="519 546 1055 588"><u>Subrecipient Monitoring Needs Improvement</u></p> <p data-bbox="519 609 1502 777">The Department of Environment and Natural Resources did not consistently perform adequate monitoring procedures to ensure subrecipients were in compliance with all applicable federal requirements. As a result, there is an increased risk that noncompliance with federal requirements could occur at the subrecipient level and not be detected by the Department.</p> <p data-bbox="519 798 1502 892">We examined a sample of 15 files for subrecipient projects funded by the American Recovery and Reinvestment Act (ARRA) for the Drinking Water State Revolving Fund and noted the following deficiencies:</p> <ul data-bbox="519 913 1502 1260" style="list-style-type: none"> <li data-bbox="519 913 1502 1081">• For two projects, the certification forms denoting compliance with ARRA Buy American provisions were not obtained from the subrecipients as prescribed by Department policy. As a result, there was no evidence that the Department ensured the subrecipients and their contractors certified compliance with the Buy American provisions. <li data-bbox="519 1102 1502 1260">• For two projects, the forms certifying compliance with federal suspension and debarment requirements were not obtained from subrecipients as prescribed by Department policy. As a result, there was no evidence that the Department verified that these subrecipients were not entering into transactions with suspended or debarred entities. <p data-bbox="519 1281 1502 1354">During our review of the Department's on-site monitoring inspections, we noted the following deficiencies for the Drinking Water State Revolving Loan Fund:</p> <ul data-bbox="519 1375 1502 1722" style="list-style-type: none"> <li data-bbox="519 1375 1502 1543">• Two of the 15 American Recovery and Reinvestment Act (ARRA) projects in our test were not monitored for compliance with the Davis-Bacon Act. As a result, the Department did not ensure that the subrecipients paid prevailing wages, obtained certified payrolls, conducted employee interviews for all contracts, or posted the wage determinations at the construction site. <li data-bbox="519 1564 1502 1722">• The Department's procedures do not include monitoring the subrecipients for compliance with cash management requirements. As a result, the Department did not ensure that the subrecipients' cash draws were actual reimbursements or that advanced funds were promptly disbursed. <p data-bbox="519 1743 1502 1816">In addition, we noted the following deficiencies in the on-site monitoring inspections of the Clean Water State Revolving Fund Loan Fund:</p> <ul data-bbox="519 1837 1502 1902" style="list-style-type: none"> <li data-bbox="519 1837 1502 1902">• Four of the 12 ARRA subrecipients in our test were not monitored for compliance with the Davis-Bacon Act or Buy American provisions. In

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, 2010

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addition, noncompliance with the Davis-Bacon Act at the subrecipient level was previously reported in a fiscal control audit of the Department's during-the-award monitoring of ARRA subrecipients. The Department did not ensure that the subrecipients paid prevailing wages, obtained certified payrolls, conducted employee interviews for all contracts, posted the wage determinations at the constructions site, or used manufactured goods produced in the United States.

- The Department's procedures do not include monitoring the subrecipients for compliance with cash management requirements. As a result, the Department did not ensure that the subrecipients' cash draws were actual reimbursements or that advanced funds were promptly disbursed.

According to the *OMB Circular A-133 Compliance Supplement*, subrecipients should be monitored to provide reasonable assurance that the subrecipient administers Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.

Federal Award Information: This finding affects CFDA 66.458 Capitalization Grants for Clean Water State Revolving Funds ARRA award 2W-95421209 for the award period March 16, 2009 – October 30, 2012; and CFDA 66.468 Capitalization Grants for Drinking Water State Revolving Funds award FS-98533808 for the award period July 1, 2009 – September 13, 2014 and ARRA award 2F-95423309 for the award period April 1, 2009 – March 31, 2012.

Recommendation: The Department should enhance internal controls to ensure that all applicable federal compliance requirements are included in their subrecipient monitoring procedures and that adequate documentation of completed monitoring procedures is maintained.

Agency Response: Department agrees with the finding. Both the Clean Water and Drinking Water programs have improved their project review process to ensure that all projects are in compliance with the ARRA Buy American provisions and Davis-Bacon Act provisions.

All contracts have been reviewed to ensure compliance with federal suspension and debarment requirements. Checking the federal debarment list is now a routine procedure in the contracting process.

To ensure that we are in compliance with federal cash management requirements, we are developing procedures for project staff to confirm

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, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-57	compliance during project reviews. We will also develop "compliance supplements" addressing this issue for independent auditors performing single audits of these local governments.
Special Tests and Provisions:	<u>Source of ARRA Funds Not Communicated to Subrecipients</u>
Significant Deficiency	<p>The Department of Environment and Natural Resources did not communicate the federal award number and Catalog of Federal Domestic Assistance (CFDA) number to each subrecipient of American Recovery and Reinvestment Act (ARRA) funds at the time of the ARRA award and at the time ARRA funds were disbursed. As a result, the Department did not comply with federal requirements specific to ARRA funds. This increases the risk that subrecipients will not properly identify the award and CFDA number for the ARRA awards and expenditures in their Schedule of Expenditures of Federal Awards and Data Collection Form.</p> <p>The Department's ARRA awards to subrecipients identify the award as ARRA and it identifies the amount of the ARRA funds; however, the federal award number and the CFDA number were not communicated in the agreement. In addition, at the time of disbursement the Department sends notifications to subrecipients that identify the award as ARRA and identify the amount of ARRA funds disbursed, but the notifications do not include communication of the federal award number or CFDA number.</p> <p>The <i>OMB Circular A-133 Compliance</i> Supplement requires that the State separately identify to each subrecipient, and document at the time of the subaward and disbursement of funds, the Federal award number, CFDA number, and the amount of ARRA funds. It also states that the Department should require its subrecipients to provide similar identification in their Schedule of Expenditures of Federal Awards and Data Collection Form.</p> <p><i>Federal Award Information:</i> This finding affects CFDA 66.458 Capitalization Grants for Clean Water State Revolving Funds ARRA award 2W-95421209 for the award period March 16, 2009 – October 30, 2012 and CFDA 66.468 Capitalization Grants for Drinking Water State Revolving Funds ARRA award 2F-95423309 for the award period April 1, 2009 – March 31, 2012.</p> <p><i>Recommendation:</i> The Department should establish procedures to communicate the federal award number and CFDA number to subrecipients at the time of award and disbursement of ARRA funds.</p>

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, 2010

Type of Finding/
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Agency Response: As of September 17, 2010 the Federal grant award numbers and CFDA numbers for both the Clean Water and Drinking Water State Revolving Loan programs have also been included on all ARRA payments.

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, 2010

Type of Finding/ Questioned Costs		Findings and Recommendations
10-SA-58	Subrecipient <u>Monitoring:</u> Significant Deficiency	<p><u>Subrecipient Monitoring Needs Improvement</u></p> <p>The Department of Environment and Natural Resources did not consistently perform adequate monitoring procedures to ensure subrecipients were in compliance with all applicable federal requirements. As a result, there is an increased risk that noncompliance with federal requirements could occur at the subrecipient level and not be detected by the Department. See finding 10-SA-56 for a description.</p>
10-SA-59	Special Tests and <u>Provisions:</u> Significant Deficiency	<p><u>Public Notice for Categorical Exclusions Not Provided</u></p> <p>The Department of Environment and Natural Resources did not provide notice to the public of categorical exclusions issued from the environmental reviews of proposed projects to be funded by the Drinking Water State Revolving Loan Funds. Title 40 CFR section 35.3580(c)(4) requires States to provide public notice when a categorical exclusion is issued or rescinded.</p> <p>The Department performs environmental reviews for each proposed project to assess the project's environmental impact. A category of actions that do not individually or cumulatively have a significant effect on the human environment is referred to as a categorical exclusion, and neither an environmental assessment nor an environmental impact statement is required in these circumstances.</p> <p>The Department performs environmental reviews based on the State Environmental Review Procedures (SERP) document that has been approved by the U.S. Environmental Protection Agency (EPA). Due to revisions in the federal regulations issued by the EPA, the Department made changes to their SERP document and intended to drop the requirement to provide public notification of categorical exclusions that were issued, but the intended changes were not made in the document submitted to and approved by the EPA. Without EPA approval, the Department implemented a new procedure and stopped providing notice of categorical exclusions to the public. As a result, during the 2010 fiscal year 85 out of 90 new projects received a categorical exclusion and the appropriate notice was not provided to the public.</p> <p><i>Federal Award Information:</i> This finding affects CFDA 66.468 Capitalization Grants for the Drinking Water State Revolving Fund award FS-98433808 for the award period July 1, 2009 – September 13, 2014 and ARRA award 2F-95423309 for the award period April 1, 2009 – September 30, 2012.</p> <p><i>Recommendation:</i> The Department should strengthen internal controls to ensure that it complies with all procedures approved by the EPA</p>

66.468 CAPITALIZATION GRANTS FOR DRINKING 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, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
<p><i>Agency Response:</i> While verbal approval from EPA exists for North Carolina's SERP, the fully executed document has not been received back from EPA. Public review sections are proposed for deletion because public notification is not required for Federally-issued CEs under 40 CFR 6.204. Similar requirements in 40 CFR 6.203(b) and (c) apply only to EAs and EISs respectively. As the public review is no longer federally required, the state requirement in the SERP is being dropped. In response to the auditor's recommendation, the PWS Section has been scanning and posting the CE's on line, and will continue to do so until the executed revised SERP is received back from EPA.</p>	
<p>10-SA-60 Special Tests and Provisions: Significant Deficiency</p>	<p><u>Source of ARRA Funds Not Communicated to Subrecipients</u></p> <p>The Department of Environment and Natural Resources did not communicate the federal award number and Catalog of Federal Domestic Assistance (CFDA) number to each subrecipient of American Recovery and Reinvestment Act (ARRA) funds at the time of the ARRA award and at the time ARRA funds were disbursed. See finding 10-SA-57 for a description.</p>
<p>10-SA-61 Special Tests and Provisions: Significant Deficiency</p>	<p><u>Binding Commitments Threshold Not Properly Tracked</u></p> <p>For capitalization grants funded by the Drinking Water State Revolving Funds, the Department of Environment and Natural Resources did not have adequate controls in place to ensure compliance with federal requirements intended to ensure that the State utilizes grant funds in a timely manner. Although actual noncompliance was not found, the absence of proper controls increases the risk of noncompliance with the federal regulations.</p> <p>Federal regulations require that the current year's cumulative binding commitments be at least 120 percent of the cumulative grant received in the prior year and that the commitments be made within a specified timeframe. A binding commitment is a legal obligation by the State to a local recipient that defines the terms for assistance. Due to the increased volume of activity funded by the American Recovery and Reinvestment Act during the current fiscal year, the Department abandoned their previous control procedures that were in place to ensure actual commitments were made in accordance with federal regulations.</p> <p>The <i>OMB Circular A-133 Compliance Supplement</i> requires entities receiving federal awards to establish and maintain control systems designed to ensure compliance with federal regulations.</p>

66.468 CAPITALIZATION GRANTS FOR DRINKING 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, 2010

Type of Finding/
Questioned Costs

Findings and Recommendations

Federal Award Information: This finding affects CFDA 66.468 Capitalization Grants for the Drinking Water State Revolving Fund award FS-98433808 for the award period July 1, 2009 – September 13, 2014.

Recommendation: The Department should establish adequate internal controls to minimize the risk of noncompliance with federal regulations related to the timely obligation of grant funds.

Agency Response: Tracking of the 120 percent requirement has been done historically, but was neglected during ARRA in order to meet very strict requirements and very short deadlines. We have reviewed the commitments and determined that the 120 percent requirement was met. Binding commitments will be reported quarterly by the PWS Section to the DEH finance office for tracking.

81.042 WEATHERIZATION ASSISTANCE FOR LOW INCOME PERSONS**III. Federal Award Findings and Questioned Costs**

U.S. Department of Energy

N.C. Department of Commerce

For the Fiscal Year Ended June 30, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-62	Cash <u>Management</u> : <u>Deficiencies in Cash Management</u>
Material Weakness	<p>For the Weatherization Assistance for Low-Income Persons grant, the Department of Commerce did not have effective procedures in place to ensure timely disbursement of federal funds or to timely request federal reimbursement of program expenditures paid to subrecipients. Payments to subrecipients were generally made using funds other than federal Weatherization funds, and as a result, the Department has violated both state and federal cash management requirements.</p> <p>The Department of Commerce began processing subrecipient payments and federal drawdowns for the Weatherization grant in January 2010 (the program was previously administered by another state department). Based on our review of the Department's federal drawdown procedures from January 2010 to June 2010, we noted that for the Weatherization grant they did not consider the actual expenditures paid to subrecipients to determine the requested amount and they did not attempt to minimize the time between the date of disbursement and the date a drawdown request was sent to the federal agency. As a result, a receipt from the federal agency could take place weeks before or after the payments were made to subrecipients.</p> <p>We analyzed the population of Weatherization grant payments to subrecipients and the corresponding federal draws that were processed by the Department. For the 231 ARRA payment requests and 340 regular Weatherization payment requests, we noted the following deficiencies:</p> <ul style="list-style-type: none"> • For 13 ARRA payments to subrecipients valued at \$653,414 and five regular Weatherization payments to subrecipients valued at \$54,147, the funds were drawn from the federal agency four to nine working days before they were disbursed to subrecipients. As a result, the Department did not comply with federal requirements to minimize the time elapsing between the drawdown of funds and disbursement to subrecipients. • For 196 ARRA payments to subrecipients valued at \$16.7 million and 169 regular Weatherization payments to subrecipients valued at \$2.68 million the funds were drawn from the federal agency four to 33 working days after the Department paid the subrecipients. As a result, funds used to pay the subrecipients were not promptly reimbursed as required by state statute. However, for these subrecipient payments, it is unclear whether the funds used for the payments were from state funds or other federal programs. We noted that for the period of January 2010 to June 2010, the account used to make the Weatherization payments included deposits from other federal grants, such as the Workforce Investment Act

81.042 WEATHERIZATION ASSISTANCE FOR LOW INCOME PERSONS (continued)

III. Federal Award Findings and Questioned Costs

U.S. Department of Energy
 N.C. Department of Commerce
 For the Fiscal Year Ended June 30, 2010

Type of Finding/
 Questioned Costs

Findings and Recommendations

Investment Act (WIA) Cluster, the State Energy Program ARRA, the Energy Efficient Appliance Rebate Program ARRA, and others.

The *OMB Circular A-133 Compliance Supplement* requires the State to follow procedures to minimize the time elapsing between the transfer of funds from the U.S. Treasury and disbursement. In addition, per *General Statute 147-86.11 (f.3)*, North Carolina's cash management policy requires federal and other expenditure reimbursements paid from state funds be paid immediately to the source of the state funds.

Federal Award Information: This finding affects CFDA 81.042 Weatherization Assistance for Low-Income Persons award DE-FG26-07NT43134 for the award period July 1, 2007 – June 30, 2010 and ARRA award DE-EE0000118 for the award period April 1, 2009 – March 31, 2012.

Recommendation: The Department should strengthen procedures to ensure that federal funds are drawn and disbursed in accordance with federal and state cash management requirements.

Agency Response: Weatherization transferred into the Department of Commerce, State Energy Office by legislative fiat for fiscal year 2009 - 10 (SB897) from the Department of Health and Human Services. The merger was made ex post facto; hence, Commerce did not begin processing payments for Weatherization until January 2010 as referenced in the audit finding.

The Department has implemented a procedure to pay grantees promptly, and in compliance with federal and state cash disbursement requirements.

Anticipated Completion Date: March 31, 2011.

10-SA-63

Reporting:

Deficiencies in Federal Reporting

Material
 Weakness

Material
 Noncompliance

For the Weatherization Assistance for Low-Income Persons grant, the Department of Commerce did not have effective internal controls to ensure compliance with federal reporting requirements. As a result, the Department did not present the quarterly SF-425 reports or the American Recovery and Reinvestment Act (ARRA) Section 1512 reports in accordance with federal reporting requirements.

During our review of the federal reports, we noted the following deficiencies:

81.042 WEATHERIZATION ASSISTANCE FOR LOW INCOME PERSONS (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Energy

N.C. Department of Commerce

For the Fiscal Year Ended June 30, 2010

Type of Finding/
Questioned Costs

Findings and Recommendations

- The Department did not review the SF-425 report and its supporting documentation to ensure the report was properly prepared prior to submitting the report. The SF-425 report for the third quarter, which covers the activity period of January 1, 2010 to March 31, 2010, was submitted, but the Department later determined there were errors in the reported expenditures. The report was not corrected and approved by the federal agency until January 24, 2011. In addition, the fourth quarter SF-425, which covers the activity period of April 1, 2010 to June 30, 2010, could not be submitted until the third quarter report was corrected.
- The Department did not review the data or supporting documentation to ensure the accuracy of the information in the Section ARRA 1512 report prior to its submission. In addition, those responsible for compiling the financial data for the report are not fully aware of the reporting requirements or their responsibilities for compiling the report data. As a result, during our tests we found that the fourth quarter report contained misstatements. The amount of funds disbursed to subrecipients was overstated by \$962,915 because the Department incorrectly used disbursements for the period of April 6, 2010 to July 12, 2010, which was not the correct period for the report.

The *OMB Circular A-133 Compliance Supplement* states that recipients of federal awards are expected to have controls in place to ensure compliance with the following reporting requirements: reports for federal awards are required to include all activity of the reporting period, be supported by applicable accounting or performance records, and be fairly presented in accordance with program requirements.

Federal Award Information: This finding affects CFDA 81.042 Weatherization Assistance for Low-Income Persons award DE-FG26-07NT43134 for the award period July 1, 2007 – June 30, 2010 and ARRA award DE-EE0000118 for the award period April 1, 2009 – March 31, 2012.

Recommendation: The Department should strengthen internal controls to ensure federal reports are prepared in accordance with federal reporting requirements.

Agency Response: The Department has assigned staff with reporting knowledge to prepare and submit the reports.

Anticipated Completion Date: March 31, 2011.

81.042 WEATHERIZATION ASSISTANCE FOR LOW INCOME PERSONS (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Energy

N.C. Department of Commerce

For the Fiscal Year Ended June 30, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-64	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<p data-bbox="537 562 1065 594"><u>Subrecipient Monitoring Needs Improvement</u></p> <p data-bbox="537 625 1484 804">The Department of Commerce did not consistently perform adequate monitoring procedures to ensure subrecipients of the Weatherization Assistance for Low-Income Persons grant were in compliance with all applicable federal requirements. As a result, there is an increased risk that noncompliance with federal requirements could occur at the subrecipient level and not be detected by the Department.</p> <p data-bbox="537 842 1484 898">During our review of the Department's on-site monitoring inspections, we noted the following deficiencies:</p> <ol data-bbox="537 936 1484 1818" style="list-style-type: none"> <li data-bbox="537 936 1484 1146">a. The Department's procedures and current staffing levels were not adequately designed to ensure all subrecipients receive comprehensive monitoring at least once per year as required by guidance from the U.S. Department of Energy. As a result, we found that the Department did not monitor 23 of 28 subrecipients receiving American Recovery and Reinvestment Act (ARRA) funds, nor did they monitor 12 of 28 subrecipients receiving regular Weatherization Assistance funds. <li data-bbox="537 1184 1484 1451">b. The Department's procedures were not designed to ensure that for each subrecipient at least 5% of completed units were inspected as required by guidance from the U.S. Department of Energy. As a result, we found that the Department did not inspect the required amount of completed units for 26 of 28 subrecipients receiving ARRA funds and 13 of 28 subrecipients receiving regular Weatherization Assistance funds. As a result, there is an increased risk that the weatherization work being performed could be deficient and not be detected timely by the Department and perhaps not be corrected. <li data-bbox="537 1488 1484 1633">c. In our tests of the site visits that were conducted by the Department, we found the monitoring documentation for one of the five that we tested had not been reviewed and approved by the appropriate supervisory personnel. As a result, there is a deficiency in internal control and an increased risk that the site visits performed may be incomplete or inaccurate. <li data-bbox="537 1698 1484 1818">d. The Department's procedures did not include monitoring their subrecipients' activities for compliance with suspension and debarment requirements. As a result, the Department did not ensure that the subrecipients were not entering into transactions with suspended or debarred entities.

81.042 WEATHERIZATION ASSISTANCE FOR LOW INCOME PERSONS (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Energy

N.C. Department of Commerce

For the Fiscal Year Ended June 30, 2010

Type of Finding/
Questioned Costs

Findings and Recommendations

- e. The Department's procedures did not include monitoring their subrecipients for compliance with federal requirements related to vehicle purchases. As a result, the Department did not ensure that vehicles purchased by the subrecipients with federal funds received prior approval from the U.S. Department of Energy.
- f. The Department's procedures did not include monitoring their subrecipients for compliance with program income requirements. As a result, the Department did not determine if program income had been earned and, when applicable, properly used by the subrecipients.
- g. The Department's procedures did not include monitoring their subrecipients' average cost per completed unit. As a result, the Department did not ensure that subrecipients' average cost per unit weatherized was within the required federal limits.
- h. For ARRA awards, the Department's procedures did not include monitoring their subrecipients' Schedule of Expenditures of Federal Awards (SEFA) for compliance with federal reporting requirements. As a result, the Department did not ensure that subrecipients properly identified ARRA funds in their SEFA.

The *OMB Circular A-133 Compliance Supplement* states that subrecipients should be monitored to provide reasonable assurance that the subrecipient administers federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved. Per the U.S. Department of Energy Program Year 2010 Weatherization Grant Guidance, the State must conduct comprehensive monitoring of each subgrantee at least once per year. The comprehensive monitoring must include a review of client files and subgrantee records, as well as actual inspection of at least five percent of the completed units.

Federal Award Information: This finding affects CFDA 81.042 Weatherization Assistance for Low-Income Persons award DE-FG26-07NT43134 for the award period July 1, 2007 – June 30, 2010 and ARRA award DE-EE0000118 for the award period April 1, 2009 – March 31, 2012.

Recommendation: The Department should strengthen internal controls to ensure that all applicable federal compliance requirements are included in their subrecipient monitoring procedures. The Department should also ensure the appropriate staff is in place so that all subrecipients can be adequately monitored once per year and that at least five percent of the completed units are inspected.

81.042 WEATHERIZATION ASSISTANCE FOR LOW INCOME PERSONS (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Energy

N.C. Department of Commerce

For the Fiscal Year Ended June 30, 2010

Type of Finding/
Questioned Costs

Findings and Recommendations

Agency Response:

- a. For ARRA, the Department hired seven staff in August 2010 who now are trained and equipped to meet DOE Guidelines for monitoring. For regular WAP, the Department is in the final stages of hiring an additional program monitor. The Department has instituted a tracking spreadsheet to ensure comprehensive monitoring takes place.
- b. The Department has completed one (1) comprehensive monitoring visit for each agency and plans to have monitored five (5) percent of units completed by subrecipients prior to March 30, 2011. Thereafter, subrecipients will be adequately monitored through the end of the fiscal year to comply with DOE monitoring guidance. The Department will complete 5% monitoring prior to the end of the fiscal year - June 2011.
- c. The Department instituted internal controls to prevent this oversight in the future. Supervisory personnel will now verify that all necessary signatures have been obtained before signing the final assessment letter.
- d. Contracts between the Department and its subrecipients require the subrecipient to certify that they will not use contractors that are on the debarment, suspension, and ineligible and voluntary exclusion lists. Effective March 2011, the Department will review subrecipients' activities for compliance with suspension and debarment requirements as part of fiscal monitoring and include additional provisions on the monitoring tool related to suspension and debarment.
- e. The Department has updated its subrecipient policy and guidelines manual and has trained subrecipients on the compliance procedures related to vehicle purchases. Effective March 2011, the Department will review and document their subrecipients' compliance with federal requirements related to vehicle purchases as part of fiscal monitoring.
- f. The Department captures subrecipient program income on the monthly financial status report. Effective March 2011, the Department will review and document their subrecipients' compliance with program income requirements as part of fiscal monitoring.
- g. The subrecipients' average cost per unit is now detailed on the monthly financial status report and electronically flagged for excessive averages. The average cost per unit was reviewed and supplemental documentation provided to each subrecipient in September 2010 and February 2011. The Department is in compliance with federal rules for North Carolina average cost per unit requirements.

81.042 WEATHERIZATION ASSISTANCE FOR LOW INCOME PERSONS (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Energy

N.C. Department of Commerce

For the Fiscal Year Ended June 30, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
h. The Department notified subrecipients in October 2009 of federal requirements related to SEFA compliance. Effective March 2011, the Department will review and document subrecipients' compliance with SEFA as part of fiscal monitoring.	Anticipated Completion Date: June 30, 2011
10-SA-65 Special Tests and Provisions: Significant Deficiency	<p data-bbox="542 810 1328 842"><u>Federal Award Number Not Communicated to ARRA Subrecipients</u></p> <p data-bbox="542 873 1479 1115">For the Weatherization Assistance for Low-Income Persons grant funded by the American Recovery and Reinvestment Act (ARRA), the Department of Commerce did not communicate the federal award number to each subrecipient at the time of the ARRA award and at the time ARRA funds were disbursed. As a result, the Department did not comply with federal requirements specific to ARRA funds. This increases the risk that subrecipients will not properly identify the ARRA awards and expenditures in their Schedule of Expenditures of Federal Awards and Data Collection Form.</p> <p data-bbox="542 1146 1479 1356">The Department's ARRA awards to subrecipients identify the award as ARRA, the amount of the ARRA funds, and the Catalog of Federal Domestic Assistance (CFDA) number for the Weatherization Assistance for Low-Income Persons grant. However, the federal award number was not included in the award documents. The Department disburses funds based on standard forms that identify the disbursement as ARRA funds, the amount, and the CFDA number, but do not identify the federal award number.</p> <p data-bbox="542 1388 1479 1577">The <i>OMB Circular A-133 Compliance Supplement</i> requires the State to separately identify to each subrecipient, and document at the time of the subaward and disbursement of funds, the federal award number, CFDA number, and the amount of ARRA funds; and require their subrecipients to provide similar identification in their Schedule of Expenditures of Federal Awards and Data Collection Form.</p> <p data-bbox="542 1608 1479 1692"><i>Federal Award Information:</i> This finding affects CFDA 81.042 Weatherization Assistance for Low-Income Persons ARRA award DE-EE0000118 for the award period April 1, 2009 – March 31, 2012.</p> <p data-bbox="542 1724 1479 1787"><i>Recommendation:</i> The Department should ensure the federal award number is communicated to subrecipients of ARRA funds.</p> <p data-bbox="542 1818 1479 1881"><i>Agency Response:</i> Effective March 2011, the Department has placed the ARRA award number on the monthly financial status report and the award</p>

81.042 WEATHERIZATION ASSISTANCE FOR LOW INCOME PERSONS (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Energy

N.C. Department of Commerce

For the Fiscal Year Ended June 30, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
	number and CFDA number will be added to the Cash Disbursement Code Sheet and transmitted to the subrecipients in the Notification of Funds transfer e-mail.
	Anticipated Completion Date: March 31, 2011.
10-SA-66 Special Tests and Provisions: Significant Deficiency	<u>Errors Noted in the Schedule of Expenditures of Federal Awards (SEFA)</u> The Department of Commerce did not prepare the Schedule of Expenditures of Federal Awards (SEFA) in accordance with guidelines prescribed by OMB Circular A-133. Errors in the SEFA reduce the usefulness of the report. See finding 10-SA-12 for a description.

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, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-67	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<p data-bbox="519 546 1502 588"><u>Title I Subrecipient Monitoring Process Needs Improvement</u></p> <p data-bbox="519 609 1502 777">We identified deficiencies in the Department's monitoring procedures for the Title I Cluster grants. These deficiencies increase the risk that noncompliance with federal compliance requirements at the subrecipient level will occur and not be detected. Subrecipients received approximately \$462 million in Title I cluster funds during the year.</p> <p data-bbox="519 798 1502 840">The deficiencies noted are described below:</p> <ul data-bbox="519 861 1502 1638" style="list-style-type: none"> <li data-bbox="519 861 1502 1029">• The Department did not modify its existing monitoring plan to ensure that subrecipients of the American Recovery and Reinvestment Act (ARRA) funds will be monitored prior to the end of the grant period. Without changing its existing monitoring plan, the Department will not monitor some recipients until years after the ARRA funds have been spent. <li data-bbox="519 1050 1502 1218">• The Department did not monitor subrecipients for compliance with state policies and procedures when federal funds are used for the procurement of goods and services. Also, the Department did not monitor subrecipients to ensure subrecipients did not contract or provide federal funds to suspended or debarred individuals or organizations. <li data-bbox="519 1239 1502 1428">• The Department included the comparability requirement on its monitoring checklist. However, it did not review documentation supporting the calculations used in the comparability reports to ensure the reports were correct. The comparability requirement demands that schools funded under Title I provide services comparable to those in schools that do not receive Title I funding. <li data-bbox="519 1449 1502 1638">• The Department noted deficiencies in its monitoring of two of the nine subrecipients we tested; however, only one had submitted a corrective action plan. A written corrective action plan is required to ensure deficiencies are timely and properly addressed. The Department did not have a tracking system to ensure corrective action plans were received or implemented. <p data-bbox="519 1659 1502 1806">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 1827 1502 1858"><i>Federal Award Information:</i> This finding impacts these federal programs:</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, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
	<ul style="list-style-type: none"> • Title I Grants to Local Education Agencies: Federal funding periods: 1) July 1, 2007 - September 30, 2008 (S010A070033A); 2) July 1, 2008 - September 30, 2009 (S010A080033A); and 3) July 1, 2009 - September 30, 2010 (S010A090033A). • Title I Grants to Local Education Agencies, Recovery Act: Federal funding period February 17, 2009 - September 30, 2010 (S389A090033A). <p><i>Recommendation:</i> The Department should implement effective monitoring procedures that ensure timely and adequate monitoring of all subrecipients for all applicable compliance requirements. It should also ensure corrective action plans are received and implemented. In addition, special emphasis should be placed on the ARRA funds.</p> <p><i>Agency Response:</i> The Department will implement effective monitoring procedures which include onsite reviews, desk reviews and self-monitoring reports. Program staff will be trained on how to review for comparability and procedures are now in place to ensure corrective action plans are received and implemented. The Department believes the fiscal monitoring procedures, which were recently revised as a result of the audit finding, now address all compliance requirements effectively and adequately. The Department is placing special emphasis on ARRA funds.</p>
<p>10-SA-68 Subrecipient Monitoring:</p> <p>Material Weakness</p> <p>Material Noncompliance</p>	<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 10-SA-1 for a description.</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, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-69	Matching, Level of Effort, Earmarking: Significant Deficiency	<p data-bbox="527 556 1502 588"><u>Control Weakness Over Maintenance of Effort Requirement</u></p> <p data-bbox="527 619 1502 766">Although the Department met the maintenance of effort requirement for the Special Education Cluster grants, the Department did not have adequate internal control to ensure continual compliance with this requirement. As a result, there is an increased risk that the Department will not meet this requirement in the future.</p> <p data-bbox="527 808 1502 955">Title 34 CFR section 300.163 states that a State must not reduce the amount of State financial support for special education and related services for children with disabilities, or otherwise made available because of the excess costs of educating those children, below the amount of that support for the preceding fiscal year</p> <p data-bbox="527 997 1502 1144">At the time of our audit in November 2010, the Department had not yet obtained the amounts spent by other state agencies to determine if the maintenance of effort requirement had been met. After our inquiry, the Department obtained and computed actual expenditure amounts to determine whether the requirement had been met.</p> <p data-bbox="527 1176 1502 1239">This computation included these categories of state expenditures for children with disabilities in fiscal year 2010:</p> <ul data-bbox="527 1270 1502 1470" style="list-style-type: none"> <li data-bbox="527 1270 1502 1302">• State funds of approximately \$686 million provided to subrecipients. <li data-bbox="527 1333 1502 1396">• The Department's own expenditures of approximately \$297,000 for administering the children with disabilities program. <li data-bbox="527 1428 1502 1459">• State expenditures of approximately \$49 million from other state agencies. <p data-bbox="527 1491 1502 1680">The Department tracked its own state expenditures and also state funds provided to subrecipients. However, the Department did not track state expenditures made by other state agencies for children with disabilities. Should the State ever fall short in its combined efforts to meet the required maintenance of effort, the Department will not identify the shortage until it is too late to take corrective action.</p> <p data-bbox="527 1711 1502 1858">OMB Circular A-133 states that an auditee must maintain internal control over federal programs that provides reasonable assurance that the auditee is managing federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.</p>

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, 2010

Type of Finding/
Questioned Costs

Findings and Recommendations

Federal Award Information: This finding impacts these federal programs:

- a. Special Education - Grants to States: Federal funding period July 1 2009 - September 30, 2010 (H027A090092A).
- b. Special Education - Preschool Grants: Federal funding periods July 1, 2009 - September 30, 2010 (H173A090096).
- c. Special Education Grants to States, Recovery Act: Federal funding period February 17, 2009 - September 30, 2010 (H391A090092A).
- d. Special Education - Preschool Grants, Recovery Act: Federal funding period February 17, 2009 - September 30, 2010 (H392A090096A).

Recommendation: The Department should strengthen internal control to ensure that the maintenance of effort compliance requirement is continually met in accordance with federal regulations.

Agency Response: The State of North Carolina has been fortunate during the economic downturn to continue to provide adequate funding for Children with Disabilities which allows the Department to maintain the level of effort. To further strengthen internal controls the Department will develop a plan for the monitoring of state-wide maintenance of effort on a quarterly basis for Special Education Grants to states and request a waiver of this compliance requirement from the U.S. Department of Education if the State is not going to meet the maintenance of effort.

10-SA-70

Subrecipient
Monitoring:Material
WeaknessMaterial
NoncomplianceDeficiencies in Subrecipient Monitoring Process

We identified deficiencies in the Department's fiscal monitoring procedures for the Special Education cluster and the State Fiscal Stabilization Fund grants. These deficiencies increase the risk that noncompliance with federal compliance requirements at the subrecipient level will occur and not be detected in a timely manner. During the year, subrecipients received approximately \$407 million and \$346 million of Special Education and State Fiscal Stabilization funds, respectively.

The deficiencies noted are described below:

- The Department's existing monitoring plan requires each subrecipient to be monitored at least once over a five-year period. The monitoring can take the form of site visits or desk reviews. However, only 29 of the 46 subrecipients scheduled for monitoring in fiscal year 2010 were actually monitored.

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, 2010

Type of Finding/
 Questioned Costs

Findings and Recommendations

- The Department did not modify its existing monitoring plan to ensure subrecipients of American Recovery and Reinvestment Act (ARRA) funds will be monitored prior to the end of the grant period. Without changing its existing monitoring plan, the Department will not monitor some recipients until years after the ARRA funds have been spent.
- The Department did not send fiscal monitoring reports to any charter school subrecipients. In addition, the Department did not obtain the required fiscal corrective action plans from charter schools. This failure to issue reports or obtain required corrective action plans increases the likelihood that the subrecipients will not address the findings or take timely corrective action.
- The Department did not monitor subrecipients for compliance with state policies and procedures when federal funds were used for the procurement of goods and services. Also, the Department did not monitor subrecipients to ensure subrecipients did not contract or provide federal funds to suspended or debarred individuals or organizations.

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.

Significant aspects of this finding for the Special Education Cluster grants were also reported in a prior year finding.

Federal Award Information: This finding impacts these federal programs:

- a. Special Education - Grants to States: 1) Federal funding periods July 1, 2007 - September 30, 2008 (H027A070092A); 2) July 1, 2008 - September 30, 2009 (H027A080092A); and 3) July 1, 2009 - September 30, 2010 (H027A090092A).
- b. Special Education - Preschool Grants: Federal funding periods: 1) July 1, 2007 - September 30, 2007 (H173A070096); 2) July 1, 2008 - September 30, 2009 (H173A080096); and 3) July 1, 2009 - September 30, 2010 (H173A090096).
- c. Special Education - Grants to States, Recovery Act: Federal funding period February 17, 2009 - September 30, 2010 (H391A090092A).
- d. Special Education - Preschool Grants, Recovery Act: Federal funding period February 17, 2009 - September 30, 2010 (H392A090096A).

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, 2010

Type of Finding/
 Questioned Costs

Findings and Recommendations

- e. State Fiscal Stabilization Fund - Education State Grant, Recovery Act: Federal funding period May 20, 2009 - September 30, 2010 (S394A090034).

Recommendation: The Department should implement effective monitoring procedures that ensure timely and adequate monitoring of all subrecipients for all applicable compliance requirements. The monitoring reports should be distributed and corrective action plans tracked to ensure that the issues are being addressed. In addition, special emphasis should be placed on the ARRA funds.

Agency Response: The Department believes the fiscal monitoring procedures, which were recently revised as a result of the audit finding, now address all compliance requirements effectively and adequately. The Department has made position reassignments which will allow desk monitoring of all State Fiscal Stabilization Fund subrecipients prior to the end of the grant period as well as timely issuance of written monitoring reports and follow-up on corrective actions. The Department is placing special emphasis on ARRA funds.

10-SA-71

Subrecipient
Monitoring:

Material
 Weakness

Material
 Noncompliance

Management Decisions Not Issued to Subrecipients

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 10-SA-1 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, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-72	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<p data-bbox="519 546 1494 609"><u>Inadequate Subrecipient Monitoring of the Career and Technical Education Grant</u></p> <p data-bbox="519 651 1494 798">We identified deficiencies in the Department's monitoring of fiscal activities for the Career and Technical Education grant. As a result, there is an increased risk that noncompliance at the subrecipient level could occur and not be detected in a timely manner. Subrecipients received approximately \$20 million of Career and Technical Education funds during the year.</p> <p data-bbox="519 829 1055 861">The deficiencies noted are described below:</p> <ul data-bbox="519 892 1494 1144" style="list-style-type: none"> <li data-bbox="519 892 1494 987">• We tested 27 subrecipients and found that the Department did not have any documentation to show that it monitored 22 subrecipients for fiscal activities. <li data-bbox="519 1018 1494 1144">• The Department did not monitor subrecipients for compliance with the requirement to supplement and not supplant program expenditures. This requirement prevents a subrecipient from using federal funds to provide program services paid for with non-federal funds in the prior year. <p data-bbox="519 1176 1494 1302">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 1333 1347 1365">Significant aspects of this finding were also reported in the prior year.</p> <p data-bbox="519 1396 1494 1522"><i>Federal Award Information:</i> This finding impacts federal funding periods July 1, 2007 - September 30, 2008 (V048A070033A), July 1, 2008 - September 30, 2009 (V048A080033A) and July 1, 2009 - September 30, 2010 (V048A090033A).</p> <p data-bbox="519 1554 1494 1669"><i>Recommendation:</i> The Department should implement effective monitoring procedures to ensure subrecipients comply with all applicable federal fiscal requirements. Also, the Department should complete and retain adequate documentation of monitoring activities.</p> <p data-bbox="519 1701 1494 1764"><i>Agency Response:</i> The Department will formalize and appropriately document the Career and Technical Education subrecipient monitoring methodology.</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, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-73	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 10-SA-1 for a description.

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

U.S. Department of Education

North Carolina Agricultural & Technical State University

For the Fiscal Year Ended June 30, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-74	Special Tests and Provisions: Questioned Cost Finding \$1,449	<p data-bbox="519 556 1494 588"><u>University Failed to Properly Return Unearned Student Financial Aid Funds</u></p> <p data-bbox="519 619 1494 724">The University did not properly return unearned student financial aid funds for students who ceased attendance during the audit period. We identified \$3,624 that was not returned to the federal government or an appropriate lender.</p> <p data-bbox="519 745 1494 955">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. Federal requirements also state that when a student does not begin attendance at the institution, all student financial aid funds must be returned to the federal government or appropriate lender.</p> <p data-bbox="519 987 1494 1113">We tested 40 students who officially withdrew and 34 students who unofficially withdrew from the University during the audit period. A student is identified as a potential unofficial withdrawal when the student receives all failing grades for the term.</p> <p data-bbox="519 1144 1494 1417">In our test of official withdrawals, we identified two instances, totaling \$2,707, where the University did not compute and return unearned financial aid funds. We also identified two errors, totaling \$917, in our test of unofficial withdrawals. In one of these cases, the unearned portion of the student's financial aid was miscalculated and resulted in the University returning \$392 less than the required amount. In the other instance, the University could not document that the financial aid recipient began attendance at the University for the period. The student received \$525, which the University was required to return in its entirety but failed to do so.</p> <p data-bbox="519 1449 1494 1606">The University's known questioned cost for failure to return student financial aid in accordance with federal regulations is \$3,624. Based on our evaluation of our test results, we estimate that the likely questioned costs exceed \$10,000 for this compliance requirement. As a result, we are questioning \$3,624 in federal costs [CFDA 84.063, \$1,449; CFDA 84.268, \$2,175].</p> <p data-bbox="519 1638 1494 1701">The University has since returned all unearned student financial aid identified for the known errors noted above.</p> <p data-bbox="519 1732 1494 1818"><i>Federal Award Information:</i> Award #'s - Federal Pell Grant, P063P090317 and Federal Direct Loan, P268K100317. Award year July 1, 2009 – June 30, 2010.</p>

84.063 FEDERAL PELL GRANT PROGRAM (continued)

III. Federal Award Findings and Questioned Costs

U.S. Department of Education
North Carolina Agricultural & Technical State University
For the Fiscal Year Ended June 30, 2010

Type of Finding/
Questioned Costs

Findings and Recommendations

Recommendation: The University should review and improve procedures to ensure that all unearned student financial aid funds are returned to the federal government or to lending agencies in accordance with federal requirements. The University should review the records of all students receiving student financial aid who officially or unofficially withdrew from the University during the 2009-2010 award period to ensure that all unearned aid was returned in accordance with federal requirements.

Agency Response: We concur that the University should adhere to established policies and procedures for all withdrawals. All of the funds in question have been returned. Additional procedures are being developed to insure compliance.

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, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-75	Allowable Costs/Cost Principles: Significant Deficiency Questioned Cost Finding \$4,081	<p><u>Claim Payment Errors for the Rehabilitation Services - Vocational Rehabilitation Grants to States Program</u></p> <p>The Department made payments on behalf of Rehabilitation Services - Vocational Rehabilitation Grants to States program participants that did not comply with the activities allowed and allowable cost requirements for the program. The Department erroneously made net overpayments totaling \$5,186 resulting in questioned costs of \$4,081, which represents the federal share of the overpayments. We believe that it is likely that questioned costs exceed \$10,000 in the population.</p> <p>The Department administers the Rehabilitation Services - Vocational Rehabilitation Grants to States program through two divisions – the Division of Vocational Rehabilitation and the Division of Services for the Blind. We examined a sample of 100 client claims across both divisions and identified 14 claims that were paid in error or not sufficiently documented. Examples of the deficiencies noted included payments using the incorrect methodology for payment or pricing, payments that were not net of the client’s responsible payments and/or comparable benefits, insufficient or missing documentation in support of the services rendered, and improper payment due to a keying error.</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.</p> <p><i>Federal Award Information:</i> The review for the Rehabilitation Services - Vocational Rehabilitation Grants to States program claims included federal grant awards #H126A100049, #H126A100050, #H126A090049, and #H126A090050 for the federal fiscal years ending September 30, 2009 and 2010.</p> <p><i>Recommendation:</i> The Department should continue to enhance its control procedures to improve the accuracy of the claims payment process. All necessary cost service documentation should be completed, retained in client files, and transferred to applicable payment documents prior to submission for payment processing. Payment methodologies should be updated to be consistent with Medicaid or other departmental pricing policies. 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 recommendation. The Department will continue to strengthen internal controls to ensure all claims are properly documented, processed, and paid. The</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, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-76 <u>Eligibility:</u> Material Weakness	<p>Department will develop and implement statewide training to address the noted deficiencies in determination of financial needs and application of client resources and comparable benefits. The divisions will work with the Division of Medical Assistance to ensure reimbursement rates and methodologies are updated in a timely manner. Additionally, the divisions will follow up on the 14 claims identified by the State Auditors that were incorrectly paid and implement the necessary corrective actions to resolve the errors. The anticipated date of completion for corrective action is October 31, 2011.</p> <p><u>Deficiencies In Documentation of Client Eligibility</u></p> <p>There were deficiencies related to the documentation of client eligibility in the Rehabilitation Services - Vocational Rehabilitation Grants to States program. As a result, there is an increased risk of noncompliance related to client eligibility.</p> <p>The Department administers the Rehabilitation Services - Vocational Rehabilitation Grants to States program through two divisions – the Division of Vocational Rehabilitation and the Division of Services for the Blind. We examined a sample of 100 client files across both divisions and identified documentation deficiencies in 34 client files. Documentation could not be located in the client files to support:</p> <ul style="list-style-type: none"> • The timeliness of eligibility determinations and/or the agreed upon extension of time for making those determinations. • The actual determination of the client’s eligibility. • The client’s financial need assessment. <p>Federal regulations and division policies require that documentation be maintained to support a client’s eligibility determination and also establish timeframes in which the process should be completed.</p> <p><i>Federal Award Information:</i> The review for the Rehabilitation Services - Vocational Rehabilitation Grants to States program claims included federal grant awards #H126A100049, #H126A100050, #H126A090049, and #H126A090050 for the federal fiscal years ending September 30, 2009 and 2010.</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, 2010

Type of Finding/
Questioned Costs

Findings and Recommendations

Recommendation: The Department should strengthen internal controls to ensure that all applicable eligibility forms are obtained when required, that financial needs forms are completed and documented before cost services are provided, and that the eligibility determination process occurs within required timeframes.

Agency Response: The Department concurs with the finding and recommendation. The Division of Vocational Rehabilitation (DVR) will revise its applicant eligibility policies to strengthen controls and procedures for managing applicant files to ensure eligibility determination and documentation occurs within required timeframes. The anticipated date by which DVR's corrective action will be completed is October 31, 2011.

The Division of Services for the Blind (DSB) is in the beginning stages of making a rule and policy change for verifying economic needs for vocational rehabilitation cases. This rule change will take several months to implement. The temporary rule change should be completed by July 1, 2011. The anticipated completion date for the full rule change is December 2011.

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, 2010

Type of Finding/ Questioned Costs		Findings and Recommendations
10-SA-77	Matching, Level of Effort, Earmarking: Significant Deficiency	<u>Control Weakness Over Maintenance of Effort Requirement</u> Although the Department met the maintenance of effort requirement for the Special Education Cluster grants, the Department did not have adequate internal control to ensure continual compliance with this requirement. As a result, there is an increased risk that the Department will not meet this requirement in the future. See finding 10-SA-69 for a description.
10-SA-78	Subrecipient Monitoring: Material Weakness Material Noncompliance	<u>Deficiencies in Subrecipient Monitoring Process</u> We identified deficiencies in the Department's fiscal monitoring procedures for the Special Education cluster and the State Fiscal Stabilization Fund grants. These deficiencies increase the risk that noncompliance with federal compliance requirements at the subrecipient level will occur and not be detected in a timely manner. During the year, subrecipients received approximately \$407 million and \$346 million of Special Education and State Fiscal Stabilization funds, respectively. See finding 10-SA-70 for a description.
10-SA-79	Subrecipient Monitoring: 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 10-SA-1 for a description.

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

U.S. Department of Education

North Carolina Agricultural & Technical State University

For the Fiscal Year Ended June 30, 2010

Type of Finding/ Questioned Costs		Findings and Recommendations
10-SA-80	Special Tests and Provisions: Questioned Cost Finding \$2,175	<u>University Failed to Properly Return Unearned Student Financial Aid Funds</u> The University did not properly return unearned student financial aid funds for students who ceased attendance during the audit period. We identified \$3,624 that was not returned to the federal government or an appropriate lender. As a result, we are questioning \$3,624 in federal costs [CFDA 84.063, \$1,449; CFDA 84.268, \$2,175] See finding 10-SA-74 for a description.

84.367 IMPROVING TEACHER QUALITY STATE 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, 2010

Type of Finding/ Questioned Costs		Findings and Recommendations
10-SA-81	Subrecipient Monitoring: Material Weakness Material Noncompliance	<p><u>Weaknesses in Improving Teacher Quality Subrecipient Monitoring Process</u></p> <p>We identified deficiencies in the Department's monitoring procedures for the Improving Teacher Quality State Grant. These deficiencies increase the risk that noncompliance with federal compliance requirements at the subrecipient level will occur and not be detected in a timely manner. Subrecipients received approximately \$58 million of Improving Teacher Quality funds during the year.</p> <p>The weaknesses identified are described below:</p> <ul style="list-style-type: none"> • The Department did not monitor subrecipients to ensure all teachers hired to teach in Title I programs were highly qualified at the time of hire as required by federal regulations. • The Department did not maintain sufficient documentation to support results of its performance monitoring visits. Five of the 10 monitoring visits tested did not have any documentation to support the monitoring results. • Reviews of the performance monitoring reports were conducted by each individual monitoring team. However, there was not an independent supervisory review to ensure that the reports clearly reflected the monitoring results. • The Department did not send its fiscal monitoring reports to its charter school subrecipients. In addition, the Department did not obtain the required fiscal corrective action plans from charter schools. This failure to issue reports or obtain required corrective action plans increases the likelihood that the subrecipients will not address the findings or take timely corrective action. • The Department did not monitor subrecipients for compliance with the requirement to supplement rather than supplant program expenditures. This requirement prevents a subrecipient from using federal funds to provide program services paid for with non-federal funds in the prior year. • The Department did not monitor subrecipients for compliance with state policies and procedures when federal funds are used for the procurement of goods and services. Also, the Department did not monitor subrecipients to ensure subrecipients did not contract or provide federal funds to suspended or debarred individuals or organizations.

84.367 IMPROVING TEACHER QUALITY STATE GRANTS (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education
 N.C. Department of Public Instruction
 For the Fiscal Year Ended June 30, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-82	<p data-bbox="310 1329 444 1381"><u>Subrecipient Monitoring:</u></p> <p data-bbox="342 1398 456 1451">Material Weakness</p> <p data-bbox="342 1472 505 1524">Material Noncompliance</p> <p data-bbox="537 1329 1149 1360"><u>Management Decisions Not Issued to Subrecipients</u></p> <p data-bbox="537 1392 1479 1602">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 10-SA-1 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, 2010

Type of Finding/ Questioned Costs		Findings and Recommendations
10-SA-83	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<u>Title I Subrecipient Monitoring Process Needs Improvement</u> We identified deficiencies in the Department's monitoring procedures for the Title I Cluster grants. These deficiencies increase the risk that noncompliance with federal compliance requirements at the subrecipient level will occur and not be detected. Subrecipients received approximately \$462 million in Title I cluster funds during the year. See finding 10-SA-67 for a description.
10-SA-84	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 10-SA-1 for a description.
10-SA-85	Special Tests and <u>Provisions:</u> Material Weakness Material Noncompliance	<u>Failure to Communicate ARRA Federal Award Information to Subrecipients</u> The Department did not communicate to subrecipients the 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. 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 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 for these funds. The Department awarded subrecipients approximately \$598.7 million from the four ARRA funded grants. 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.

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, 2010

Type of Finding/
 Questioned Costs

Findings and Recommendations

This finding was also reported in the prior year. The Department responded to the prior-year finding by stating that ARRA grant information was communicated to subrecipients via weekly e-mails and the website. Our follow-up revealed that the Department had the ARRA grant information on its website. However, the Department did not provide any evidence that it communicated to subrecipients the availability of this information on its website. As a result, subrecipients might not have been aware about the required information on the Department's website.

Federal Award Information: This finding impacts these ARRA funded programs:

- Title I Grants to Local Education Agencies, Recovery Act: Federal funding period February 17, 2009 - September 30, 2010 (S389A090033A).
- Special Education Grants to States, Recovery Act: Federal funding period February 17, 2009 - September 30, 2010 (H391A090092A).
- Special Education - Preschool Grants, Recovery Act: Federal funding period February 17, 2009 - September 30, 2010 (H392A090096A).
- State Fiscal Stabilization Fund - Education State Grant, Recovery Act: Federal funding period May 20, 2009 - September 30, 2010 (S394A090034).

Recommendation: The Department should implement effective procedures to communicate federal award information to its subrecipients.

Agency Response: The Department will implement procedures notifying subrecipients when ARRA federal award information is added to the Department's website.

84.390 ARRA – REHABILITATION SERVICES-VOCATIONAL REHABILITATION GRANTS TO STATES, RECOVERY ACT

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, 2010

Type of Finding/ Questioned Costs		Findings and Recommendations
10-SA-86	<p>Allowable Costs/Cost Principles:</p> <p>Significant Deficiency</p>	<p><u>Claim Payment Errors for the Rehabilitation Services - Vocational Rehabilitation Grants to States Program</u></p> <p>The Department made payments on behalf of Rehabilitation Services - Vocational Rehabilitation Grants to States program participants that did not comply with the activities allowed and allowable cost requirements for the program. The Department erroneously made net overpayments totaling \$5,186 resulting in questioned costs of \$4,081, which represents the federal share of the overpayments. We believe that it is likely that questioned costs exceed \$10,000 in the population. See finding 10-SA-75 for a description.</p>
10-SA-87	<p><u>Eligibility:</u></p> <p>Material Weakness</p>	<p><u>Deficiencies In Documentation of Client Eligibility</u></p> <p>There were deficiencies related to the documentation of client eligibility in the Rehabilitation Services - Vocational Rehabilitation Grants to States program. As a result, there is an increased risk of noncompliance related to client eligibility. See finding 10-SA-76 for a description.</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, 2010

Type of Finding/ Questioned Costs		Findings and Recommendations
10-SA-88	Matching, Level of Effort, <u>Earmarking:</u> Significant Deficiency	<u>Control Weakness Over Maintenance of Effort Requirement</u> Although the Department met the maintenance of effort requirement for the Special Education Cluster grants, the Department did not have adequate internal control to ensure continual compliance with this requirement. As a result, there is an increased risk that the Department will not meet this requirement in the future. See finding 10-SA-69 for a description.
10-SA-89	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<u>Deficiencies in Subrecipient Monitoring Process</u> We identified deficiencies in the Department's fiscal monitoring procedures for the Special Education cluster and the State Fiscal Stabilization Fund grants. These deficiencies increase the risk that noncompliance with federal compliance requirements at the subrecipient level will occur and not be detected in a timely manner. During the year, subrecipients received approximately \$407 million and \$346 million of Special Education and State Fiscal Stabilization funds, respectively. See finding 10-SA-70 for a description.
10-SA-90	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 10-SA-1 for a description.
10-SA-91	Special Tests and <u>Provisions:</u> Material Weakness Material Noncompliance	<u>Failure to Communicate ARRA Federal Award Information to Subrecipients</u> The Department did not communicate to subrecipients the 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 10-SA-85 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, 2010

Type of Finding/ Questioned Costs		Findings and Recommendations
10-SA-92	Matching, Level of Effort, <u>Earmarking</u> : Significant Deficiency	<u>Control Weakness Over Maintenance of Effort Requirement</u> Although the Department met the maintenance of effort requirement for the Special Education Cluster grants, the Department did not have adequate internal control to ensure continual compliance with this requirement. As a result, there is an increased risk that the Department will not meet this requirement in the future. See finding 10-SA-69 for a description.
10-SA-93	Subrecipient <u>Monitoring</u> : Material Weakness Material Noncompliance	<u>Deficiencies in Subrecipient Monitoring Process</u> We identified deficiencies in the Department's fiscal monitoring procedures for the Special Education cluster and the State Fiscal Stabilization Fund grants. These deficiencies increase the risk that noncompliance with federal compliance requirements at the subrecipient level will occur and not be detected in a timely manner. During the year, subrecipients received approximately \$407 million and \$346 million of Special Education and State Fiscal Stabilization funds, respectively. See finding 10-SA-70 for a description.
10-SA-94	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 10-SA-1 for a description.
10-SA-95	Special Tests and <u>Provisions</u> : Material Weakness Material Noncompliance	<u>Failure to Communicate ARRA Federal Award Information to Subrecipients</u> The Department did not communicate to subrecipients the 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 10-SA-85 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

N.C Department of Public Instruction

For the Fiscal Year Ended June 30, 2010

Type of Finding/ Questioned Costs		Findings and Recommendations
10-SA-96	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<u>Deficiencies in Subrecipient Monitoring Process</u> We identified deficiencies in the Department’s fiscal monitoring procedures for the Special Education cluster and the State Fiscal Stabilization Fund grants. These deficiencies increase the risk that noncompliance with federal compliance requirements at the subrecipient level will occur and not be detected in a timely manner. During the year, subrecipients received approximately \$407 million and \$346 million of Special Education and State Fiscal Stabilization funds, respectively. See finding 10-SA-70 for a description.
10-SA-97	Special Tests and <u>Provisions:</u> Material Weakness Material Noncompliance	<u>Failure to Communicate ARRA Federal Award Information to Subrecipients</u> The Department did not communicate to subrecipients the 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 10-SA-85 for a description.

93.069 PUBLIC HEALTH EMERGENCY PREPAREDNESS**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, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-98	<p data-bbox="310 562 423 590"><u>Reporting:</u></p> <p data-bbox="310 604 456 657">Material Weakness</p> <p data-bbox="310 678 508 730">Material Noncompliance</p> <p data-bbox="537 562 1073 590"><u>Deficiencies in Federal Reporting Procedures</u></p> <p data-bbox="537 625 1479 747">The Department's controls over federal reporting have not operated effectively to ensure the accuracy of the Public Health Emergency Preparedness grant financial status reports required by federal regulations. As a result, erroneous information has been reported to the federal oversight agency.</p> <p data-bbox="537 779 1479 926">The Department submitted an interim financial status report for the H1N1 Phase III funds that overstated the unliquidated obligations amount by \$2.7 million. The independent review of the financial report was not being performed sufficiently to identify and correct the error before the report's final submission.</p> <p data-bbox="537 961 1479 1052"><i>Federal Award Information:</i> This finding affects Public Health Emergency Preparedness grant award #1H75TP000357-01 for the federal fiscal year ending June 30, 2009.</p> <p data-bbox="537 1087 1479 1272"><i>Recommendation:</i> The Department should strengthen internal control to ensure adequate review and verification of the amounts reported on the financial reports for the Public Health Emergency Preparedness grant. Reported information should be agreed to supporting documentation and the overall report reviewed for reasonableness prior to submission to the federal oversight agency.</p> <p data-bbox="537 1304 1479 1633"><i>Agency Response:</i> The Department concurs with the finding and recommendation. Although an error was identified by auditors, the error occurred on an interim report submitted in April 2010 which was not one of the reports required by CDC. The report required by CDC, completed 90 days after the budget period ended, was submitted in October 2010 and reflected the correct amount of obligations. The federal report must reflect the accurate amount of unliquidated obligations at the end of the grant period to liquidate during the 90 day liquidation period. A crosswalk of RCCs denoting each federal fiscal year will become part of the working papers for each submission of the 269 for review purposes. The anticipated date for corrective action to be completed is October 31, 2011.</p>
10-SA-99	<p data-bbox="310 1703 444 1755"><u>Subrecipient Monitoring:</u></p> <p data-bbox="310 1770 456 1822">Material Weakness</p> <p data-bbox="310 1843 508 1896">Material Noncompliance</p> <p data-bbox="537 1703 1138 1730"><u>Deficiencies In Subrecipient Monitoring Procedures</u></p> <p data-bbox="537 1766 1479 1887">We identified deficiencies in the Department's monitoring procedures for the Public Health Emergency Preparedness grant. 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>

93.069 PUBLIC HEALTH EMERGENCY PREPAREDNESS (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, 2010

Type of Finding/
Questioned Costs

Findings and Recommendations

The North Carolina Office of Public Health Preparedness and Response is responsible for monitoring subrecipients in the Public Health Emergency Preparedness grant. Our review of monitoring procedures for the program identified the following deficiencies:

- The State compliance supplement has not been updated to reflect changes made in the Public Health Emergency Preparedness governing laws. This omission could result in the Department's failure to identify and review all appropriate compliance requirements during monitoring visits.
- The Department was not following its monitoring plan that required all local health departments to be monitored at least once every three years. Documentation was not available to support that any of our four sample items had been monitored within the three-year timeline.
- The Department did not have effective procedures in place to ensure subrecipient monitoring occurred in accordance with federal regulations. Tools were not in place to track that monitoring visits took place as planned, ensure that documentation was maintained to support the monitoring processes, and to ensure that corrective action plans were developed and implemented as required.

The Department is responsible for monitoring 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.

Federal Award Information: This finding affects Public Health Emergency Preparedness grant awards #5U90TP416979-09, #5U90TP416979-10, and #1H75TP000357-01 for the federal fiscal years ending June 30, 2009 and 2010.

Recommendation: The Department should strengthen internal control over its subrecipient monitoring for the Public Health Emergency Preparedness grant. Guidelines should be updated to include all current compliance requirements, procedures should be implemented to ensure that subrecipients are monitored in accordance with the established plan and federal regulations, documentation of the monitoring results should be maintained, and corrective action plans for deficiencies found should be obtained.

Agency Response: The Department concurs with the finding and recommendation. The Department will update the Public Health Emergency Preparedness (PHEP)/Public Health Emergency Response (PHER) grant

93.069 PUBLIC HEALTH EMERGENCY PREPAREDNESS (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, 2010

Type of Finding/
Questioned Costs

Findings and Recommendations

supplement to reflect the correct coding and all governing laws and regulations and program requirements. The Department will establish a complete three-year monitoring schedule, based on the state fiscal year, for monitoring all local health departments for the SFY 2012, SFY 2013, and SFY 2014. The Department will incorporate all DHHS-Division of Public Health (DPH) subrecipient monitoring tools into the PHEP subrecipient monitoring manual to ensure monitoring visits are planned, documented, and corrective action implemented as required. The anticipated completion date for corrective action is June 30, 2011.

93.268 IMMUNIZATION 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, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-100	Allowable Costs/Cost Principles: Material Weakness	<p data-bbox="519 546 1494 619"><u>Inadequate Control over Access to Computer Systems for the Immunization Cluster</u></p> <p data-bbox="519 651 1494 808">We identified deficiencies in the Department's oversight and management of access to the Vaccine Management System (VACMAN) and the North Carolina Immunization Registry (NCIR). 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="519 840 1494 934">The Vaccine Management System (VACMAN) is a Centers for Disease Control and Prevention system that is used by the State to order, and optionally to track and record information related to, publicly funded vaccines.</p> <p data-bbox="519 966 1494 1123">The North Carolina Immunization Registry (NCIR) is a web-based clinical tool that will become the official source for North Carolina immunization information. The NCIR is to take the place of handwritten charting of immunizations administered in the State, whereby immunization providers may access all recorded childhood immunizations administered in North Carolina.</p> <p data-bbox="519 1155 1494 1249">There was no review of user access performed at the state level during our audit period for either system. Statewide information technology standards require a documented review of users' rights semi-annually.</p> <p data-bbox="519 1281 1494 1459">For the NCIR system, the State requires providers to sign a contract that obligates them to review user access. However, we requested copies of the contracts for 35 providers, and the Department did not have copies on file for 13 of the selected providers. In addition, the provider review of system access is not currently verified as part of the Department's subrecipient monitoring process.</p> <p data-bbox="519 1491 1494 1585">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.</p> <p data-bbox="519 1617 1494 1669"><i>Federal Award Information:</i> This finding affects Immunization Grant award #3H23IP422554-07 and #3H23IP422554-07S1 (ARRA).</p> <p data-bbox="519 1701 1494 1879"><i>Recommendation:</i> The Department should improve internal control over granting and managing access to the Immunization systems. Specifically, the Department should perform and document periodic reviews of system access at the state level in accordance with state policy. Further, the Department should ensure that it retains copies of contracts to document the agreement made with providers and monitor to ensure that all key provisions of the contract are</p>

93.268 IMMUNIZATION GRANTS (continued)

III. Federal Award Findings and Questioned Costs

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>contract are adhered to by the providers, including reviewing for appropriate system access.</p>
	<p><i>Agency Response:</i> The Department concurs with the finding and recommendation. The Vaccine Management System (VACMAN) is a Centers for Disease Control and Prevention system. The Immunization Branch maintains a list of employees with access to VACMAN which also includes the employee's level of access. Currently, this list is updated as needed by the OEU unit supervisor. However, based on the audit recommendations, these periodic reviews of VACMAN system access are now conducted in accordance with state policy.</p>
	<p>For the North Carolina Immunization Registry (NCIR) system, the State requires providers sign a contract that obligates them to review user access. The Immunization Branch now maintains on file copies of the contracts for all providers. In addition, the provider review of NCIR system access paperwork is verified as part of the Department's sub-recipient monitoring process in accordance with State and Department policy. Corrective action was implemented as of February 28, 2011.</p>
<p>10-SA-101 Special Tests and Provisions: Material Weakness Material Noncompliance</p>	<p><u>Deficiencies in Subrecipient Monitoring Procedures for the Immunization Cluster</u></p> <p>We identified deficiencies in the Department's monitoring procedures for the Immunization cluster. 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 monitoring goal established by the Centers for Disease Control (CDC) is for states to perform Vaccines for Children (VFC) visits on 25 percent of the immunization providers. Grantees are to provide oversight of vaccinating providers to ensure proper control and accountability is maintained for vaccine; vaccine is properly safeguarded; and VFC-eligibility screening is conducted. In addition, grantees should ensure that a record of vaccine administered was made in each person's permanent medical record or in a permanent office log or file.</p> <p>We noted that the Department monitored 21 percent of the immunization providers, which is somewhat below the goal of 25 percent. According to Department officials, resources were shifted in response to the H1N1 pandemic and unavailable to perform the monitoring functions.</p>

93.268 IMMUNIZATION GRANTS (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2010

Type of Finding/
Questioned Costs

Findings and Recommendations

Our review of the monitoring procedures performed during the year for the Immunization cluster identified the following deficiencies from our tests of a sample of 40 providers:

- One provider was erroneously reported as having been monitored when no visit was actually performed.
- Eight providers were not given improvement plans based on deficiencies noted during VFC visits. Of those eight, three had deficiencies in immunization records and five had deficiencies in other areas of compliance.
- Corrective action plans for two providers failed to address noted deficiencies in their immunization records.

In addition, the State monitors immunization records through both computerized (North Carolina Immunization Registry) and manual (Vaccine Administration Log) processes as providers are transitioned to the computerized registry. We noted that the Department was not maintaining the Vaccine Administration Logs in accordance with either federal or departmental record retention policies. Federal regulations state that financial records, supporting documents, statistical records, and all other records pertinent to the grant program shall be retained for a minimum of three years or until completion and resolution of any audit. The Department's records retention policy reinforces the minimum three-year retention for federal grants and, by memorandum dated October 1, 2009, further restricts immunization programs by stating "Do Not Purge - Retain Files" for periods from 2003 forward.

Federal Award Information: This finding affects Immunization Grant award #3H23IP422554-07 and #3H23IP422554-07S1 (ARRA).

Recommendation: The Department should strengthen internal controls and monitoring procedures to ensure that monitoring goals are met, providers are complying with accountability and safeguarding standards, and patient immunization records are properly maintained. In addition, the Department should ensure that immunization records are complete and appropriately retained as it transitions from manual to computerized record keeping.

Agency Response: The Department concurs with the finding and recommendation. The Immunization Branch monitored 21 percent of North Carolina's immunization providers during the audit period. The original goal for the Vaccines for Children (VFC) visits was 25 percent of the immunization providers. Contributing factors such as the emergence and virulent spread of

93.268 IMMUNIZATION GRANTS (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-102	<p>the 2009 H1N1 influenza virus resulted in numerous monitoring visit appointment cancelations for staff, and the inability to schedule new appointments with providers due to two factors: 1) Immunization Branch resources shifted to assist in the control of transmission of H1N1 by assuring vaccine distribution to providers statewide; 2) Many practices unable to keep scheduled site visit appointments due to high volume of ill patients.</p> <p>The Branch will also ensure that corrective action plans are developed to address any deficiencies noted during the monitoring visits for all providers. The Branch unintentionally maintained Vaccine Administration Logs in accordance with an outdated Records Retention Schedule, dated January 24, 2000. The current Records Retention Schedule will be utilized going forward.</p>
<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 to subrecipients all federal award information and additional compliance requirements associated with the American Recovery and Reinvestment Act (ARRA) funds. As a result, there is an increased risk that a subrecipient may not separately account for and report its ARRA federal awards or comply with the additional requirements associated with 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. Further, the state compliance supplement for the Immunization grant did not identify the program as a cluster that included the receipt of ARRA funds.</p> <p><i>Federal Award Information:</i> This finding affects Immunization Grant award #3H23IP422554-07 and #3H23IP422554-07S1 (ARRA).</p>

93.268 IMMUNIZATION GRANTS (continued)

III. Federal Award Findings and Questioned Costs

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2010

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Findings and Recommendations

Recommendation: 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.

Agency Response: The Department concurs with the finding and recommendation. The Division of Public Health (DPH) is able to provide supporting documentation related to the timely notification of American Recovery and Reinvestment Act (ARRA) requirements to subrecipients. The DPH Contracts Manager confirmed the originals of the Agreement Addendum for Activity 847 has the ARRA Special Conditions attached. However, the Catalog of Federal Domestic Assistance (CFDA) number was not included in the Agreement Addendum. Letters will be sent to the subrecipients informing them of the CFDA number for the ARRA activity by May 31, 2011. These letters will reference awards for State Fiscal Years 2010-2011 and 2011-2012.

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, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-103	<u>Eligibility:</u> Questioned Cost Finding	<p data-bbox="535 556 1477 619"><u>Documentation Lacking in County Case Files for Temporary Assistance for Needy Families Program</u></p> <p data-bbox="535 640 1477 798">Certified Public Accountants performing the county audits tested 1,091 case files for the Temporary Assistance for Needy Families (TANF) program and found deficiencies in 11 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 deficiencies included:</p> <ul data-bbox="535 829 1477 1249" 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; however, no questioned costs were determined by the local auditor. • Four client files did not contain all required documentation supporting the eligibility determination made by the caseworker. • Two client files were determined to be incomplete because required documentation was not properly signed by the client attesting that information was complete and accurate. • Four client files were determined to be incomplete because required documentation was not properly signed by the caseworker confirming completion and review. <p data-bbox="535 1281 1477 1396"><i>Federal Award Information:</i> This finding affects Temporary Assistance for Needy Families federal grant awards #G0902NCTANF, #G1002NCTANF, and #1002NCTAN2 (ARRA) for the federal fiscal years ended September 30, 2009 and 2010.</p> <p data-bbox="535 1428 1477 1522"><i>Recommendation:</i> The auditors recommended that the counties implement procedures or reinforce existing procedures to ensure that documents relating to participant eligibility are maintained.</p> <p data-bbox="535 1554 1477 1856"><i>Agency Response:</i> The Department concurs with the finding and recommendation. The appropriate Work First Program Consultant (WFPC) will contact the identified county DSS agency to determine the current status of the missing documentation. A WFPC will also work with the 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 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. Corrective action on these items will be completed by June 30, 2011.</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, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-104	Special Tests and Provisions: Material Weakness Material Noncompliance	<p data-bbox="519 556 1502 588"><u>Appropriate Action Not Taken in Child Support Cases</u></p> <p data-bbox="519 609 1502 735">The Department did not take appropriate action within the established time periods for its child support cases. These failures exceeded the 25% error rate used by the federal government to determine substantial compliance with child support requirements.</p> <p data-bbox="519 756 1502 945">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 39% of open cases were not in compliance with this requirement.</p> <p data-bbox="519 966 1502 997">We have reported a similar finding in previous years.</p> <p data-bbox="519 1018 1502 1113"><i>Federal Award Information:</i> This finding affects Child Support Enforcement federal grant award #G1004-NC4004 for the federal fiscal year ended September 30, 2010.</p> <p data-bbox="519 1134 1502 1260"><i>Recommendation:</i> The Department performs self-assessments to review its compliance with applicable federal guidelines. Management should continue to evaluate and enhance its internal control procedures to ensure compliance with federal child support processing requirements.</p> <p data-bbox="519 1281 1502 1617"><i>Agency Response:</i> The Department concurs with the finding and recommendation. North Carolina has shown consistent performance in the area of Establishment Self Assessment. Although there has been marked improvement in the past, corrective action for this category is still imperative for future and continual improvement in the identified area. Each year, North Carolina outlines a corrective action plan for areas where non compliance is shown. In addition to the state corrective action plan, each county showing non-compliance is provided a specific corrective action plan. Additional and continued training will be provided to all staff involved in managing Child Support cases. In addition, the Department will increase the monitoring of the number of cases reviewed quarterly.</p> <p data-bbox="519 1638 1502 1890">Reports are generated in North Carolina's Data Warehouse which can be used by local agents to identify those cases requiring specific activities. The use of the monthly Data Warehouse run reports will be strongly recommended to all staff involved in case management. More stringent emphasis on federal timeframes will be emphasized to agents in local offices. Training will continue to be performed by Policy and Training and Program Representative staff in order to educate agents on the requirements involved in establishment of paternity and support orders.</p>

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

U.S. Department of Health and Human Services

Office of Information Technology Services

For the Fiscal Year Ended June 30, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-105	Allowable Costs/Cost Principles: Significant Deficiency	<p data-bbox="519 546 1502 619"><u>Control Deficiencies Noted for Expenditures Charged to Computing Services Fund</u></p> <p data-bbox="519 651 1502 808">The Office of Information Technology Services (ITS) did not have controls in place to ensure that all costs charged to the computing services cost pool were reasonable and necessary to its operations. Charging unallowable costs to the computing services cost pool increases the rate charged to customers, some of whom pay for the charges with federal funds.</p> <p data-bbox="519 840 1502 903">In a sample of 40 items charged to the computing services fund, we noted three invoices with improper charges totaling \$426. Specifically, ITS paid for:</p> <ul data-bbox="519 934 1502 1123" style="list-style-type: none"> • Local telephone services for retired employees. • Inactive pagers. • Local telephone services for current employees who were not assigned to the computing services area. <p data-bbox="519 1155 1502 1270">OMB Circular A-87 requires costs to be necessary and reasonable for the proper and efficient administration of the federal program to be allowable. Also, costs must benefit the federal program, or in this case, the cost pool in order to be allowable.</p> <p data-bbox="519 1302 1502 1396"><i>Federal Award Information:</i> The finding affects the computing services cost pool. Many of the State's federal programs are impacted, including the Child Support Enforcement Program.</p> <p data-bbox="519 1428 1502 1522"><i>Recommendation:</i> The Office of Information Technology Services should enhance the effectiveness of its internal controls designed to ensure that only allowable costs are charged to the computing services cost pool.</p> <p data-bbox="519 1554 1502 1732"><i>Agency Response:</i> We agree that the errors found are accurate and we have taken corrective action to delete those items that should be disconnected and are no longer in use. The items were all related to phone lines and pagers. As part of our ongoing process improvement work we are implementing the following actions that all address this finding. Two of the actions are already fully implemented and the third action will be implemented by May 2011.</p> <p data-bbox="519 1764 665 1795">ACTION 1:</p> <p data-bbox="519 1827 1502 1890">ITS has implemented an employee on boarding and off boarding process that was designed and deployed to help us improve our business operational</p>

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

U.S. Department of Health and Human Services

Office of Information Technology Services

For the Fiscal Year Ended June 30, 2010

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processes around the movement of employees within the ITS Agency and those who join and leave the agency. This new process was deployed in February 2010. Please find below a list of the three sub-processes and the numbers of tasks that are part of each sub-process. We are using our IT ticketing system to help us kickoff this process and to manage completion of each and every task within the process. We also have a quality control (QA) process in place to inspect our completeness of this process. The QA process sends reports to the administrators on a weekly basis that shows the task status of their tickets to ensure they continue to drive resolution to each task. In addition, we are holding quarterly meeting to insure we complete all tasks in a timely manner.

On board and off board process has 3 sub-processes:

1. New employee on boarding sub-process
 - a. Sub-process has 21 tasks
2. Employee move process
 - a. Sub-process has 21 tasks
3. Employee exit process
 - a. Sub-process has 20 tasks

Anticipated Completion Date: Action to implement the new employee on boarding/off boarding process was completed in February 2010.

ACTION 2:

ITS has been performing internal audits and reviews of phone bills that has been focused on our customers. We recently expanded the focus of this team to include the auditing of the ITS internal phone bills. This increased focus on internal audit and review of phone bills has already started to yield results within ITS as well. As we discover items that need to be corrected we are seeking to change or modify processes to reduce the reoccurrence of these items going forward. The audit team is producing a monthly report for review with management that includes potential recommendations for process and procedure changes.

Anticipated Completion Date: Action to implement the new internal audit and phone bill review process was completed in December 2010.

93.563 CHILD SUPPORT ENFORCEMENT (continued)

III. Federal Award Findings and Questioned Costs

U.S. Department of Health and Human Services

Office of Information Technology Services

For the Fiscal Year Ended June 30, 2010

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ACTION 3:

Several of the phone lines noted are in the data center and have been used to connect to data center equipment and provide communications facilities to this equipment for maintenance, problem management and other service and support items that the specific vendors may well use to support their product in the state data center. As a corrective action, we are modifying our decommissioning process within the data centers that will check to verify if communications ports and equipment is attached to the device being decommissioned. If there is, a step will be added to the decommissioning process to disconnect these communications facilities so that we will not continue to be charged for communication services we no longer need.

Anticipated Completion Date: May 2011.

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, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-106	<u>Reporting:</u> Significant Deficiency	<p data-bbox="535 556 1071 588"><u>Deficiencies in Federal Reporting Procedures</u></p> <p data-bbox="535 619 1477 745">The Department's controls over federal reporting have not operated effectively to ensure the accuracy of the Low Income Home Energy Assistance Program (LIHEAP) financial reports required by federal regulations. As a result, erroneous information has been reported to the federal oversight agency.</p> <p data-bbox="535 766 1477 1102">We identified errors in the Department's SF-269A Financial Status Report for federal fiscal year 2009 and the LIHEAP Carryover and Reallotment Report for federal fiscal year 2008. Total unliquidated obligations were understated by \$1.1 million on the SF-269A Financial Status report, which resulted in additional amounts being reported incorrectly. Examples of errors for the LIHEAP Carryover and Reallotment Report included the understatement of the current year accounts payable amount by \$323,000, omission of the 10% maximum carryover calculation, and the overstatement of the projected unobligated balance by \$43,000. The independent review of the financial reports was not being performed sufficiently to identify and correct the errors before the reports' final submission.</p> <p data-bbox="535 1134 1477 1260"><i>Federal Award Information:</i> This finding affects the Low Income Home Energy Assistance Program federal grant awards #G08B1NCLIEA and #G09B1NCLIEA for the federal fiscal years ended September 30, 2008 and 2009.</p> <p data-bbox="535 1291 1477 1438"><i>Recommendation:</i> The Department should strengthen internal control to ensure adequate review and verification of the amounts reported on the financial reports for the LIHEAP program. Reported information should be agreed to supporting documentation and the overall report reviewed for reasonableness prior to submission to the federal oversight agency.</p> <p data-bbox="535 1470 1477 1690"><i>Agency Response:</i> The Department concurs with the finding and recommendation. Although the grant award totals used in calculating the 10% allowable carry forward were incorrectly reported on the carryover request, the carryover request was correctly identified on the report. The internal controls for this reporting requirement are completed through a supervisory review. Smartlink authorizations will be provided to the supervisor to ensure the grant award amounts are accurately reported.</p> <p data-bbox="535 1722 1477 1873">The methodology for calculating obligations did not combine the grant awards together for a total obligation percentage. Rather, an obligation percentage was calculated on each grant award. We agree that the combined grant award obligation percentage is a better methodology. The working papers have been adjusted to incorporate this change.</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, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-107	Subrecipient Monitoring: Material Weakness	<u>Deficiencies Identified in the Monitoring Controls for Nongovernmental Subrecipients</u> We identified deficiencies in the Department's monitoring controls for nongovernmental subrecipients. As a result, there is an increased risk that the Department may not adequately monitor its subrecipient activities. See finding 10-SA-8 for a description.

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, 2010

Type of Finding/ Questioned Costs		Findings and Recommendations
10-SA-108	Subrecipient Monitoring: Material Weakness	<u>Deficiencies Identified in the Monitoring Controls for Nongovernmental Subrecipients</u> We identified deficiencies in the Department's monitoring controls for nongovernmental subrecipients. As a result, there is an increased risk that the Department may not adequately monitor its subrecipient activities. See finding 10-SA-8 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, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-109	Allowable Costs/Cost Principles: Significant Deficiency	<p data-bbox="537 562 1479 625"><u>Inadequate Control Over County User Access for the Child Placement and Payment System</u></p> <p data-bbox="537 657 1479 772">We identified deficiencies in the Department's oversight and management of user access to the Child Placement and Payment 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="537 810 1479 957">The Child Placement and Payment System collects information about all children who are in the legal custody of county departments of social services. It summarizes information regarding county expenditures for both foster care and adoption assistance payments necessary to generate reimbursement of federal funds, as well as meeting federal reporting requirements.</p> <p data-bbox="537 995 1479 1142">In our sample of 15 counties, we noted that the Department did not have documentation on hand to support the state-level monitoring of county user access for seven counties. The periodic reviews of user access for the Child Placement and Payment System is not being performed as required by statewide and departmental policy.</p> <p data-bbox="537 1180 1479 1327">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 requiring documented reviews of users' rights.</p> <p data-bbox="537 1365 1479 1480"><i>Federal Award Information:</i> This finding affects the Adoption Assistance (Title IV-E) federal grant awards #1001NC1407 and #1001NC1403 (ARRA) and Foster Care – Title IV-E federal grant awards #10001NC1401 and #1001NC1402 (ARRA) for the federal fiscal year ended September 30, 2010.</p> <p data-bbox="537 1518 1479 1728"><i>Recommendation:</i> The Department should improve internal control over access to the Child Placement and Payment System. Periodic security reviews should be conducted at intervals that meet the minimum schedule as required by statewide information security standards to ensure that access is restricted to authorized users and employee user access rights are systematically evaluated to ensure privileges granted are appropriate for the employees' job requirements.</p> <p data-bbox="537 1766 1479 1879"><i>Agency Response:</i> The Department concurs with the finding and recommendation. County security officers are required to complete security reviews twice each year for each employee with access to the State Information Systems. The Child Placement and Payment System (CPPS) security report</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, 2010

Type of Finding/
Questioned Costs

Findings and Recommendations

security report (Foster Care and Adoptions, DHRPQA SECURITY TABLE REPORT) was made available in NCXPTR June 1, 2009. Counties were notified of this report via Dear County Director Letter PM-REM-06-2009, and again via Dear County Director Letter PM-REM-09-2009. Counties were reminded of the semi-annual review requirement in Dear County Director Letter PM-REM-02-2010. The review of this report ensures access is still valid, required authorizations are on file, and appropriate action is taken to correct any discrepancies found. County security officers must complete and sign the Documentation of County Security Review form found in Appendix 13 of the Security Manual. This form is maintained in the local county department of Social Services. DSS Administrative Letter, PM-REM-06-2010, dated July 15, 2010, also listed the report names and locations for security reports that must be reviewed twice each year. This Administrative Letter again stressed the requirement of documenting these reviews on Appendix 13.

The requirement that an Information Resource Access Authorization Form (IRAAF) must be generated and maintained on file for every individual with access to State Information Systems is still enforced. 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 was 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 Customer Support, the entity which grants system access from the IRAAF, is still processing these annual review forms submitted by counties. Due in part to this backlog, the Department created an automated solution known as the Electronic Information Resource Access Authorization Form (e-IRAAF) that became available for counties to use in January 2011. Use of the e-IRAAF has replaced the previous procedures for submission of IRAAFs to update an individual's access rights.

DHHS also implemented a new access control requirement for all division/office employees with access to Resource Access Control Facility (RACF) and Online Verification (OLV) via the generation of two new reports. The first report, available through NCXPTR, lists all employees with access to systems through RACF. A second report, available through Web Identify Role Management (WIRM), lists all employees with access to OLV and their respective roles. Per management directive (memorandum titled "Inadequate User Access Controls," issued by Secretary Cansler on October 30, 2009), attention must be given to ensuring that access is granted and/or removed appropriately based on employees' current employment and work responsibilities.

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, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
<p>All DHHS division/office Information Security Officials (ISO) are required to review and verify the accuracy of the RACF and OLV reports on a monthly basis. The "Division/Office System Access Control" form is used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email. The ISOs in the county departments of Social Services submit this form to the State DSS Performance Management Section, who tracks compliance of this requirement.</p>	<p>The Division of Social Services has added items to the DSS Subrecipient Self-Assessment of Internal Controls and Risks (under VIII. SECURITY ACCESS FOR INFORMATION SYSTEMS) and to the Certification of Self-Assessment Form (under V. SECURITY ACCESS FOR INFORMATION SYSTEMS) which address the use of the IRAAF, the semi-annual review of the system access security reports and the monthly review of the RACF USERID REPORT and the OLV Report. Each county must complete the Self-Assessment on an annual basis, unless they meet the requirements allowing completion of only the Certification Form, as outlined in Dear County Director Letter BG-02-2010 issued August 26, 2010. Counties submit the Assessment and/or Certification Form to their Local Business Liaison.</p>
<p>The Division has also added references to the Suggested Audit Procedures under Terminal or Personal Computer Security in the Crosscutting Requirements of the 2011 Program Compliance Supplements. These references specifically mention confirmation that (1) the agency staff are reviewing all required monthly Security Access Review reports and the semi-annual Systems Security Reports; (2) reports on the monthly reviews are submitted to the supervising agency; and (3) Appendix 13 of the DSS Information Security Manual, Documentation of County Security Review has been completed at least twice a year and is retained on file in the County DSS Office.</p>	
<p>10-SA-110 <u>Eligibility:</u></p> <p>Significant Deficiency</p> <p>Questioned Cost Finding</p> <p>\$118,620</p>	<p><u>Ineligible Benefit Payments for the Foster Care Program</u></p> <p>The Department made payments on behalf of children who were not eligible to receive those benefits under guidelines established for the Foster Care – Title IV-E program. As a result, the Department made erroneous payments resulting in questioned costs of \$118,620, and there is an increased risk that ineligible payments could be made to future program participants.</p> <p>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. Using computer aided audit tools; we tested all Foster Care payments</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, 2010

Type of Finding/
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Findings and Recommendations

payments made during the year to determine if any children were receiving payments after their eligibility period. We identified 180 payments 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.

A similar finding was reported in the previous year.

Federal Award Information: This finding affects Foster Care – Title IV-E federal grant awards #10001NC1401 and #1001NC1402 (ARRA) for the federal fiscal year ended September 30, 2010.

Recommendation: 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.

Agency Response: The Department concurs with the finding and recommendation. The Department has implemented automated system edit checks to ensure payments are made only to eligible recipients of the Foster Care – Title IV-E program. Specifically, a system edit has been implemented in the Child Placement and Payment System (CPPS) to disallow reimbursement for monthly claims for residential services beginning the month following a child's 18th birthday (as indicated in Field 8 (Date of Birth) if "IV-E" is still indicated in Field 55 (Funding Source) of the DSS-5094. Federal IV-E reimbursement is allowed through the last day of the month of the child's 18th birthday only if Field 19 (Type of Authority) of the DSS-5094 contains a code other than "09" (Contractual Agreement for Residential Services - CARS). If Field 19 contains a code "09" and a fund source other than "State Foster Home Funds" (State) is indicated in Field 55, the system displays an error message, "FUNDING SOURCE INVALID FOR TYPE OF AUTHORITY CODE."

A batch edit has also been implemented to deny all payments for children coded as "IV-E" in Field 55 of the DSS-5094 for the service period/month following the child's 18th birthday. The message "PMT DENIED: FUNDING SOURCE NOT APPROPRIATE FOR CHILD AGE" will appear for such a child on NCXPTR report FC PMT RPT PQA020.

Additionally, the Division has corrected the specific claim error amounts that were processed at the gross amount. This is the amount of the claim before percentages (both state and federal) are applied to produce the questionable cost associated with the finding. An analysis of the audit findings includes the following:

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, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
	<ul style="list-style-type: none"> • Gross claim amounts of \$197,586 less adjusted postings of (\$28,754) within the fiscal year for a total gross adjustment of \$168,832 • Additional findings for the previous and current fiscal year have a gross adjustment total of \$64, 673 • One correction was noted for \$1,290 (gross) included within the finding that was determined to be correct. The auditor was contacted in January 2011 and provided with the additional supporting documentation in order to remove this amount from the finding. • Gross adjustment total = \$260,969 <p>During the course of the audit when this issue was presented, the State moved forward with adjustments as identified. Adjustments totaling \$28,754 were processed within the state fiscal year 2010. Additional adjustments were processed in the following fiscal year: October 2010 adjustments totaled \$112,669, January 2011 adjustments total 119,546.</p> <p>Total gross adjustments identified and processed \$260,969</p> <p>In addition, prior to implementation of the systematic changes, ongoing monthly checks were conducted to identify potential error payments and correct if necessary.</p>

93.659 ADOPTION ASSISTANCE**III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2010

Type of Finding/ Questioned Costs		Findings and Recommendations
10-SA-111	Allowable Costs/Cost Principles: Significant Deficiency	<u>Inadequate Control Over County User Access for the Child Placement and Payment System</u> We identified deficiencies in the Department's oversight and management of user access to the Child Placement and Payment 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 10-SA-109 for a description.
10-SA-112	<u>Eligibility:</u> Questioned Cost Finding	<u>Documentation and Enrollment Errors in County Adoption Assistance (Title IV-E) Program</u> Certified Public Accountants performing the county audits tested 693 case files and found deficiencies in six 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: <ul style="list-style-type: none"> • One client file indicated that the client had not met certain eligibility criteria and was ineligible to receive benefits from this program. Local auditors were unable to quantify the amount of questioned costs for this error; therefore, no questioned costs were reported. • Four client files did not contain documentation supporting the eligibility decision that was made. • One file indicated that the client had been enrolled in the incorrect program. The client was found to be eligible to receive benefits from this program; therefore, there were no questioned costs identified. <p><i>Federal Award Information:</i> This finding affects Adoption Assistance (Title IV-E) federal grant awards #0901NC1407, #0901NC1403 (ARRA), #1001NC1407, and #1001NC1403 (ARRA) for the federal fiscal year ended September 30, 2009 and 2010.</p> <p><i>Recommendation:</i> The auditors recommended that the counties implement controls and increase supervision to ensure that documents related to participant eligibility are maintained and that eligibility data entered into supporting systems are entered correctly.</p> <p><i>Agency Response:</i> The Department concurs with the finding and recommendation. The Division made Title IV-E training available to all 100 counties. The training included specific redetermination guidance, including</p>

93.659 ADOPTION ASSISTANCE (continued)

III. Federal Award Findings and Questioned Costs

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2010

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Findings and Recommendations

requiring staff to print the data showing the funding source for each child to be reviewed of accuracy. In addition, one of the counties identified in the audit is developing training for the Family Services Agreement and eligibility redeterminations.

The other county identified in the audit implemented a process by which all adoption assistance records are reviewed by the supervisor with a specific focus on:

1. Supervisor's initialing all Adoption Eligibility Checklists (DSS 5012)
2. Supervisor's initial case record set up and maintenance of the files.

No additional information will be included in the adoption file with the exception of vendor payment document if the family requests and is approved for such assistance.

The Division will continue to be a resource for the county in providing eligibility redetermination guidance. The county also established protocols to ensure data is entered into the Child Placement and Payment System (CPPS) correctly. Additionally, the division will follow up on the 6 case files identified by the State Auditors and implement the necessary corrective actions to resolve the errors by June 30, 2011.

93.712 ARRA – IMMUNIZATION**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, 2010

Type of Finding/ Questioned Costs		Findings and Recommendations
10-SA-113	<p>Allowable Costs/Cost Principles:</p> <p>Material Weakness</p>	<p><u>Inadequate Control over Access to Computer Systems for the Immunization Cluster</u></p> <p>We identified deficiencies in the Department's oversight and management of access to the Vaccine Management System (VACMAN) and the North Carolina Immunization Registry (NCIR). 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 10-SA-100 for a description.</p>
10-SA-114	<p>Special Tests and Provisions:</p> <p>Material Weakness</p> <p>Material Noncompliance</p>	<p><u>Deficiencies in Subrecipient Monitoring Procedures for the Immunization Cluster</u></p> <p>We identified deficiencies in the Department's monitoring procedures for the Immunization cluster. As a result, there is an increased risk that noncompliance at the subrecipient level could occur and not be detected in a timely manner. See finding 10-SA-101 for a description.</p>
10-SA-115	<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 to subrecipients all federal award information and additional compliance requirements associated with the American Recovery and Reinvestment Act (ARRA) funds. As a result, there is an increased risk that a subrecipient may not separately account for and report its ARRA federal awards or comply with the additional requirements associated with these funds. See finding 10-SA-102 for a description.</p>

93.713 ARRA – 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, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-116	Subrecipient <u>Monitoring:</u> Material Weakness	<u>Deficiencies Identified in the Monitoring Controls for Nongovernmental Subrecipients</u> We identified deficiencies in the Department's monitoring controls for nongovernmental subrecipients. As a result, there is an increased risk that the Department may not adequately monitor its subrecipient activities. See finding 10-SA-8 for a description.

93.714 ARRA – EMERGENCY CONTINGENCY FUND FOR TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) STATE 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, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-117 Special Tests and Provisions: Material Weakness Material Noncompliance	<p data-bbox="537 594 1479 655"><u>Failure to Timely Communicate ARRA Federal Award Information to Subrecipients</u></p> <p data-bbox="537 684 1479 863">The Department failed to timely communicate to subrecipients all federal award information and additional compliance requirements associated with the American Recovery and Reinvestment Act (ARRA) funds. As a result, there is an increased risk that a subrecipient may not separately account for and report its ARRA federal awards or comply with the additional requirements associated with these funds.</p> <p data-bbox="537 894 1479 1136">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 data-bbox="537 1167 1479 1314">The Department reclassified \$27.1 million paid to its subrecipients from regular Temporary Assistance for Needy Families (TANF) funds to TANF ARRA supplemental funds. The reclassification affected transactions previously recorded for twelve counties; however, the Department failed to notify those counties of the required ARRA federal award information.</p> <p data-bbox="537 1346 1479 1440"><i>Federal Award Information:</i> This finding affects Temporary Assistance for Needy Families (TANF) grant award #1002NCTAN2 (ARRA) for the federal year ended September 30, 2010.</p> <p data-bbox="537 1472 1479 1587"><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 data-bbox="537 1619 1479 1883"><i>Agency Response:</i> The Department concurs with the finding and recommendation. On February 25, 2011, the Department notified the affected counties of the reclassification and additional reporting requirements for the Temporary Assistance for Needy Families (TANF) American Recovery and Reinvestment Act (ARRA) funds. The February notification also addressed the ARRA funds disbursed to the subrecipients in December of 2010. In the future, the Department will notify subrecipients of award, disbursement and/or reclassification to ARRA funding and related reporting requirements in a timely manner.</p>

93.767 CHILDREN'S HEALTH 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, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-118 <u>Eligibility:</u> Questioned Cost Finding	<p data-bbox="537 562 1479 621"><u>Documentation Lacking in County Children's Health Insurance Program Case Files</u></p> <p data-bbox="537 657 1479 772">Certified Public Accountants performing the county audits tested 400 case files and found deficiencies in five 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 data-bbox="537 842 1479 1041" style="list-style-type: none"> • Four client files contained errors related to the verification and calculation of the client's income. • One client file indicated that the client had not met certain eligibility criteria and was ineligible to receive benefits from this program. Local auditors were unable to quantify the amount of questioned costs for this error; therefore, no questioned costs were reported. <p data-bbox="537 1062 1479 1146"><i>Federal Award Information:</i> This finding affects Children's Health Insurance Program federal grant awards #05-0905NC5021 and #05-1005NC5021 for the federal fiscal years ended September 30, 2009 and 2010.</p> <p data-bbox="537 1182 1479 1266"><i>Recommendation:</i> The auditors recommended that the counties implement procedures to ensure that all supporting income calculations are reviewed and that documents relating to participant eligibility are maintained.</p> <p data-bbox="537 1302 1479 1486"><i>Agency Response:</i> The Department concurs with the finding and recommendation. The Division of Medical Assistance (DMA) Field Representatives for the appropriate counties will implement follow-up procedures to determine the current status of the case files identified as having errors related to verification and eligibility documentation. The anticipated completion date for follow-up to these findings is June 30, 2011.</p>
10-SA-119 <u>Subrecipient Monitoring:</u> Material Weakness	<p data-bbox="537 1549 1479 1608"><u>Deficiencies In Monitoring Procedures for the Children's Health Insurance Program</u></p> <p data-bbox="537 1644 1479 1791">The Department has not developed or implemented a monitoring plan to ensure Children's Health Insurance Program eligibility determination activities are being performed adequately by local government subrecipients. As a result, there is an increased risk that health insurance benefits could be provided on behalf of ineligible participants.</p> <p data-bbox="537 1827 1479 1885">The Department's Quality Assurance and Medicaid Eligibility sections have oversight responsibilities for reviewing for eligibility payment errors,</p>

93.767 CHILDREN'S HEALTH 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, 2010

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recommending corrective action as appropriate, and tracking the status of those corrective actions. Insurance recipients of the Children's Health Insurance Program have been included in past special targeted reviews. However, such cases are not a regular component of the annual review performed on active case files receiving eligibility reviews. No Children's Health Insurance Program case files were reviewed during the 2010 state fiscal year.

Federal requirements specify that grantees monitor subrecipient activities to ensure compliance with applicable rules and that performance goals are met.

Federal Award Information: This finding affects the Children's Health Insurance Program federal grant awards #05-0905NC5021 and #05-1005NC5021 for the federal fiscal years ending September 30, 2009 and 2010.

Recommendation: The Department should develop and implement a formal plan to ensure that subgrantee eligibility determination processes for the Children's Health Insurance Program are monitored on an annual basis.

Agency Response: The Department concurs with the finding and recommendation. Quality Assurance will develop and implement a formal monitoring plan to ensure that subgrantee eligibility determination processes are monitored annually. Anticipated completion date for resolution is September 30, 2011.

93.767 CHILDREN'S HEALTH 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, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-120	Allowable Costs/Cost Principles: Significant Deficiency Questioned Cost Finding \$10,547	<p data-bbox="537 562 1292 590"><u>Payment Errors for Children's Health Insurance Program Claims</u></p> <p data-bbox="537 625 1479 806">The North Carolina State Health Plan for Teachers and State Employees (Plan) made payments on behalf of Children's Health Insurance Program participants that did not comply with the allowable cost requirements for the program. The Plan erroneously made net overpayments totaling \$13,953 resulting in questioned costs of \$10,547, which represents the federal share of the overpayments.</p> <p data-bbox="537 842 1479 1115">The Plan contracted with a private accounting firm to audit health insurance claims paid by the Plan's claims processing contractor between July 1, 2009 and June 30, 2010. The firm examined two health insurance claims samples that included 584 claims processed through the new claims processing system and 195 claims processed through the legacy claims processing system. Seven health insurance claims were identified as paid incorrectly on behalf of participants in the State Children's Health Insurance Program, six overpayments and one underpayment. The errors were due to pricing errors, a keying error, and one instance of a duplicate payment.</p> <p data-bbox="537 1150 1479 1205">OMB Circular A-87 requires that program costs be necessary and reasonable for proper and efficient administration of the grant program.</p> <p data-bbox="537 1241 1479 1352"><i>Federal Award Information:</i> The review for the Children's Health Insurance Program claims included federal grant awards #05-0905NC5021 and #05-1005NC5021 for the federal fiscal years ending September 30, 2009 and 2010.</p> <p data-bbox="537 1388 1479 1604"><i>Recommendation:</i> The administration of the Children's Health Insurance Program was transferred from the Plan to the Department of Health and Human Services' Division of Medical Assistance effective July 1, 2010. The Plan should assist the Division with its efforts to ensure that the claims processing contractor accurately processes all health insurance claims in accordance with federal and state requirements. In addition, the Plan should ensure that appropriate actions are taken to correct the claim payments identified above.</p> <p data-bbox="537 1675 1479 1845"><i>Agency Response:</i> The Plan continues to work with its Claims Processing Contractor (CPC) and Pharmacy Benefit Manager (PBM) to ensure claims are processed accurately and in accordance with federal and state regulations, guidelines and procedures. The errors referenced in the findings occurred in the processing of medical claims by the CPC. The Plan's CPC has taken action to correct the errors identified in the audit.</p>

93.767 CHILDREN'S HEALTH INSURANCE PROGRAM (continued)

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, 2010

Type of Finding/
Questioned Costs

Findings and Recommendations

As noted in the audit recommendations, effective July 1, 2010, administration of the Children's Health Insurance Program, including oversight of the CPC and PBM contracts, was transitioned to the North Carolina Division of Medical Assistance (DMA). Prior to the transition, the Plan provided DMA with information and guidance regarding the contractual requirements and administrative oversight. DMA will be responsible for monitoring the performance of the CPC and PBM and ensuring corrective action is taken relative to claims processing errors that occur on or after July 1, 2010.

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, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-121	Allowable Costs/Cost Principles: Significant Deficiency Questioned Cost Finding \$19,720	<p><u>Errors in Medicaid Provider Billing and Payment Process</u></p> <p>The Department made payments on behalf of medical assistance program participants that did not comply with the activities allowed or allowable cost requirements for the program. The Department erroneously made net overpayments of \$26,399 to Medicaid providers resulting in questioned costs of \$19,720, which represents the federal share of the overpayments.</p> <p>We examined a sample of 276 Medicaid claims and identified 28 claims that were paid in error or not sufficiently documented. Examples of the deficiencies noted included insufficient or missing documentation in support of the services rendered, documentation that failed to meet the requirements established by Medicaid policy, incorrect calculations of the claim payment, and 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 #05-0905NC5028, #05-0905NCARRA, #05-1005NC5MAP, and #05-1005NCARRA for the federal fiscal years ended September 30, 2009 and 2010.</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 recommendation. The Department will continue to enhance control procedures to improve the accuracy of the claims payment process. Management will continue to be involved in the implementation of system changes, including effective payment edits and/or audits. Emphasis will be placed on educating</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, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-122 Allowable Costs/Cost <u>Principles:</u> Significant Deficiency	<p>placed on educating providers as to adequate documentation to support medical necessity and services billed to Medicaid. Corrective action has occurred on all but 3 of the 28 claims identified as payment errors or claims not having sufficient documentation. The anticipated completion date for corrective action on the 3 remaining claims is June 1, 2011.</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 (MMIS). Improper access to computer systems can result in both intentional and unintentional security breaches that place the confidentiality and integrity of information at risk.</p> <p>The Medicaid Management Information System (MMIS) 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>The Department could not provide documentation to support that quarterly security reviews of user access was performed, and as of June 30, 2010, was still working on finalizing the security review for all active MMIS users. Our testing of separated employees identified that two of 29 separated employees continued to have access after their separation. Departmental policies were not followed regarding quarterly reviews of user access and immediate termination of separated employees' user access rights.</p> <p>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. 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.</p> <p>A similar finding was reported the previous three years.</p> <p><i>Federal Award Information:</i> This finding affects Medical Assistance Payments federal grant awards #05-0905NC5028, #05-0905NCARRA, #05-1005NC5MAP, and #05-1005NCARRA for the federal fiscal years ended September 30, 2009 and 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, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
<p><i>Recommendation:</i> The Department should improve internal control over granting and managing access to the Medicaid Management Information System (MMIS). Specifically, the Department should perform and document periodic reviews of system access at the state level in accordance with state policy. Separated employees' access rights should be immediately revoked to prevent improper access to Medicaid program data systems.</p>	<p><i>Agency Response:</i> The Department concurs with the finding and recommendation. The Division of Medical Assistance (DMA) Security Official is now developing a standardized Memorandum of Agreement that will formally document the process and requirements associated with granting and managing access to the Medicaid Management Information System (MMIS). The Department will also continue to enhance its procedures for tracking the user access controls in MMIS by standardizing the policies and processes. The new replacement MMIS system will track and validate the access based on the role/responsibilities of each user. The target implementation date of the new MMIS system is October 2012.</p>
<p>The Department will establish the necessary protocols to ensure compliance with the use of current procedures; requiring notification of "key individuals" of an employee's separation in conjunction with newly developed audit logs created by the DHHS Privacy and Security Office (PSO). The audit logs will enable divisions and offices to audit themselves on a regular basis to ensure that system access for its employees is granted and terminated appropriately and in a timely manner.</p>	<p>Upon receipt of testing details from the auditors, the Department will confirm access to the Medicaid Management Information System was revoked for the two separated employees identified in the audit. The anticipated completion date for corrective action is June 30, 2011.</p>
<p>10-SA-123 Cash <u>Management</u>: Significant Deficiency</p>	<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 Treasury-State agreement requires that the State request funds such that they are deposited in a state account not more than three days prior to the actual disbursement of those funds. Our review of a sample of 73 Medicaid drawdown requests noted:</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, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
	<ul style="list-style-type: none"> • One drawdown request included costs incurred for qualified public hospital claims that were not eligible for federal participation. The error, in the amount of \$9 million, occurred in July 2009, and the Department subsequently made adjustments to the drawdown process to compensate for this error. • Two errors were noted as a result of applying the incorrect federal matching percentage, resulting in total overdraws of \$195,000. • Our review of the Department's Cash Management Improvement Act spreadsheets identified significant positive federal cash balances that exceeded the three-day rule throughout the fiscal year. <p>Similar findings have been written the past two years.</p> <p><i>Federal Award Information:</i> This finding affects Medical Assistance Payments federal grant awards #05-0905NC5028 and #05-1005NC5MAP, and Medicaid Administrative Payments federal grant awards #05-0905NC5048 and #05-1005NC5ADM for the federal fiscal years ended September 30, 2009 and 2010.</p> <p><i>Recommendation:</i> The Department should strengthen internal controls to ensure proper drawdowns by reconciling federal revenues and expenditures and improve 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. At the time of the drawdown request, which included costs incurred for qualified public hospital claims that were not eligible for federal participation, no report was available to identify claims payments with their corresponding funding allocations. Therefore, the Department deemed it necessary to use estimates in the calculations. The Department worked with its administrator to develop a report to provide the necessary information based on actual claims payments. This report was developed and incorporated into our process in November 2010.</p> <p>Although the application of the incorrect federal matching percentage, resulted in total overdraws of \$195,000, the revenue clearing monthly settlement draw corrected any underdrawn/overdrawn funds that occurred during the month. A supervisor will continue to review the federal drawdown requests to reduce the likelihood of error.</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, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-124 <u>Eligibility:</u> Questioned Cost Finding	<p>The portion of the draws affected by drug rebate payments continues to be an estimated amount. The Department will work to develop a more accurate model of drug rebate payments. In addition, the Department is researching the possibility of offsetting excess federal funds against future draws, which would significantly reduce the time such excess funds are held. Anticipated completion date is June 30, 2011.</p> <p><u>Documentation Lacking in County Medicaid Case Files</u></p> <p>Certified Public Accountants performing the county audits tested 3,411 case files for Medicaid recipients and found deficiencies in 65 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 deficiencies noted 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 from this program. Local auditors were unable to quantify the amount of questioned costs for this error; therefore, no questioned costs were reported. B. Five client files did not contain all the required eligibility documentation. These case files had erroneous information or were missing items such as citizenship documentation, state residency documentation, and case profiles used to substantiate eligibility. C. Nineteen client files were identified as containing inaccurate, incomplete or missing documentation concerning the calculation and verification of the client's income information. These case files had incorrectly computed or missing income budget calculations and/or a lack of proper verification of income and other financial resources. D. Five case files were noted to have differences between income information recorded in the eligibility system and the amounts calculated and recorded in the client's file. E. Five client files did not contain documentation that the "Notice of Rights to Transportation Form" was sent to the applicant. F. Fourteen client files did not contain evidence that automated processes were performed for the independent verification of family income and resources, such as property.

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, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
G.	Five client files did not contain proper verification of private health insurance coverage.
H.	One client file did not contain a completed calculation and verification of the client's income information and was noted to have differences between income information recorded in the eligibility system and the amounts calculated for the client.
I.	One client file did not contain a completed calculation and verification of the client's income information and information recorded in the system was incorrectly calculated based on available information. In addition, the case file did not contain documentation supporting the eligibility group the client was assigned.
J.	One client file was noted to have differences between income information recorded in the eligibility system and the amounts calculated for the client. In addition, the case file did not contain evidence that automated processes were performed for the independent verification of family income and resources.
K.	Two client files did not contain evidence that automated processes were performed for the independent verification of family income and resources and all required documentation for the calculation of the client's income was not completed.
L.	One client file did not contain all the required eligibility documentation and the file did not contain evidence that automated processes were performed for the independent verification of family income and resources.
M.	Three client files did not contain all the required eligibility documentation and the file did not contain evidence that automated processes were performed for the independent verification of family income and resources. In addition, all required documentation used for the calculation of the client's income was not properly verified as accurate.
N.	Two client files did not contain all the required eligibility documentation and did not contain documentation that the "Notice of Rights to Transportation Form" was sent to the applicant.

Federal Award Information: This finding affects Medical Assistance Payments federal grant awards #05-0905NC5028, #05-0905NCARRA, #05-1005NC5MAP, and #05-1005NCARRA for the federal fiscal years ended September 30, 2009 and 2010.

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, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-125 Special Tests and Provisions: Significant Deficiency	<p><i>Recommendation:</i> The auditors recommended that the counties implement procedures to increase supervision over income calculations and the eligibility determination process, ensure that documents relating to participant eligibility are maintained, and provide reinforcement training for caseworkers.</p> <p><i>Agency Response:</i> The Department concurs with the finding and recommendation. 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. As part of the Department's standard management decision process each finding will be evaluated and the Counties' corrective action plans will be reviewed and approved. The anticipated completion date for follow-up to these findings is December 31, 2011.</p> <p><u>Deficiencies In Monitoring Procedures Over the Provider Eligibility Enrollment Process</u></p> <p>We identified deficiencies in the Department's monitoring procedures over the provider eligibility enrollment process. The Department did not have sufficient policies and procedures in place to ensure the accuracy and completeness of the Medicaid provider enrollment and re-verification process administered by a contract service provider. This increases the risk that ineligible providers may have been enrolled in the Medicaid program.</p> <p>The Department contracts with a service provider to handle the responsibilities for enrollment, credentialing, and verification activities for provider participation in the Medicaid program. A review of the service provider's provider eligibility enrollment practices identified that there was a lack of segregation of duties in the enrollment processes as both the verification and approval of applications could be performed by the same individual. Control processes were updated in April 2010 to require a separate final review of the initial credentialing decision.</p> <p>In addition, our review of a sample of 60 group and individual provider files noted the following exceptions:</p> <ul style="list-style-type: none"> • Basic background checks were not consistently maintained in the provider files. Five files were missing the background check. There was no evidence to support that background checks had been performed for business owners and/or managing employees in 10 additional files.

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, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
	<ul style="list-style-type: none"> • There was no evidence to support that the proper license was submitted or verified for two providers. • Numerous instances were noted where required or expected disclosures were incomplete. • One provider failed to sign the application forms, provider agreement, or the letter of attestation. <p>The provider eligibility enrollment process was contracted to a service provider as part of the development of the new Medicaid Management Information System. The Department is still in the design and implementation phase for establishing an adequate monitoring system that will oversee the contracted provider enrollment and re-verification processes.</p> <p>Similar deficiencies have been reported in prior year audits.</p> <p><i>Federal Award Information:</i> This finding affects Medical Assistance Payments federal grant awards #05-0905NC5028, #05-0905NCARRA, #05-1005NC5MAP, and #05-1005NCARRA for the federal fiscal years ended September 30, 2009 and 2010.</p> <p><i>Recommendation:</i> The Department should continue to develop and strengthen its monitoring procedures to ensure that the provider eligibility enrollment process complies with applicable laws and regulations.</p> <p><i>Agency Response:</i> The Department concurs with the finding and recommendation. The Department will implement management controls to ensure the accuracy and completeness of the provider eligibility enrollment process. The Office of Medicaid Management Information Systems (OMMIS) will review the fiscal agent Computer Sciences Corporation's (CSC) policies and procedures for compliance with applicable laws and regulations. We will also require CSC updates as needed to ensure the completeness and accuracy of the provider enrollment approval/denial and re-verification/recertification processes.</p> <p>The Department will also require OMMIS to direct CSC to develop processes in its enrollment and re-verification process to disclose ownership information relative to the disclosing entity or subcontractors having a direct or indirect ownership interest in the company of five percent or more; and that owners, and all those with a controlling interest including agents and contractors, disclose all criminal offenses in any program under Medicare, Medicaid, or the Title XX services program. The anticipated completion date for corrective action is June 30, 2011.</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, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-126 Special Tests and Provisions: Significant Deficiency	<p data-bbox="537 562 1479 621"><u>Control Deficiencies Over the Provider Sanction Notification and Termination Process</u></p> <p data-bbox="537 653 1479 867">The Department did not have sufficient policies and procedures in place to ensure the accuracy and completeness of the Medicaid provider termination process administered by a contract service provider. A control was not in place to monitor professional licensing board notifications of sanctioned and suspended providers and their subsequent termination from the Medicaid program. As a result, there is an increased risk that unlicensed and sanctioned providers will continue to be enrolled on the Medicaid program.</p> <p data-bbox="537 898 1479 1203">The contract service provider was responsible for processing e-mail communications from the Medical Board, Dental Board, and the Division of Health Services Regulation; however, there was no formal process established to monitor the handling and timely completion of the notifications. In addition, service provider staff had the ability to move and delete these notifications without adequate oversight. Our review of the service provider's handling of licensing actions noted 14 instances where licensees that either had a period of inactivity, a temporary or indefinite suspension, a voluntary work stoppage, or revoked privileges were not properly end-dated or terminated from the Enrollment, Verification, and Credentialing system.</p> <p data-bbox="537 1234 1479 1419">In addition, we noted that the Department was only receiving sanction notifications from the above three licensing boards. There are additional licensing authorities that affect Medicaid providers that are not currently monitored. The Department is still in the design and implementation phase for establishing an adequate monitoring system that will oversee the Medicaid provider sanction and termination process.</p> <p data-bbox="537 1451 1479 1570"><i>Federal Award Information:</i> This finding affects Medical Assistance Payments federal grant awards #05-0905NC5028, #05-0905NCARRA, #05-1005NC5MAP, and #05-1005NCARRA for the federal fiscal years ended September 30, 2009 and 2010.</p> <p data-bbox="537 1602 1479 1696"><i>Recommendation:</i> The Department should continue to develop and strengthen its monitoring procedures to ensure that the provider sanction and termination process complies with applicable laws and regulations.</p> <p data-bbox="537 1728 1479 1879"><i>Agency Response:</i> The Department concurs with the finding and recommendation. The Department will implement management controls to strengthen the accuracy and completeness of the provider sanction notification and termination process. The Office of Medicaid Management Information Systems (OMMIS) will review the fiscal agent Computer Sciences Corporation's</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, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>Corporation’s (CSC) policies and procedures and require updates as needed to ensure that the provider sanction notification and termination process is documented in a timely and accurate manner.</p> <p>The Department also will require OMMIS to direct CSC to implement quality controls and assurance measuring standards for monitoring the following:</p> <ol style="list-style-type: none"> 1. Tracking and reporting provider sanctions notification and terminations for enrolled providers. 2. The validation of current provider licensure and ownership information. 3. The supervision and monitoring of e-mail history completeness, access, retention and deletion tracking. 4. Validation of data entry team supervision and the monitoring process for quality control. 5. Supervision of provider validation for licensing, credentialing, reverification, enrollment changes and end-dating. <p>The anticipated date for completion of the corrective action is June 30, 2011.</p>
<p>10-SA-127 Special Tests and Provisions: Significant Deficiency</p>	<p><u>Deficiencies Noted with Program Integrity Case Management Tracking System</u></p> <p>The Department has not implemented effective controls to track case files within the Program Integrity unit. As a result, there is an increased risk that cases could be improperly closed without completing a proper investigation or finalizing referral procedures.</p> <p>The Department’s Program Integrity unit works to ensure compliance, efficiency, and accountability within the Medicaid program by detecting and preventing fraud, waste, and program abuse. Complaints are investigated and potentially fraudulent cases are referred to the Attorney General – Medicaid Investigations Unit. In our review of 40 sample case files, we noted:</p> <ul style="list-style-type: none"> • Three cases did not have supervisory sign-offs, which indicate the case was properly investigated and properly reviewed for closure.

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, 2010

Type of Finding/
Questioned Costs

Findings and Recommendations

- One case did not have the Attorney General referral memorandum in the file. The case was identified as being referred; however, it could not be located as a referral by the Attorney General's office.

Federal requirements and the state plan require the establishment of procedures for evaluating the appropriateness and quality of Medicaid services, as well as methods for investigating Medicaid complaints. The Program Integrity case management tracking system provides a mechanism to ensure all cases are tracked, reviewed, and referred if necessary.

Federal Award Information: This finding affects Medical Assistance Payments federal grant awards #05-0905NC5028, #05-0905NCARRA, #05-1005NC5MAP, and #05-1005NCARRA for the federal fiscal years ended September 30, 2009 and 2010.

Recommendation: The Department should take appropriate steps to ensure effective tracking and monitoring of the results of the case reviews performed by Program Integrity. The Department should ensure that cases referred by Program Integrity are reconciled to active cases within the Attorney General – Medicaid Investigations Unit to verify completeness of the process.

Agency Response: The Department concurs with the finding and recommendation. Program Integrity is continuing its efforts to acquire a Program Management Information System which will be a critical component in the utilization of technology to improve case review, case closure and document sharing and storing. Pending the acquisition of the Program Management Information System, Program Integrity continues to develop and strengthen its manual case monitoring procedures with the implementation of two new procedures effective January 30, 2011. An additional verification was developed to be completed prior to filing all case records, thereby ensuring the completeness of the case tracking form. Once all completed documentation is reviewed by the supervisor, the updated case tracking sheet will be signed to verify proper investigation and closure. In addition, a Supplemental Memorandum form was developed for use in the Program Integrity referral process. All referrals to the Medicaid Investigation Unit and their responses will be filed in the appropriate case file.

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, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-128	<u>Eligibility:</u> Significant Deficiency	<p data-bbox="537 562 1425 590"><u>Deficiencies Identified With the HIV Individual Eligibility Verification Process</u></p> <p data-bbox="537 625 1479 772">We identified deficiencies in the Department's processes for determining participant eligibility for the North Carolina AIDS Drug Assistance Program (ADAP), as funded by the HIV CARE Formula Grant. As a result, there is an increased risk that new enrollees could be added to the program that would be ineligible to receive benefits.</p> <p data-bbox="537 808 1479 1142">Individuals request ADAP assistance by submitting applications to the Office of Purchase of Medical Care Services. Final determination of eligibility is based on financial and medical criteria, including the requirement that the benefit recipient not have any other third-party coverage such as private insurance or Medicaid that would enable them to otherwise obtain the medications. For a sample of 40 participants, we noted three instances where documentation was not available to support the verification of the applicants' Medicaid status prior to approval. Further review identified that one of the three applicants did have Medicaid coverage while also receiving ADAP benefits. The ADAP program subsequently was reimbursed for the costs incurred; therefore, there were no questioned costs associated with the noncompliance.</p> <p data-bbox="537 1178 1479 1266"><i>Federal Award Information:</i> This finding affects HIV CARE Formula Grant awards #2X07HA00051-19-00 and #6X07HA00051-19-01 for the federal fiscal years ending June 30, 2009 and 2010.</p> <p data-bbox="537 1302 1479 1390"><i>Recommendation:</i> The Department should strengthen internal control over the individual eligibility determinations for the ADAP program to ensure that only eligible participants receive services.</p> <p data-bbox="537 1425 1479 1604"><i>Agency Response:</i> The Department concurs with the finding and recommendation. Processes have been implemented within the Office of Purchase of Medical Care Services to prevent recurrence of this finding. The new procedures require signed and dated documentation of eligibility verification be included in the participant file prior to processing staff's final approval or denial of participant eligibility within the system.</p>
10-SA-129	Matching, Level of Effort, <u>Earmarking:</u> Material Weakness	<p data-bbox="537 1669 1279 1696"><u>Deficiencies in Internal Control Over Earmarking Requirements</u></p> <p data-bbox="537 1732 1479 1850">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 the required expenditure percentages for specified program cost categories.</p>

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

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
<p>Earmarks are used to designate funds to be expended for particular purposes. The HIV CARE Formula Grant funds are subject to eight different earmarking requirements. We determined that the Department has not established policies and procedures to adequately monitor compliance with these requirements. Program expenditures are not being adequately tracked in the accounting system to sufficiently demonstrate compliance with the various earmarking requirements. Further, we noted calculation errors within the tracking spreadsheets, a lack of a reconciliation with the departmental accounting system, and the inability to segregate program data necessary for the accurate calculation of the earmarking requirements.</p> <p>Our audit procedures indicated that the Department had substantially complied with the various earmarking requirements; however, the Department's current processes make it difficult to monitor compliance with the program requirements. A similar finding was reported in the previous year. The Department indicated that corrective actions would be implemented with the federal fiscal year 2011 Ryan White grant award.</p> <p><i>Federal Award Information:</i> This finding affects HIV CARE Formula Grant award #6X07HA00051-19-01 for the federal fiscal year ending June 30, 2010.</p> <p><i>Recommendation:</i> The Department should develop policies and procedures and implement controls to ensure that the program can identify, track, and account for the applicable cost categories necessary to support the earmarking requirements for the HIV CARE Formula Grant.</p> <p><i>Agency Response:</i> The Department concurs with the finding and recommendation. The spreadsheet used by the program to record earmarks has been revised to accurately identify, track, and account for applicable costs. In addition, monthly reconciliations have been scheduled to ensure accuracy.</p>	
<p>10-SA-130 Subrecipient Monitoring: Material Weakness</p>	<p><u>Deficiencies Identified in the Monitoring Controls for Nongovernmental Subrecipients</u></p> <p>We identified deficiencies in the Department's monitoring controls for nongovernmental subrecipients. As a result, there is an increased risk that the Department may not adequately monitor its subrecipient activities. See finding 10-SA-8 for a description.</p>

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

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2010

	Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-131	Matching, Level of Effort, <u>Earmarking</u> : Significant Deficiency	<p data-bbox="537 562 1279 590"><u>Deficiencies in Internal Control Over Earmarking Requirements</u></p> <p data-bbox="537 625 1487 747">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 of grant funds for designated purposes.</p> <p data-bbox="537 779 1487 900">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. Our review of the supporting schedules and underlying accounting records indicated that this earmarking requirement was not met by \$261,000.</p> <p data-bbox="537 932 1487 1083">As a designated State, defined as a State whose rate of AIDS is 10 percent or more per 100,000 individuals, the State must expend 5% of allotted grant funds for HIV early intervention services at the sites where individuals are undergoing substance abuse treatment. The Department reported its failure to comply with this HIV set-aside in the amount of \$272,000.</p> <p data-bbox="537 1115 1487 1266">The Department's failure to meet its earmarking requirements resulted in the federal oversight agency delaying the release of the 2010 federal fiscal year Block Grants for Prevention and Treatment of Substance Abuse funds until the noncompliance was remedied. As such, the State was not able to draw down federal funds in a timely manner.</p> <p data-bbox="537 1297 1130 1331">A similar finding was reported in the previous year.</p> <p data-bbox="537 1362 1487 1484"><i>Federal Award Information:</i> This finding affects Block Grants for Prevention and Treatment of Substance Abuse federal grant award 08BINCSAPT for the federal fiscal year ended September 30, 2008, which closed out during our period of review.</p> <p data-bbox="537 1516 1487 1638"><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.</p> <p data-bbox="537 1669 1487 1879"><i>Agency Response:</i> The Department concurs with the finding and recommendation. The Department initiated corrective measures to properly track, evaluate, and monitor the allocation of funds and the reporting of expenses for the prevention and HIV set aside requirements. Enhancements of the Department's internal controls to ensure 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 were accomplished</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, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-132	<p data-bbox="537 562 1487 621">accomplished through a coding structure for each grant year within the North Carolina Accounting System (NCAS), effective July 1,2010.</p> <p data-bbox="310 680 423 705"><u>Reporting:</u></p> <p data-bbox="342 726 456 785">Significant Deficiency</p> <p data-bbox="537 680 1182 705"><u>Deficiencies In Internal Control Over Federal Reporting</u></p> <p data-bbox="537 743 1487 894">The Department's controls over federal reporting have not operated effectively to ensure the accuracy of the Block Grants for Prevention and Treatment of Substance Abuse program financial status reports required by federal regulations. As a result, erroneous information has been reported to the federal oversight agency.</p> <p data-bbox="537 932 1487 1083">The Department reported expenditures of \$38.4 million on its SF-269 financial status report for the period ending September 30, 2008; however, the supporting accounting records identified expenditures of \$42.8 million for the same time period. In addition, the SF-269 financial status report for the 2008 federal fiscal year has overstated expenditures by \$390,000.</p> <p data-bbox="537 1121 1487 1356">Significant journal entries have been necessary to reclassify expenditures between federal grant periods to ensure proper federal reporting. For example, a journal entry for \$5.7 million was made in January 2010 that affected the 2007 grant award. Three additional journal entries, ranging from \$4.2 million to \$9.6 million, were made in the 2010 fiscal year that affected the 2008 and 2009 grant awards. Grant expenditures are not being reviewed in a timely manner to ensure the coding of expenditures to the proper period, which would result in more accurate financial reporting.</p> <p data-bbox="537 1394 1487 1503"><i>Federal Award Information:</i> This finding affects Block Grants for Prevention and Treatment of Substance Abuse federal grant award 07B1NCSAPT, 08B1NCSAPT, and 09B1NCSAPT for the federal fiscal years ended September 30, 2007, 2008, and 2009.</p> <p data-bbox="537 1541 1487 1734"><i>Recommendation:</i> The Department should strengthen internal control to ensure adequate review and verification of the amounts to be reported on the financial reports for the Block Grants for Prevention and Treatment of Substance Abuse grant. Expenditures should be classified to the appropriate federal reporting code to ensure accurate reporting of expenditures to the federal oversight agency.</p> <p data-bbox="537 1772 1487 1877"><i>Agency Response:</i> The Department concurs with the finding and recommendation. Although the expenditures were recorded incorrectly in the North Carolina Accounting System (NCAS), they were included in the federal report in order to balance the federal report to NCAS. The reclass journal</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, 2010

Type of Finding/ Questioned Costs	Findings and Recommendations
10-SA-133	<p data-bbox="534 562 1487 863">entries were prepared subsequent to the completion of that federal report in order for the expenditures to be reclassified to the appropriate federal reimbursement code. This grant has 5% and 20% set aside requirements that are monitored by the Division of Mental Health/Developmental Disabilities/Substance Abuse Services (DMH/DD/SAS) Budget Office. To effectively manage the set aside requirements and NCAS coding of expenditures to the appropriate federal fiscal year, the Controller's Office and DMH/DD/SAS Budget Office will work on a transition plan so that the monitoring and tracking of the FRCs and set asides will be the responsibility of the DMH/DD/SAS Budget Office. Anticipated completion is June 30, 2011.</p> <p data-bbox="534 926 1036 957"><u>Monitoring Procedures Need Improvement</u></p> <p data-bbox="339 926 444 978">Subrecipient Monitoring:</p> <p data-bbox="339 999 453 1052">Material Weakness</p> <p data-bbox="339 1073 505 1125">Material Noncompliance</p> <p data-bbox="534 989 1487 1108">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 that noncompliance at the subrecipient level could occur and not be detected in a timely manner.</p> <p data-bbox="534 1146 1487 1234">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 data-bbox="534 1272 1487 1518" style="list-style-type: none"> <li data-bbox="534 1272 1338 1297">• No 2010 fiscal monitoring reviews were performed for the LMEs. <li data-bbox="534 1335 1487 1423">• The Department's fiscal monitoring policies need further enhancement to ensure that subrecipients take timely and appropriate corrective action on deficiencies noted in during-the-award monitoring. <li data-bbox="534 1461 1487 1518">• There was no monitoring plan developed that identified the overall population of substance abuse service providers. <p data-bbox="534 1556 1487 1644">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 data-bbox="534 1682 1487 1734">A similar finding related to the enhancement of the subrecipient monitoring activities has been reported the past two years.</p> <p data-bbox="534 1772 1487 1854"><i>Federal Award Information:</i> This finding affects Block Grants for Prevention and Treatment of Substance Abuse federal grant award 09B1NCSAPT and 10B1NCSAPT for the federal fiscal year ended September 30, 2009 and 2010.</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, 2010

Type of Finding/
Questioned Costs

Findings and Recommendations

Recommendation: 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, and the appropriate follow-up of corrective action plans. The Department should take appropriate steps to ensure that its monitoring activities encompass all providers of substance abuse services within the LME system.

Agency Response: The Department concurs with the finding and recommendation. Effective September 2010, the Division of Mental Health/Developmental Disabilities/Substance Abuse Services (DMH/DD/SAS) developed procedures to facilitate monitoring activities, including the development and implementation of a fiscal monitoring plan for the Local Management Entities (LME) during State 2009-2010 fiscal year. DMH/DD/SAS also developed written procedures entitled "DMH/DD/SAS Budget & Finance Team Settlement and Sub-recipient Monitoring Procedures for Local Management Entities" to ensure fiscal operations related to the LME services delivery and systems management are being documented and reported accurately.

The new monitoring procedures should ensure that all of the monitoring activities are adequately documented and a more timely follow-up on corrective actions is implemented by the LME and/or subrecipient.

Summary of Findings and Questioned Costs

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

For the Fiscal Year Ended June 30, 2010

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U.S. Department of Agriculture:	10.553	10-SA-1	Management Decisions Not Issued to Subrecipients	\$ <u>-</u>
	10.555	10-SA-2	Management Decisions Not Issued to Subrecipients	-
		10-SA-3	Failure to Monitor Subrecipients for State Revenue Match	<u>-</u>
	10.556	10-SA-4	Management Decisions Not Issued to Subrecipients	<u>-</u>
	10.557	10-SA-5	Documentation Lacking in County WIC Case Files	-
		10-SA-6	Deficiencies Identified in the Monitoring of WIC High-Risk Vendors	-
		10-SA-7	Weaknesses in the Monitoring of the Calculation of the WIC Maximum Allowable Reimbursement Rates	<u>-</u>
	10.558	10-SA-8	Deficiencies Identified in the Monitoring Controls for Nongovernmental Subrecipients	<u>-</u>
	10.561	10-SA-9	Identified Questioned Costs at the Subrecipient Level	<u>11,071</u> 11,071
			Total Federal Agency	<u>11,071</u>
U.S. Department of Housing and Urban Development:	14.228	10-SA-10	Deficiencies in Federal Reporting	-
		10-SA-11	Subrecipient Monitoring Needs Improvement	-
		10-SA-12	Errors Noted in the Schedule of Expenditures of Federal Awards (SEFA)	<u>-</u>
				Total Federal Agency
U.S. Department of Justice:	16.738	10-SA-13	Improper Allocation of Salaries to Fund Sources	10,072
		10-SA-14	Lack of Internal Control Over Access to Computer Information Systems	-
		10-SA-15	Deficiencies Noted in the Subrecipient Monitoring Process	-
		10-SA-16	Deficiencies Noted in the Tracking and Review of Subrecipient Audit Reports	<u>-</u>
				10,072
	16.803	10-SA-17	Improper Allocation of Salaries to Fund Sources	-
		10-SA-18	Lack of Internal Control Over Access to Computer Information Systems	-
		10-SA-19	Deficiencies Noted in the Subrecipient Monitoring Process	<u>-</u>
				Total Federal Agency

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

For the Fiscal Year Ended June 30, 2010

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U.S. Department of Labor:	17.207	10-SA-20	Control Weaknesses Over Equipment Inventory	-
		10-SA-21	State Procurement Policies Not Followed	11,906
		10-SA-22	Deficiencies in Employment Services Cluster Reporting	-
				11,906
	17.225	10-SA-23	Weaknesses Noted in Cash Reconciliation Process	-
		10-SA-24	Inappropriate Information System Access	-
		10-SA-25	Computer Programming Resulted in Payments from Incorrect Funding Source	-
		10-SA-26	Deficiencies Noted in Unemployment Insurance Benefit Processing	66,734
		10-SA-27	Weaknesses in General Program Change Controls	-
		10-SA-28	State Procurement Policies Not Followed	54,713
		10-SA-29	Improper Payment of Federal Additional Compensation	1,564,200
		10-SA-30	Deficiencies Noted in the Benefit Payment Quality Control Process	-
				1,685,647
		17.258	10-SA-31	Failure to Comply with Federal Suspension and Debarment Requirements
	10-SA-32		Deficiencies in Federal Reporting	-
	10-SA-33		Subrecipient Monitoring Needs Improvement	-
	10-SA-34		Errors Noted in the Schedule of Expenditures of Federal Awards (SEFA)	-
	10-SA-35		Failure to Communicate ARRA Federal Award Information to Subrecipients	-
	10-SA-36		Errors Noted Related to Workforce Investment Act Participant Timesheets	800
	10-SA-37		Insufficient Documentation Noted in Workforce Investment Act Case Files	4,830
				5,630
	17.259	10-SA-38	Failure to Comply with Federal Suspension and Debarment Requirements	-
		10-SA-39	Deficiencies in Federal Reporting	-
		10-SA-40	Subrecipient Monitoring Needs Improvement	-
		10-SA-41	Errors Noted in the Schedule of Expenditures of Federal Awards (SEFA)	-
		10-SA-42	Failure to Communicate ARRA Federal Award Information to Subrecipients	-
		10-SA-43	Errors Noted Related to Workforce Investment Act Participant Timesheets	900
				900
	17.260	10-SA-44	Failure to Comply with Federal Suspension and Debarment Requirements	-
		10-SA-45	Deficiencies in Federal Reporting	-
10-SA-46		Subrecipient Monitoring Needs Improvement	-	
10-SA-47		Errors Noted in the Schedule of Expenditures of Federal Awards (SEFA)	-	
10-SA-48		Failure to Communicate ARRA Federal Award Information to Subrecipients	-	
10-SA-49		Errors Noted Related to Workforce Investment Act Participant Timesheets	1,085	
10-SA-50		Insufficient Documentation Noted in Workforce Investment Act Case Files	-	
		1,085		

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

For the Fiscal Year Ended June 30, 2010

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U.S. Department of Labor: (continued)	17.801	10-SA-51	Deficiencies in Employment Services Cluster Reporting	-
		17.804	10-SA-52	Deficiencies in Employment Services Cluster Reporting
				Total Federal Agency
U.S. Department of Transportation:	20.205	10-SA-53	Federal Highway Project Overbilled	91,160
		10-SA-54	Approval Procedures Not Followed for Right of Way Acquisitions	-
		10-SA-55	Required Plant Inspections Were Not Performed	-
				Total Federal Agency
U.S. Environmental Protection Agency:	66.458	10-SA-56	Subrecipient Monitoring Needs Improvement	-
		10-SA-57	Source of ARRA Funds Not Communicated to Subrecipients	-
	66.468	10-SA-58	Subrecipient Monitoring Needs Improvement	-
		10-SA-59	Public Notice for Categorical Exclusions Not Provided	-
		10-SA-60	Source of ARRA Funds Not Communicated to Subrecipients	-
		10-SA-61	Binding Commitments Threshold Not Properly Tracked	-
				Total Federal Agency
U.S. Department of Energy:	81.042	10-SA-62	Deficiencies in Cash Management	-
		10-SA-63	Deficiencies in Federal Reporting	-
		10-SA-64	Subrecipient Monitoring Needs Improvement	-
		10-SA-65	Federal Award Number Not Communicated to ARRA Subrecipients	-
		10-SA-66	Errors Noted in the Schedule of Expenditures of Federal Awards (SEFA)	-
U.S. Department of Education:	84.010	10-SA-67	Title I Subrecipient Monitoring Process Needs Improvement	-
		10-SA-68	Management Decisions Not Issued to Subrecipients	-
	84.027	10-SA-69	Control Weakness Over Maintenance of Effort Requirement	-
		10-SA-70	Deficiencies in Subrecipient Monitoring Process	-
		10-SA-71	Management Decisions Not Issued to Subrecipients	-

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

For the Fiscal Year Ended June 30, 2010

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U.S. Department of Education: (continued)	84.048	10-SA-72	Inadequate Subrecipient Monitoring of the Career and Technical Education Grant	-
		10-SA-73	Management Decisions Not Issued to Subrecipients	-
	84.063	10-SA-74	University Failed to Properly Return Unearned Student Financial Aid Funds	1,449
				<u>1,449</u>
	84.126	10-SA-75	Claim Payment Errors for the Rehabilitation Services - Vocational Rehabilitation Grants to States Program	4,081
		10-SA-76	Deficiencies in Documentation of Client Eligibility	-
				<u>4,081</u>
	84.173	10-SA-77	Control Weakness Over Maintenance of Effort Requirement	-
		10-SA-78	Deficiencies in Subrecipient Monitoring Process	-
		10-SA-79	Management Decisions Not Issued to Subrecipients	-
				<u>-</u>
	84.268	10-SA-80	University Failed to Properly Return Unearned Student Financial Aid Funds	2,175
				<u>2,175</u>
	84.367	10-SA-81	Weaknesses in Improving Teacher Quality Subrecipient Monitoring Process	-
		10-SA-82	Management Decisions Not Issued to Subrecipients	-
				<u>-</u>
	84.389	10-SA-83	Title I Subrecipient Monitoring Process Needs Improvement	-
		10-SA-84	Management Decisions Not Issued to Subrecipients	-
		10-SA-85	Failure to Communicate ARRA Federal Award Information to Subrecipients	-
				<u>-</u>
84.390	10-SA-86	Claim Payment Errors for the Rehabilitation Services - Vocational Rehabilitation Grants to States Program	-	
	10-SA-87	Deficiencies in Documentation of Client Eligibility	-	
			<u>-</u>	
84.391	10-SA-88	Control Weakness Over Maintenance of Effort Requirement	-	
	10-SA-89	Deficiencies in Subrecipient Monitoring Process	-	
	10-SA-90	Management Decisions Not Issued to Subrecipients	-	
	10-SA-91	Failure to Communicate ARRA Federal Award Information to Subrecipients	-	
			<u>-</u>	
84.392	10-SA-92	Control Weakness Over Maintenance of Effort Requirement	-	
	10-SA-93	Deficiencies in Subrecipient Monitoring Process	-	
	10-SA-94	Management Decisions Not Issued to Subrecipients	-	
	10-SA-95	Failure to Communicate ARRA Federal Award Information to Subrecipients	-	
			<u>-</u>	

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

For the Fiscal Year Ended June 30, 2010

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs	
U.S. Department of Education: (continued)	84.394	10-SA-96	Deficiencies in Subrecipient Monitoring Process	-	
		10-SA-97	Failure to Communicate ARRA Federal Award Information to Subrecipients	-	
				-	
Total Federal Agency				7,705	
U.S. Department of Health and Human Services:	93.069	10-SA-98	Deficiencies in Federal Reporting Procedures	-	
		10-SA-99	Deficiencies in Subrecipient Monitoring Procedures	-	
					-
	93.268	10-SA-100	Inadequate Control over Access to Computer Systems for the Immunization Cluster	-	
		10-SA-101	Deficiencies in Subrecipient Monitoring Procedures for the Immunization Cluster	-	
		10-SA-102	Failure to Timely Communicate ARRA Federal Award Information to Subrecipients	-	
					-
	93.558	10-SA-103	Documentation Lacking in County Case Files for Temporary Assistance for Needy Families Program	-	
					-
	93.563	10-SA-104	Appropriate Action Not Taken in Child Support Cases	-	
		10-SA-105	Control Deficiencies Noted for Expenditures Charged to Computing Services Fund	-	
					-
93.568	10-SA-106	Deficiencies in Federal Reporting Procedures	-		
				-	
93.575	10-SA-107	Deficiencies Identified in the Monitoring Controls for Nongovernmental Subrecipients	-		
				-	
93.596	10-SA-108	Deficiencies Identified in the Monitoring Controls for Nongovernmental Subrecipients	-		
			-		
				-	
93.658	10-SA-109	Inadequate Control Over County User Access for the Child Placement and Payment System	-		
	10-SA-110	Ineligible Benefit Payments for the Foster Care Program	-		
				118,620	
				118,620	
93.659	10-SA-111	Inadequate Control Over County User Access for the Child Placement and Payment System	-		
	10-SA-112	Documentation and Enrollment Errors in County Adoption Assistance (Title IV-E) Program	-		
				-	

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

For the Fiscal Year Ended June 30, 2010

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs	
U.S. Department of Health and Human Services: (continued)	93.712	10-SA-113	Inadequate Control over Access to Computer Systems for the Immunization Cluster	-	
		10-SA-114	Deficiencies in Subrecipient Monitoring Procedures for the Immunization Cluster	-	
		10-SA-115	Failure to Timely Communicate ARRA Federal Award Information to Subrecipients	-	
				-	
	93.713	10-SA-116	Deficiencies Identified in the Monitoring Controls for Nongovernmental Subrecipients	-	
				-	
	93.714	10-SA-117	Failure to Timely Communicate ARRA Federal Award Information to Subrecipients	-	
				-	
	93.767	10-SA-118	Documentation Lacking in County Children's Health Insurance Program Case Files	-	
		10-SA-119	Deficiencies in Monitoring Procedures for the Children's Health Insurance Program	-	
		10-SA-120	Payment Errors for Children's Health Insurance Program Claims	10,547	
				10,547	
	93.778	10-SA-121	Errors in Medicaid Provider Billing and Payment Process	19,720	
		10-SA-122	Failure to Terminate User Access for the Medicaid Management Information System and Department Network	-	
		10-SA-123	Deficiencies in Cash Management Procedures for the Medicaid Program	-	
		10-SA-124	Documentation Lacking in County Medicaid Case Files	-	
		10-SA-125	Deficiencies in Monitoring Procedures Over the Provider Eligibility Enrollment Process	-	
		10-SA-126	Control Deficiencies Over the Provider Sanction Notification and Termination Process	-	
		10-SA-127	Deficiencies Noted with Program Integrity Case Management Tracking System	-	
				19,720	
	93.917	10-SA-128	Deficiencies Identified With the HIV Individual Eligibility Verification Process	-	
		10-SA-129	Deficiencies in Internal Control Over Earmarking Requirements	-	
		10-SA-130	Deficiencies Identified in the Monitoring Controls for Nongovernmental Subrecipients	-	
				-	
	93.959	10-SA-131	Deficiencies in Internal Control Over Earmarking Requirements	-	
		10-SA-132	Deficiencies in Internal Control Over Federal Reporting	-	
		10-SA-133	Monitoring Procedures Need Improvement	-	
				-	
	Total Federal Agency				148,887
	Total Questioned Costs				\$ 1,974,063

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

For the Fiscal Year Ended June 30, 2010

State Agency		Finding Numbers	Questioned Costs	
Commerce:	1	Deficiencies in Federal Reporting	10-SA-10	\$ -
	2	Subrecipient Monitoring Needs Improvement	10-SA-11	-
	3	Errors Noted in the Schedule of Expenditures of Federal Awards (SEFA)	10-SA-12,	-
			10-SA-34,	-
			10-SA-41,	-
			10-SA-47,	-
			10-SA-66	-
	4	Failure to Comply with Federal Suspension and Debarment Requirements	10-SA-31,	-
			10-SA-38,	-
			10-SA-44	-
	5	Deficiencies in Federal Reporting	10-SA-32,	-
10-SA-39,			-	
10-SA-45			-	
6	Subrecipient Monitoring Needs Improvement	10-SA-33,	-	
		10-SA-40,	-	
		10-SA-46	-	
7	Failure to Communicate ARRA Federal Award Information to Subrecipients	10-SA-35,	-	
		10-SA-42,	-	
		10-SA-48	-	
		10-SA-62	-	
8	Deficiencies in Cash Management	10-SA-63	-	
		10-SA-64	-	
9	Deficiencies in Federal Reporting	10-SA-64	-	
		10-SA-65	-	
10	Subrecipient Monitoring Needs Improvement	10-SA-64	-	
		10-SA-65	-	
11	Federal Award Number Not Communicated to ARRA Subrecipients	10-SA-65	-	
		Total State Agency	-	
Crime Control and Public Safety:	12	Improper Allocation of Salaries to Fund Sources	10-SA-13,	10,072
			10-SA-17	-
	13	Lack of Internal Control Over Access to Computer Information Systems	10-SA-14,	-
			10-SA-18	-
	14	Deficiencies Noted in the Subrecipient Monitoring Process	10-SA-15,	-
10-SA-19			-	
15	Deficiencies Noted in the Tracking and Review of Subrecipient Audit Reports	10-SA-16	-	
		Total State Agency	10,072	
East Carolina University:	16	Inadequate Control Over Access to the University's HealthSpan Electronic Health Record System	10-FS-8	-
			Total State Agency	-
Employment Security Commission:	17	Control Weaknesses Over Equipment Inventory	10-SA-20	-
			10-SA-21,	11,906
	18	State Procurement Policies Not Followed	10-SA-28	54,713
			10-SA-22,	-
	19	Deficiencies in Employment Services Cluster Reporting	10-SA-51,	-
10-SA-52			-	
10-SA-52			-	

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

For the Fiscal Year Ended June 30, 2010

State Agency	Finding Numbers	Questioned Costs
Employment Security Commission: (continued)		
20 Weaknesses Noted in Cash Reconciliation Process	10-FS-10, 10-SA-23	-
21 Inappropriate Information System Access	10-FS-9, 10-SA-24	-
22 Computer Programming Resulted in Payments from Incorrect Funding Source	10-FS-11, 10-SA-25	-
23 Deficiencies Noted in Unemployment Insurance Benefit Processing	10-SA-26	66,734
24 Weaknesses in General Program Change Controls	10-SA-27	-
25 Improper Payment of Federal Additional Compensation	10-SA-29	1,564,200
26 Deficiencies Noted in the Benefit Payment Quality Control Process	10-SA-30	-
27 Errors Noted Related to Workforce Investment Act Participant Timesheets	10-SA-36, 10-SA-43, 10-SA-49	800 900 1,085
28 Insufficient Documentation Noted in Workforce Investment Act Case Files	10-SA-37, 10-SA-50	4,830 -
	Total State Agency	1,705,168
Environment and Natural Resources:		
29 Subrecipient Monitoring Needs Improvement	10-SA-56, 10-SA-58	- -
30 Source of ARRA Funds Not Communicated to Subrecipients	10-SA-57, 10-SA-60	- -
31 Public Notice for Categorical Exclusions Not Provided	10-SA-59	-
32 Binding Commitments Threshold Not Properly Tracked	10-SA-61	-
	Total State Agency	-
Health and Human Services:		
33 Deficiency in Financial Reporting	10-FS-1	-
34 Documentation Lacking in County WIC Case Files	10-SA-5	-
35 Deficiencies Identified in the Monitoring of WIC High-Risk Vendors	10-SA-6	-
36 Weaknesses in the Monitoring of the Calculation of the WIC Maximum Allowable Reimbursement Rates	10-SA-7	-
37 Deficiencies Identified in the Monitoring Controls for Nongovernmental Subrecipients	10-SA-8, 10-SA-107, 10-SA-108, 10-SA-116, 10-SA-130	- - - -
38 Identified Questioned Costs at the Subrecipient Level	10-SA-9	11,071
39 Claim Payment Errors for the Rehabilitation Services - Vocational Rehabilitation Grants to States Program	10-SA-75, 10-SA-86	4,081 -
40 Deficiencies in Documentation of Client Eligibility	10-SA-76, 10-SA-87	- -
41 Deficiencies in Federal Reporting Procedures	10-SA-98	-
42 Deficiencies in Subrecipient Monitoring Procedures	10-SA-99	-
43 Inadequate Control over Access to Computer Systems for the Immunization Cluster	10-SA-100, 10-SA-113	- -

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

For the Fiscal Year Ended June 30, 2010

State Agency		Finding Numbers	Questioned Costs	
Health and Human				
Services: (continued)	44	Deficiencies in Subrecipient Monitoring Procedures for the Immunization Cluster	10-SA-101, 10-SA-114	-
	45	Failure to Timely Communicate ARRA Federal Award Information to Subrecipients	10-SA-102, 10-SA-115	-
	46	Documentation Lacking in County Case Files for Temporary Assistance for Needy Families Program	10-SA-103	-
	47	Appropriate Action Not Taken in Child Support Cases	10-SA-104	-
	48	Deficiencies in Federal Reporting Procedures	10-SA-106	-
	49	Inadequate Control Over County User Access for the Child Placement and Payment System	10-SA-109, 10-SA-111	-
	50	Ineligible Benefit Payments for the Foster Care Program	10-SA-110	118,620
	51	Documentation and Enrollment Errors in County Adoption Assistance (Title IV-E) Program	10-SA-112	-
	52	Failure to Timely Communicate ARRA Federal Award Information to Subrecipients	10-SA-117	-
	53	Documentation Lacking in County Children's Health Insurance Program Case Files	10-SA-118	-
	54	Deficiencies in Monitoring Procedures for the Children's Health Insurance Program	10-SA-119	-
	55	Errors in Medicaid Provider Billing and Payment Process	10-SA-121	19,720
	56	Failure to Terminate User Access for the Medicaid Management Information System and Department Network	10-SA-122	-
	57	Deficiencies in Cash Management Procedures for the Medicaid Program	10-SA-123	-
	58	Documentation Lacking in County Medicaid Case Files	10-SA-124	-
	59	Deficiencies in Monitoring Procedures Over the Provider Eligibility Enrollment Process	10-SA-125	-
	60	Control Deficiencies Over the Provider Sanction Notification and Termination Process	10-SA-126	-
	61	Deficiencies Noted with Program Integrity Case Management Tracking System	10-SA-127	-
	62	Deficiencies Identified With the HIV Individual Eligibility Verification Process	10-SA-128	-
	63	Deficiencies in Internal Control Over Earmarking Requirements	10-SA-129	-
	64	Deficiencies in Internal Control Over Earmarking Requirements	10-SA-131	-
	65	Deficiencies in Internal Control Over Federal Reporting	10-SA-132	-
	66	Monitoring Procedures Need Improvement	10-SA-133	-
		Total State Agency	<u>153,492</u>	
Information Technology				
Services:	67	Control Deficiencies Noted for Expenditures Charged to Computing Services Fund	10-SA-105	-
		Total State Agency	<u>-</u>	
North Carolina				
Agricultural and Technical State				
University:	68	University Failed to Properly Return Unearned Student Financial Aid Funds	10-SA-74, 10-SA-80	1,449 <u>2,175</u>
		Total State Agency	<u>3,624</u>	

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

For the Fiscal Year Ended June 30, 2010

State Agency		Finding Numbers	Questioned Costs
Public Instruction:	69 Inappropriate Access to Information Systems	10-FS-2	-
		10-SA-1,	-
	70 Management Decisions Not Issued to Subrecipients	10-SA-2,	-
		10-SA-4,	-
		10-SA-68,	-
		10-SA-71,	-
		10-SA-73,	-
		10-SA-79,	-
		10-SA-82,	-
		10-SA-84,	-
		10-SA-90,	-
		10-SA-94	-
	71 Failure to Monitor Subrecipients for State Revenue Match	10-SA-3	-
	72 Title I Subrecipient Monitoring Process Needs Improvement	10-SA-67,	-
		10-SA-83	-
	73 Control Weakness Over Maintenance of Effort Requirement	10-SA-69,	-
		10-SA-77,	-
		10-SA-88,	-
		10-SA-92	-
	74 Deficiencies in Subrecipient Monitoring Process	10-SA-70,	-
10-SA-78,		-	
10-SA-89,		-	
10-SA-93,		-	
10-SA-96		-	
75 Inadequate Subrecipient Monitoring of the Career and Technical Education Grant	10-SA-72	-	
76 Weaknesses in Improving Teacher Quality Subrecipient Monitoring Process	10-SA-81	-	
77 Failure to Communicate ARRA Federal Award Information to Subrecipients	10-SA-85,	-	
	10-SA-91,	-	
	10-SA-95,	-	
	10-SA-97	-	
	<u> -</u>		
	Total State Agency	<u> -</u>	
State Controller:	78 Bank Account Inadequately Reconciled	10-FS-12	-
		<u> -</u>	
	Total State Agency	<u> -</u>	
State Health Plan for Teachers and State Employees:	79 Payment Errors for Children's Health Insurance Program Claims	10-SA-120	10,547
		<u> 10,547</u>	
	Total State Agency	<u> 10,547</u>	
State Treasurer:	80 Noncompliance with Statutory Investment Limits	10-FS-3	-
		10-FS-4	-
		<u> -</u>	
	Total State Agency	<u> -</u>	

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

For the Fiscal Year Ended June 30, 2010

State Agency		Finding Numbers	Questioned Costs
Transportation:	82 Payroll Time Entries Not Verified	10-FS-5	-
	83 Inappropriate Access to Information Systems	10-FS-6	-
	84 Federal Highway Project Overbilled	10-SA-53	91,160
	85 Approval Procedures Not Followed for Right of Way Acquisitions	10-FS-7, 10-SA-54	-
	86 Required Plant Inspections Were Not Performed	10-SA-55	-
		Total State Agency	<u>91,160</u>
		Total Questioned Costs	\$ <u><u>1,974,063</u></u>

AUDITEE'S SECTION

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**Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010**

**Prepared by
Office of the State Controller**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
AGEC	35,654,824	Aging Cluster
CCDF	321,272,020	CCDF Cluster
CFIL	240,263	Centers for Independent Living Cluster
CHNC	437,288,243	Child Nutrition Cluster
CSBG	33,919,919	CSBG Cluster
DISI	56,614,195	Disability Insurance/SSI Cluster
EFAC	21,669,411	Emergency Food Assistance Cluster
EHCY	2,382,932	Education of Homeless Children and Youth Cluster
EITS	17,473,384	Early Intervention Services (IDEA) Cluster
EMPS	36,939,322	Employment Service Cluster
ETSG	14,084,059	Educational Technology State Grants Cluster
F&WC	14,677,843	Fish and Wildlife Cluster
FEDT	138,090	Federal Transit Cluster
FGSC	768,082	Foster Grandparent/Senior Companion Cluster
HDST	1,118,852	Head Start Cluster
HLSC	18,465,001	Homeland Security Cluster
HPCC	761,406,659	Highway Planning and Construction Cluster
HVCL	3,912,006	Housing Voucher Cluster
HWSC	11,451,750	Highway Safety Cluster
ILOB	1,525,789	Independent Living Services for Older Individuals Who Are Blind Cluster
ILSG	433,470	Independent Living State Grants Cluster
IMMC	123,310,148	Immunization Cluster
MEDC	8,384,930,451	Medicaid Cluster
PWED	1,532,833	Public Works and Economic Development Cluster
RD	871,720,506	Research and Development
SCPC	51,737,132	CDBG-State-Administered Small Cities Program Cluster
SDSD	2,798,319	Statewide Data Systems Cluster
SFAC	1,317,184,601	Student Financial Assistance Programs Cluster
SFSF	507,762,578	State Fiscal Stabilization Fund Cluster
SIGC	6,484,229	School Improvement Grants Cluster
SNAP	2,076,299,179	Supplemental Nutrition Assistance Program (SNAP)
SPED	418,436,311	Special Education Cluster (IDEA)
TANF	287,625,002	TANF Cluster
TIPA	466,596,368	Title I, Part A Cluster
TQPG	324,519	Teacher Quality Partnership Grants
TRIO	18,977,253	TRIO Cluster
TSPC	559,985	Transit Services Programs Cluster
VRHC	107,211,099	Vocational Rehabilitation Cluster
WIAC	158,277,885	WIA Cluster
10	774,722	U.S. Department of Agriculture
10.001	38,500	Agricultural Research-Basic and Applied Research
10.025	2,866,705	Plant and Animal Disease, Pest Control, and Animal Care
10.028	49,638	Wildlife Services
10.086	727,254	ARRA - Aquaculture Grants Program (AGP)
10.153	5,000	Market News
10.156	14,035	Federal-State Marketing Improvement Program
10.162	16,355	Inspection Grading and Standardization
10.163	174,796	Market Protection and Promotion
10.169	116,970	Specialty Crop Block Grant Program
10.170	301,959	Specialty Crop Block Grant Program - Farm Bill
10.202	31,573	Cooperative Forestry Research
10.203	393,807	Payments to Agricultural Experiment Stations Under the Hatch Act
10.205	148	Payments to 1890 Land-Grant Colleges and Tuskegee University
10.206	4,397,126	Grants for Agricultural Research-Competitive Research Grants
10.210	290,660	Food and Agricultural Sciences National Needs Graduate Fellowship Grants
10.215	93,748	Sustainable Agriculture Research and Education
10.216	507,382	1890 Institution Capacity Building Grants

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
10.217	344,194	Higher Education Challenge Grants
10.250	411,728	Agricultural and Rural Economic Research
10.253	74,784	Food Assistance and Nutrition Research Programs (FANRP)
10.302	-28,344	Initiative for Future Agriculture and Food Systems
10.303	13,682	Integrated Programs
10.305	62,203	International Science and Education Grants
10.308	8,134	Resident Instruction Grants for Insular Area Activities
10.310	33,935	Agriculture and Food Research Initiative (AFRI)
10.435	138,725	State Mediation Grants
10.443	83,993	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers
10.475	4,094,654	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection
10.479	166,009	Food Safety Cooperative Agreements
10.500	14,544,550	Cooperative Extension Service
10.557	185,836,342	Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	86,339,736	Child and Adult Care Food Program
10.560	6,591,026	State Administrative Expenses for Child Nutrition
10.565	349,385	Commodity Supplemental Food Program
10.567	450,971	Food Distribution Program on Indian Reservations
10.572	278,138	WIC Farmers' Market Nutrition Program (FMNP)
10.576	80,330	Senior Farmers Market Nutrition Program
10.578	624,556	ARRA - WIC Grants To States (WGS)
10.579	3,271,351	ARRA - Child Nutrition Discretionary Grants Limited Availability
10.582	1,758,388	Fresh Fruit and Vegetable Program
10.652	57,594	Forestry Research
10.664	5,588,358	Cooperative Forestry Assistance
10.677	17,371	Forest Land Enhancement Program
10.680	9,520	Forest Health Protection
10.681	82,406	Wood Education and Resource Center (WERC)
10.688	1,438,960	ARRA - Recovery Act of 2009: Wildland Fire Management
10.762	24,000	Solid Waste Management Grants
10.856	-706	1890 Land Grant Institutions Rural Entrepreneurial Outreach Program
10.902	74,147	Soil and Water Conservation
10.912	598,585	Environmental Quality Incentives Program
10.960	106,443	Technical Agricultural Assistance
10.962	41,800	Cochran Fellowship Program-International Training-Foreign Participant
10.999	52,993	Long Term Standing Agreements For Storage, Transportation And Lease
11	406,770	U.S. Department of Commerce
11.008	127,626	NOAA Mission-Related Education Awards
11.303	155,978	Economic Development-Technical Assistance
11.400	577,624	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)
11.417	29,138	Sea Grant Support
11.431	100	Climate and Atmospheric Research
11.435	42,058	Southeast Area Monitoring and Assessment Program
11.450	181,838	Automated Flood Warning Systems (AFWS)
11.463	234,583	ARRA - Habitat Conservation
11.469	345,815	Congressionally Identified Awards and Projects
11.472	50,000	Unallied Science Program
11.473	28,070	Coastal Services Center
11.550	85,048	Public Telecommunications Facilities Planning and Construction
11.555	3,007,920	Public Safety Interoperable Communications Grant Program
11.557	2,553	Broadband Technology Opportunities Program (BTOP)
11.558	6,109	ARRA - State Broadband Data and Development Grant Program
11.609	33,246	Measurement and Engineering Research and Standards
11.611	2,368,059	Manufacturing Extension Partnership
11.612	82,193	Advanced Technology Program
12	392,337	U.S. Department of Defense
12.300	598,018	Basic and Applied Scientific Research
12.400	2,313,226	Military Construction, National Guard
12.400	12,990,176	ARRA - Military Construction, National Guard
12.401	12,468,721	National Guard Military Operations and Maintenance (O&M) Projects
12.401	281,595	ARRA - National Guard Military Operations and Maintenance (O&M) Projects

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
12.404	2,436,605	National Guard Civilian Youth Opportunities
12.420	687,201	Military Medical Research and Development
12.431	1,739,665	Basic Scientific Research
12.800	353,449	Air Force Defense Research Sciences Program
12.900	160,364	Language Grant Program
12.901	75,462	Mathematical Sciences Grants Program
12.902	141,529	Information Security Grant Program
12.910	283,991	Research and Technology Development
14	58,082	U.S. Department of Housing and Urban Development
14.126	36,111	Mortgage Insurance-Cooperative Projects
14.169	48,391	Housing Counseling Assistance Program
14.171	54,035	Manufactured Home Construction and Safety Standards
14.231	2,508,738	Emergency Shelter Grants Program
14.241	2,629,950	Housing Opportunities for Persons with AIDS
14.246	6,900	Community Development Block Grants/Brownfields Economic Development Initiative
14.250	91,493	Rural Housing and Economic Development
14.401	169,120	Fair Housing Assistance Program-State and Local
14.520	1,301,467	Historically Black Colleges and Universities Program
14.900	795,870	Lead-Based Paint Hazard Control in Privately-Owned Housing
15	88,012	U.S. Department of the Interior
15.615	176,836	Cooperative Endangered Species Conservation Fund
15.616	35,424	Clean Vessel Act
15.622	105,296	Sportfishing and Boating Safety Act
15.623	1,014,298	North American Wetlands Conservation Fund
15.626	240,000	Firearm and Bow Hunter Education and Safety Program
15.631	7,037	Partners for Fish and Wildlife
15.632	64,534	Conservative Grants Private Stewardship for Imperiled Species
15.633	305,227	Landowner Incentive Program
15.634	1,257,361	State Wildlife Grants
15.650	3,512	Research Grants (Generic)
15.657	13,597	Endangered Species Conservation-Recovery Implementation Funds
15.807	14,463	Earthquake Hazards Reduction Program
15.808	318,066	U.S. Geological Survey- Research and Data Collection
15.809	19,870	National Spatial Data Infrastructure Cooperative Agreements Program
15.810	10,511	National Cooperative Geologic Mapping Program
15.904	871,506	Historic Preservation Fund Grants-In-Aid
15.916	2,269,353	Outdoor Recreation-Acquisition, Development and Planning
15.923	18,900	ARRA - National Center for Preservation Technology and Training
15.928	337,500	Civil War Battlefield Land Acquisition Grants
15.929	11,000	Save America's Treasures
16	492,321	U.S. Department of Justice
16.202	122,977	Prisoner Reentry Initiative Demonstration (Offender Reentry)
16.523	869,728	Juvenile Accountability Block Grants
16.525	37,520	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus
16.540	1,166,768	Juvenile Justice and Delinquency Prevention-Allocation to States
16.543	558,077	Missing Children's Assistance
16.547	2,027	Victims of Child Abuse
16.548	24,805	Title V-Delinquency Prevention Program
16.550	54,877	State Justice Statistics Program for Statistical Analysis Centers
16.554	207,291	National Criminal History Improvement Program (NCHIP)
16.560	575,288	National Institute of Justice Research, Evaluation, and Development Project Grants
16.575	9,708,837	Crime Victim Assistance
16.576	2,295,125	Crime Victim Compensation
16.579	280,839	Edward Byrne Memorial Formula Grant Program
16.580	158,266	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program
16.585	191,037	Drug Court Discretionary Grant Program
16.588	2,743,498	Violence Against Women Formula Grants
16.588	584,032	ARRA - Violence Against Women Formula Grants
16.589	40,093	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program
16.590	330,600	The Community-Defined Solutions to Violence Against Women Grant Program
16.593	61,764	Residential Substance Abuse Treatment for State Prisoners

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
16.601	32,056	Corrections-Training and Staff Development
16.606	5,804,467	State Criminal Alien Assistance Program
16.607	29,320	Bulletproof Vest Partnership Program
16.609	478,537	Project Safe Neighborhoods
16.710	526,721	Public Safety Partnership and Community Policing Grants
16.712	61,512	Police Corps
16.726	5,163	Juvenile Mentoring Program
16.727	219,110	Enforcing Underage Drinking Laws Program
16.738	5,830,889	Edward Byrne Memorial Justice Assistance Grant Program
16.740	127,294	Statewide Automated Victim Information Notification (SAVIN) Program
16.741	782,712	Forensic DNA Backlog Reduction Program
16.742	423,254	Paul Coverdell Forensic Sciences Improvement Grant Program
16.744	798,923	Anti-Gang Initiative
16.748	389,865	Convicted Offender and/or Arrestee DNA Backlog Reduction Program
16.750	2,297	Support for Adam Walsh Act Implementation Grant Program
16.751	33,762	Edward Byrne Memorial Competitive Grant Program
16.753	212,928	Congressionally Recommended Awards
16.800	313,071	ARRA - Recovery Act - Internet Crimes against Children Task Force Program (ICAC)
16.801	250,258	ARRA - Recovery Act - State Victim Assistance Formula Grant Program
16.802	647,904	ARRA - Recovery Act - State Victim Compensation Formula Grant Program
16.803	8,986,436	ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories
16.804	52,239	ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants To Units Of Local Government
16.810	42,323	ARRA - Recovery Act - Assistance to Rural Law Enforcement to Combat Crime and Drugs Competitive Grant Program
17	17,023	U.S. Department of Labor
17.002	2,267,327	Labor Force Statistics
17.005	151,527	Compensation and Working Conditions
17.225	2,941,421,295	Unemployment Insurance
17.225	2,647,988,801	ARRA - Unemployment Insurance
17.235	2,852,738	Senior Community Service Employment Program
17.245	24,581,559	Trade Adjustment Assistance
17.261	6,064,570	WIA Pilots, Demonstrations, and Research Projects
17.265	301,634	Native American Employment and Training
17.266	828,630	Work Incentive Grants
17.267	23,714	Incentive Grants - WIA Section 503
17.269	709,056	Community Based Job Training Grants
17.270	71,156	Reintegration of Ex-Offenders
17.271	160,193	Work Opportunity Tax Credit Program (WOTC)
17.273	31,706	Temporary Labor Certification for Foreign Workers
17.275	199,755	ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors
17.276	1,566,621	ARRA - Health Coverage Tax Credit (HCTC)
17.502	63,005	Occupational Safety and Health-Susan Harwood Training Grants
17.503	5,537,180	Occupational Safety and Health-State Program
17.504	1,446,730	Consultation Agreements
17.600	136,810	Mine Health and Safety Grants
17.807	80,327	Transition Assistance Program
19.014	36,125	One-Time International Exchange Grant Program
19.300	16,986	Program for Study of Eastern Europe and the Independent States of the Former Soviet Union
19.415	143,844	Professional and Cultural Exchange Programs - Citizen Exchanges
20	232,298	U.S. Department of Transportation
20.106	26,800,032	Airport Improvement Program
20.215	27,628	Highway Training and Education
20.218	6,871,868	National Motor Carrier Safety
20.231	453,922	Performance and Registration Information Systems Management
20.232	277,253	Commercial Driver License State Programs
20.234	213,852	Safety Data Improvement Program
20.237	1,584,598	Commercial Vehicle Information Systems and Networks
20.312	981,668	High Speed Ground Transportation - Next Generation High Speed Rail Program

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

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Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
20.313	942	Railroad Research and Development
20.314	11,101	Railroad Development
20.505	2,383,408	Metropolitan Transportation Planning
20.509	17,054,153	Formula Grants for Other Than Urbanized Areas
20.509	235,105	ARRA - Formula Grants for Other Than Urbanized Areas
20.700	449,182	Pipeline Safety Program Base Grants
20.701	201,320	University Transportation Centers Program
20.703	432,705	Interagency Hazardous Materials Public Sector Training and Planning Grants
23	36,854	Appalachian Regional Commission
23.002	7,442	Appalachian Area Development
23.011	644,751	Appalachian Research, Technical Assistance, and Demonstration Projects
30	46,850	Equal Employment Opportunity Commission
39.003	9,231,915	Donation of Federal Surplus Personal Property
42	418,670	Library of Congress
43	545,813	National Aeronautics and Space Administration
43.001	118,745	Aerospace Education Services Program
45	1,406	National Foundation on the Arts and the Humanities
45.024	84,895	Promotion of the Arts-Grants to Organizations and Individuals
45.025	916,487	Promotion of the Arts-Partnership Agreements
45.025	319,039	ARRA - Promotion of the Arts-Partnership Agreements
45.149	5,632	Promotion of the Humanities-Division of Preservation and Access
45.160	94,645	Promotion of the Humanities-Fellowships and Stipends
45.163	37,173	Promotion of the Humanities-Professional Development
45.164	1,637	Promotion of the Humanities-Public Programs
45.169	5,054	Promotion of the Humanities-Office of Digital Humanities
45.310	4,348,085	Grants to States
45.312	24,750	National Leadership Grants
45.313	915,196	Laura Bush 21st Century Librarian Program
47	672,974	National Science Foundation
47.041	1,618,837	Engineering Grants
47.049	820,467	Mathematical and Physical Sciences
47.050	749,932	Geosciences
47.070	2,360,186	Computer and Information Science and Engineering
47.074	1,408,506	Biological Sciences
47.075	747,690	Social, Behavioral, and Economic Sciences
47.076	9,705,390	Education and Human Resources
47.078	117,400	Polar Programs
47.079	164,152	International Science and Engineering (OISE)
47.080	45,275	Office of Cyberinfrastructure
47.082	35,345	Trans-NSF Recovery Act Reasearch Support
47.082	1,131,918	ARRA - Trans-NSF Recovery Act Reasearch Support
59	808,865	Small Business Administration
59.037	2,892,035	Small Business Development Centers
64.005	413,521	Grants to States for Construction of State Home Facilities
64.005	1,154,300	ARRA - Grants to States for Construction of State Home Facilities
64.028	55,920	Post-9/11 Veterans Educational Assistance
64.124	365,403	All-Volunteer Force Educational Assistance
64.203	1,323,316	State Cemetery Grants
66	35,669	Environmental Protection Agency
66.034	40,639	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act
66.039	226,010	National Clean Diesel Emissions Reduction Program
66.039	233,681	ARRA - National Clean Diesel Emissions Reduction Program
66.040	126,096	State Clean Diesel Grant Program
66.040	704,037	ARRA - State Clean Diesel Grant Program
66.202	790,036	Congressionally Mandated Projects
66.432	3,150,586	State Public Water System Supervision
66.433	123,843	State Underground Water Source Protection
66.454	128,560	Water Quality Management Planning
66.454	137,225	ARRA - Water Quality Management Planning
66.456	367,264	National Estuary Program

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
66.458	31,160,000	Capitalization Grants for Clean Water State Revolving Funds
66.458	30,351,329	ARRA - Capitalization Grants for Clean Water State Revolving Funds
66.460	5,083,206	Nonpoint Source Implementation Grants
66.468	60,481,704	Capitalization Grants for Drinking Water State Revolving Funds
66.468	14,981,780	ARRA - Capitalization Grants for Drinking Water State Revolving Funds
66.471	246,582	State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs
66.472	307,444	Beach Monitoring and Notification Program Implementation Grants
66.474	124,051	Water Protection Grants to the States
66.479	275,787	Wetland Program Grants - State/Tribal Environmental Outcome Wetland Demonstration Program
66.509	172,317	Science To Achieve Results (STAR) Research Program
66.511	501,193	Office of Research and Development Consolidated Research/Training/Fellowships
66.514	491	Science To Achieve Results (STAR) Fellowship Program
66.516	22,328	P3 Award: National Student Design Competition for Sustainability
66.605	800,943	Performance Partnership Grants
66.608	6,932	Environmental Information Exchange Network Grant Program and Related Assistance
66.701	94,362	Toxic Substances Compliance Monitoring Cooperative Agreements
66.707	209,403	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals
66.716	14,521	Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies
66.717	17,951	Source Reduction Assistance
66.801	2,337,505	Hazardous Waste Management State Program Support
66.802	2,159,644	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements
66.804	214,616	Underground Storage Tank Prevention, Detection and Compliance Program
66.805	2,464,734	Leaking Underground Storage Tank Trust Fund Corrective Action Program
66.805	1,649,776	ARRA - Leaking Underground Storage Tank Trust Fund Corrective Action Program
66.808	1,436	Solid Waste Management Assistance Grants
77	7,725	Nuclear Regulatory Commission
81	1,085,432	U.S. Department of Energy
81.041	2,522,545	State Energy Program
81.041	6,599,560	ARRA - State Energy Program
81.042	11,699,715	Weatherization Assistance for Low-Income Persons
81.042	27,165,325	ARRA - Weatherization Assistance for Low-Income Persons
81.049	301,678	Office of Science Financial Assistance Program
81.086	267,965	Conservation Research and Development
81.087	46,367	Renewable Energy Research and Development
81.117	130,366	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance
81.122	32,524	ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis
81.124	65,937	Predictive Science Academic Alliance Program
81.127	8,401,855	ARRA - Energy Efficient Appliance Rebate Program (EEARP)
83.544	2,120,222	Public Assistance Grants
83.548	365	Hazard Mitigation Grant
84	9,369,318	U.S. Department of Education
84.002	16,008,129	Adult Education-Basic Grants to States
84.011	5,233,263	Migrant Education-State Grant Program
84.013	1,010,415	Title I Program for Neglected and Delinquent Children
84.015	98,805	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	83,988	Undergraduate International Studies and Foreign Language Programs
84.017	27,604	International Research and Studies
84.021	70,050	Overseas Programs-Group Projects Abroad
84.031	33,276,872	Higher Education-Institutional Aid
84.048	36,647,621	Career and Technical Education-Basic Grants to States
84.116	529,933	Fund for the Improvement of Postsecondary Education
84.120	112,788	Minority Science and Engineering Improvement
84.129	870,384	Rehabilitation Long-Term Training
84.141	441,697	Migrant Education-High School Equivalency Program
84.144	5,698	Migrant Education-Coordination Program
84.153	116,074	Business and International Education Projects
84.161	297,852	Rehabilitation Services-Client Assistance Program
84.170	22,189	Javits Fellowships
84.184	81,864	Safe and Drug-Free Schools and Communities-National Programs

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
84.185	1,242,408	Byrd Honors Scholarships
84.186	6,273,646	Safe and Drug-Free Schools and Communities-State Grants
84.187	1,013,470	Supported Employment Services for Individuals with Significant Disabilities
84.191	219,205	Adult Education-National Leadership Activities
84.195	222,923	Bilingual Education-Professional Development
84.200	797,862	Graduate Assistance in Areas of National Need
84.206	304,584	Javits Gifted and Talented Students Education Grant Program
84.213	1,520,758	Even Start-State Educational Agencies
84.215	807,006	Fund for the Improvement of Education
84.224	511,158	Assistive Technology
84.243	3,055,501	Tech-Prep Education
84.264	3,670	Rehabilitation Training-Continuing Education
84.265	163,298	Rehabilitation Training-State Vocational Rehabilitation Unit In-Service Training
84.287	19,825,967	Twenty-First Century Community Learning Centers
84.293	34,885	Foreign Language Assistance
84.298	25,459	State Grants for Innovative Programs
84.299	166,081	Indian Education-Special Programs for Indian Children
84.305	659,989	Education Research, Development and Dissemination
84.310	27,877	Parental Information and Resource Centers
84.315	223,444	Capacity Building for Traditionally Underserved Populations
84.323	1,214,350	Special Education-State Personnel Development
84.324	1,434,755	Research in Special Education
84.325	3,474,796	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities
84.326	1,569,472	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities
84.327	7,982	Special Education-Technology and Media Services for Individuals with Disabilities
84.330	567,609	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)
84.331	457,544	Grants to States for Workplace and Community Transition Training for Incarcerated Individuals
84.334	6,208,191	Gaining Early Awareness and Readiness for Undergraduate Programs
84.335	39,554	Child Care Access Means Parents in School
84.346	31,474	Vocational Education-Occupational and Employment Information State Grants
84.349	326,633	Early Childhood Educator Professional Development
84.350	833,373	Transition to Teaching
84.357	18,295,987	Reading First State Grants
84.358	5,325,788	Rural Education
84.363	136,103	School Leadership
84.365	12,907,572	English Language Acquisition Grants
84.366	4,939,738	Mathematics and Science Partnerships
84.367	61,682,785	Improving Teacher Quality State Grants
84.368	509,373	Grants for Enhances Assessment Instruments
84.369	9,711,150	Grants for State Assessments and Related Activities
84.370	386,472	DC School Choice Incentive Program
84.378	1,619,974	College Access Challenge Grant Program
84.382	1,645,590	Strengthening Minority-Serving Institutions
84.928	127,125	National Writing Project
89.003	48,892	National Historical Publications and Records Grants
90.401	3,624,065	Help America Vote Act Requirements Payments
93	510,031	U.S. Department of Health and Human Services
93	8,919	ARRA - U.S. Department of Health and Human Services
93.003	15,887,236	Public Health and Social Services Emergency Fund
93.006	176,323	State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program
93.041	134,241	Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation
93.042	644,277	Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals
93.043	555,236	Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services
93.048	619,118	Special Programs for the Aging-Title IV and Title II-Discretionary Projects
93.051	275,715	Alzheimer's Disease Demonstration Grants to States
93.052	4,478,314	National Family Caregiver Support, Title III, Part E

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

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Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
93.069	68,631,621	Public Health Emergency Preparedness
93.070	329,935	Environmental Public Health and Emergency Response
93.071	50,702	Medicare Enrollment Assistance Program
93.072	8,831	Lifespan Respite Care Program
93.086	501,758	Healthy Marriage Promotion and Responsible Fatherhood Grants
93.087	512,157	Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse
93.103	653,361	Food and Drug Administration-Research
93.110	3,398,810	Maternal and Child Health Federal Consolidated Programs
93.116	1,662,186	Project Grants and Cooperative Agreements for Tuberculosis Control Programs
93.121	482,804	Oral Diseases and Disorders Research
93.124	45,888	Nurse Anesthetist Traineeships
93.127	141,806	Emergency Medical Services for Children
93.130	227,417	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices
93.136	1,602,341	Injury Prevention and Control Research and State and Community Based Programs
93.137	47,513	Community Programs to Improve Minority Health Grant Program
93.150	798,085	Projects for Assistance in Transition from Homelessness (PATH)
93.153	603,009	Coordinated Services and Access to Research for Women, Infants, Children, and Youth
93.173	30,630	Research Related to Deafness and Communication Disorders
93.178	195,912	Nursing Workforce Diversity
93.191	158,745	Allied Health Special Projects
93.197	435,372	Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children
93.204	104,723	Surveillance of Hazardous Substance Emergency Events
93.213	60,934	Research and Training in Complementary and Alternative Medicine
93.217	7,893,152	Family Planning-Services
93.224	1,562,677	Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers)
93.226	120,983	Research on Healthcare Costs, Quality and Outcomes
93.234	177,251	Traumatic Brain Injury State Demonstration Grant Program
93.235	739,701	Abstinence Education Program
93.236	67,949	Grants for Dental Public Health Residency Training
93.240	261,043	State Capacity Building
93.241	503,814	State Rural Hospital Flexibility Program
93.242	793,091	Mental Health Research Grants
93.243	3,733,554	Substance Abuse and Mental Health Services-Projects of Regional and National Significance
93.247	698,671	Advanced Nursing Education Grant Program
93.247	386,288	ARRA - Advanced Nursing Education Grant Program
93.251	267,703	Universal Newborn Hearing Screening
93.256	34,810	State Health Access Program
93.260	51,822	Family Planning-Personnel Training
93.262	49,474	Occupational Safety and Health Program
93.265	179,359	Comprehensive Geriatric Education Program (CGEP)
93.273	362,058	Alcohol Research Programs
93.277	113,715	Career Development Awards
93.279	928,498	Drug Abuse and Addiction Research Programs
93.281	137,652	Mental Health Research Career/Scientist Development Awards
93.282	29,917	Mental Health National Research Service Awards for Research Training
93.283	14,154,086	Centers for Disease Control and Prevention-Investigations and Technical Assistance
93.286	249,040	Discovery and Applied Research for Technological Innovations to Improve Human Health
93.301	230,330	Small Rural Hospital Improvement Grant Program
93.307	2,232,124	Minority Health and Health Disparities Research
93.310	28,503	Trans-NIH Research Support
93.358	1,749,218	Advanced Nursing Education Traineeships
93.359	291,728	Nurse Education, Practice and Retention Grants
93.361	256,866	Nursing Research
93.365	56,835	Sickle Cell Treatment Demonstration Program
93.390	8,878	Academic Research Enhancement Award
93.393	19,100	Cancer Cause and Prevention Research
93.394	95,999	Cancer Detection and Diagnosis Research
93.395	582,657	Cancer Treatment Research

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

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Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
93.396	301,542	Cancer Biology Research
93.398	10,446	Cancer Research Manpower
93.407	874,153	ARRA - Scholarships for Disadvantaged Students
93.449	265,405	Ruminant Feed Ban Support Project
93.556	8,682,082	Promoting Safe and Stable Families
93.560	-152,113	Family Support Payments to States-Assistance Payments
93.563	78,519,215	Child Support Enforcement
93.563	13,971,763	ARRA - Child Support Enforcement
93.566	5,041,462	Refugee and Entrant Assistance-State Administered Programs
93.568	100,249,622	Low-Income Home Energy Assistance
93.576	541,871	Refugee and Entrant Assistance-Discretionary Grants
93.584	774,235	Refugee and Entrant Assistance-Targeted Assistance Grants
93.586	827,039	State Court Improvement Program
93.590	1,091,750	Community-Based Child Abuse Prevention Grants
93.597	259,750	Grants to States for Access and Visitation Programs
93.599	957,731	Chafee Education and Training Vouchers Program (ETV)
93.603	1,109,228	Adoption Incentive Payments
93.617	464,688	Voting Access for Individuals with Disabilities-Grants to States
93.630	2,265,075	Developmental Disabilities Basic Support and Advocacy Grants
93.643	331,528	Children's Justice Grants to States
93.645	7,470,905	Child Welfare Services-State Grants
93.647	1,743	Social Services Research and Demonstration
93.648	6,316	Child Welfare Research Training or Demonstration
93.652	6,226	Adoption Opportunities
93.658	74,983,153	Foster Care-Title IV-E
93.658	1,946,855	ARRA - Foster Care-Title IV-E
93.659	45,569,676	Adoption Assistance
93.659	4,147,155	ARRA - Adoption Assistance
93.667	61,159,056	Social Services Block Grant
93.669	676,887	Child Abuse and Neglect State Grants
93.670	99,565	Child Abuse and Neglect Discretionary Activities
93.671	1,827,243	Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes
93.674	2,981,337	Chafee Foster Care Independence Program
93.701	1,687,786	ARRA - Trans-NIH Recovery Act Research Support
93.703	357,325	ARRA - Grants to Health Center Programs
93.717	223,584	ARRA - Preventing Healthcare-Associated Infections
93.719	70,737	ARRA - State Grants to Promote Health Information Technology
93.720	22,475	ARRA - Survey and Certification Ambulatory Surgical Center Healthcare-Associated Infection (ASC-HAI) Prevention Initiative
93.723	267,937	ARRA - Prevention and Wellness-State, Territories and Pacific Islands
93.725	5,759	ARRA - Communities Putting Prevention to Work: Chronic Disease Self-Management Program
93.767	252,949,855	Children's Health Insurance Program
93.768	375,871	Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities
93.769	116,561	ARRA - Demonstration to Maintain Independence and Employment
93.773	7,355,765	Medicare-Hospital Insurance
93.779	2,169,039	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations
93.780	662,463	Grants to States for Operation of Qualified High-Risk Pools
93.790	630,776	Alternate Non-Emergency Service Providers or Networks
93.791	1,095,727	Money Follows the Person Rebalancing Demonstration
93.793	136,544	Medicaid Transformation Grants
93.822	9,051	Health Careers Opportunity Program
93.837	130,486	Cardiovascular Diseases Research
93.838	6,107	Lung Diseases Research
93.839	58,915	Blood Diseases and Resources Research
93.846	479,835	Arthritis, Musculoskeletal and Skin Diseases Research
93.847	114,136	Diabetes, Digestive, and Kidney Diseases Extramural Research
93.848	597,895	Digestive Diseases and Nutrition Research
93.849	25,408	Kidney Diseases, Urology and Hematology Research
93.853	473,398	Extramural Research Programs in the Neurosciences and Neurological Disorders
93.855	248,402	Allergy, Immunology and Transplantation Research

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
93.859	3,076,090	Biomedical Research and Research Training
93.865	1,311,645	Child Health and Human Development Extramural Research
93.866	78,611	Aging Research
93.879	38,919	Medical Library Assistance
93.887	376,109	Health Care and Other Facilities
93.889	1,137,209	National Bioterrorism Hospital Preparedness Program
93.913	149,705	Grants to States for Operation of Offices of Rural Health
93.917	42,887,577	HIV Care Formula Grants
93.918	304,115	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease
93.926	2,633,975	Healthy Start Initiative
93.938	867,060	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems
93.940	3,937,622	HIV Prevention Activities-Health Department Based
93.941	186,012	HIV Demonstration, Research, Public and Professional Education Projects
93.944	1,521,263	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance
93.945	1,738	Assistance Programs for Chronic Disease Prevention and Control
93.958	11,937,974	Block Grants for Community Mental Health Services
93.959	43,248,456	Block Grants for Prevention and Treatment of Substance Abuse
93.977	2,972,837	Preventive Health Services-Sexually Transmitted Diseases Control Grants
93.991	3,026,691	Preventive Health and Health Services Block Grant
93.994	17,394,311	Maternal and Child Health Services Block Grant to the States
94.002	270,383	Retired and Senior Volunteer Program
94.003	327,469	State Commissions
94.004	341,172	Learn and Serve America-School and Community Based Programs
94.005	82,399	Learn and Serve America-Higher Education
94.006	2,989,155	AmeriCorps
94.006	683,724	ARRA - AmeriCorps
94.007	67,554	Program Development and Innovation Grants
94.009	127,285	Training and Technical Assistance
96.008	231,931	Social Security - Work Incentives Planning and Assistance Program
97	41,892	U S Department of Homeland Security
97.001	395,110	Special Projects
97.005	396,534	State and Local Homeland Security National Training Program
97.008	45,909	Urban Areas Security Initiative
97.012	2,037,014	Boating Safety Financial Assistance
97.017	1,836,362	Pre-Disaster Mitigation (PDM) Competitive Grants
97.018	28,724	National Fire Academy Training Assistance
97.023	121,121	Community Assistance Program State Support Services Element (CAP-SSSE)
97.029	13,881	Flood Mitigation Assistance
97.036	5,215,430	Disaster Grants - Public Assistance (Presidentially Declared Disasters)
97.039	456,642	Hazard Mitigation Grant
97.041	159,891	National Dam Safety Program
97.042	7,755,769	Emergency Management Performance Grants
97.044	230,649	Assistance to Firefighters Grant
97.045	8,187,428	Cooperating Technical Partners
97.046	3,526,166	Fire Management Assistance Grant
97.047	3,211,854	Pre-Disaster Mitigation
97.056	112,100	Port Security Grant Program
97.061	10,729	Centers for Homeland Security
97.070	200,752	Map Modernization Management Support
97.073	1,681	State Homeland Security Program (SHSP)
97.075	497,140	Rail and Transit Security Grant Program
97.077	29,215	Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection
97.078	620,195	Buffer Zone Protection Program (BZPP)
97.082	7,286	Earthquake Consortium
97.092	663,026	Repetitive Flood Claims
97.104	60,193	Homeland Security-related Science, Technology, Engineering and Mathematics (HS STEM) Career Development Program
97.108	148,265	Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies
97.110	312,567	Severe Loss Repetitive Program

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
97.111	95,549	Regional Catastrophic Preparedness Grant Program (RCPGP)
98	103,301	United States Agency for International Development
98.001	374,779	USAID Foreign Assistance for Programs Overseas
99	322,901	Other Federal Assistance
	<u>\$ 24,269,764,299</u>	Total Expenditures of Federal Awards

The accompanying notes are an integral part of this schedule.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/ Indirect	ARRA	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	N	15,805,131	Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers		
93.045	D	N	14,606,126	Special Programs for the Aging-Title III, Part C-Nutrition Services		
93.053	D	N	2,962,792	Nutrition Services Incentive Program		
93.705	D	Y	836,422	ARRA - Aging Home-Delivered Nutrition Services for States		
93.707	D	Y	1,444,353	ARRA - Aging Congregate Nutrition Services for States		
			<u>35,654,824</u>	Total — Aging Cluster — U. S. Department of Health and Human Services		
			<u>35,654,824</u>	Total — Aging		
<i>CCDF—Cluster:</i>						
<u>U. S. Department of Health and Human Services</u>						
93.575	D	N	145,027,839	Child Care and Development Block Grant		
93.596	D	N	120,164,030	Child Care Mandatory and Matching Funds of the Child Care and Development Fund		
93.713	D	Y	56,072,744	ARRA - Child Care and Development Block Grant		
93.713	I	Y	7,407	ARRA - Child Care and Development Block Grant	V10UNCG017	Georgia Dept of Early Care and Learning
			<u>321,272,020</u>	Total — CCDF Cluster — U. S. Department of Health and Human Services		
			<u>321,272,020</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	N	51,169,305	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii		
14.255	D	Y	567,827	ARRA - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii		
			<u>51,737,132</u>	Total — CDBG-State-Administered Small Cities Program Cluster — U. S. Department of Housing and Urban Development		
			<u>51,737,132</u>	Total — CDBG-State-Administered Small Cities Program		
<i>CFIL—Cluster:</i>						
<u>U. S. Department of Education</u>						
84.400	D	Y	240,263	ARRA - Centers for Independent Living, Recovery Act.		
			<u>240,263</u>	Total — CFIL Cluster — U. S. Department of Education		
			<u>240,263</u>	Total — CFIL		
<i>Child Nutrition—Cluster:</i>						
<u>U. S. Department of Agriculture</u>						
10.553	D	N	91,553,403	School Breakfast Program		
10.555	D	N	340,213,320	National School Lunch Program		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.556	D	N	163,594	Special Milk Program for Children		
10.559	D	N	5,357,926	Summer Food Service Program for Children		
			<u>437,288,243</u>	Total — Child Nutrition Cluster — U. S. Department of Agriculture		
			<u>437,288,243</u>	Total — Child Nutrition		
CSBG—Cluster:						
U. S. Department of Health and Human Services						
93.569	D	N	16,667,523	Community Services Block Grant		
93.710	D	Y	17,198,857	ARRA - Community Services Block Grant		
93.710	I	Y	53,539	ARRA - Community Services Block Grant	ARRA-1013	Experiment In Self-Reliance, Inc.
			<u>33,919,919</u>	Total — CSBG Cluster — U. S. Department of Health and Human Services		
			<u>33,919,919</u>	Total — CSBG		
Disability Insurance/SSI—Cluster:						
Social Security Administration						
96.001	D	N	56,614,195	Social Security-Disability Insurance		
			<u>56,614,195</u>	Total — Disability Insurance/SSI Cluster — Social Security Administration		
			<u>56,614,195</u>	Total — Disability Insurance/SSI		
Early Intervention Services (IDEA)—Cluster:						
U. S. Department of Education						
84.181	D	N	12,522,222	Special Education-Grants for Infants and Families		
84.181	I	N	1,059	Special Education-Grants for Infants and Families	3208-33	Nevada St Hlth Div
84.393	D	Y	4,864,842	ARRA - Special Education-Grants for Infants and Families, Recovery Act		
84.393	I	Y	37,405	ARRA - Special Education-Grants for Infants and Families, Recovery Act	4600019114	Arkansas DHS
84.393	I	Y	47,856	ARRA - Special Education-Grants for Infants and Families, Recovery Act	7000400102	Educat Serv Dist 112
			<u>17,473,384</u>	Total — Early Intervention Services (IDEA) Cluster — U. S. Department of Education		
			<u>17,473,384</u>	Total — Early Intervention Services (IDEA)		
Education of Homeless Children and Youth—Cluster:						
U. S. Department of Education						
84.196	D	N	1,662,059	Education for Homeless Children and Youth		
84.387	D	Y	720,873	ARRA - Education for Homeless Children and Youth, Recovery Act		
			<u>2,382,932</u>	Total — Education of Homeless Children and Youth Cluster — U. S. Department of Education		
			<u>2,382,932</u>	Total — Education of Homeless Children and Youth		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<i>Emergency Food Assistance—Cluster:</i>						
<u>U. S. Department of Agriculture</u>						
10.568	D	N	1,683,135	Emergency Food Assistance Program (Administrative Costs)		
10.569	D	N	18,673,246	Emergency Food Assistance Program (Food Commodities)		
10.569	D	Y	1,313,030	ARRA - Emergency Food Assistance Program (Food Commodities)		
			<u>21,669,411</u>	Total — Emergency Food Assistance Cluster — U. S. Department of Agriculture		
			<u>21,669,411</u>	Total — Emergency Food Assistance		
<i>Employment Service—Cluster:</i>						
<u>U. S. Department of Labor</u>						
17.207	D	N	24,260,455	Employment Service/Wagner-Peyser Funded Activities		
17.207	D	Y	7,871,874	ARRA - Employment Service/Wagner-Peyser Funded Activities		
17.801	D	N	1,300,859	Disabled Veterans' Outreach Program (DVOP)		
17.804	D	N	3,506,134	Local Veterans' Employment Representative Program		
			<u>36,939,322</u>	Total — Employment Service Cluster — U. S. Department of Labor		
			<u>36,939,322</u>	Total — Employment Service		
<i>Educational Technology State Grants—Cluster:</i>						
<u>U. S. Department of Education</u>						
84.318	D	N	5,178,919	Education Technology State Grants		
84.386	D	Y	8,905,140	ARRA - Education Technology State Grants, Recovery Act		
			<u>14,084,059</u>	Total — Educational Technology State Grants Cluster — U. S. Department of Education		
			<u>14,084,059</u>	Total — Educational Technology State Grants		
<i>Fish and Wildlife—Cluster:</i>						
<u>U. S. Department of Interior</u>						
15.605	D	N	8,062,081	Sport Fish Restoration Program		
15.611	D	N	6,615,762	Wildlife Restoration		
			<u>14,677,843</u>	Total — Fish and Wildlife Cluster — U. S. Department of Interior		
			<u>14,677,843</u>	Total — Fish and Wildlife		
<i>Federal Transit—Cluster:</i>						
<u>U. S. Department of Transportation</u>						
20.507	I	N	138,090	Federal Transit-Formula Grants	09-019	Triangle Trans. Auth
			<u>138,090</u>	Total — Federal Transit Cluster — U. S. Department of Transportation		
			<u>138,090</u>	Total — Federal Transit		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Foster Grandparent/Senior Companion —Cluster:</u>						
<u>Corporation for National and Community Service</u>						
94.011	D	N	470,481	Foster Grandparent Program		
94.016	D	N	297,601	Senior Companion Program		
			768,082	Total — Foster Grandparent/Senior Companion Cluster — Corporation for National and Community Service		
			768,082	Total — Foster Grandparent/Senior Companion		
<u>Head Start—Cluster:</u>						
<u>U. S. Department of Health and Human Services</u>						
93.600	D	N	1,118,852	Head Start		
			1,118,852	Total — Head Start Cluster — U. S. Department of Health and Human Services		
			1,118,852	Total — Head Start		
<u>Homeland Security—Cluster:</u>						
<u>U. S. Department of Homeland Security</u>						
97.067	D	N	18,465,001	Homeland Security Grant Program		
			18,465,001	Total — Homeland Security Cluster — U. S. Department of Homeland Security		
			18,465,001	Total — Homeland Security		
<u>Highway Planning and Construction—Cluster:</u>						
<u>U. S. Department of Transportation</u>						
20.205	D	N	449,773,623	Highway Planning and Construction		
20.205	D	Y	293,163,862	ARRA - Highway Planning and Construction		
20.205	I	N	149,416	Highway Planning and Construction	2006-1621 #4	City of Durham
20.205	I	N	174,659	Highway Planning and Construction	2006-1623 MOD. #4	City of Raleigh
20.205	I	N	123,615	Highway Planning and Construction	S070070	Texas A & M Research F
20.219	D	N	565,945	Recreational Trails Program		
			743,951,120	Total — Highway Planning and Construction Cluster — U. S. Department of Transportation		
<u>U. S. Appalachian Regional Commission</u>						
23.003	D	N	17,455,539	Appalachian Development Highway System		
			17,455,539	Total — Highway Planning and Construction Cluster — U. S. Appalachian Regional Commission		
			761,406,659	Total — Highway Planning and Construction		
<u>Housing Voucher—Cluster:</u>						
<u>U. S. Department of Housing and Urban Development</u>						
14.871	D	N	3,912,006	Section 8 Housing Choice Vouchers		
			3,912,006	Total — Housing Voucher Cluster — U. S. Department of Housing and Urban Development		
			3,912,006	Total — Housing Voucher		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<i>Highway Safety—Cluster:</i>						
<u>U. S. Department of Transportation</u>						
20.600	D	N	4,464,409	State and Community Highway Safety		
20.601	D	N	2,062,425	Alcohol Impaired Driving Countermeasures Incentive Grants I		
20.602	D	N	609,012	Occupant Protection Incentive Grants		
20.604	D	N	516,042	Safety Incentive Grants for Use of Seatbelts		
20.605	D	N	456	Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons		
20.609	D	N	1,806,485	Safety Belt Performance Grants		
20.610	D	N	1,279,000	State Traffic Safety Information System Improvement Grants		
20.612	D	N	110,478	Incentive Grant Program to Increase Motorcyclist Safety		
20.613	D	N	603,443	Child Safety and Child Booster Seats Incentive Grants		
			<u>11,451,750</u>	Total — Highway Safety Cluster — U. S. Department of Transportation		
			<u>11,451,750</u>	Total — Highway Safety		
<i>Independent Living Services for Older Individuals Who Are Blind—Cluster:</i>						
<u>U. S. Department of Education</u>						
84.177	D	N	1,271,982	Rehabilitation Services-Independent Living Services for Older Individuals Who are Blind		
84.399	D	Y	253,807	ARRA - Independent Living Services for Older Individuals Who are Blind, Recovery Act		
			<u>1,525,789</u>	Total — Independent Living Services for Older Individuals Who Are Blind Cluster — U. S. Department of Education		
			<u>1,525,789</u>	Total — Independent Living Services for Older Individuals Who Are Blind		
<i>Independent Living State Grants—Cluster:</i>						
<u>U. S. Department of Education</u>						
84.169	D	N	433,470	Independent Living-State Grants		
			<u>433,470</u>	Total — Independent Living State Grants Cluster — U. S. Department of Education		
			<u>433,470</u>	Total — Independent Living State Grants		
<i>Immunization—Cluster:</i>						
<u>U. S. Department of Health and Human Services</u>						
93.268	D	N	117,612,576	Immunization Grants		
93.712	D	Y	5,697,572	ARRA - Immunization		
			<u>123,310,148</u>	Total — Immunization Cluster — U. S. Department of Health and Human Services		
			<u>123,310,148</u>	Total — Immunization		
<i>Medicaid—Cluster:</i>						
<u>U. S. Department of Health and Human Services</u>						
93.775	D	N	2,304,186	State Medicaid Fraud Control Units		
93.777	D	N	5,496,529	State Survey and Certification of Health Care Providers and Suppliers		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.778	D	N	7,362,699,103	Medical Assistance Program		
93.778	D	Y	1,014,430,633	ARRA - Medical Assistance Program		
			<u>8,384,930,451</u>	Total — Medicaid Cluster — U. S. Department of Health and Human Services		
			<u>8,384,930,451</u>	Total — Medicaid		

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

11.300	D	N	802,967	Investments for Public Works and Economic Development Facilities		
11.300	I	N	119,866	Investments for Public Works and Economic Development Facilities	04-01-05849	Economic Dev. Admin
11.307	D	N	610,000	Economic Adjustment Assistance		
			<u>1,532,833</u>	Total — Public Works and Economic Development Cluster — U. S. Department of Commerce		
			<u>1,532,833</u>	Total — Public Works and Economic Development		

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

10	D	N	4,273,018	U.S. Department of Agriculture		
10	I	N	5	U.S. Department of Agriculture	09014 (PRE)	Missouri State University
10	I	N	4,996	U.S. Department of Agriculture	1000019146	Univ of Florida
10	I	N	47	U.S. Department of Agriculture	2008-1871	Government of Camero
10	I	N	5,109	U.S. Department of Agriculture	6015-0000001131	Univ of Florida
10	I	N	45,543	U.S. Department of Agriculture	8000001033-2	Purdue University
10	I	N	50,602	U.S. Department of Agriculture	8000001033-3	Purdue University
10	I	N	36,206	U.S. Department of Agriculture	8000008717-1	Purdue University
10	I	N	18,646	U.S. Department of Agriculture	8000028256-AG	Purdue University
10	I	N	95,280	U.S. Department of Agriculture	ANTHC-09-U-24878	Alaska Native Tribal
10	I	N	26,291	U.S. Department of Agriculture	CANFVSU-08-016	Fort Valley State University
10	I	N	3,793	U.S. Department of Agriculture	CR-19070-546160	Virginia Polytechnic Institute and State University
10	I	N	43,586	U.S. Department of Agriculture	E-Mail Dated 12/3/08	Farm Pilot Project Coordination, Inc
10	I	N	160	U.S. Department of Agriculture	FY08-2260-PO1	Univ Research Co LLC
10	I	N	45,648	U.S. Department of Agriculture	N/A	American Egg Board
10	I	N	214,721	U.S. Department of Agriculture	N19070A-4256632	Virginia Polytechnic Institute and State University
10	I	N	1,726	U.S. Department of Agriculture	RR272-123/3504458	University of Georgia
10	I	N	17,233	U.S. Department of Agriculture	UA AES 90899-01	Univ Arkansas
10	I	N	7,724	U.S. Department of Agriculture	UF06044	University of Florida
10.001	D	N	1,504,181	Agricultural Research-Basic and Applied Research		
10.001	I	N	31,127	Agricultural Research-Basic and Applied Research	R0421A-A	Oregon State Univ.
10.001	I	N	24,180	Agricultural Research-Basic and Applied Research	V211654	Univ of Wisconsin
10.025	D	N	51,150	Plant and Animal Disease, Pest Control, and Animal Care		
10.200	D	N	1,558,634	Grants for Agricultural Research, Special Research Grants		
10.200	I	N	10,734	Grants for Agricultural Research, Special Research Grants	1000019145	Univ of Florida
10.200	I	N	11,970	Grants for Agricultural Research, Special Research Grants	2009-NC001BDP-SHEW	Rutgers University
10.200	I	N	2,339	Grants for Agricultural Research, Special Research Grants	56340-8762	Cornell University
10.200	I	N	2,038	Grants for Agricultural Research, Special Research Grants	56563-8904	Cornell University
10.200	I	N	2,551	Grants for Agricultural Research, Special Research Grants	57961-9107	Cornell University

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.200	I	N	1,802	Grants for Agricultural Research, Special Research Grants	6015-0000000956	Univ of Florida
10.200	I	N	7,322	Grants for Agricultural Research, Special Research Grants	6015-0000000972	Univ of Florida
10.200	I	N	278	Grants for Agricultural Research, Special Research Grants	6015-0000001115	Univ of Florida
10.200	I	N	2,584	Grants for Agricultural Research, Special Research Grants	CR-0333-0001	West Virginia State University
10.200	I	N	187	Grants for Agricultural Research, Special Research Grants	NA	South Reg Aqua Center
10.200	I	N	7,179	Grants for Agricultural Research, Special Research Grants	PO # 1000028180	Univ of Florida
10.200	I	N	7,864	Grants for Agricultural Research, Special Research Grants	PO # 100018197	Univ of Florida
10.200	I	N	63,165	Grants for Agricultural Research, Special Research Grants	PO# 1000017310	Univ of Florida
10.200	I	N	814	Grants for Agricultural Research, Special Research Grants	PO#1000019142	Univ of Florida
10.200	I	N	51,631	Grants for Agricultural Research, Special Research Grants	R01045	Florida State Univ.
10.200	I	N	18,732	Grants for Agricultural Research, Special Research Grants	R01224	Florida State Univ.
10.200	I	N	5,598	Grants for Agricultural Research, Special Research Grants	RD309-061/9039957	University of Georgia
10.200	I	N	-29	Grants for Agricultural Research, Special Research Grants	RD309-067/9822887	University of Georgia
10.200	I	N	66,320	Grants for Agricultural Research, Special Research Grants	UF-IFAS 00068761	Univ of Florida
10.200	I	N	-100	Grants for Agricultural Research, Special Research Grants	UM-S719	Univ of Maine
10.200	I	N	14,820	Grants for Agricultural Research, Special Research Grants	UM-S769	Univ of Maine
10.202	D	N	856,446	Cooperative Forestry Research		
10.203	D	N	6,850,916	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.205	D	N	3,880,112	Payments to 1890 Land-Grant Colleges and Tuskegee University		
10.206	D	N	4,868,053	Grants for Agricultural Research-Competitive Research Grants		
10.206	I	N	59,605	Grants for Agricultural Research-Competitive Research Grants	00073722	Univ of Florida
10.206	I	N	14,024	Grants for Agricultural Research-Competitive Research Grants	014301-01	Univ of Cal-Davis
10.206	I	N	16,572	Grants for Agricultural Research-Competitive Research Grants	3627-NCSU-USDA-877	Pennsylvania State U
10.206	I	N	18,778	Grants for Agricultural Research-Competitive Research Grants	3TB017	South Dakota State University
10.206	I	N	103,856	Grants for Agricultural Research-Competitive Research Grants	416-40-01 A	Iowa State Univ.
10.206	I	N	-1	Grants for Agricultural Research-Competitive Research Grants	416-41-63	Iowa State Univ.
10.206	I	N	10,775	Grants for Agricultural Research-Competitive Research Grants	570585	Texas A & M Univ.
10.206	I	N	48,971	Grants for Agricultural Research-Competitive Research Grants	60015822 PO: RF01	Ohio State Univ.
10.206	I	N	14,844	Grants for Agricultural Research-Competitive Research Grants	60015822 PO: RF011	Ohio State Univ.
10.206	I	N	367	Grants for Agricultural Research-Competitive Research Grants	61-4244G	Michigan State Univ.
10.206	I	N	10,182	Grants for Agricultural Research-Competitive Research Grants	G-1494-1	Colorado State Univ.
10.206	I	N	4,634	Grants for Agricultural Research-Competitive Research Grants	G-1497-2	Colorado State Univ.
10.206	I	N	2,259	Grants for Agricultural Research-Competitive Research Grants	II RA014534-01	Univ of Cal-Davis
10.206	I	N	126,990	Grants for Agricultural Research-Competitive Research Grants	JCVI-07-009	J. Craig Venter Inst
10.206	I	N	31,586	Grants for Agricultural Research-Competitive Research Grants	S09031	Kansas State Univ
10.206	I	N	4,328	Grants for Agricultural Research-Competitive Research Grants	SUB07-000752-05	Univ of Cal-Davis
10.206	I	N	26,790	Grants for Agricultural Research-Competitive Research Grants	Y452467	Univ of Arizona
10.207	D	N	103,202	Animal Health and Disease Research		
10.212	I	N	-8,581	Small Business Innovation Research	2001-01	Fins Technology LLC
10.212	I	N	9,565	Small Business Innovation Research	2008-2080	Insect Diet & Rearin
10.212	I	N	-13,046	Small Business Innovation Research	NCSU 1	Phytomyco Research
10.215	I	N	9,268	Sustainable Agriculture Research and Education	1327-7559-215-2007	Clemson University
10.215	I	N	2,474	Sustainable Agriculture Research and Education	2008-0856	Herbert Green Agroec
10.215	I	N	27,373	Sustainable Agriculture Research and Education	CR-19071-546160	VA Polytech. Inst.
10.215	I	N	56,831	Sustainable Agriculture Research and Education	RD309-097/3504648	University of Georgia
10.215	I	N	1,035	Sustainable Agriculture Research and Education	RD309-097/3841708	University of Georgia
10.215	I	N	3,572	Sustainable Agriculture Research and Education	RD309-097/4688058	University of Georgia

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

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Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.215	I	N	8,556	Sustainable Agriculture Research and Education	RD309-097/4688098	University of Georgia
10.215	I	N	7,391	Sustainable Agriculture Research and Education	RD309-097/4688108	University of Georgia
10.215	I	N	1,280	Sustainable Agriculture Research and Education	RD309-097/4688308Wilmington	University of Georgia
10.215	I	N	61,420	Sustainable Agriculture Research and Education	RD309-101/3503548	University of Georgia
10.215	I	N	1,667	Sustainable Agriculture Research and Education	RD309-101/3843948	University of Georgia
10.215	I	N	3,009	Sustainable Agriculture Research and Education	RD309-101/4689838	University of Georgia
10.215	I	N	3,528	Sustainable Agriculture Research and Education	RD309-101/4690638	University of Georgia
10.215	I	N	34,554	Sustainable Agriculture Research and Education	RD309-105/4690188	University of Georgia
10.215	I	N	17,626	Sustainable Agriculture Research and Education	RD309-105/4690248	University of Georgia
10.215	I	N	7,000	Sustainable Agriculture Research and Education	RD309-105/4692998	University of Georgia
10.215	I	N	840	Sustainable Agriculture Research and Education	RD309-105/4695638	University of Georgia
10.215	I	N	5,354	Sustainable Agriculture Research and Education	RE675-155/4690428	University of Georgia
10.215	I	N	19,911	Sustainable Agriculture Research and Education	RE675-155/4690528	University of Georgia
10.216	D	N	362,461	1890 Institution Capacity Building Grants		
10.216	I	N	29,898	1890 Institution Capacity Building Grants	36-22091-255	Tuskegee University
10.219	D	N	52,191	Biotechnology Risk Assessment Research		
10.250	D	N	73,834	Agricultural and Rural Economic Research		
10.253	I	N	21,685	Food Assistance and Nutrition Research Programs (FANRP)	1-312-0210906	RTI International
10.303	D	N	2,753,314	Integrated Programs		
10.303	I	N	50,814	Integrated Programs	1274-7558-207-2007	Clemson University
10.303	I	N	1,569	Integrated Programs	450005	Texas A & M Univ.
10.303	I	N	106,987	Integrated Programs	451008	Texas A & M Univ.
10.303	I	N	2	Integrated Programs	48228-7941	Cornell University
10.303	I	N	83,735	Integrated Programs	60011419 PO: RF01	Ohio State Univ.
10.303	I	N	54,887	Integrated Programs	61-4152A	Michigan State Univ.
10.303	I	N	7,510	Integrated Programs	BFK500-SB-003	University of Idaho
10.303	I	N	4,248	Integrated Programs	N/A	Michigan State Univ.
10.303	I	N	2,898	Integrated Programs	RC299-338/8920807	University of Georgia
10.303	I	N	161,821	Integrated Programs	RF330-411/3843858	University of Georgia
10.303	I	N	1,024	Integrated Programs	RF332-464/4688678	University of Georgia
10.303	I	N	10,438	Integrated Programs	RR188-221/3504798	University of Georgia
10.303	I	N	13,837	Integrated Programs	S-000372	Univ of Cal-Riverside
10.303	I	N	10,603	Integrated Programs	TCE 450021	Texas A & M University
10.304	I	N	49,351	Homeland Security-Agricultural	UF IFAS 00069562	Univ of Florida
10.305	D	N	53,050	International Science and Education Grants		
10.306	I	N	1,151	Biodiesel	416-40-39B	Iowa State University
10.307	D	N	187,959	Organic Agriculture Research and Extension Initiative		
10.307	I	N	8,705	Organic Agriculture Research and Extension Initiative	4077-NCSU-USDA-565	Penn State Univ
10.309	I	N	53,379	Specialty Crop Research Initiative	43897	Louisiana State Univ
10.309	I	N	3,918	Specialty Crop Research Initiative	59140-9066	Cornell University
10.309	I	N	2,882	Specialty Crop Research Initiative	PO:6605009 AGRI EC	Univ of Arkansas
10.309	I	N	137,492	Specialty Crop Research Initiative	RC299-380/3503828	University of Georgia
10.310	D	N	185,893	Agriculture and Food Research Initiative (AFRI)		
10.310	I	N	117,694	Agriculture and Food Research Initiative (AFRI)	09-001929-01	Univ. of California
10.310	I	N	8,358	Agriculture and Food Research Initiative (AFRI)	8000033673-AG	Purdue Univ
10.310	I	N	5,880	Agriculture and Food Research Initiative (AFRI)	N/A	Michigan State University
10.312	D	N	258,820	Biomass Research and Development Initiative Competitive Grants Program (BRDI)		

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Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.443	D	N	185	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers		
10.456	D	N	74,774	Partnership Agreements to Develop Non-Insurance Risk Management Tools for Producers (Farmers)		
10.500	D	N	2,131	Cooperative Extension Service		
10.652	D	N	465,947	Forestry Research		
10.652	I	N	94	Forestry Research	N/A	NCASI
10.652	I	N	2,146	Forestry Research	RR272-081/9823197	University of Georgia
10.674	D	N	37,659	Forest Products Lab: Technology Marketing Unit (TMU)		
10.680	D	N	82,334	Forest Health Protection		
10.903	D	N	12,607	Soil Survey		
10.960	D	N	10,138	Technical Agricultural Assistance		
10.961	D	N	28,759	Scientific Cooperation and Research		
			<u>31,246,383</u>	Total — Research and Development — U. S. Department of Agriculture		

U. S. Department of Commerce

11	D	N	82,299	U.S. Department of Commerce		
11	I	N	-21,285	U.S. Department of Commerce	07-10-029	Univ of Mississippi
11	I	N	91,979	U.S. Department of Commerce	1072537-9-47154	Univ at Albany (SUNY)
11	I	N	13,993	U.S. Department of Commerce	1409	S East Aquatic Res
11	I	N	12,337	U.S. Department of Commerce	RU 3234/4-21463	Rutgers
11	I	N	7,491	U.S. Department of Commerce	S351	South Carolina Sea Grant Consortium
11	I	N	42,557	U.S. Department of Commerce	UTA08-597	Univ of Texas
11.113	D	N	665,030	ITA Special Projects		
11.113	I	N	30,743	ITA Special Projects	NTC GRANT ITA-08-0	NCT-Clemson
11.400	D	N	-95,976	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		
11.405	D	N	15,731	Anadromous Fish Conservation Act Program		
11.407	D	N	42,618	Interjurisdictional Fisheries Act of 1986		
11.417	D	N	2,071,940	Sea Grant Support		
11.417	I	N	335	Sea Grant Support	18172	Univ of Delaware
11.417	I	N	2,683	Sea Grant Support	2226JC-A-UNCW	Dauphin Island Sea Lab
11.419	D	N	2,530,169	Coastal Zone Management Administration Awards		
11.419	I	N	74,887	Coastal Zone Management Administration Awards	08-053	Univ of New Hampshire
11.420	D	N	651,955	Coastal Zone Management Estuarine Research Reserves		
11.427	D	N	36,547	Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program		
11.428	I	N	60,572	Intergovernmental Climate-Program (NESDIS)	Z759501	Univ of Maryland
11.430	D	N	3,194,441	Undersea Research		
11.430	I	N	-9,938	Undersea Research	07-01-071	Univ of Mississippi
11.430	I	N	268,989	Undersea Research	08-10-032	Univ of Mississippi
11.430	I	N	87,670	Undersea Research	08-11-047	Univ of Mississippi
11.431	D	N	272,157	Climate and Atmospheric Research		
11.432	I	N	15,178	Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes	191001-363630-01	Mississippi State University
11.432	I	N	22,734	Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes	658629/658847 PO# Z786412-04	The Research Corporation of the University of Hawaii
11.432	I	N	211,653	Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes	URH35-040130	Florida Atlantic University
11.433	I	N	24,606	Marine Fisheries Initiative	111-01-38869/0	Gulf and South Atl Fish Dev Found

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Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11.433	I	N	49,895	Marine Fisheries Initiative	2299KH-UNC-01	Daupin Island Sea La
11.433	I	N	-4,342	Marine Fisheries Initiative	2500-1020-00	Univ of South Florida
11.433	I	N	15,353	Marine Fisheries Initiative	GASAFFI #106-01-54922/0	Gulf and South Atl Fish Dev Found
11.434	D	N	141,468	Cooperative Fishery Statistics		
11.435	I	N	21,501	Southeast Area Monitoring and Assessment Program	FY2009-001	SC Dept of Natural Resources
11.439	D	N	191,319	Marine Mammal Data Program		
11.440	D	N	334,823	Environmental Sciences, Applications, Data, and Education		
11.440	I	N	142,961	Environmental Sciences, Applications, Data, and Education	2009-1380-01	Univ of Maryland
11.440	I	N	141,499	Environmental Sciences, Applications, Data, and Education	2009-1380-02	Univ of Maryland
11.440	I	N	271,223	Environmental Sciences, Applications, Data, and Education	Z763701	Univ of Maryland
11.454	D	N	190,958	Unallied Management Projects		
11.455	I	N	49,315	Cooperative Science and Education Program	06-0124	University of New Hampshire
11.455	I	N	651	Cooperative Science and Education Program	3277	Rutgers University
11.457	I	N	-217	Chesapeake Bay Studies	SC03-27565D	Univ of Maryland
11.457	I	N	-2,770	Chesapeake Bay Studies	SC035-27565D	Univ of Maryland
11.457	I	N	49,858	Chesapeake Bay Studies	SC035-27576D	Univ of Maryland
11.457	I	N	53,702	Chesapeake Bay Studies	SC03527583D	Univ of Maryland
11.460	D	N	-1,961	Special Oceanic and Atmospheric Projects		
11.463	I	Y	102,264	ARRA - Habitat Conservation	N/A	NC Coastal Federation
11.467	I	N	-33	Meteorologic and Hydrologic Modernization Development	S07-66810	Univ Corp Atmospheri
11.468	D	N	105,672	Applied Meteorological Research		
11.469	I	N	13,997	Congressionally Identified Awards and Projects	NA07SEC4690001	Consortium For Oceanographic Research and Education
11.473	D	N	1,219,663	Coastal Services Center		
11.473	I	N	54,878	Coastal Services Center	3001003710	Univ of Michigan
11.473	I	N	40,108	Coastal Services Center	A100574	Woods Hole Ocea Inst
11.473	I	N	-1	Coastal Services Center	S-401	South Carolina Sea Grant Consortium
11.473	I	N	57,358	Coastal Services Center	S455	South Carolina Sea Grant Consortium
11.473	I	N	35,316	Coastal Services Center	S456	South Carolina Sea Grant Consortium
11.473	I	N	13,454	Coastal Services Center	S555	South Carolina Sea Grant Consortium
11.473	I	N	77,799	Coastal Services Center	S556	South Carolina Sea Grant Consortium
11.473	I	N	55,302	Coastal Services Center	UF-EIES-0704029-NC	Univ of Florida
11.473	I	N	143,593	Coastal Services Center	UF-EIES-0704031-UNC	Univ of Florida
11.474	D	N	360,709	Atlantic Coastal Fisheries Cooperative Management Act		
11.478	D	N	380,177	Center for Sponsored Coastal Ocean Research-Coastal Ocean Program		
11.478	I	N	50,991	Center for Sponsored Coastal Ocean Research-Coastal Ocean Program	A100517 / 24024502	Woods Hole Oceanogra
11.481	D	N	2,433,160	Educational Partnership Program		
11.550	D	N	11,910	Public Telecommunications Facilities Planning and Construction		
11.612	I	N	20,611	Advanced Technology Program	N/A	Liquidia Technology
			17,226,259	Total — Research and Development — U. S. Department of Commerce		

U. S. Department of Defense

12	D	N	7,124,852	U.S. Department of Defense		
12	I	N	5,657	U.S. Department of Defense	0000198780	Henry M Jackson Fdn
12	I	N	253,556	U.S. Department of Defense	0000198797	Henry M Jackson Fdn
12	I	N	6	U.S. Department of Defense	03-08	Univ of California
12	I	N	57,545	U.S. Department of Defense	04-02-2009	Ceramatec Inc
12	I	N	-10,829	U.S. Department of Defense	05-002	Cree Research, Inc.

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For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
12	I	N	8,975	U.S. Department of Defense	08-004	Cree Research, Inc.
12	I	N	5,200	U.S. Department of Defense	09-42, 09-43	Acad. of Appl'd Sci.
12	I	N	1,108,297	U.S. Department of Defense	1-321-0210294	RTI International
12	I	N	31,947	U.S. Department of Defense	1-340-0211720	RTI International
12	I	N	24,861	U.S. Department of Defense	10-001	Cree Research, Inc.
12	I	N	3,948	U.S. Department of Defense	1199	Engineer. & Software
12	I	N	74,859	U.S. Department of Defense	132G106097-B	Boise State Universi
12	I	N	49,647	U.S. Department of Defense	13508/PO#9500009209	BBN Technologies
12	I	N	78,637	U.S. Department of Defense	166125	Duke Univ Med Ctr
12	I	N	-2,815	U.S. Department of Defense	17529-S2	Vanderbilt University
12	I	N	42,602	U.S. Department of Defense	189989	Henry M Jackson Foun
12	I	N	54,560	U.S. Department of Defense	19041.0E.45-101 S	Wyle Laboratories
12	I	N	-5,773	U.S. Department of Defense	19814	Irvine Sensors Corp
12	I	N	89,233	U.S. Department of Defense	2-321-0210294	RTI International
12	I	N	2,189	U.S. Department of Defense	2003-1496	Protean Devices, Inc
12	I	N	-6,550	U.S. Department of Defense	2005-1941	AP Solutions, Inc.
12	I	N	3,227	U.S. Department of Defense	2007-0247	Firebird Advanced Ma
12	I	N	3,128	U.S. Department of Defense	2007-0909	APJET, Inc.
12	I	N	-85	U.S. Department of Defense	2007-1115	Hanesbrands, Inc.
12	I	N	18,888	U.S. Department of Defense	2008-1078	Kyma Technologies, Inc
12	I	N	44,610	U.S. Department of Defense	2008-1490	Ambalux Corporation
12	I	N	33,591	U.S. Department of Defense	2008-1497	Geosyntec Consultant
12	I	N	65,627	U.S. Department of Defense	2009-0022	Hexatech, Inc.
12	I	N	54,158	U.S. Department of Defense	2009-0023	Hexatech, Inc.
12	I	N	50,848	U.S. Department of Defense	2009-1117	Accellent Technologies
12	I	N	2,867	U.S. Department of Defense	2009-1967	Kyma Technologies, Inc
12	I	N	29,999	U.S. Department of Defense	2009-2802	Touchstone Reseach
12	I	N	57,181	U.S. Department of Defense	23898	Irvine Sensors Corp
12	I	N	1,809	U.S. Department of Defense	24074	Irvine Sensors Corp
12	I	N	-2,890	U.S. Department of Defense	243142	Univ of Wash-Seattle
12	I	N	112,992	U.S. Department of Defense	2705892	Northrop Grumman
12	I	N	145,855	U.S. Department of Defense	316091	University of Maryland
12	I	N	33,893	U.S. Department of Defense	48767	Creare, Incorporated
12	I	N	30,311	U.S. Department of Defense	53-0821-2607 P.O.#127042	University of Southern California
12	I	N	66,253	U.S. Department of Defense	53-0821-2904/143437	Univ Southern California
12	I	N	32,071	U.S. Department of Defense	61-3567B	Michigan St Univ
12	I	N	257,163	U.S. Department of Defense	69-200910	Ntl Ctr Manufa Science
12	I	N	224	U.S. Department of Defense	765	CFD Research Corp
12	I	N	160,544	U.S. Department of Defense	801668-BS	HRL Laboratories
12	I	N	125,041	U.S. Department of Defense	826	CFD Research Corp
12	I	N	2,055	U.S. Department of Defense	ABNDTRA-0507-03	Advanced Bionutritio
12	I	N	23,062	U.S. Department of Defense	BAA8041030	Viecore Fsd, Inc.
12	I	N	17,574	U.S. Department of Defense	CAS SC381-07	Cas, Inc.
12	I	N	2,175	U.S. Department of Defense	DPNCSU070908-C	D & P, LLC
12	I	N	4,715	U.S. Department of Defense	DTRA00014	Pennsylvania State University
12	I	N	84,130	U.S. Department of Defense	DTRA0016	Pennsylvania State University
12	I	N	7,359	U.S. Department of Defense	DTRA0020	Pennsylvania State University

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
12	I	N	-1,656	U.S. Department of Defense	EH02-059NCS	Northwestern Univ.
12	I	N	96,456	U.S. Department of Defense	EP51257; PO-34406-	Parametric Tech. Cor
12	I	N	7,385	U.S. Department of Defense	FA8650-08-C-7800/2	Semprius, Inc.
12	I	N	107,899	U.S. Department of Defense	FA8650-08-D-2806	Universal Technology Corporation
12	I	N	84,371	U.S. Department of Defense	G8U543777	Teledyne Scientific
12	I	N	50,240	U.S. Department of Defense	ICA-05-03-004	General Dynamics Information Technology
12	I	N	96,819	U.S. Department of Defense	LCHS22023	E. I. Dupont
12	I	N	110,512	U.S. Department of Defense	LTR - 11-05-2008	Triangle Polymer Technologies
12	I	N	10,928	U.S. Department of Defense	ML05000858	Serco-N America
12	I	N	22,154	U.S. Department of Defense	ML05001472	Serco-N America
12	I	N	167,404	U.S. Department of Defense	N/A	Renaissance Science
12	I	N	27,739	U.S. Department of Defense	N66001-09-C-2017-2	Tezzaron Semiconduct
12	I	N	85,772	U.S. Department of Defense	NCAT 08-S567-0010-02-C2	Clarkson Aerospace
12	I	N	54,517	U.S. Department of Defense	NCAT 09-S567-0010-02-C2	Clarkson Aerospace
12	I	N	34,040	U.S. Department of Defense	NCAT 10-S567-013-02-C2	Clarkson Aerospace
12	I	N	24,330	U.S. Department of Defense	NCAT-08-S567-0011-02-C2	Clarkson Aerospace
12	I	N	-7	U.S. Department of Defense	NR-0020	Nekton Research, LLC
12	I	N	58,948	U.S. Department of Defense	NWRA-07-S-102	NWRA
12	I	N	46,844	U.S. Department of Defense	P010026227	Science Applications
12	I	N	67,145	U.S. Department of Defense	PO 13552	Optra Inc.
12	I	N	1,117	U.S. Department of Defense	PO NO.: 42219	Drs Power Technology
12	I	N	436,203	U.S. Department of Defense	PO NO.: 4400324500	Raytheon
12	I	N	58,975	U.S. Department of Defense	PO NO.: 4400332706	Raytheon
12	I	N	13,237	U.S. Department of Defense	PO NO.: 4400357050	Raytheon
12	I	N	72,947	U.S. Department of Defense	PO# ML05000858	Serco-N America
12	I	N	63,127	U.S. Department of Defense	Q01166	New Mexico State Uni
12	I	N	7	U.S. Department of Defense	R7776-S1	GA Inst. of Tech.
12	I	N	-1,391	U.S. Department of Defense	S000001688	AT&T Government Solu
12	I	N	303,996	U.S. Department of Defense	S280000123	Systems Res. and App
12	I	N	81,309	U.S. Department of Defense	S9002-08-0002	Nanortd, LLC
12	I	N	27,606	U.S. Department of Defense	SA00007008	Univ of Cal-Berkeley
12	I	N	27,001	U.S. Department of Defense	SB09-011 PROJECT:0	Spectral Energies, L
12	I	N	91,517	U.S. Department of Defense	SC-09-705	Digital Fusion Solut
12	I	N	2,056	U.S. Department of Defense	SITE31ON309	Southeastern Archaeological Research, Inc
12	I	N	63,540	U.S. Department of Defense	SUBCONS03-34 ITO DTRA0001	Pennsylvania State University
12	I	N	19,169	U.S. Department of Defense	TCN08229	Battelle Columbus Operations
12	I	N	125,433	U.S. Department of Defense	TS000003	Ascend Intel LLC
12	I	N	133,587	U.S. Department of Defense	TUL-571-08/09	Tulane University
12	I	N	12,396	U.S. Department of Defense	UF-EIES-0802032-NC	Univ of Florida
12	I	N	30,395	U.S. Department of Defense	W911NF-07-D-0001	Battelle Columbus Di
12	I	Y	83,873	ARRA - U.S. Department of Defense	1-340-0212507	RTI International
12.114	I	N	235,439	Collaborative Research and Development	2000457356	Johns Hopkins Univ
12.300	D	N	6,473,761	Basic and Applied Scientific Research		
12.300	I	N	3,231	Basic and Applied Scientific Research	200978	Univ of Notre Dame
12.300	I	N	20,454	Basic and Applied Scientific Research	2010-2402	Univ. of California
12.300	I	N	97,862	Basic and Applied Scientific Research	3030	Rutgers University
12.300	I	N	15,131	Basic and Applied Scientific Research	66057G/PO#777399	Univ of Miami

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
12.300	I	N	133,032	Basic and Applied Scientific Research	AWARD 1140165 / PO 224208	Carnegie Mellon Univ
12.300	I	N	115,864	Basic and Applied Scientific Research	B-01-6A6-G3	GA Inst. of Tech.
12.300	I	N	10,791	Basic and Applied Scientific Research	E-21-6-RU-G9	GA Inst. of Tech.
12.300	I	N	37,739	Basic and Applied Scientific Research	KK5151	Univ of Cal-Santa Barbara
12.300	I	N	77,332	Basic and Applied Scientific Research	KK8154	Univ of Cal-Santa Barbara
12.300	I	N	34,830	Basic and Applied Scientific Research	N00014-07-1-1010	University of Mississippi
12.351	D	N	2,662,518	Basic Scientific Research-Combating Weapons of Mass Destruction		
12.420	D	N	4,566,158	Military Medical Research and Development		
12.420	I	N	-4,305	Military Medical Research and Development	12-12990-01-01-C3	H Lee Moffitt Cancer
12.420	I	N	11,010	Military Medical Research and Development	2008-06421-01/A3006	Univ of Ill Champaign
12.420	I	N	24,014	Military Medical Research and Development	W81XWH-09-2-0149	Sister Kenny Rsch In
12.431	D	N	9,674,915	Basic Scientific Research		
12.431	I	N	4,501	Basic Scientific Research	09-ARO-1103	Duke University
12.431	I	N	34,003	Basic Scientific Research	09-SC-NSF-1043	Duke University
12.431	I	N	10,852	Basic Scientific Research	10-ARO-1048	Duke University
12.431	I	N	73,997	Basic Scientific Research	3048105696-10-073	Un Kentucky Res Fdn
12.431	I	N	229,140	Basic Scientific Research	37124-1	Univ of Chicago
12.431	I	N	39,728	Basic Scientific Research	4020-NCSU-USA-0525	Pennsylvania State U
12.431	I	N	70,541	Basic Scientific Research	921510	Univ of Connecticut
12.431	I	N	128,843	Basic Scientific Research	C00006389-1	Univ of Missouri-Col
12.431	I	N	-28	Basic Scientific Research	GG10829-126150	Univ of Virginia
12.431	I	N	26,188	Basic Scientific Research	N/A	Pennsylvania State U
12.431	I	N	122,027	Basic Scientific Research	W9-11NF-09-1-0286	Univ of Connecticut
12.431	I	N	10,559	Basic Scientific Research	Z859301	University of Maryland
12.630	D	N	96,042	Basic, Applied, and Advanced Research in Science and Engineering		
12.630	I	N	36,633	Basic, Applied, and Advanced Research in Science and Engineering	4056-NCSU-BBN-0053	Pennsylvania State U
12.630	I	N	10,522	Basic, Applied, and Advanced Research in Science and Engineering	N/A	Texas A & M U
12.800	D	N	2,146,000	Air Force Defense Research Sciences Program		
12.800	I	N	67,083	Air Force Defense Research Sciences Program	18131-S3	Vanderbilt University
12.800	I	N	44,840	Air Force Defense Research Sciences Program	5710002534	Mass. Inst. of Tech.
12.800	I	N	38,311	Air Force Defense Research Sciences Program	GG11221-133958	Univ of Virginia
12.800	I	N	15,943	Air Force Defense Research Sciences Program	UF-EIES-0602037-NC	Univ of Florida
12.901	D	N	326,823	Mathematical Sciences Grants Program		
12.910	D	N	180,673	Research and Technology Development		
12.910	I	N	45,756	Research and Technology Development	00001110	Princeton Univ
12.910	I	N	36,392	Research and Technology Development	00001743	Princeton Univ
12.910	I	N	52,001	Research and Technology Development	10270482	Univ of Cal-San Diego
12.910	I	N	139,349	Research and Technology Development	1130109-243780	Carnegie Mellon University
12.910	I	N	286,614	Research and Technology Development	554466	Univ of Wash-Seattle
12.910	I	N	11	Research and Technology Development	N/A	Oceanit Laboratories
12.910	I	N	26,344	Research and Technology Development	SC38478-08-02/3031	California State Univ
12.910	I	N	-1,630	Research and Technology Development	UF07127 / 00068318	Univ of Florida
			<u>41,744,753</u>	Total — Research and Development — U. S. Department of Defense		

U. S. Department of Housing and Urban Development

14	I	N	-861	U.S. Department of Housing and Urban Development	N/A	Durham Housing Auth
14.227	I	N	4,142	Community Development Block Grants/Technical Assistance Program	CD0809 023-8207-469.34-23	City of Wilmington

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
14.228	I	N	31,595	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	Jackson Landing and Hancock Co	Mississippi Dept of Archives and History
14.516	D	N	3,314	Doctoral Dissertation Research Grants		
			38,190	Total — Research and Development — U. S. Department of Housing and Urban Development		
<u>U. S. Department of Interior</u>						
15	D	N	498,711	U.S. Department of the Interior		
15	I	N	25,471	U.S. Department of the Interior	0001	URS Corp
15	I	N	245,363	U.S. Department of the Interior	2008-001322-A	Puerto Rico Dept. Nr
15.605	I	N	87,284	Sport Fish Restoration Program	133-09-001483	Puerto Rico Dept. Nr
15.605	I	N	192,108	Sport Fish Restoration Program	133-09-001483-A	Puerto Rico Dept. Nr
15.605	I	N	-77,798	Sport Fish Restoration Program	2008-001322	Puerto Rico Dept. Nr
15.608	D	N	49,614	Fish and Wildlife Management Assistance		
15.608	I	N	47,623	Fish and Wildlife Management Assistance	11/08-B	National Audubon Soc
15.615	D	N	35,232	Cooperative Endangered Species Conservation Fund		
15.616	D	N	49,842	Clean Vessel Act		
15.628	D	N	168,083	Multistate Conservation Grant Program		
15.628	I	N	30,846	Multistate Conservation Grant Program	080300-331528-11	Mississippi State
15.630	D	N	6,433	Coastal Program		
15.634	I	N	37,908	State Wildlife Grants	PABU 0079090876	SC Dept of Natural Resources
15.642	D	N	13,466	Challenge Cost Share		
15.649	I	N	1,764	Service Training and Technical Assistance (Generic Training)	9014	Missouri State University
15.650	D	N	33,221	Research Grants (Generic)		
15.805	D	N	98,772	Assistance to State Water Resources Research Institutes		
15.808	D	N	876,068	U.S. Geological Survey- Research and Data Collection		
15.808	I	N	16,526	U.S. Geological Survey- Research and Data Collection	AV08-NC01/08HQGR0157	Americaview
15.810	D	N	3,932	National Cooperative Geologic Mapping Program		
15.812	D	N	1,417,623	Cooperative Research Units Program		
15.929	D	N	1,452	Save America's Treasures		
			3,859,544	Total — Research and Development — U. S. Department of Interior		
<u>U. S. Department of Justice</u>						
16	D	N	254,041	U.S. Department of Justice		
16.525	D	N	41,948	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus		
16.541	D	N	144,336	Part E-Developing, Testing and Demonstrating Promising New Programs		
16.560	D	N	182,312	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.560	I	N	15,894	National Institute of Justice Research, Evaluation, and Development Project Grants	08-SC-NIJ-1007	Duke University
			638,531	Total — Research and Development — U. S. Department of Justice		
<u>U. S. Department of Labor</u>						
17	D	N	4,304	U.S. Department of Labor		
			4,304	Total — Research and Development — U. S. Department of Labor		

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For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>U. S. Department of State</u>						
19.300	I	N	17,074	Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	20033	Univ of Delaware
			<u>17,074</u>	Total — Research and Development — U. S. Department of State		
<u>U. S. Department of Transportation</u>						
20	D	N	2,336,962	U.S. Department of Transportation		
20	I	N	17,203	U.S. Department of Transportation	(NP)991427 MASSIVE	New Jersey Inst. of
20	I	N	69,764	U.S. Department of Transportation	07-NCSU-E1	Univ of Tennessee
20	I	N	37,528	U.S. Department of Transportation	07-NCSU-E1 #2	Univ of Tennessee
20	I	N	26,652	U.S. Department of Transportation	07-UNCCH-E1	Univ of Tennessee
20	I	N	1,267	U.S. Department of Transportation	2155.513A	Performtech Inc
20	I	N	243,328	U.S. Department of Transportation	37769.00	Bellomo-Mcgee, Inc
20	I	N	21,942	U.S. Department of Transportation	8163.001 / SHRP PR	Cambridge Systematic
20	I	N	380,221	U.S. Department of Transportation	DTNH22-05-D-05043	Transanalytics
20	I	N	91,526	U.S. Department of Transportation	ELS0022480	Wyle Laboratories
20	I	N	73,029	U.S. Department of Transportation	HR 03-78A	Nat'l Acad of Science
20	I	N	56,251	U.S. Department of Transportation	HR 3-62	Nat'l Acad of Science
20	I	N	10,626	U.S. Department of Transportation	HR-17-48	Nat'l Acad of Science
20	I	N	144,999	U.S. Department of Transportation	HR17-35/DOT-6505-099	Nat'l Acad of Science
20	I	N	-1,438	U.S. Department of Transportation	HR3-67	Nat'l Acad of Science
20	I	N	236,595	U.S. Department of Transportation	N/A	Amer Trade Initiative
20	I	N	8,730	U.S. Department of Transportation	NRPO-09-25409	Alaska DOT
20	I	N	283,178	U.S. Department of Transportation	PO#0000137253/250602	Univ of Utah
20	I	N	186	U.S. Department of Transportation	RES-05-001	Alaska DOT
20	I	N	32,916	U.S. Department of Transportation	S060062	Texas A & M Rsch Fdn
20	I	N	377,309	U.S. Department of Transportation	SHRP L-02	Nat'l Acad of Science
20	I	N	865	U.S. Department of Transportation	T-06-018M5	Vanasse Hangen Brust
20	I	N	6,692	U.S. Department of Transportation	TASK BMISG05B021	Bellomo-Mcgee, Inc
20	I	N	16,099	U.S. Department of Transportation	TASK ORD#10-FHWA L	Nichols Consulting
20	I	N	36,087	U.S. Department of Transportation	USMMM21FV6	3M Company
20.200	D	N	1,111,552	Highway Research and Development Program		
20.514	I	N	3,980	Public Transportation Research	N/A	Natl Center For Senior Transportaion
20.761	I	N	47,946	Biobased Transportation Research	101568	Univ. of Tennessee
20.761	I	N	4,682	Biobased Transportation Research	8500014164	Univ. of Tennessee
20.761	I	N	1,310	Biobased Transportation Research	8500014165	Univ. of Tennessee
			<u>5,677,987</u>	Total — Research and Development — U. S. Department of Transportation		
<u>Library of Congress</u>						
42	I	N	48,821	Library of Congress	3001208398	Univ of Michigan
42	I	N	18,439	Library of Congress	C08-085837	CACI-ISS Inc.
42	I	N	18,607	Library of Congress	F011777	Univ of Michigan
			<u>85,867</u>	Total — Research and Development — Library of Congress		
<u>National Aeronautics and Space Administration</u>						
43	D	N	3,476,890	National Aeronautics and Space Administration		
43	I	N	9	National Aeronautics and Space Administration	00000534	Princeton Univ

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
43	I	N	13,818	National Aeronautics and Space Administration	03450-33	Univ Space Res Asn
43	I	N	64,045	National Aeronautics and Space Administration	0448-1377	Aptima, Inc.
43	I	N	11,391	National Aeronautics and Space Administration	08-SUBC-400-SV8780	Smithsonian Astrophys
43	I	N	200	National Aeronautics and Space Administration	1288057	California Inst. of
43	I	N	232	National Aeronautics and Space Administration	1307958	Calif Inst Technolog
43	I	N	16,206	National Aeronautics and Space Administration	1378047	Jet Propulsion Labor
43	I	N	20,708	National Aeronautics and Space Administration	1378048	Jet Propulsion Labor
43	I	N	54	National Aeronautics and Space Administration	91978/NAS13-99030	Mississippi Space Ser
43	I	N	17,911	National Aeronautics and Space Administration	Check #014574 Dated 8/29/08	United Negro College Fund
43	I	N	3,831	National Aeronautics and Space Administration	F320	Nat'l Inst. of Aeros
43	I	N	2,817	National Aeronautics and Space Administration	GO6-7059X	Smithsonian Astrophys
43	I	N	17,957	National Aeronautics and Space Administration	GO9-0062X	Smithsonian Astrophys
43	I	N	50,413	National Aeronautics and Space Administration	NCAT-03-01	Virginia Polytechnic Institute and State University
43	I	N	797	National Aeronautics and Space Administration	NCSU-03-01-2536-NC	Nat'l Inst. of Aeros
43	I	N	24,612	National Aeronautics and Space Administration	NCSU-03-01-2628-00	Nat'l Inst. of Aeros
43	I	N	84,855	National Aeronautics and Space Administration	NCSU-03-01-2652-NC	Nat'l Inst. of Aeros
43	I	N	44,721	National Aeronautics and Space Administration	NCSU-03-01-3520	Nat'l Inst. of Aeros
43	I	N	5,988	National Aeronautics and Space Administration	NCSU-03-01-4710-00	Nat'l Inst. of Aeros
43	I	N	52,964	National Aeronautics and Space Administration	NCSU-03-01-4740-00	Nat'l Inst. of Aeros
43	I	N	35,564	National Aeronautics and Space Administration	NCSU-03-01-4837-NC	Nat'l Inst. of Aeros
43	I	N	22,786	National Aeronautics and Space Administration	NCSU-03-01-4848-NC	Nat'l Inst. of Aeros
43	I	N	41,000	National Aeronautics and Space Administration	NCSU-03-01-4856-NC	Nat'l Inst. of Aeros
43	I	N	33,834	National Aeronautics and Space Administration	NCSU-03-01-4861-NC	Nat'l Inst. of Aeros
43	I	N	15,943	National Aeronautics and Space Administration	NCSU-03-01-4864-NC	Nat'l Inst. of Aeros
43	I	N	-132	National Aeronautics and Space Administration	NCSU-03-01-4867-NC	Nat'l Inst. of Aeros
43	I	N	23,327	National Aeronautics and Space Administration	PO#21179	Marine Biological La
43	I	N	155,564	National Aeronautics and Space Administration	PO#5600400523/NCC 9	Baylor Col Med
43	I	N	4,268	National Aeronautics and Space Administration	R-700-500048-40122	Ohio Aerospace Insti
43	I	N	39,137	National Aeronautics and Space Administration	T09-6200-NC / 6219	Nat'l Inst. of Aeros
43	I	N	92,297	National Aeronautics and Space Administration	T09-6200-NC / 6224	Nat'l Inst. of Aeros
43	I	N	19,079	National Aeronautics and Space Administration	T09-6200-NC / 6233	Nat'l Inst. of Aeros
43	I	N	18,948	National Aeronautics and Space Administration	T09-6200-NC / 6235	Nat'l Inst. of Aeros
43	I	N	144,690	National Aeronautics and Space Administration	UF-EIES-0702038-NC	Univ of Florida
43	I	N	140,221	National Aeronautics and Space Administration	X07-7019-NCAT	National Institute of Aerospace Associates
43	I	N	24,005	National Aeronautics and Space Administration	Z647701	Univ of Maryland
43	I	N	25,204	National Aeronautics and Space Administration	Z648601	Univ of Maryland
43.001	D	N	133,258	Aerospace Education Services Program		
43.001	I	N	29,212	Aerospace Education Services Program	16228099	Univ of Central FI
43.001	I	N	6,589	Aerospace Education Services Program	200/536969.571	Dartmouth College
43.001	I	N	49,423	Aerospace Education Services Program	3TB029	South Dakota State University
43.001	I	N	317,097	Aerospace Education Services Program	NCSU-03-01-3520-NC	Nat'l Inst. of Aeros
43.001	I	N	12,176	Aerospace Education Services Program	S100013	Texas A & M U
43.001	I	N	50,195	Aerospace Education Services Program	SUB AWARD #Z634017	University of Maryland
43.002	I	N	8,942	Technology Transfer	RR185-388/4689408	University of Georgia
			5,353,046	Total — Research and Development — National Aeronautics and Space Administration		

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>National Endowment for the Arts and Humanities</u>						
45	D	N	28,559	National Foundation on the Arts and the Humanities		
45	I	N	1,283	National Foundation on the Arts and the Humanities	N/A	Assoc of Rsch Lib
45.024	D	N	20,636	Promotion of the Arts-Grants to Organizations and Individuals		
45.024	I	N	-304	Promotion of the Arts-Grants to Organizations and Individuals	N/A	Arts Midwest
45.025	I	N	3,958	Promotion of the Arts-Partnership Agreements	3573-2010	Southern Arts Federation
45.129	I	N	3,774	Promotion of the Humanities-Federal/State Partnership	10-06	NC Humanities Cncl
45.149	D	N	69,823	Promotion of the Humanities-Division of Preservation and Access		
45.161	D	N	-1	Promotion of the Humanities-Research		
45.168	I	N	8,529	Promotion of the Humanities-We the People	W09-01	NC Humanities Cncl
45.169	D	N	64,900	Promotion of the Humanities-Office of Digital Humanities		
45.301	I	N	-33	Museums for America	R00237	Florida St
45.303	D	N	63,032	Conservation Project Support		
45.312	D	N	453,691	National Leadership Grants		
45.312	I	N	97,988	National Leadership Grants	137263-02	Harvard Univ
45.313	D	N	625,654	Laura Bush 21st Century Librarian Program		
			1,441,489	Total — Research and Development — National Endowment for the Arts and Humanities		
<u>National Science Foundation</u>						
47	D	N	394,452	National Science Foundation		
47	I	N	9,996	National Science Foundation	0505300	National High Magnetic Field Laboratory
47	I	N	103,450	National Science Foundation	19888-S1	Vanderbilt U Med C
47	I	N	680	National Science Foundation	2003-01685-1/A6734	Univ of Ill Champaign
47	I	N	-3,512	National Science Foundation	2007-0911 #2	Valencell Inc.
47	I	N	21,903	National Science Foundation	26-0299058-01/0634	Valparaiso University
47	I	N	282,096	National Science Foundation	55800-8949	Cornell University
47	I	N	-4,047	National Science Foundation	8903-02973-X	Johns Hopkins Univ.
47	I	N	12,175	National Science Foundation	Agreement Signed 11/29/07	Consortium of Universities For Research In Earthquake Engine
47	I	N	5,773	National Science Foundation	C401	South Carolina Sea Grant Consortium
47	I	N	27,458	National Science Foundation	C501	South Carolina Sea Grant Consortium
47	I	N	53,775	National Science Foundation	CUREE SUBCONTRACT	Curee
47	I	N	14,467	National Science Foundation	DMI-0419218	Performance Polymer Solutions, Inc
47	I	N	30,106	National Science Foundation	GOH/UNC 09P2123	Guardians of Honor
47	I	N	256,746	National Science Foundation	N/A	Global Envir Netwo
47	I	N	2,306	National Science Foundation	P0003850	Tennessee Technological University
47	I	N	33,571	National Science Foundation	R0805-G1	GA Inst. of Tech.
47	I	N	43,214	National Science Foundation	R38719-73900004	Rice University
47	I	N	46,307	National Science Foundation	UF-EIES-0902006-NC	Univ of Florida
47	I	Y	54,611	ARRA - National Science Foundation	2009-2317	Agile Sciences
47.041	D	N	13,341,688	Engineering Grants		
47.041	I	N	1,004	Engineering Grants	#2: 2009-1548	Nanovector, Inc.
47.041	I	N	70,756	Engineering Grants	1159-7558-206-200628	Clemson University
47.041	I	N	-246	Engineering Grants	2004-0272	Barr-Mullin, Inc.
47.041	I	N	2,790	Engineering Grants	2006-1305	Sisu Chemical, LLC
47.041	I	N	43,316	Engineering Grants	2007-06015-04	University of Illinois
47.041	I	N	11,754	Engineering Grants	2007-2125	Alditri Technologies

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Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
47.041	I	N	33,040	Engineering Grants	2008-01625-01	Univ of Illinois
47.041	I	N	13,987	Engineering Grants	2008-2252	Southeast Technvent
47.041	I	N	100,431	Engineering Grants	2009-1212	Valencell Inc.
47.041	I	N	35,470	Engineering Grants	2009-2797	Sinmat, Inc.
47.041	I	N	46,499	Engineering Grants	5710001766	Mass. Inst. of Tech.
47.041	I	N	38,668	Engineering Grants	8306	Univ of Delaware
47.041	I	N	48,671	Engineering Grants	986029-871H	Univ of New Mexico
47.041	I	N	-748	Engineering Grants	CR-19070-427756	Virginia Polytechnic Institute and State University
47.041	I	N	316,264	Engineering Grants	EEC-0540834	University of Minnesota
47.041	I	N	23,170	Engineering Grants	EEC-0835992-01	NCIIA
47.041	I	N	16,601	Engineering Grants	F010310	The Regents of The University of Michigan
47.041	I	N	60,934	Engineering Grants	H31506	Univ of Southern Cal
47.041	I	N	36,470	Engineering Grants	R7588-G1	GA Inst. of Tech.
47.041	I	N	28,350	Engineering Grants	UTA06-820	University of Texas at Austin
47.049	D	N	14,877,075	Mathematical and Physical Sciences		
47.049	I	N	20,496	Mathematical and Physical Sciences	00001790	Princeton University
47.049	I	N	3,671	Mathematical and Physical Sciences	002865-ECSU	University of California, Davis
47.049	I	N	-26,932	Mathematical and Physical Sciences	03-SC-NSF-1008	Duke University
47.049	I	N	170	Mathematical and Physical Sciences	03-SC-NSF-1009	Duke University
47.049	I	N	783,639	Mathematical and Physical Sciences	08-SC-NSF-1025	Duke University
47.049	I	N	665,971	Mathematical and Physical Sciences	08-SC-NSF-1026	Duke University
47.049	I	N	46,199	Mathematical and Physical Sciences	2-46740-1	Bryn Mawr College
47.049	I	N	51,188	Mathematical and Physical Sciences	3001310127	Univ of Michigan
47.049	I	N	220,522	Mathematical and Physical Sciences	431140	Univ of Wash-Seattle
47.049	I	N	-20,948	Mathematical and Physical Sciences	501-1337-01	Purdue Univ
47.049	I	N	52,974	Mathematical and Physical Sciences	61-2482NC	Michigan St Univ
47.049	I	N	119,422	Mathematical and Physical Sciences	627093	Univ of Washington
47.049	I	N	-2,057	Mathematical and Physical Sciences	647F275	Univ Wisconsin-Madis
47.049	I	N	-263	Mathematical and Physical Sciences	919690	Univ of Wash-Seattle
47.049	I	N	7,903	Mathematical and Physical Sciences	A528605607	Univ of Minnesota
47.049	I	N	-313	Mathematical and Physical Sciences	R5286056107	Univ of Minnesota
47.049	I	N	58,910	Mathematical and Physical Sciences	SUBCONTRACT NO. 2	Hampton University
47.049	I	N	13,395	Mathematical and Physical Sciences	Z323201	Univ of Maryland
47.050	D	N	4,218,512	Geosciences		
47.050	I	N	621	Geosciences	05-652	Univ of Texas-Austin
47.050	I	N	3,165	Geosciences	10228241	University of California at San Diego
47.050	I	N	40,188	Geosciences	2003-01685-02/A6734	Univ of Ill Champaign
47.050	I	N	52,762	Geosciences	202601552-02	Florida International
47.050	I	N	65,859	Geosciences	420-40-53A	Iowa State Univ.
47.050	I	N	25,734	Geosciences	A100617	Woods Hole Ocea Inst
47.050	I	N	15,892	Geosciences	CA 08-20/07-5-23817-3732	Univ of Maryland Ctr For Envir Sci
47.050	I	N	-5,847	Geosciences	RR100-508/3506528	University of Georgia
47.050	I	N	20,762	Geosciences	S09-74768	Univ Corp Atmos Res
47.050	I	N	30,918	Geosciences	Z10-71505	Univ Corp Atmospheri
47.070	D	N	7,620,159	Computer and Information Science and Engineering		
47.070	D	Y	681	ARRA - Computer and Information Science and Engineering		
47.070	I	N	21,077	Computer and Information Science and Engineering	1153-7558-206-2006-152	Clemson University

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
47.070	I	N	138,648	Computer and Information Science and Engineering	30085-J	Univ of Chicago
47.070	I	N	2,920	Computer and Information Science and Engineering	477986	Va Polytech. Inst.
47.070	I	N	63,908	Computer and Information Science and Engineering	48-142-30	Indiana University
47.070	I	N	90,252	Computer and Information Science and Engineering	CIF-51	Computing Rsch Assoc
47.070	I	N	112,219	Computer and Information Science and Engineering	CIF-52	Computing Rsch Assoc
47.070	I	N	-1,089	Computer and Information Science and Engineering	PO# 10267787	Univ of California
47.070	I	N	2,768	Computer and Information Science and Engineering	S09-71495	Univ Corp Atmos Res
47.074	D	N	12,087,988	Biological Sciences		
47.074	I	N	1,430	Biological Sciences	02-0285	Univ Louisiana at Laf
47.074	I	N	84,975	Biological Sciences	04-SC-NSF-1032	Duke University
47.074	I	N	229,916	Biological Sciences	05-SC-NSF-1041	Duke University
47.074	I	N	167,659	Biological Sciences	06-SC-NSF-1070	Duke University
47.074	I	N	1,567	Biological Sciences	07-003243-01	Univ of Cal.-Davis
47.074	I	N	-10,058	Biological Sciences	07-SC-NSF-1051	Duke University
47.074	I	N	1,740	Biological Sciences	09-072	Univ of Alabama-Tusc
47.074	I	N	12,322	Biological Sciences	09-NSF-1035	Duke University
47.074	I	N	53,847	Biological Sciences	09-NSF-1037	Duke University
47.074	I	N	7,565	Biological Sciences	10-001	Wake Forest U
47.074	I	N	138,096	Biological Sciences	10-NSF-1060	Duke University
47.074	I	N	101,956	Biological Sciences	10-NSF-1061	Duke University
47.074	I	N	44,806	Biological Sciences	2919/200200632	Cary Inst Ecosystem
47.074	I	N	-3,482	Biological Sciences	350	Dartmouth College
47.074	I	N	88,806	Biological Sciences	4101-25830 / 08224	Purdue University
47.074	I	N	31,768	Biological Sciences	4101-25846	Purdue University
47.074	I	N	62,306	Biological Sciences	50105-3	Field Museum
47.074	I	N	15,509	Biological Sciences	51200-8396	Cornell University
47.074	I	N	14,986	Biological Sciences	646G203	Univ of Wisconsin
47.074	I	N	16,071	Biological Sciences	FRS #524639 PSA #6	Univ of Connecticut
47.074	I	N	-9,090	Biological Sciences	G001594-001	Washington St Univ
47.074	I	N	30,948	Biological Sciences	GA10618-127098	Univ of Virginia
47.074	I	N	31,105	Biological Sciences	II-RR 014195-NCST	Univ of Cal-Davis
47.074	I	N	109,595	Biological Sciences	PSA 6458; DEB-0830024	Univ of Connecticut
47.074	I	N	53,769	Biological Sciences	RR272-210/4689628	University of Georgia
47.074	I	N	55,395	Biological Sciences	S-000208	Univ of Cal-Riversid
47.074	I	N	273,222	Biological Sciences	USD-07-07	Univ South Dakota
47.074	I	N	70,451	Biological Sciences	X105335	Univ Wisconsin-Madis
47.074	I	N	48,748	Biological Sciences	Y483309	University of Arizona
47.074	I	N	239	Biological Sciences	Y502720	Univ of Arizona
47.075	D	N	3,326,033	Social, Behavioral, and Economic Sciences		
47.075	I	N	4,584	Social, Behavioral, and Economic Sciences	05-599	Arizona State Univ.
47.075	I	N	21,319	Social, Behavioral, and Economic Sciences	07-823	Arizona State Univ.
47.075	I	N	13,514	Social, Behavioral, and Economic Sciences	2958/200200735	Cary Inst Ecosystem
47.075	I	N	30,078	Social, Behavioral, and Economic Sciences	3000595881	Univ of Michigan
47.075	I	N	9,441	Social, Behavioral, and Economic Sciences	N/A	American Bar Foundat
47.075	I	N	41,043	Social, Behavioral, and Economic Sciences	PO 10295474	Univ of California
47.076	D	N	9,068,888	Education and Human Resources		
47.076	I	N	4,331	Education and Human Resources	00006843	Univ. of Calif.-Berkeley

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
47.076	I	N	38,652	Education and Human Resources	08-SC-NSF-1031	Duke University
47.076	I	N	46,371	Education and Human Resources	10-NSF-1001	Duke University
47.076	I	N	26,602	Education and Human Resources	2005-1507-02	AAAS
47.076	I	N	2,310	Education and Human Resources	2005-1507-04	AAAS
47.076	I	N	4,769	Education and Human Resources	21792-01442-S02	Syracuse University
47.076	I	N	5,884	Education and Human Resources	21827-561402-01075	Syracuse University
47.076	I	N	59,645	Education and Human Resources	DUE0525433	University of New Hampshire
47.076	I	N	75,218	Education and Human Resources	ERD63	Florida Atlantic Univ
47.076	I	N	21,680	Education and Human Resources	N/A	AAAS
47.076	I	N	-495	Education and Human Resources	RR246-026/4688438	University of Georgia
47.076	I	N	10,474	Education and Human Resources	UF08119	University of Florida
47.076	I	N	55,332	Education and Human Resources	UF08120	Univ of Florida
47.078	D	N	436,509	Polar Programs		
47.078	I	N	402,593	Polar Programs	FY2005-108C	Univ. of Kansas Center For Research, Inc.
47.079	D	N	805,748	International Science and Engineering (OISE)		
47.079	I	N	34,892	International Science and Engineering (OISE)	3000835643	Univ of Michigan
47.079	I	N	61,833	International Science and Engineering (OISE)	B10537	Rensselaer Polytechn
47.079	I	N	54,061	International Science and Engineering (OISE)	C00014827-1	Univ of Missouri-Col
47.080	D	N	3,016,485	Office of Cyberinfrastructure		
47.080	I	N	71,165	Office of Cyberinfrastructure	1001027	Univ of Arkansas
47.080	I	N	4,699	Office of Cyberinfrastructure	180K121	Univ Wisconsin
47.080	I	N	122,827	Office of Cyberinfrastructure	2007-01077-04	Univ of Ill Champaign
47.081	D	Y	427,709	ARRA - Office of Experimental Program to Stimulate Competitive Research		
47.082	D	Y	5,268,190	ARRA - Trans-NSF Recovery Act Reasearch Support		
47.082	I	Y	10,241	ARRA - Trans-NSF Recovery Act Reasearch Support	2009-1018	Alditri Technologies
47.082	I	Y	2,492	ARRA - Trans-NSF Recovery Act Reasearch Support	3048106073-10-330	Univ of Kentucky
47.082	I	Y	61,650	ARRA - Trans-NSF Recovery Act Reasearch Support	CNS-0940805	Global Envir For Net
47.082	I	Y	116,550	ARRA - Trans-NSF Recovery Act Reasearch Support	N/A	Allotropica Technolo
47.082	I	Y	65,818	ARRA - Trans-NSF Recovery Act Reasearch Support	RES504243	Case Western Reserve
			<u>82,688,817</u>	Total — Research and Development — National Science Foundation		

U. S. Department of Veterans Affairs

64	D	N	155,640	U.S. Department of Veterans Affairs		
			<u>155,640</u>	Total — Research and Development — U.S. Department of Veterans Affairs		

U. S. Environmental Protection Agency

66	D	N	4,821,174	Environmental Protection Agency		
66	I	N	53,917	Environmental Protection Agency	0214.00.049/1	Eastern Research Gro
66	I	N	-76	Environmental Protection Agency	236H994	Univ of Wisconsin
66	I	N	13,315	Environmental Protection Agency	4-321-0210288 / MO	RTI International
66	I	N	26,811	Environmental Protection Agency	8091	Great Lakes Environm
66	I	N	17,573	Environmental Protection Agency	8819	Great Lakes Environm
66	I	N	49,500	Environmental Protection Agency	FLOATING WETLAND I	City of Durham
66	I	N	6,082	Environmental Protection Agency	N/A	Miox Corporation
66	I	N	8,652	Environmental Protection Agency	PO#200706639	Mactec Federal Prog
66	I	N	5,596	Environmental Protection Agency	SUB1190163SH	Alion Science Techno
66.001	D	N	2,030,260	Air Pollution Control Program Support		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

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Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
66.032	D	N	155,475	State Indoor Radon Grants		
66.202	I	N	136,697	Congressionally Mandated Projects	1-321-0210976	RTI International
66.202	I	N	26,800	Congressionally Mandated Projects	EPA83438801-309	Consort For Plant Bi
66.202	I	N	20,594	Congressionally Mandated Projects	V 10.2.2008 / 2010	Syngenta
66.202	I	N	461	Congressionally Mandated Projects	V 10.2.208 / 2010-	Syngenta
66.419	D	N	6,525,620	Water Pollution Control State, Interstate, and Tribal Program Support		
66.436	D	N	97,735	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements-Section 104(b)(3) of the Clean Water Act		
66.439	D	N	196,880	Targeted Watersheds Grants		
66.460	I	N	67,686	Nonpoint Source Implementation Grants	BOLIN CRK WATERSHE	Town of Chapel Hill
66.460	I	N	4,304	Nonpoint Source Implementation Grants	N/A	Town of Carrboro, NC
66.461	D	N	417,745	Regional Wetland Program Development Grants		
66.480	D	N	22,993	Assessment and Watershed Protection Program Grants		
66.500	I	N	35,092	Environmental Protection-Consolidated Research	8500010750	Univ of Tennessee
66.509	D	N	2,576,217	Science To Achieve Results (STAR) Research Program		
66.509	I	N	14,396	Science To Achieve Results (STAR) Research Program	54090-A	Western Washington Univ
66.510	D	N	52,603	Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development		
66.511	D	N	1,883,825	Office of Research and Development Consolidated Research/Training/Fellowships		
66.514	D	N	38,205	Science To Achieve Results (STAR) Fellowship Program		
66.516	D	N	16,230	P3 Award: National Student Design Competition for Sustainability		
66.517	D	N	7,417	Regional Applied Research Efforts (RARE)		
66.606	D	N	290,868	Surveys, Studies, Investigations and Special Purpose Grants		
66.606	I	N	-11,782	Surveys, Studies, Investigations and Special Purpose Grants	080600-331712-19	Mississippi State
66.606	I	N	100,699	Surveys, Studies, Investigations and Special Purpose Grants	4019	AWWA Research Found.
66.606	I	N	539	Surveys, Studies, Investigations and Special Purpose Grants	TCE 427011	Texas A & M Univ.
66.607	D	N	-131	Training and Fellowships for the Environmental Protection Agency		
66.611	D	N	83,701	Environmental Policy and Innovation Grants		
66.708	D	N	171,493	Pollution Prevention Grants Program		
66.809	D	N	369,547	Superfund State and Indian Tribe Core Program Cooperative Agreements		
66.818	I	N	13,255	Brownfields Assessment and Cleanup Cooperative Agreements	2009-0319	City of Raleigh
			<u>20,347,968</u>	Total — Research and Development — U.S. Environmental Protection Agency		
<u>Nuclear Regulatory Commission</u>						
77	D	N	208,219	Nuclear Regulatory Commission		
77.006	D	N	79,924	U. S. Nuclear Regulatory Commission Nuclear Education Grant Program		
			<u>288,143</u>	Total — Research and Development — Nuclear Regulatory Commission		
<u>U. S. Department of Energy</u>						
81	D	N	6,732,830	U.S. Department of Energy		
81	I	N	38,409	U.S. Department of Energy	00019408-1	Missouri Univ of Sci
81	I	N	58,696	U.S. Department of Energy	00042959 #00001 #1	Battelle Energy Alli
81	I	N	41,212	U.S. Department of Energy	00042959 #00001 #8	Battelle Energy Alli
81	I	N	64,649	U.S. Department of Energy	00042959 #00013	Battelle Energy Alli
81	I	N	36,872	U.S. Department of Energy	00042959 #00014	Battelle Energy Alli
81	I	N	-59	U.S. Department of Energy	00042959 #10	Battelle Energy Alli
81	I	N	9,801	U.S. Department of Energy	00042959 #12	Battelle Energy Alli

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
81	I	N	57,425	U.S. Department of Energy	00042959 #15	Battelle Energy Alli
81	I	N	41,868	U.S. Department of Energy	00042959 #18	Battelle Energy Alli
81	I	N	34,479	U.S. Department of Energy	00042959 #19	Battelle Energy Alli
81	I	N	102,809	U.S. Department of Energy	00042959 #21	Battelle Energy Alli
81	I	N	45,823	U.S. Department of Energy	00042959 #23	Battelle Energy Alli
81	I	N	29,708	U.S. Department of Energy	00042959 #26	Battelle Energy Alli
81	I	N	120,663	U.S. Department of Energy	00042959 #27	Battelle Energy Alli
81	I	N	79,322	U.S. Department of Energy	00042959 #28	Battelle Energy Alli
81	I	N	99,470	U.S. Department of Energy	00042959 #29	Battelle Energy Alli
81	I	N	42,579	U.S. Department of Energy	00042959 #30	Battelle Energy Alli
81	I	N	71,399	U.S. Department of Energy	00042959 #31	Battelle Energy Alli
81	I	N	1,236	U.S. Department of Energy	00042959 #35	Battelle Energy Alli
81	I	N	61,398	U.S. Department of Energy	00042959 RELEASE 1	Battelle Energy Alli
81	I	N	32,796	U.S. Department of Energy	01152010	So Alli Clean Energy
81	I	N	46,975	U.S. Department of Energy	1-340-0211955	RTI International
81	I	N	2,436	U.S. Department of Energy	2003-02384-1/A8556	Univ of Ill Champaign
81	I	N	109,310	U.S. Department of Energy	2006-1763	Calabazas Creek Rese
81	I	N	204	U.S. Department of Energy	2006-2115	Cleantech Partners
81	I	N	65,556	U.S. Department of Energy	2007-1722	Emernex Corporation
81	I	N	1,935	U.S. Department of Energy	2009-0568	Innovative Energy So
81	I	N	91,406	U.S. Department of Energy	227011-524-025456/	Florida State Univ.
81	I	N	21	U.S. Department of Energy	37696-001-06	Los Alamos Nat'l Lab
81	I	N	36,751	U.S. Department of Energy	4000006079	UT-Battelle LLC
81	I	N	101	U.S. Department of Energy	4000016791	UT-Battelle/Ornl
81	I	N	70,054	U.S. Department of Energy	4000028105	UT-Battelle LLC
81	I	N	38,051	U.S. Department of Energy	4000029406	UT-Battelle LLC
81	I	N	58,997	U.S. Department of Energy	4000036179	UT-Battelle/Ornl
81	I	N	84,052	U.S. Department of Energy	4000040729	UT-Battelle LLC
81	I	N	3,266	U.S. Department of Energy	4000048326	UT-Battelle LLC
81	I	N	-1,093	U.S. Department of Energy	4000050690	Oak Ridge Nat'l Labs
81	I	N	44,952	U.S. Department of Energy	4000056870	UT-Battelle LLC
81	I	N	63,169	U.S. Department of Energy	4000058620	UT-Battelle LLC
81	I	N	42,492	U.S. Department of Energy	4000059924	UT-Battelle LLC
81	I	N	57,584	U.S. Department of Energy	4000061675	UT-Battelle LLC
81	I	N	171,647	U.S. Department of Energy	4000063401	UT-Battelle LLC
81	I	N	216,753	U.S. Department of Energy	4000063955	UT-Battelle LLC
81	I	N	14,719	U.S. Department of Energy	4000065691	UT-Battelle LLC
81	I	N	10,900	U.S. Department of Energy	4000074949	UT-Battelle LLC
81	I	N	349	U.S. Department of Energy	4000075344	UT-Battelle LLC
81	I	N	11,507	U.S. Department of Energy	4000077938	UT-Battelle LLC
81	I	N	51,359	U.S. Department of Energy	4000080533	UT-Battelle LLC
81	I	N	27,307	U.S. Department of Energy	4000084193	UT-Battelle LLC
81	I	N	20,670	U.S. Department of Energy	4000084305	UT-Battelle LLC
81	I	N	50,687	U.S. Department of Energy	4000086391	UT-Battelle LLC
81	I	N	285,007	U.S. Department of Energy	4000089381	UT-Battelle/Ornl
81	I	N	-14,654	U.S. Department of Energy	539124-53390	Carnegie Mellon Univ
81	I	N	13,884	U.S. Department of Energy	55547-0001-07	Los Alamos Nat'l Lab

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For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
81	I	N	757	U.S. Department of Energy	60426-001-08 F3	Los Alamos Nat'l Lab
81	I	N	48,248	U.S. Department of Energy	62250-001-08	Los Alamos Nat'l Lab
81	I	N	17,753	U.S. Department of Energy	62922-001-08	Los Alamos Nat'l Lab
81	I	N	31,049	U.S. Department of Energy	63039-001-08	Los Alamos Nat'l Lab
81	I	N	10,119	U.S. Department of Energy	633254-192522	Howard University
81	I	N	-4,891	U.S. Department of Energy	65573-001-08	Los Alamos Nat'l Lab
81	I	N	20,050	U.S. Department of Energy	66703-001-08	Los Alamos Nat'l Lab
81	I	N	2,691	U.S. Department of Energy	6720489	L. Berkeley Nat'l Lab
81	I	N	54,233	U.S. Department of Energy	68393-01	Battelle Energy Alli
81	I	N	156,825	U.S. Department of Energy	68393-02	Battelle Energy Alli
81	I	N	54,741	U.S. Department of Energy	6871849	L. Berkeley Nat'l Lab
81	I	N	214,397	U.S. Department of Energy	6879279	L. Berkeley Nat'l Lab
81	I	N	70,234	U.S. Department of Energy	726318	Sandia National Lab
81	I	N	15,633	U.S. Department of Energy	81279-001-10	Los Alamos Nat'l Lab
81	I	N	42,032	U.S. Department of Energy	828970	Sandia National Laboratories
81	I	N	34,851	U.S. Department of Energy	AC 70073 O	Savannah River Nucle
81	I	N	149,209	U.S. Department of Energy	AC634860	Washington Savannah
81	I	N	29,230	U.S. Department of Energy	ACQ-4-33623-07	National Renewable Energy Labratory
81	I	N	2,651	U.S. Department of Energy	B573133	Lawrence Livermore N
81	I	N	1,213	U.S. Department of Energy	K98-178732	Lockheed Idaho Tech.
81	I	N	726	U.S. Department of Energy	K98-178732 MOD. #5	Lockheed Idaho Tech.
81	I	N	123,379	U.S. Department of Energy	N/A	Georgia Env Facil Au
81	I	N	83,179	U.S. Department of Energy	OII-0620353	Wright Materials Research Company
81	I	N	79,814	U.S. Department of Energy	OR10986-001.01	Univ of Tennessee
81	I	N	3,270	U.S. Department of Energy	PO# 5-17171	Oak Ridge Assoc Univ
81	I	Y	54,776	ARRA - U.S. Department of Energy	R01276-ARRA	Florida State Univ
81.049	D	N	3,009,888	Office of Science Financial Assistance Program		
81.049	D	Y	3,093,563	ARRA - Office of Science Financial Assistance Program		
81.049	I	N	2,742	Office of Science Financial Assistance Program	07-SC-NICCR-1057	Duke University
81.049	I	N	39,515	Office of Science Financial Assistance Program	08-SC-NICCR-1072	Duke University
81.049	I	N	76,206	Office of Science Financial Assistance Program	2009-2770 PO NO.	Supercon Inc.
81.049	I	N	30,891	Office of Science Financial Assistance Program	2009-2806	Muons, Incorporated
81.049	I	N	28,901	Office of Science Financial Assistance Program	2010-0054	Muons, Incorporated
81.049	I	N	83,737	Office of Science Financial Assistance Program	2010-0453 PO NO.	Supercon Inc.
81.049	I	N	28,649	Office of Science Financial Assistance Program	2010-0654	Agri-Tech Producers
81.049	I	N	1,248	Office of Science Financial Assistance Program	371979	Univ of Wash-Seattle
81.049	I	N	196,545	Office of Science Financial Assistance Program	GQ10044-133949	Univ of Virginia
81.049	I	N	23,464	Office of Science Financial Assistance Program	MER JOB# 91962	MER Corp.
81.049	I	N	15,353	Office of Science Financial Assistance Program	PO: 0000141077	Univ of Utah
81.049	I	N	1,445	Office of Science Financial Assistance Program	TUL-536-06/07	Tulane University
81.049	I	N	171,682	Office of Science Financial Assistance Program	WU-HT-10-09 PO: 29	Washington University
81.049	I	Y	309,130	ARRA - Office of Science Financial Assistance Program	4005-NCSU-DOE-1090	Pennsylvania State U
81.079	I	N	32,932	Regional Biomass Energy Programs	3TG153	South Dakota State U
81.086	D	N	138,030	Conservation Research and Development		
81.087	D	N	839,948	Renewable Energy Research and Development		
81.087	D	Y	138,708	ARRA - Renewable Energy Research and Development		
81.087	I	N	5,487	Renewable Energy Research and Development	2009-1613	Eformative Options

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
81.087	I	N	33,387	Renewable Energy Research and Development	21E008-03	Texas Tech. University
81.087	I	N	11,977	Renewable Energy Research and Development	GO12026-225	CPBR, Inc.
81.087	I	N	39,553	Renewable Energy Research and Development	GO12026-267	CPBR, Inc.
81.087	I	N	29,474	Renewable Energy Research and Development	GO12026-287	CPBR, Inc.
81.087	I	N	14,091	Renewable Energy Research and Development	GO12026-289	CPBR, Inc.
81.087	I	Y	17,296	ARRA - Renewable Energy Research and Development	2010-1508	Diversified Energy
81.087	I	Y	58,779	ARRA - Renewable Energy Research and Development	EE0002611-600	Celgard
81.087	I	Y	21,360	ARRA - Renewable Energy Research and Development	S00000110	Gas Technology Inst
81.089	D	N	114,311	Fossil Energy Research and Development		
81.089	I	N	32,033	Fossil Energy Research and Development	S00000070	Gas Technology Inst
81.112	D	N	1,318	Stewardship Science Grant Program		
81.112	I	N	3,780	Stewardship Science Grant Program	414089-G/ 5-23730	Univ of Rochester
81.114	D	N	335,656	University Reactor Infrastructure and Education Support		
81.117	D	N	942,706	Energy Efficiency and Renewable Energy Information Dissemination, Outreach Training and Technical Analysis/Assistance		
81.117	D	Y	6,467	ARRA - Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		
81.117	I	N	-345	Energy Efficiency and Renewable Energy Information Dissemination, Outreach Training and Technical Analysis/Assistance	2007-0550	TGI-USA
81.117	I	N	5,807	Energy Efficiency and Renewable Energy Information Dissemination, Outreach Training and Technical Analysis/Assistance	4000032096	UT Batelle
81.119	I	N	13,220	State Energy Program Special Projects	SCOPING COASTAL \$1	Coastal Carolina Univ
81.121	D	N	499,650	Nuclear Energy Research, Development and Demonstration		
81.121	I	N	111,620	Nuclear Energy Research, Development and Demonstration	00042959 #24	Battelle Energy Alli
81.121	I	N	34,314	Nuclear Energy Research, Development and Demonstration	00042959 -00033	Battelle Energy Alli
81.121	I	N	31,088	Nuclear Energy Research, Development and Demonstration	00042959-00032	Battelle Energy Alli
81.121	I	N	41,905	Nuclear Energy Research, Development and Demonstration	108880-G0022987	Washington State University
81.121	I	N	334,340	Nuclear Energy Research, Development and Demonstration	C00017079-2	Univ of Missouri-Col
81.121	I	N	52,273	Nuclear Energy Research, Development and Demonstration	ICK488-SB001; P001	Univ of Idaho
81.121	I	N	113,622	Nuclear Energy Research, Development and Demonstration	OR10531-001.01	Univ of Tennessee
81.135	I	Y	95,375	ARRA - Advanced Research and Projects Agency / Energy Financial Assistance Program	10-359	Arizona State Univ.
			<u>22,039,029</u>	Total — Research and Development — U.S. Department of Energy		
<u>U. S. Department of Education</u>						
84	D	N	15,942,861	U.S. Department of Education		
84	I	N	37,130	U.S. Department of Education	N/A	Comm Campus Partners
84.007	D	N	614,637	Federal Supplemental Educational Opportunity Grants		
84.015	D	N	1,307,617	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	N	133,453	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

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.015	I	N	118,635	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	N	47,162	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	N	6,555	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	N	12,096	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	N	14,450	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
84.015	I	N	168,327	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	09-FLAS-1099	Duke University
84.015	I	N	227,335	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	09-FLAS-1108	Duke University
84.015	I	N	106,745	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	09-FLAS-1110	Duke University
84.019	D	N	49,775	Overseas Programs-Faculty Research Abroad		
84.022	D	N	144,936	Overseas Programs-Doctoral Dissertation Research Abroad		
84.032	D	N	30,090,301	Federal Family Education Loans		
84.033	D	N	2,164,768	Federal Work-Study Program		
84.038	D	N	34,608,229	Federal Perkins Loan Program-Federal Capital Contributions		
84.063	D	N	14,272	Federal Pell Grant Program		
84.116	D	N	286,106	Fund for the Improvement of Postsecondary Education		
84.116	I	N	15,076	Fund for the Improvement of Postsecondary Education	520681-UNCW	College of Charleston
84.116	I	N	2,007	Fund for the Improvement of Postsecondary Education	FIPSE2-UNCCH09-10	Comm Campus Partners
84.116	I	N	9,952	Fund for the Improvement of Postsecondary Education	N/A	Comm Campus Partners
84.120	D	N	36,831	Minority Science and Engineering Improvement		
84.129	D	N	94,870	Rehabilitation Long-Term Training		
84.133	D	N	515,456	National Institute on Disability and Rehabilitation Research		
84.153	D	N	99,575	Business and International Education Projects		
84.153	I	N	12,606	Business and International Education Projects	520764-UNCW	College of Charleston
84.184	D	N	57,167	Safe and Drug-Free Schools and Communities-National Programs		
84.195	D	N	-13,333	Bilingual Education-Professional Development		
84.200	D	N	331,556	Graduate Assistance in Areas of National Need		
84.215	I	N	28,411	Fund for the Improvement of Education	U215X090306	Pender County Schools
84.220	D	N	400,645	Centers for International Business Education		
84.286	I	N	27,992	Ready to Teach	U286A050018	Alabama Public Telev
84.305	D	N	3,374,593	Education Research, Development and Dissemination		
84.305	I	N	296,584	Education Research, Development and Dissemination	GM10087-126361	Univ of Virginia
84.324	D	N	1,682,935	Research in Special Education		
84.324	I	N	53,827	Research in Special Education	5468	Univ of Connecticut
84.324	I	N	44	Research in Special Education	N/A	Nat'l Ctr For Tech Innovation

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Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.325	D	N	2,674,922	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities		
84.326	D	N	3,911,925	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.326	I	N	38,112	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	223791B	Univ of Oregon
84.326	I	N	21,272	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	282101D	Univ of Oregon
84.326	I	N	253,313	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	51-001050	SRI International
84.326	I	N	38,459	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	5830-1251-00-E	Univ of So Florida
84.326	I	N	18,490	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	UKRF 3046824700-08-3	Univ of Kentucky
84.326	I	N	38,569	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	UKRF 3048106788-10-3	Univ of Kentucky
84.327	D	N	340,740	Special Education-Technology and Media Services for Individuals with Disabilities		
84.327	I	N	32,886	Special Education-Technology and Media Services for Individuals with Disabilities	H327A080045A/TRUSB10.04	Western Oregon Univ
84.327	I	N	9,539	Special Education-Technology and Media Services for Individuals with Disabilities	TRSUB09.20/H327A080045	Western Oregon Univ
84.327	I	N	27,688	Special Education-Technology and Media Services for Individuals with Disabilities	TRSUB09.23 H327A050079	Western Oregon Univ
84.349	I	N	413,748	Early Childhood Educator Professional Development	N/A	Zero To Three
84.359	I	N	200,220	Early Reading First	N/A	Richmond Co School
84.373	D	N	156,765	Special Education-Technical Assistance on State Data Collection		
84.379	D	N	6,000	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		
84.381	D	N	95,256	Baccalaureate Degrees in Science, Technology, Engineering, Mathematics, and Critical Foreign Languages and Master's Degrees in Science, Technology, Engineering, Mathematics, and Critical Foreign Language		
84.382	D	N	200,083	Strengthening Minority-Serving Institutions		
			<u>101,600,171</u>	Total — Research and Development — U.S. Department of Education		

National Archives and Records Administration

89	D	N	92,033	National Archives and Records Administration		
89.003	D	N	61,449	National Historical Publications and Records Grants		
89.003	I	N	13,114	National Historical Publications and Records Grants	3001166513	Univ of Michigan
			<u>166,596</u>	Total — Research and Development — National Archives and Records Administration		

U. S. Department of Health and Human Services

93	D	N	21,641,932	U.S. Department of Health and Human Services		
93	D	Y	-21,104	ARRA - U.S. Department of Health and Human Services		
93	I	N	58	U.S. Department of Health and Human Services	#00011	National Kidney Foundation
93	I	N	109,930	U.S. Department of Health and Human Services	#547662 DR APPERSO	Tulane University
93	I	N	48,305	U.S. Department of Health and Human Services	#547663 DR SCHAL	Tulane University
93	I	N	203,584	U.S. Department of Health and Human Services	0000680541	Fred Hutchinsn Can
93	I	N	5,729	U.S. Department of Health and Human Services	04-8132	Univ Wisconsin
93	I	N	37,993	U.S. Department of Health and Human Services	05-0864	New York University
93	I	N	3,018	U.S. Department of Health and Human Services	0665-08428	Wash Dept Soc & Hlth

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93	I	N	36,288	U.S. Department of Health and Human Services	07112-033-00-UNC-01	Urban Institute
93	I	N	331,438	U.S. Department of Health and Human Services	1-312-0208452/290-02	RTI International
93	I	N	-16,822	U.S. Department of Health and Human Services	1-312-0209783	RTI International
93	I	N	55,758	U.S. Department of Health and Human Services	1-312-0210088	RTI International
93	I	N	165,632	U.S. Department of Health and Human Services	1-312-0210837	RTI International
93	I	N	25,223	U.S. Department of Health and Human Services	1-340-0209943	RTI International
93	I	N	12,701	U.S. Department of Health and Human Services	1-340-0212174	RTI International
93	I	N	64,348	U.S. Department of Health and Human Services	1-N01-CN43302-WA-2	Cornell University
93	I	N	72,804	U.S. Department of Health and Human Services	1-R43-AI074089-01A1	Novan Inc.
93	I	N	-13,071	U.S. Department of Health and Human Services	10-14025-02-06/05-C1	H Lee Moffitt Cancer
93	I	N	320,802	U.S. Department of Health and Human Services	10-14025-05-06-C1	H Lee Moffitt Cancer
93	I	N	80,942	U.S. Department of Health and Human Services	105350080041	Chronic Disease Dire
93	I	N	114,387	U.S. Department of Health and Human Services	1053500140042	Chronic Disease Dire
93	I	N	259,422	U.S. Department of Health and Human Services	1075195-4-48396/08-4	Research Fdn of SUNY
93	I	N	-5,733	U.S. Department of Health and Human Services	117161	Duke University
93	I	N	-822	U.S. Department of Health and Human Services	125446	Duke University
93	I	N	8,901	U.S. Department of Health and Human Services	125466	Duke Univ Med Ctr
93	I	N	37,893	U.S. Department of Health and Human Services	129578	Duke University
93	I	N	23,489	U.S. Department of Health and Human Services	159689	Duke University
93	I	N	45,709	U.S. Department of Health and Human Services	17654	Natl Childhd Cncr Fdn
93	I	N	229,654	U.S. Department of Health and Human Services	19836-S1	Vanderbilt U Med C
93	I	N	35,535	U.S. Department of Health and Human Services	1P01HL087203	Beth Israel Deacon M
93	I	N	145,695	U.S. Department of Health and Human Services	2-312-0210358	RTI International
93	I	N	-14,683	U.S. Department of Health and Human Services	2005-013	H Lee Moffitt Cancer
93	I	N	-100	U.S. Department of Health and Human Services	2005-9090-3	Ised Solutions
93	I	N	11,736	U.S. Department of Health and Human Services	2010-0454	Nanovector, Inc.
93	I	N	-7,520	U.S. Department of Health and Human Services	2010-115	Mcking Consult Corp
93	I	N	67,759	U.S. Department of Health and Human Services	213	Family Health Intl
93	I	N	32,661	U.S. Department of Health and Human Services	24982	Abt Assoc Inc
93	I	N	4,113	U.S. Department of Health and Human Services	25049-08-381	La Jolla Ins Allergy
93	I	N	-295	U.S. Department of Health and Human Services	280-02-0601	CRP Inc
93	I	N	96,188	U.S. Department of Health and Human Services	283-07-5202	CRP Inc
93	I	N	47,817	U.S. Department of Health and Human Services	2905791A/ WU-08-104	Wash Univ-St Louis
93	I	N	31,785	U.S. Department of Health and Human Services	29XS082	Saic-Frederick Inc
93	I	N	60,412	U.S. Department of Health and Human Services	3-312-0209686	RTI International
93	I	N	159,934	U.S. Department of Health and Human Services	3-312-0210837	RTI International
93	I	N	3,238	U.S. Department of Health and Human Services	3-46U-7578/HHS-100-9	RTI International
93	I	N	162,311	U.S. Department of Health and Human Services	303-7870	Duke University
93	I	N	10,216	U.S. Department of Health and Human Services	303-9140/DS561	Duke University
93	I	N	20,250	U.S. Department of Health and Human Services	3036656/131860	Duke Univ Med Ctr
93	I	N	9,163	U.S. Department of Health and Human Services	3046859900-09-358	Univ of Kentucky
93	I	N	754,707	U.S. Department of Health and Human Services	3048104037-09-105	Univ of Kentucky
93	I	N	-1,096	U.S. Department of Health and Human Services	3409010335	Oklahoma St Dept Hlt
93	I	N	58	U.S. Department of Health and Human Services	3835282	Duke Univ Med Ctr
93	I	N	-199	U.S. Department of Health and Human Services	4-312-0207897	RTI International
93	I	N	17,181	U.S. Department of Health and Human Services	4-312-0210837	RTI International
93	I	N	57,560	U.S. Department of Health and Human Services	40-4113/UNC-3	Nat Bureau Econ Res

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93	I	N	-16,318	U.S. Department of Health and Human Services	4216	Amer Coll Radiology
93	I	N	36,181	U.S. Department of Health and Human Services	4400164339	Science Appli Int'l
93	I	N	-7,755	U.S. Department of Health and Human Services	5-20210-G1	Emory University
93	I	N	64,095	U.S. Department of Health and Human Services	5-20911	Oak Ridge Inst Science
93	I	N	3,597	U.S. Department of Health and Human Services	5-21528	Scripps Resch Inst
93	I	N	23,910	U.S. Department of Health and Human Services	5-21630	Scripps Resch Inst
93	I	N	-35,859	U.S. Department of Health and Human Services	5-22694	Scripps Resch Inst
93	I	N	340,108	U.S. Department of Health and Human Services	576652	Univ of Wash-Seattle
93	I	N	26,190	U.S. Department of Health and Human Services	5U01HD050094-04	Univ of Alabama-Birm
93	I	N	66,576	U.S. Department of Health and Human Services	6119-1041-00-B	Univ of South Florida
93	I	N	-1,128	U.S. Department of Health and Human Services	630-4	Family Health Intl
93	I	N	26,083	U.S. Department of Health and Human Services	66242L/ PO M117862	Univ of Miami
93	I	N	20,768	U.S. Department of Health and Human Services	6666	Amer Coll Radiology
93	I	N	2,120	U.S. Department of Health and Human Services	6671S00150	Mathematica Pol Res
93	I	N	-7,174	U.S. Department of Health and Human Services	680430119	Consortium for Chldr
93	I	N	7,665	U.S. Department of Health and Human Services	8412-77804-X	Johns Hopkins Univ
93	I	N	9,464	U.S. Department of Health and Human Services	8502-90010-6	Johns Hopkins Univ
93	I	N	33,885	U.S. Department of Health and Human Services	861	Family Health Intl
93	I	N	3,060	U.S. Department of Health and Human Services	876/0080.0032	Family Health Intl
93	I	N	30,911	U.S. Department of Health and Human Services	89369 / HHSN275200	Res. Fdn. For Mental
93	I	N	22,508	U.S. Department of Health and Human Services	94289DBS47/B28950-27	Booz Allen&Hamilton
93	I	N	47,093	U.S. Department of Health and Human Services	98543-1067	Nat'l Childhd Cnrc Fdn
93	I	N	47,183	U.S. Department of Health and Human Services	A53748/29XS126	Saic-Frederick Inc
93	I	N	949,516	U.S. Department of Health and Human Services	BRS-ACURE-Q-06-00160	Social & Scientific
93	I	N	747,113	U.S. Department of Health and Human Services	BRS-IMPCT-Q-06-00102	Social & Scientific
93	I	N	170,528	U.S. Department of Health and Human Services	CA80098-S1	Amer Coll Radiology
93	I	N	22,459	U.S. Department of Health and Human Services	EY14231	Jaeb Ctr For Hlth Re
93	I	N	-5,432	U.S. Department of Health and Human Services	GC11451.126451	Univ of Virginia
93	I	N	-185	U.S. Department of Health and Human Services	GC11572.128520	Univ of Virginia
93	I	N	1,901	U.S. Department of Health and Human Services	GC11729.131118	Univ of Virginia
93	I	N	5,911	U.S. Department of Health and Human Services	GC11729.131119	Univ of Virginia
93	I	N	28,080	U.S. Department of Health and Human Services	GC11729.131122	Univ of Virginia
93	I	N	274,356	U.S. Department of Health and Human Services	GC11893.133549	Univ of Virginia
93	I	N	63,938	U.S. Department of Health and Human Services	GC11893.133552	Univ of Virginia
93	I	N	237,381	U.S. Department of Health and Human Services	GC11893.133554	Univ of Virginia
93	I	N	36,837	U.S. Department of Health and Human Services	GEP/09/07	Int'l Agenc Rsc Cance
93	I	N	40,108	U.S. Department of Health and Human Services	GMO-010108/N01MH9000	UT Southwest Med Ctr
93	I	N	13,763	U.S. Department of Health and Human Services	GMO-010171	UT Southwest Med Ctr
93	I	N	3,757	U.S. Department of Health and Human Services	GMO-500206	UT Southwest Med Ctr
93	I	N	10,321	U.S. Department of Health and Human Services	H178-05/05	Assoc Sch Pub Health
93	I	N	49,497	U.S. Department of Health and Human Services	HHS290200600011	ABT Assoc Inc
93	I	N	15,933	U.S. Department of Health and Human Services	HHSN261200622008C	H Lee Moffitt Cancer
93	I	N	11,124	U.S. Department of Health and Human Services	ITN10200-00SC	Univ Calif-San Franc
93	I	N	318	U.S. Department of Health and Human Services	MMVT-IV-47	Cancervax
93	I	N	2,927,813	U.S. Department of Health and Human Services	N/A	ABT Assoc Inc
93	I	N	46,566	U.S. Department of Health and Human Services	N01-WH-4-4221/31181	Wake F Univ Sch Med
93	I	N	14,522	U.S. Department of Health and Human Services	NEHA CDC TASK ORDE	Nat'l Environ. Health

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93	I	N	111,515	U.S. Department of Health and Human Services	OSP-02-8300-2008-0041	Southern University and A&M College
93	I	N	7,212	U.S. Department of Health and Human Services	PIND-ECU-01	Nat'l Surgical Adjuvant Breast and Bowel Project
93	I	N	28,856	U.S. Department of Health and Human Services	PO #400031414	GE Global Research
93	I	N	181,133	U.S. Department of Health and Human Services	PO 1568 P HB330	Emmes Corporation
93	I	N	5,949	U.S. Department of Health and Human Services	PO SR00000171	Univ MD-Baltimore
93	I	N	-41,022	U.S. Department of Health and Human Services	PO Z836156	Univ of Hawaii
93	I	N	63,102	U.S. Department of Health and Human Services	PO# 7810-96242	Johns Hopkins Univ
93	I	N	-486	U.S. Department of Health and Human Services	PO# V399454/Y432698	Univ of Arizona
93	I	N	1,340	U.S. Department of Health and Human Services	PO#199931	Indiana Univ
93	I	N	44,307	U.S. Department of Health and Human Services	PO#3415583/205723	Mass Gen Hosp
93	I	N	-134	U.S. Department of Health and Human Services	PO#5-22602	Scripps Resch Inst
93	I	N	-6,337	U.S. Department of Health and Human Services	PO#8011-39050-0	Johns Hopkins Univ
93	I	N	167,533	U.S. Department of Health and Human Services	PO#EP-619653	Indiana Univ
93	I	N	120,404	U.S. Department of Health and Human Services	PO#P0007321/N01-HC-9	Jackson State Univ
93	I	N	400	U.S. Department of Health and Human Services	PO#P0303760/P0242352	U Med & Dentstry NJ
93	I	N	3,771	U.S. Department of Health and Human Services	PO#S13950/662-911931	Chldrns Hosp Rsch Ct
93	I	N	12,528	U.S. Department of Health and Human Services	RD30000419	TKC Integration Serv
93	I	N	41,543	U.S. Department of Health and Human Services	RES421126	Case Western Reserve
93	I	N	1,476	U.S. Department of Health and Human Services	S1733-21/21	Assoc Sch Pub Health
93	I	N	1,975	U.S. Department of Health and Human Services	S1734-21/23	Assoc Sch Pub Health
93	I	N	-1,152	U.S. Department of Health and Human Services	S3521-24/24	Assoc Sch Pub Health
93	I	N	-1,403	U.S. Department of Health and Human Services	S3754-25/25	Assoc Sch Pub Health
93	I	N	45,682	U.S. Department of Health and Human Services	S3861-27/27	Assoc Sch Pub Health
93	I	N	75,154	U.S. Department of Health and Human Services	S3861-27/28	Assoc Sch Pub Health
93	I	N	-9,989	U.S. Department of Health and Human Services	T-15/15-STP01-005	Assc Teachrs Prev Md
93	I	N	58,919	U.S. Department of Health and Human Services	TFED39-117	NSABP Foundation
93	I	N	-1,813	U.S. Department of Health and Human Services	U01-AI46749	Johns Hopkins Univ
93	I	N	64,012	U.S. Department of Health and Human Services	U01DK065176	Duke Univ Med Ctr
93	I	N	57,290	U.S. Department of Health and Human Services	UAB-UNC WA 21	Univ of Alabama-Birm
93	I	N	39,663	U.S. Department of Health and Human Services	UAB-UNC WA 22	Univ of Alabama-Birm
93	I	N	-10,378	U.S. Department of Health and Human Services	UNC-CH-COHEN-01	Duke Univ Med Ctr
93	I	N	125,576	U.S. Department of Health and Human Services	WU-10-184/PO2911647A	Wash Univ-St Louis
93	I	Y	90,949	ARRA - U.S. Department of Health and Human Services	24812	Res Fdn Mentl Hygien
93	I	Y	161,911	ARRA - U.S. Department of Health and Human Services	5-312-0210837	RTI International
93	I	Y	149,907	ARRA - U.S. Department of Health and Human Services	UNC 01/HHSN271200900	Feinstein Inst Med
93.009	D	N	189,549	Compassion Capital Fund		
93.051	D	N	143,935	Alzheimer's Disease Demonstration Grants to States		
93.061	D	N	2,151,577	Innovations in Applied Public Health Research		
93.061	D	Y	31,463	ARRA - Innovations in Applied Public Health Research		
93.061	I	N	-2,232	Innovations in Applied Public Health Research	1-312-0209362	RTI International
93.061	I	N	-125	Innovations in Applied Public Health Research	1-46U-9362	RTI International
93.067	D	N	1,883,947	Global AIDS		
93.086	D	N	512,850	Healthy Marriage Promotion and Responsible Fatherhood Grants		
93.100	D	Y	33,597	ARRA - Health Disparities in Minority Health		
93.100	I	N	659	Health Disparities in Minority Health	524028	Univ of Connecticut
93.103	D	N	7,267	Food and Drug Administration-Research		
93.103	I	N	25,252	Food and Drug Administration-Research	08-002947 NCSU	Univ of Calif-Davis

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Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.103	I	N	-208	Food and Drug Administration-Research	Z-179903	Univ Md College Park
93.107	D	N	731,465	Model State-Supported Area Health Education Centers		
93.110	D	N	3,549,788	Maternal and Child Health Federal Consolidated Programs		
93.113	D	N	12,101,561	Environmental Health		
93.113	I	N	22,044	Environmental Health	008	Univ of Alabama-Birm
93.113	I	N	41,660	Environmental Health	08-004843 B 00	Univ Mass
93.113	I	N	22,423	Environmental Health	2007-1363	Valencell Inc.
93.113	I	N	103,249	Environmental Health	H40007	Univ Southern California
93.113	I	N	22,209	Environmental Health	P119381-C0.03/6634	Univ of Miami
93.114	D	N	-13	Applied Toxicological Research and Testing		
93.115	D	N	-108	Biometry and Risk Estimation-Health Risks from Environmental Exposures		
93.117	D	N	231,453	Preventive Medicine Residency Program		
93.121	D	N	10,188,439	Oral Diseases and Disorders Research		
93.121	I	N	-1,637	Oral Diseases and Disorders Research	06WVOLL-02-M2	Kaiser Fdn Res Insti
93.121	I	N	47,473	Oral Diseases and Disorders Research	413540130301	Seattle Chld Hosp
93.121	I	N	98,494	Oral Diseases and Disorders Research	549852	Univ of Pennsylvania
93.121	I	N	981	Oral Diseases and Disorders Research	F011314	Univ of Michigan
93.121	I	N	38,718	Oral Diseases and Disorders Research	F5629-01	New York University
93.121	I	N	47,462	Oral Diseases and Disorders Research	F6570-05	New York University
93.121	I	N	68,517	Oral Diseases and Disorders Research	FY10.236.001/2-5-812	Univ of Colorado
93.121	I	N	248,847	Oral Diseases and Disorders Research	HS2356	Tufts University
93.121	I	N	36,308	Oral Diseases and Disorders Research	N/A	Kaiser Fdn Res Insti
93.121	I	N	87,325	Oral Diseases and Disorders Research	R01DE018184	Beth Israel Deacon M
93.127	D	N	-742	Emergency Medical Services for Children		
93.134	I	N	-50	Grants to Increase Organ Donations	11	National Kidney Foundation
93.135	D	N	3,702,938	Centers for Research and Demonstration for Health Promotion and Disease Prevention		
93.135	I	N	1,872	Centers for Research and Demonstration for Health Promotion and Disease Prevention	6405-0224-01-B	Univ of So Florida
93.135	I	N	73,477	Centers for Research and Demonstration for Health Promotion and Disease Prevention	CDC TASK ORDER 0009-ECU	Natl Environmental Health Assn
93.136	D	N	1,333,290	Injury Prevention and Control Research and State and Community Based Programs		
93.136	I	N	40,324	Injury Prevention and Control Research and State and Community Based Programs	N/A	NC Coal Aga Dome Vio
93.138	D	N	16,657	Protection and Advocacy for Individuals with Mental Illness		
93.143	D	N	2,412,394	NIEHS Superfund Hazardous Substances-Basic Research and Education		
93.155	D	N	1,099,302	Rural Health Research Centers		
93.157	D	N	-1,551	Centers of Excellence		
93.170	I	N	3,133	Center for Genetics Research, Ethics and Law	RES503848	Case Western Reserve
93.172	D	N	7,053,266	Human Genome Research		
93.172	I	N	58,134	Human Genome Research	0006055A	Univ of Tex Houston
93.172	I	N	136,998	Human Genome Research	146500/155325	Duke University
93.172	I	N	372,589	Human Genome Research	164324/155325/146500	Duke University
93.172	I	N	119,200	Human Genome Research	5015125-5500000058	The Broad Institute
93.172	I	N	2,539	Human Genome Research	MC255656NAJ/3295-5	Boston University
93.172	I	N	103,841	Human Genome Research	SA5763-11790	Univ Calif-Berkeley
93.172	I	N	1,784	Human Genome Research	UTA05-116	Univ of Texas-Austin
93.173	D	N	3,217,708	Research Related to Deafness and Communication Disorders		
93.173	I	N	49,820	Research Related to Deafness and Communication Disorders	00000020	Jackson Lab

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93.173	I	N	274,929	Research Related to Deafness and Communication Disorders	1000664992	Univ of Iowa
93.173	I	N	74,337	Research Related to Deafness and Communication Disorders	2000184642	Johns Hopkins Univ
93.173	I	N	6,167	Research Related to Deafness and Communication Disorders	2000403582	Johns Hopkins
93.173	I	N	-158	Research Related to Deafness and Communication Disorders	2005-2832-1	Univ of Illinois
93.173	I	N	53,869	Research Related to Deafness and Communication Disorders	N/A	Virtual Realty Aids
93.173	I	N	-8,868	Research Related to Deafness and Communication Disorders	PO626324/RO1DC007431	Jackson Lab
93.173	I	N	14,484	Research Related to Deafness and Communication Disorders	WFUHS 53331	Wake Forest Som
93.184	I	N	12,612	Disabilities Prevention	2008-05430-01-00	Univ of Ill-Chicago
93.184	I	N	31,806	Disabilities Prevention	N/A	Voice For All
93.186	D	N	287,457	National Research Service Award in Primary Care Medicine		
93.213	D	N	1,604,596	Research and Training in Complementary and Alternative Medicine		
93.213	I	N	-1,082	Research and Training in Complementary and Alternative Medicine	080673001	Utah State University
93.213	I	N	37,203	Research and Training in Complementary and Alternative Medicine	145529/161913	Duke Univ Med Ctr
93.213	I	N	9,145	Research and Training in Complementary and Alternative Medicine	303-5306	Duke Univ Med Ctr
93.213	I	N	15,128	Research and Training in Complementary and Alternative Medicine	577166	Columbia Univ
93.217	I	N	218	Family Planning-Services	6 FPHPA046005-02-01	Planned Parenthood
93.217	I	N	221,005	Family Planning-Services	N/A	Planned Parenthood
93.225	D	N	377,976	National Research Service Awards-Health Services Research Training		
93.225	I	N	61,854	National Research Service Awards-Health Services Research Training	5 R21 HS017628-02	Mayo Clinic Rochester
93.226	D	N	909,956	Research on Healthcare Costs, Quality and Outcomes		
93.226	I	N	23,879	Research on Healthcare Costs, Quality and Outcomes	549139	Univ of Pennsylvania
93.226	I	N	18,546	Research on Healthcare Costs, Quality and Outcomes	N/A	Shaw University
93.230	I	N	-3,604	Consolidated Knowledge Development and Application (KD&A) Program	02-SC-SAMHSA-1039	Duke Univ
93.238	D	N	12,418	Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement		
93.239	I	N	16,917	Policy Research and Evaluation Grants	NCMR-SUBUNCCH09	G5Wling Green St Uni
93.239	I	N	-1,613	Policy Research and Evaluation Grants	UKRF 3046947400-07-0	Univ of Kentucky
93.241	I	N	300,956	State Rural Hospital Flexibility Program	P000577701	Univ of Minnesota
93.241	I	N	82	State Rural Hospital Flexibility Program	S6659053104	Univ of Minnesota
93.242	D	N	19,114,439	Mental Health Research Grants		
93.242	I	N	51,255	Mental Health Research Grants	10-NIH-1045	Duke University
93.242	I	N	18,081	Mental Health Research Grants	104624	Brigham Women's Hosp
93.242	I	N	-2,902	Mental Health Research Grants	137293/303-7153	Duke University
93.242	I	N	25,243	Mental Health Research Grants	153844	Duke University
93.242	I	N	7,512	Mental Health Research Grants	2000554784	Johns Hopkins Univ
93.242	I	N	36,618	Mental Health Research Grants	205283	Mass Gen Hosp
93.242	I	N	3,915	Mental Health Research Grants	3000971399	Univ of Michigan
93.242	I	N	77,215	Mental Health Research Grants	3R30V/330V0	Univ of New Mexico
93.242	I	N	-178	Mental Health Research Grants	403968	Salk Insitute
93.242	I	N	56,936	Mental Health Research Grants	5453SC	Univ Calif-San Franc
93.242	I	N	246,904	Mental Health Research Grants	H39736	Univ Southern California
93.242	I	N	103,829	Mental Health Research Grants	K083633/144-PL12	Univ Wisconsin-Milwa
93.242	I	N	82,048	Mental Health Research Grants	MUSC09-060	Med Univ of Sc
93.242	I	N	-7,854	Mental Health Research Grants	N/A	Univ of Alabama-Birm
93.242	I	N	2,700	Mental Health Research Grants	PO#69409	Johns Hopkins Univ
93.242	I	N	21,593	Mental Health Research Grants	UF06106	Univ of Florida
93.242	I	N	-1,829	Mental Health Research Grants	WFUHS 51509	Wake F Univ Sch Med

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93.243	D	N	490,369	Substance Abuse and Mental Health Services-Projects of Regional and National Significance		
93.243	I	N	56,504	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	08-SC-SAMHSA-1045	Duke University
93.243	I	N	71,963	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	0965-55958	Wash Dept Soc & Hlth
93.243	I	N	126,903	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	10-SAMHSA-1057	Duke University
93.243	I	N	8,000	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	SA-020447NCAT	Morehouse College
93.243	I	N	8,069	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	T1-020447	HBCU Center For Excellence
93.247	D	N	218,682	Advanced Nursing Education Grant Program		
93.249	D	N	413,759	Public Health Training Centers Grant Program		
93.260	I	N	75,627	Family Planning-Personnel Training	N/A	Cicatelli Assoc
93.262	D	N	2,335,266	Occupational Safety and Health Program		
93.262	I	N	68,503	Occupational Safety and Health Program	09-16/19GC0009013	University of Nevada
93.262	I	N	12,426	Occupational Safety and Health Program	60010415 PO: RFO	Ohio State Univ.
93.262	I	N	21,096	Occupational Safety and Health Program	W000150101	Univ of Iowa
93.263	D	N	8,588	Occupational Safety and Health-Training Grants		
93.264	D	N	348,809	Nurse Faculty Loan Program (NFLP)		
93.265	D	N	144,879	Comprehensive Geriatric Education Program(CGEP)		
93.271	D	N	227,611	Alcohol Research Career Development Awards for Scientists and Clinicians		
93.272	D	N	426,838	Alcohol National Research Service Awards for Research Training		
93.272	I	N	36,376	Alcohol National Research Service Awards for Research Training	1557 G JB758	U Cal Los Angeles
93.273	D	N	6,604,099	Alcohol Research Programs		
93.273	I	N	37,714	Alcohol Research Programs	05-SC-NIH-1055	Duke University
93.273	I	N	56,319	Alcohol Research Programs	1-312-0212210	RTI International
93.273	I	N	83,420	Alcohol Research Programs	1-48U-9621	RTI International
93.273	I	N	5,631	Alcohol Research Programs	108942	Loyola Univ-Chicago
93.273	I	N	52,614	Alcohol Research Programs	132K230	Univ of Wisconsin
93.273	I	N	153,464	Alcohol Research Programs	150453.0004	Harvard Univ
93.273	I	N	24,025	Alcohol Research Programs	3FUHS 52260	Wake F Univ Sch Med
93.273	I	N	15,713	Alcohol Research Programs	ABNEU01690	Oregon Hlth Sciences
93.273	I	N	36,321	Alcohol Research Programs	GBNEU0169BL	Oregon Hlth Sciences
93.273	I	N	61,702	Alcohol Research Programs	R44AA018245	Science Lrng Res Inc
93.277	D	N	89,799	Career Development Awards		
93.278	D	N	163,989	Drug Abuse National Research Service Awards for Research Training		
93.279	D	N	6,429,922	Drug Abuse and Addiction Research Programs		
93.279	I	N	8,131	Drug Abuse and Addiction Research Programs	0367	Pacific Inst Resch
93.279	I	N	8,754	Drug Abuse and Addiction Research Programs	0367.01.01	Pacific Inst Resch
93.279	I	N	37,256	Drug Abuse and Addiction Research Programs	139881/133050	Duke University
93.279	I	N	18,098	Drug Abuse and Addiction Research Programs	148558	Duke University
93.279	I	N	14,442	Drug Abuse and Addiction Research Programs	154-5688/000069745	Univ of Colorado
93.279	I	N	11,946	Drug Abuse and Addiction Research Programs	154909/145929	Duke University
93.279	I	N	325,776	Drug Abuse and Addiction Research Programs	163555/154909/145929	Duke University
93.279	I	N	116,187	Drug Abuse and Addiction Research Programs	2007-02046-02-00	Univ of Ill-Chicago
93.279	I	N	23,730	Drug Abuse and Addiction Research Programs	2R44DA020217-02	Flying Bridge Techno
93.279	I	N	36,693	Drug Abuse and Addiction Research Programs	3110-UNC-DHHS-0075	Penn State Univ

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93.279	I	N	14,427	Drug Abuse and Addiction Research Programs	34310/1043562	Binghamton Univ
93.279	I	N	22,378	Drug Abuse and Addiction Research Programs	ERH18-01/R01DA021714	Florida Atlantic Univ
93.279	I	N	-7	Drug Abuse and Addiction Research Programs	F014699	Univ of Michigan
93.279	I	N	151,934	Drug Abuse and Addiction Research Programs	N/A	Penn State Univ
93.279	I	N	31,490	Drug Abuse and Addiction Research Programs	RR771-012/4688328	University of Georgia
93.281	D	N	666,429	Mental Health Research Career/Scientist Development Awards		
93.282	D	N	898,473	Mental Health National Research Service Awards for Research Training		
93.283	D	N	5,268,670	Centers for Disease Control and Prevention-Investigations and Technical Assistance		
93.283	I	N	55,253	Centers for Disease Control and Prevention-Investigations and Technical Assistance	17-312-0208235	RTI International
93.283	I	N	8,630	Centers for Disease Control and Prevention-Investigations and Technical Assistance	2006-0197	Emory University
93.283	I	N	157,285	Centers for Disease Control and Prevention-Investigations and Technical Assistance	5830-1272-00-A	Univ of So Florida
93.283	I	N	1,369	Centers for Disease Control and Prevention-Investigations and Technical Assistance	MM-0644-04/04	Assc Amer Medical
93.283	I	N	161	Centers for Disease Control and Prevention-Investigations and Technical Assistance	MM-0975-07/07	Assc Amer Medical
93.283	I	N	334,055	Centers for Disease Control and Prevention-Investigations and Technical Assistance	N/A	Assc Amer Medical
93.283	I	N	-133	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3486-23/24	Assoc Sch Pub Health
93.283	I	N	-2,487	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3493-23/24	Assoc Sch Pub Health
93.283	I	N	34,233	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3521-24/26	Assoc Sch Pub Health
93.283	I	N	-492	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3554-24/25	Assoc Sch Pub Health
93.283	I	N	89,063	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3554-24/26	Assoc Sch Pub Health
93.283	I	N	34,254	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3665-24/26	Assoc Sch Pub Health
93.283	I	N	335,936	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3698	Assoc Sch Pub Health
93.283	I	N	-2,239	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3698-25/25	Assoc Sch Pub Health
93.283	I	N	-21,047	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3698-25/26	Assoc Sch Pub Health
93.283	I	N	16,841	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3715-25-26	Assoc Sch Pub Health
93.283	I	N	-2,727	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3715-25/25	Assoc Sch Pub Health
93.283	I	N	209,872	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3810	Assoc Sch Pub Health
93.283	I	N	241	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3810-26/26	Assoc Sch Pub Health
93.283	I	N	408,958	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3810-26/28	Assoc Sch Pub Health
93.283	I	N	25,621	Centers for Disease Control and Prevention-Investigations and Technical Assistance	U36CCU319276 (CDC)	AAMC
93.286	D	N	3,246,199	Discovery and Applied Research for Technological Innovations to Improve Human Health		

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93.286	I	N	70,712	Discovery and Applied Research for Technological Innovations to Improve Human Health	1 (ACCT. #5-27801)	Columbia University
93.286	I	N	87,104	Discovery and Applied Research for Technological Innovations to Improve Human Health	149881	Brigham Women's Hosp
93.286	I	N	108,319	Discovery and Applied Research for Technological Innovations to Improve Human Health	1543214	Univ of Colorado
93.286	I	N	5,284	Discovery and Applied Research for Technological Innovations to Improve Human Health	21135-S1	Vanderbilt U Med C
93.286	I	N	4,487	Discovery and Applied Research for Technological Innovations to Improve Human Health	238900 UNC-CHAPEL HI	Temple Univ
93.286	I	N	333,976	Discovery and Applied Research for Technological Innovations to Improve Human Health	N/A	Brigham Women's Hosp
93.300	D	N	214,324	National Center for Health Workforce Analysis		
93.307	D	N	3,814,328	Minority Health and Health Disparities Research		
93.307	I	N	5,494	Minority Health and Health Disparities Research	WFUHS12771	Wake Forest U
93.310	D	N	2,108,847	Trans-NIH Research Support		
93.310	I	N	174,379	Trans-NIH Research Support	148614.0002	Harvard Med Sch
93.310	I	N	34,017	Trans-NIH Research Support	155346	Duke University
93.310	I	N	-347	Trans-NIH Research Support	2000345269	Johns Hopkins Univ
93.310	I	N	2,351	Trans-NIH Research Support	554874	Univ of Pennsylvania
93.310	I	N	15,793	Trans-NIH Research Support	9-526-3603	Albert Einstein Coll
93.310	I	N	125	Trans-NIH Research Support	GC11714-130654	Univ of Virginia
93.310	I	N	20,048	Trans-NIH Research Support	WU-10-60/PO2910972A	Wash Univ-St Louis
93.342	D	N	3,826,892	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		
93.358	D	N	110,328	Advanced Nursing Education Traineeships		
93.359	D	N	286,706	Nurse Education, Practice and Retention Grants		
93.361	D	N	3,542,993	Nursing Research		
93.361	I	N	11,734	Nursing Research	0008736	Univ of Pit
93.361	I	N	11,633	Nursing Research	0255-5071-4609	Mt Sinai Sch of Med
93.389	D	N	17,208,587	National Center for Research Resources		
93.389	I	N	51,836	National Center for Research Resources	002079-UNC	Univ Calif-Davis
93.389	I	N	186,983	National Center for Research Resources	07-002383-UNC	Univ Calif-Davis
93.389	I	N	230,508	National Center for Research Resources	633055	Jackson Laboratory
93.389	I	N	72,895	National Center for Research Resources	831909	Univ of Connecticut
93.389	I	N	25,799	National Center for Research Resources	PO 414994-G / UR 5	University of Roches
93.390	D	N	215,565	Academic Research Enhancement Award		
93.392	I	N	23,268	Cancer Construction	H3155-01	Georgia State Univ
93.393	D	N	8,127,032	Cancer Cause and Prevention Research		
93.393	I	N	26,190	Cancer Cause and Prevention Research	0255-1051-4609	Mt Sinai Sch of Med
93.393	I	N	-1,402	Cancer Cause and Prevention Research	0600 370 D356 UNC	Northwestern Univ
93.393	I	N	99,975	Cancer Cause and Prevention Research	1156406	Dana-Farber Cancer
93.393	I	N	380	Cancer Cause and Prevention Research	132702	Duke Clinical Rsch
93.393	I	N	20,792	Cancer Cause and Prevention Research	143602	Duke University
93.393	I	N	43,909	Cancer Cause and Prevention Research	153192/132702	Duke Clinical Rsch
93.393	I	N	2,870	Cancer Cause and Prevention Research	20728-03-04/950202RS	Children's Hosp Phil
93.393	I	N	7,010	Cancer Cause and Prevention Research	20728/950604RSUB	Children's Hosp Phil
93.393	I	N	-2,867	Cancer Cause and Prevention Research	3000975250	Univ of Michigan
93.393	I	N	24,480	Cancer Cause and Prevention Research	3001067966	Univ of Michigan

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93.393	I	N	34,617	Cancer Cause and Prevention Research	3001360384	Univ of Michigan
93.393	I	N	11,043	Cancer Cause and Prevention Research	3001476655	Univ of Michigan
93.393	I	N	-98	Cancer Cause and Prevention Research	303-2189/DS836	Duke Univ
93.393	I	N	-830	Cancer Cause and Prevention Research	303-2551/DS494	Duke University
93.393	I	N	896	Cancer Cause and Prevention Research	303-2943	Duke University
93.393	I	N	917	Cancer Cause and Prevention Research	5-40635-G4	Emory University
93.393	I	N	158,373	Cancer Cause and Prevention Research	532	Dartmouth College
93.393	I	N	205,606	Cancer Cause and Prevention Research	570363	Texas A & M Univ.
93.393	I	N	12,842	Cancer Cause and Prevention Research	883402	Univ of Wash-Seattle
93.393	I	N	-12,137	Cancer Cause and Prevention Research	F011807	Univ of Michigan
93.393	I	N	-3,720	Cancer Cause and Prevention Research	H35332	Univ Southern California
93.393	I	N	23,689	Cancer Cause and Prevention Research	H40022	Univ Southern California
93.393	I	N	24,996	Cancer Cause and Prevention Research	H43130	Univ Southern California
93.393	I	N	160,410	Cancer Cause and Prevention Research	PO Z880003-03	Univ of Hawaii
93.393	I	N	17,503	Cancer Cause and Prevention Research	PO#39506 0048	Indiana Univ
93.393	I	N	-1,370	Cancer Cause and Prevention Research	POZ743595,POZ799958	Univ of Hawaii
93.393	I	N	14,223	Cancer Cause and Prevention Research	QG840220	Univ of Kansas
93.393	I	N	21,958	Cancer Cause and Prevention Research	R00884	Florida Sta
93.393	I	N	1,258	Cancer Cause and Prevention Research	S366649	Emory University
93.393	I	N	38,103	Cancer Cause and Prevention Research	UNCCH/CA119069/50901	Wake F Univ Sch Med
93.393	I	N	-337	Cancer Cause and Prevention Research	X086170/144-PY41	Univ Wisconsin
93.394	D	N	5,475,899	Cancer Detection and Diagnosis Research		
93.394	I	N	-761	Cancer Detection and Diagnosis Research	0210603	Boston Med Ctr
93.394	I	N	33,550	Cancer Detection and Diagnosis Research	6615110-5500000131	Broad Institute
93.394	I	N	13,242	Cancer Detection and Diagnosis Research	N/A	Morphormics Inc
93.394	I	N	99,540	Cancer Detection and Diagnosis Research	PO 2910952A	Wash Univ-St Louis
93.394	I	N	-13,715	Cancer Detection and Diagnosis Research	PO#2904076A	Wash Univ-St Louis
93.394	I	N	-476	Cancer Detection and Diagnosis Research	WU-07-37/PO29574N	Wash Univ-St Louis
93.394	I	N	1,815	Cancer Detection and Diagnosis Research	WU-09-122/2905159N	Wash Univ-St Louis
93.395	D	N	4,621,518	Cancer Treatment Research		
93.395	I	N	-8	Cancer Treatment Research	0000634582	Fred Hutchinsn Can
93.395	I	N	-1,804	Cancer Treatment Research	10-14025-02-06/05-C1	H Lee Moffitt Cancer
93.395	I	N	-96	Cancer Treatment Research	140750/130039	Duke University
93.395	I	N	166	Cancer Treatment Research	147695/140750/1300	Duke University
93.395	I	N	390	Cancer Treatment Research	154897/147695/1407	Duke University
93.395	I	N	164,698	Cancer Treatment Research	1568 G KB193	U Cal Los Angeles
93.395	I	N	70,306	Cancer Treatment Research	162027/154897/1476	Duke University
93.395	I	N	20,824	Cancer Treatment Research	18498/19438	Natl Chldhd Cncr Fdn
93.395	I	N	22,952	Cancer Treatment Research	18748	Natl Chldhd Cncr Fdn
93.395	I	N	9,131	Cancer Treatment Research	18960	Natl Chldhd Cncr Fdn
93.395	I	N	67,480	Cancer Treatment Research	5-31033-8603	Univ of Chicago
93.395	I	N	-1,474	Cancer Treatment Research	60012380	Ohio State U Res Fdn
93.395	I	N	5,808	Cancer Treatment Research	6067359/RFS700037	Univ Mass
93.395	I	N	14,830	Cancer Treatment Research	66249P	Univ of Miami
93.395	I	N	4,687	Cancer Treatment Research	B-42	Natl Surgical Adjuvant Breast and Bowel Project
93.395	I	N	75	Cancer Treatment Research	E1697	Eastern Cooperative Oncology Group
93.395	I	N	471	Cancer Treatment Research	E2603	Eastern Cooperative Oncology Group

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93.395	I	N	-3,668	Cancer Treatment Research	ECOG E8200	Eastern Cooperative Oncology Group
93.395	I	N	198,584	Cancer Treatment Research	N/A	Gynecologic Oncology
93.395	I	N	1,751	Cancer Treatment Research	NCIC MA 27	Eastern Cooperative Oncology Group
93.395	I	N	417,905	Cancer Treatment Research	P01 42745	Duke Univeristy
93.395	I	N	14,707	Cancer Treatment Research	PACCT-1	Eastern Cooperative Oncology Group
93.395	I	N	26,787	Cancer Treatment Research	RTOG 0522	Amer Coll of Radiology
93.395	I	N	6,704	Cancer Treatment Research	RTOG0212	Amer Coll of Radiology
93.395	I	N	366	Cancer Treatment Research	RTOG0247	Amer Coll of Radiology
93.395	I	N	25	Cancer Treatment Research	RTOG9408	Amer Coll of Radiology
93.395	I	N	25	Cancer Treatment Research	RTOG9413	Amer Coll of Radiology
93.395	I	N	25	Cancer Treatment Research	RTOG9804	Amer Coll of Radiology
93.395	I	N	11,728	Cancer Treatment Research	WU-09-361/2906077N	Wash Univ-St Louis
93.395	I	N	23,886	Cancer Treatment Research	X088675	Univ Wisconsin
93.396	D	N	8,635,500	Cancer Biology Research		
93.396	I	N	44,837	Cancer Biology Research	100836231	Baylor Col Med
93.396	I	N	27,929	Cancer Biology Research	31029	Univ of Chicago
93.396	I	N	81,876	Cancer Biology Research	5600349733	Baylor Col Med
93.396	I	N	152,836	Cancer Biology Research	GMO-900807	UT Southwest Med Ctr
93.396	I	N	14,300	Cancer Biology Research	VUMC8874	Vanderbilt U Med C
93.396	I	N	15,476	Cancer Biology Research	WU-08-264/2906081A	Wash Univ-St Louis
93.397	D	N	10,400,339	Cancer Centers Support Grants		
93.397	I	N	42,017	Cancer Centers Support Grants	2000796704	Johns Hopkins Univ
93.397	I	N	6,950	Cancer Centers Support Grants	N/A	New Hanover Reg Med
93.398	D	N	5,163,740	Cancer Research Manpower		
93.399	D	N	5,173,268	Cancer Control		
93.399	I	N	72,256	Cancer Control	08-025	Univ Texas-Galveston
93.399	I	N	20,225	Cancer Control	090K355	Univ Wisconsin-Madis
93.399	I	N	79,077	Cancer Control	197K072	Univ Wisconsin-Madis
93.399	I	N	-21	Cancer Control	2000304568	Johns Hopkins Univ
93.399	I	N	87,295	Cancer Control	3001112276	Univ of Michigan
93.399	I	N	16,450	Cancer Control	N/A	NSABP Fdn
93.399	I	N	26,373	Cancer Control	PFED21-ECU01	Natl Surgical Adjuvant Breast and Bowel Project
93.405	D	Y	17,652	ARRA - Public Health Traineeship Program		
93.631	D	N	321,977	Developmental Disabilities Projects of National Significance		
93.632	D	N	549,471	University Centers for Excellence in Developmental Disabilities Education, Research, and Service		
93.647	D	N	355,317	Social Services Research and Demonstration		
93.648	D	N	611,169	Child Welfare Research Training or Demonstration		
93.648	I	N	362,114	Child Welfare Research Training or Demonstration	1083232-4-52163	Research Fdn of SUNY
93.670	D	N	798,154	Child Abuse and Neglect Discretionary Activities		
93.701	D	N	49,787	Trans-NIH Recovery Act Research Support		
93.701	D	Y	37,053,439	ARRA - Trans-NIH Recovery Act Research Support		
93.701	I	Y	3,634	ARRA - Trans-NIH Recovery Act Research Support	000259927-015	Univ of Alabama-Birm
93.701	I	Y	62,417	ARRA - Trans-NIH Recovery Act Research Support	0256-6031-4609	Mt Sinai Sch of Med
93.701	I	Y	34,243	ARRA - Trans-NIH Recovery Act Research Support	0256-6511-4609	Mt Sinai Sch of Med
93.701	I	Y	81,936	ARRA - Trans-NIH Recovery Act Research Support	09-095	Univ of Texas
93.701	I	Y	72,058	ARRA - Trans-NIH Recovery Act Research Support	09-46	Research Fdn of SUNY

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93.701	I	Y	221,394	ARRA - Trans-NIH Recovery Act Research Support	1000737205/W00015860	Univ of Iowa
93.701	I	Y	9,898	ARRA - Trans-NIH Recovery Act Research Support	1000746008/W00014525	Univ of Iowa
93.701	I	Y	8,714	ARRA - Trans-NIH Recovery Act Research Support	10047SUB	Seattle Chld Rsch In
93.701	I	Y	24,298	ARRA - Trans-NIH Recovery Act Research Support	157130	Duke University
93.701	I	Y	234,405	ARRA - Trans-NIH Recovery Act Research Support	162833	Duke Univ Med Ctr
93.701	I	Y	126,726	ARRA - Trans-NIH Recovery Act Research Support	163354	Duke Univ Med Ctr
93.701	I	Y	69,760	ARRA - Trans-NIH Recovery Act Research Support	163360	Duke University
93.701	I	Y	123,756	ARRA - Trans-NIH Recovery Act Research Support	163997	Duke University
93.701	I	Y	51,811	ARRA - Trans-NIH Recovery Act Research Support	164084	Duke University
93.701	I	Y	24,963	ARRA - Trans-NIH Recovery Act Research Support	164205	Duke University
93.701	I	Y	34,671	ARRA - Trans-NIH Recovery Act Research Support	164668	Duke University
93.701	I	Y	7,897	ARRA - Trans-NIH Recovery Act Research Support	182K011	Univ Wisconsin
93.701	I	Y	16,642	ARRA - Trans-NIH Recovery Act Research Support	2000 G MF327	U Cal Los Angeles
93.701	I	Y	21,082	ARRA - Trans-NIH Recovery Act Research Support	2000784930	Johns Hopkins Univ
93.701	I	Y	73,119	ARRA - Trans-NIH Recovery Act Research Support	2009123178	Group Health Cooper
93.701	I	Y	97,360	ARRA - Trans-NIH Recovery Act Research Support	2010-0508 / AI7277	Soymeds, Inc.
93.701	I	Y	28,893	ARRA - Trans-NIH Recovery Act Research Support	24-6231-0186-002	Univ of Nebraska
93.701	I	Y	58,378	ARRA - Trans-NIH Recovery Act Research Support	24271-02-314	Wistar Institute
93.701	I	Y	281,458	ARRA - Trans-NIH Recovery Act Research Support	3 5-38254	Columbia Univ
93.701	I	Y	24,760	ARRA - Trans-NIH Recovery Act Research Support	3001419807	Univ of Michigan
93.701	I	Y	3,683	ARRA - Trans-NIH Recovery Act Research Support	3802-5/RA207909GM	Boston University
93.701	I	Y	40,232	ARRA - Trans-NIH Recovery Act Research Support	42932-E	Univ of Chicago
93.701	I	Y	96,620	ARRA - Trans-NIH Recovery Act Research Support	42989-D	Univ of Chicago
93.701	I	Y	121,433	ARRA - Trans-NIH Recovery Act Research Support	5-21435	Scripps Resch Inst
93.701	I	Y	120,639	ARRA - Trans-NIH Recovery Act Research Support	56028A 7806 AMG	San Diego St U Fdn
93.701	I	Y	69,380	ARRA - Trans-NIH Recovery Act Research Support	5633SC	Univ Calif-San Franc
93.701	I	Y	140,245	ARRA - Trans-NIH Recovery Act Research Support	60022088/RF01179898	Ohio State Univ
93.701	I	Y	23,661	ARRA - Trans-NIH Recovery Act Research Support	60025098 NCSU	Northwestern Univ.
93.701	I	Y	35,558	ARRA - Trans-NIH Recovery Act Research Support	672590Z	Univ of Wash-Seattle
93.701	I	Y	22,424	ARRA - Trans-NIH Recovery Act Research Support	677011Z	Univ of Wash-Seattle
93.701	I	Y	30,000	ARRA - Trans-NIH Recovery Act Research Support	9004155; 115994-1	Univ of Pittsburgh
93.701	I	Y	82,450	ARRA - Trans-NIH Recovery Act Research Support	A001020701	Univ of Minnesota
93.701	I	Y	47,532	ARRA - Trans-NIH Recovery Act Research Support	A12142	Rensselaer Polytechn
93.701	I	Y	52,922	ARRA - Trans-NIH Recovery Act Research Support	BD513125	Sloan-Kettering Inst
93.701	I	Y	17,287	ARRA - Trans-NIH Recovery Act Research Support	BRS-ACURE-Q-06-00160	Social & Scientific
93.701	I	Y	344	ARRA - Trans-NIH Recovery Act Research Support	F6254-01	New York University
93.701	I	Y	25,538	ARRA - Trans-NIH Recovery Act Research Support	H-UONC-1	Sepulveda Rsch Corp
93.701	I	Y	134,704	ARRA - Trans-NIH Recovery Act Research Support	K00024-S1	Kitware Inc
93.701	I	Y	68,475	ARRA - Trans-NIH Recovery Act Research Support	N/A	Global Vaccines Inc
93.701	I	Y	9,553	ARRA - Trans-NIH Recovery Act Research Support	N000949301	Univ of Minnesota
93.701	I	Y	10,133	ARRA - Trans-NIH Recovery Act Research Support	P001015303	Univ of Minnesota
93.701	I	Y	12,915	ARRA - Trans-NIH Recovery Act Research Support	R01DC007431	Jackson Lab
93.701	I	Y	33,727	ARRA - Trans-NIH Recovery Act Research Support	UNCCH-2009-0499-01	East Carolina Univ
93.701	I	Y	406,119	ARRA - Trans-NIH Recovery Act Research Support	VUMC35833	Vanderbilt U Med C
93.701	I	Y	2,515	ARRA - Trans-NIH Recovery Act Research Support	VUMC35939	Vanderbilt U Med C
93.701	I	Y	173,254	ARRA - Trans-NIH Recovery Act Research Support	VUMC36089	Vanderbilt U Med C
93.701	I	Y	6,913	ARRA - Trans-NIH Recovery Act Research Support	ZC10075-135218	Univ of Virginia

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93.779	D	N	10,817	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.822	D	N	450,495	Health Careers Opportunity Program		
93.837	D	N	19,581,783	Cardiovascular Diseases Research		
93.837	I	N	265,391	Cardiovascular Diseases Research	0000926/112946-1	Univ of Pit
93.837	I	N	4,069	Cardiovascular Diseases Research	0004524B	Univ of Tex Houston
93.837	I	N	33,364	Cardiovascular Diseases Research	0004524C	Univ of Tex Houston
93.837	I	N	293	Cardiovascular Diseases Research	0004575B	Univ of Tex Houston
93.837	I	N	7,270	Cardiovascular Diseases Research	0005	Gramercy Rsch Group
93.837	I	N	75,900	Cardiovascular Diseases Research	0005624A	Univ of Tex Houston
93.837	I	N	34,129	Cardiovascular Diseases Research	0255-2751-4609	Mt Sinai Sch of Med
93.837	I	N	29,262	Cardiovascular Diseases Research	0255-2752-4609/SC618	Mt Sinai Sch of Med
93.837	I	N	3,980	Cardiovascular Diseases Research	06-002	Wake Forest Universi
93.837	I	N	15,851	Cardiovascular Diseases Research	09-1107.006	SW Fdn Biomed Res
93.837	I	N	80,076	Cardiovascular Diseases Research	10007631	Univ of Utah
93.837	I	N	11,208	Cardiovascular Diseases Research	1000765379	Univ of Iowa
93.837	I	N	3,021	Cardiovascular Diseases Research	121654/154346/145571 303-6592	Duke Univ
93.837	I	N	125,971	Cardiovascular Diseases Research	153742	Duke University
93.837	I	N	33	Cardiovascular Diseases Research	156245/143029	Duke Univ
93.837	I	N	79,040	Cardiovascular Diseases Research	159334	Duke Univ Med Ctr
93.837	I	N	230,031	Cardiovascular Diseases Research	164881	Duke Univ
93.837	I	N	402,245	Cardiovascular Diseases Research	1R41HL084857-02	Vascular Pharmaceuti
93.837	I	N	-6,654	Cardiovascular Diseases Research	2 FRAM 771-01	Northern Calif Inst
93.837	I	N	40,454	Cardiovascular Diseases Research	2008-1921/1R43HL09	Lifescitech, LLC
93.837	I	N	11	Cardiovascular Diseases Research	2409028-1/PO134334/1	Univ of Utah
93.837	I	N	3,963	Cardiovascular Diseases Research	3000803800	Univ of Michigan
93.837	I	N	8,346	Cardiovascular Diseases Research	3001303804	Univ of Michigan
93.837	I	N	7	Cardiovascular Diseases Research	303-6092	Duke University
93.837	I	N	311	Cardiovascular Diseases Research	303-6566	Duke University
93.837	I	N	88,305	Cardiovascular Diseases Research	5 R01 HL036634-22	Mayo Clinic Rochester
93.837	I	N	-7,616	Cardiovascular Diseases Research	5R01HL03663420	Mayo Clinic Rochester
93.837	I	N	82,781	Cardiovascular Diseases Research	646532	Univ of Wash-Seattle
93.837	I	N	217,244	Cardiovascular Diseases Research	710-9694	Miriam Hospital
93.837	I	N	-775	Cardiovascular Diseases Research	918761	Univ of Wash-Seattle
93.837	I	N	47,104	Cardiovascular Diseases Research	9920070110	Rand Corporation,Inc
93.837	I	N	124,030	Cardiovascular Diseases Research	9920070130	Rand Corporation,Inc
93.837	I	N	139,740	Cardiovascular Diseases Research	9920080096	Rand Corporation,Inc
93.837	I	N	155,031	Cardiovascular Diseases Research	GC11231-132557	Univ of Virginia
93.837	I	N	3,185	Cardiovascular Diseases Research	LOG	Duke Univ
93.837	I	N	82,443	Cardiovascular Diseases Research	N/A	Cirque Production LLC
93.837	I	N	70,132	Cardiovascular Diseases Research	N000550801	Univ of Minnesota
93.837	I	N	4,391	Cardiovascular Diseases Research	Q6636266508	Univ of Minnesota
93.838	D	N	13,611,269	Lung Diseases Research		
93.838	I	N	53,715	Lung Diseases Research	0016623/116438-3	Univ of Pit
93.838	I	N	92,991	Lung Diseases Research	10120SUB	Seattle Chld Rsch In
93.838	I	N	30,065	Lung Diseases Research	150261	Duke Univ Med Ctr
93.838	I	N	109,190	Lung Diseases Research	155460	Duke University

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93.838	I	N	100,199	Lung Diseases Research	199722	Univ of Wash-Seattle
93.838	I	N	87,238	Lung Diseases Research	1R41HL09529301A2	Theralogics
93.838	I	N	65,646	Lung Diseases Research	413390300501.UNC	Seattle Chld Rsch In
93.838	I	N	14,229	Lung Diseases Research	41345009.UNC	Chldrns Hosp Reg Med
93.838	I	N	62,699	Lung Diseases Research	4915SC	Univ Calif-San Franc
93.838	I	N	-58	Lung Diseases Research	5352/7R01HL072938-04	Educ Dev Ctr, Inc
93.838	I	N	500	Lung Diseases Research	553009	Univ of Pennsylvania
93.838	I	N	6,330	Lung Diseases Research	N/A	Hamner Inst Hlth Sci
93.839	D	N	6,679,927	Blood Diseases and Resources Research		
93.839	I	N	7,813	Blood Diseases and Resources Research	0000602884	Cedars-Sinai Med Ctr
93.839	I	N	22,427	Blood Diseases and Resources Research	09-SC-NIH-1028	Duke University
93.839	I	N	11,501	Blood Diseases and Resources Research	105008	Children's Hosp/Cinn
93.839	I	N	149,510	Blood Diseases and Resources Research	139354/302-6003	Duke Univ Med Ctr
93.839	I	N	55,667	Blood Diseases and Resources Research	145041/139006	Duke Univ Med Ctr
93.839	I	N	39,203	Blood Diseases and Resources Research	151558/144098	Duke Univ Med Ctr
93.839	I	N	72,785	Blood Diseases and Resources Research	24-1106-0002-200	Univ of Nebraska
93.839	I	N	115,889	Blood Diseases and Resources Research	303-6651	Duke University
93.839	I	N	3,384	Blood Diseases and Resources Research	950193RSUB	Children's Hosp Phil
93.839	I	N	208,111	Blood Diseases and Resources Research	950382SUB	Children's Hosp Phil
93.839	I	N	172,911	Blood Diseases and Resources Research	A12099	Rensselaer Polytechn
93.839	I	N	11,335	Blood Diseases and Resources Research	A12171	Rensselaer Polytechn
93.839	I	N	15,389	Blood Diseases and Resources Research	J065240	Univ Wisconsin
93.839	I	N	76,436	Blood Diseases and Resources Research	N/A	Ercole Biotech, Inc.
93.846	D	N	9,052,565	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	N	8,976	Arthritis, Musculoskeletal and Skin Diseases Research	000309743-001	Univ of Alabama-Birm
93.846	I	N	1,164	Arthritis, Musculoskeletal and Skin Diseases Research	1000651634	Univ of Iowa
93.846	I	N	6,373	Arthritis, Musculoskeletal and Skin Diseases Research	1000747561/W00016131	Univ of Iowa
93.846	I	N	18,380	Arthritis, Musculoskeletal and Skin Diseases Research	101643	Brigham Women's Hosp
93.846	I	N	-1,619	Arthritis, Musculoskeletal and Skin Diseases Research	141082/303-1718	Duke University
93.846	I	N	133	Arthritis, Musculoskeletal and Skin Diseases Research	148732	Duke Univ
93.846	I	N	23,118	Arthritis, Musculoskeletal and Skin Diseases Research	238899 UNC-CHAPEL HI	Temple Univ
93.846	I	N	-1,365	Arthritis, Musculoskeletal and Skin Diseases Research	9000577	Univ of Pit
93.846	I	N	20,018	Arthritis, Musculoskeletal and Skin Diseases Research	9000582/112640-1	Univ of Pit
93.846	I	N	-1,269	Arthritis, Musculoskeletal and Skin Diseases Research	F011841	Univ of Michigan
93.846	I	N	9,547	Arthritis, Musculoskeletal and Skin Diseases Research	MUSC08-127	Med Univ of SC
93.846	I	N	17,182	Arthritis, Musculoskeletal and Skin Diseases Research	MUSC08-128	Med Univ of SC
93.846	I	N	54,158	Arthritis, Musculoskeletal and Skin Diseases Research	N/A	Encelle, Inc
93.846	I	N	-75	Arthritis, Musculoskeletal and Skin Diseases Research	R01-AR045476	Med Univ of SC
93.847	D	N	18,809,744	Diabetes, Digestive, and Kidney Diseases Extramural Research		
93.847	I	N	149,767	Diabetes, Digestive, and Kidney Diseases Extramural Research	0003320; 5R01DK78192-03	Univ of Pittsburgh
93.847	I	N	15,798	Diabetes, Digestive, and Kidney Diseases Extramural Research	101H710	Univ Wisconsin-Madis
93.847	I	N	23,266	Diabetes, Digestive, and Kidney Diseases Extramural Research	2000521314	Johns Hopkins Univ
93.847	I	N	71,841	Diabetes, Digestive, and Kidney Diseases Extramural Research	3001310929	Univ of Michigan
93.847	I	N	500	Diabetes, Digestive, and Kidney Diseases Extramural Research	3100159441/105319	Children's Hosp/Cinn
93.847	I	N	39,034	Diabetes, Digestive, and Kidney Diseases Extramural Research	GC11022-133122	Univ of Virginia
93.847	I	N	17,476	Diabetes, Digestive, and Kidney Diseases Extramural Research	MUSC07-032	Med Univ of SC
93.847	I	N	-69	Diabetes, Digestive, and Kidney Diseases Extramural Research	N/A	IGBMC

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93.847	I	N	14,201	Diabetes, Digestive, and Kidney Diseases Extramural Research	Q6636505206	Univ of Minnesota
93.847	I	N	18,496	Diabetes, Digestive, and Kidney Diseases Extramural Research	R01 DK65114-01	Tufts Univ
93.847	I	N	103	Diabetes, Digestive, and Kidney Diseases Extramural Research	RES504795	Case Western Reserve
93.847	I	N	59,274	Diabetes, Digestive, and Kidney Diseases Extramural Research	U01DK061700 (NIH)	Rhode Island Hosp
93.847	I	N	7,240	Diabetes, Digestive, and Kidney Diseases Extramural Research	WFUHS/UNC12360	Wake Forest U
93.847	I	N	13,192	Diabetes, Digestive, and Kidney Diseases Extramural Research	WU-10-172	Wash Univ-St Louis
93.848	D	N	3,105,852	Digestive Diseases and Nutrition Research		
93.848	I	N	14,465	Digestive Diseases and Nutrition Research	0010021	Univ of Pit
93.848	I	N	52,645	Digestive Diseases and Nutrition Research	115-9472-02	Kaiser Fdn Res Insti
93.848	I	N	5,302	Digestive Diseases and Nutrition Research	5-58367	Vesta Therapeutics
93.848	I	N	11,235	Digestive Diseases and Nutrition Research	575243	Columbia Univ
93.848	I	N	31,280	Digestive Diseases and Nutrition Research	CR-19467-431526	VA Polytechnic Inst
93.848	I	N	-215	Digestive Diseases and Nutrition Research	MUSC07-032	Med Univ of Sc
93.848	I	N	19,096	Digestive Diseases and Nutrition Research	PT096479-SC100534	VA Commonwealth Univ
93.848	I	N	-4,222	Digestive Diseases and Nutrition Research	ROY C ORLANDO,MD 544	Tulane University
93.849	D	N	1,826,899	Kidney Diseases, Urology and Hematology Research		
93.849	I	N	67,877	Kidney Diseases, Urology and Hematology Research	0000017/113312-2	Univ of Pit
93.849	I	N	-96	Kidney Diseases, Urology and Hematology Research	2000196602	Johns Hopkins Univ
93.849	I	N	10,590	Kidney Diseases, Urology and Hematology Research	2000521314	Johns Hopkins Univ
93.849	I	N	314,248	Kidney Diseases, Urology and Hematology Research	303-1251	Duke University
93.849	I	N	99,089	Kidney Diseases, Urology and Hematology Research	303-1252	Duke University
93.849	I	N	49,548	Kidney Diseases, Urology and Hematology Research	303-1415/123110	Duke Univ Med Ctr
93.849	I	N	-6,747	Kidney Diseases, Urology and Hematology Research	320768-01-01/950103R	Children's Hosp Phil
93.849	I	N	-18,798	Kidney Diseases, Urology and Hematology Research	500297	Feinstein Inst Med R
93.849	I	N	1,578	Kidney Diseases, Urology and Hematology Research	701-7515	Rhode Island Hospitl
93.849	I	N	34,928	Kidney Diseases, Urology and Hematology Research	950407RSUB/320786-02	Children's Hosp Phil
93.849	I	N	1,169	Kidney Diseases, Urology and Hematology Research	950668RSUB/320786	Children's Hosp Phil
93.849	I	N	11,574	Kidney Diseases, Urology and Hematology Research	HS1403	Tufts University
93.849	I	N	636,356	Kidney Diseases, Urology and Hematology Research	N/A	Feinstein Inst Med R
93.849	I	N	-195	Kidney Diseases, Urology and Hematology Research	PO 8502-90010-6	Johns Hopkins Univ
93.853	D	N	13,477,654	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	N	15,441	Extramural Research Programs in the Neurosciences and Neurological Disorders	09-002115 UNC	Univ Calif-Davis
93.853	I	N	20,442	Extramural Research Programs in the Neurosciences and Neurological Disorders	19449/G100121-100434	Univ Cincinnati
93.853	I	N	48,410	Extramural Research Programs in the Neurosciences and Neurological Disorders	1R43NS063611-01	Asklepios Biopharm
93.853	I	N	151,174	Extramural Research Programs in the Neurosciences and Neurological Disorders	1U44NS060181-01A1	Asklepios Biopharm
93.853	I	N	52,584	Extramural Research Programs in the Neurosciences and Neurological Disorders	550900	Univ of Pennsylvania
93.853	I	N	29,528	Extramural Research Programs in the Neurosciences and Neurological Disorders	551947	Univ of Pennsylvania
93.853	I	N	37,424	Extramural Research Programs in the Neurosciences and Neurological Disorders	5R01NS051769-03	Mayo Clinic Rochester
93.853	I	N	18,151	Extramural Research Programs in the Neurosciences and Neurological Disorders	5R01NS051769-04	Mayo Clinic Rochester
93.853	I	N	7,246	Extramural Research Programs in the Neurosciences and Neurological Disorders	A07186	Yale University
93.853	I	N	-244	Extramural Research Programs in the Neurosciences and Neurological Disorders	A07203 M04A00005	Yale University
93.853	I	N	17,130	Extramural Research Programs in the Neurosciences and Neurological Disorders	A07542	Yale University
93.853	I	N	10,812	Extramural Research Programs in the Neurosciences and Neurological Disorders	A07542 (M10A10463)	Yale University
93.853	I	N	407	Extramural Research Programs in the Neurosciences and Neurological Disorders	LOG	Yale University
93.853	I	N	33,528	Extramural Research Programs in the Neurosciences and Neurological Disorders	N/A	Penn State Univ
93.853	I	N	-2,458	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO#1978162/548762	Univ of Pennsylvania
93.853	I	N	-21,517	Extramural Research Programs in the Neurosciences and Neurological Disorders	SPOTS19449/1003888	Univ Cincinnati

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93.853	I	N	72	Extramural Research Programs in the Neurosciences and Neurological Disorders	WFUHS 17025	Wake Forest U
93.853	I	N	13,425	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-06-236	Wash Univ-St Louis
93.853	I	N	319	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-07-109	Wash Univ-St Louis
93.853	I	N	4,585	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-09-166/PO 2905438	Wash Univ-St Louis
93.853	I	N	205,819	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-10-14/PO2910619A	Wash Univ-St Louis
93.855	D	N	40,099,838	Allergy, Immunology and Transplantation Research		
93.855	I	N	15,775	Allergy, Immunology and Transplantation Research	0000663027	Fred Hutchinsn Can
93.855	I	N	59,672	Allergy, Immunology and Transplantation Research	0000669294	Fred Hutchinsn Can
93.855	I	N	10,020	Allergy, Immunology and Transplantation Research	0000688328	Fred Hutchinsn Can
93.855	I	N	330,507	Allergy, Immunology and Transplantation Research	007	Univ of Alabama-Birm
93.855	I	N	20,787	Allergy, Immunology and Transplantation Research	08-008	Univ of Texas
93.855	I	N	17,894	Allergy, Immunology and Transplantation Research	09-089	Univ of Texas
93.855	I	N	-21,700	Allergy, Immunology and Transplantation Research	131714-1	Duke University
93.855	I	N	-1	Allergy, Immunology and Transplantation Research	140514-1/303-0925	Duke University
93.855	I	N	-1,410	Allergy, Immunology and Transplantation Research	140514-1/303-1116	Duke University
93.855	I	N	-2,905	Allergy, Immunology and Transplantation Research	140514-2/303-1117	Duke University
93.855	I	N	57,007	Allergy, Immunology and Transplantation Research	144433/132572	Duke University
93.855	I	N	3,255	Allergy, Immunology and Transplantation Research	147036	Duke Univ Med Ctr
93.855	I	N	40,429	Allergy, Immunology and Transplantation Research	155346/148037/140514	Duke University
93.855	I	N	45,180	Allergy, Immunology and Transplantation Research	157518	Duke Univ Med Ctr
93.855	I	N	262,589	Allergy, Immunology and Transplantation Research	161802/155346/148037	Duke University
93.855	I	N	89,628	Allergy, Immunology and Transplantation Research	164553	Duke University
93.855	I	N	176,215	Allergy, Immunology and Transplantation Research	1R43AI084284-01	G-Zero Therapeutics
93.855	I	N	23,831	Allergy, Immunology and Transplantation Research	2000056553	Johns Hopkins Univ
93.855	I	N	3,051,018	Allergy, Immunology and Transplantation Research	2000098352	Johns Hopkins Univ
93.855	I	N	64,179	Allergy, Immunology and Transplantation Research	2006-1719	Univ Calif-Irvine
93.855	I	N	144,629	Allergy, Immunology and Transplantation Research	2009-2312	Univ Calif-Irvine
93.855	I	N	-10,167	Allergy, Immunology and Transplantation Research	303-1085	Duke University
93.855	I	N	13,661	Allergy, Immunology and Transplantation Research	303-1086	Duke University
93.855	I	N	465	Allergy, Immunology and Transplantation Research	303-1373	Duke University
93.855	I	N	19,039	Allergy, Immunology and Transplantation Research	303-1374	Duke University
93.855	I	N	1,957	Allergy, Immunology and Transplantation Research	303-1375	Duke University
93.855	I	N	28,076	Allergy, Immunology and Transplantation Research	303-1376	Duke University
93.855	I	N	69,569	Allergy, Immunology and Transplantation Research	303-1377	Duke University
93.855	I	N	57,862	Allergy, Immunology and Transplantation Research	303-1378	Duke University
93.855	I	N	-5,092	Allergy, Immunology and Transplantation Research	303-1379	Duke University
93.855	I	N	7,626	Allergy, Immunology and Transplantation Research	303-1380	Duke University
93.855	I	N	280,633	Allergy, Immunology and Transplantation Research	303-5611	Duke University
93.855	I	N	640,739	Allergy, Immunology and Transplantation Research	303-5612	Duke University
93.855	I	N	649,728	Allergy, Immunology and Transplantation Research	303-5613	Duke University
93.855	I	N	446,015	Allergy, Immunology and Transplantation Research	303-5614	Duke University
93.855	I	N	551,362	Allergy, Immunology and Transplantation Research	303-5615	Duke University
93.855	I	N	425,399	Allergy, Immunology and Transplantation Research	303-5616	Duke University
93.855	I	N	144,091	Allergy, Immunology and Transplantation Research	303-5618	Duke University
93.855	I	N	4,915	Allergy, Immunology and Transplantation Research	3048103204-07-498	Univ of Kentucky
93.855	I	N	2,772	Allergy, Immunology and Transplantation Research	3428-09-02/1R21A10	Children's Research
93.855	I	N	56,866	Allergy, Immunology and Transplantation Research	412A775	Univ Wisconsin

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93.855	I	N	11,730	Allergy, Immunology and Transplantation Research	549109/PO# 2153031	Univ of Pennsylvania
93.855	I	N	25,079	Allergy, Immunology and Transplantation Research	549109/PO#2168287	Univ of Pennsylvania
93.855	I	N	111,787	Allergy, Immunology and Transplantation Research	638915	Univ of Wash-Seattle
93.855	I	N	81,000	Allergy, Immunology and Transplantation Research	7222	Magee Women Rsh Inst
93.855	I	N	11,325	Allergy, Immunology and Transplantation Research	7439A	Univ of Texas at Houston
93.855	I	N	-1,760	Allergy, Immunology and Transplantation Research	801-03	Family Health Intl
93.855	I	N	587,235	Allergy, Immunology and Transplantation Research	AVGTIO101	Oregon Hlth Sciences
93.855	I	N	169,493	Allergy, Immunology and Transplantation Research	AVGTIO102	Oregon Hlth Sciences
93.855	I	N	-1,707	Allergy, Immunology and Transplantation Research	GR 1-R41-AI069602-01	Theralogics
93.855	I	N	15,517	Allergy, Immunology and Transplantation Research	P661628544	Univ of Minnesota
93.855	I	N	5,248	Allergy, Immunology and Transplantation Research	PO# 2000056553	Johns Hopkins Univ
93.855	I	N	129,788	Allergy, Immunology and Transplantation Research	R42AI06902-02	Theralogics
93.855	I	N	10,477	Allergy, Immunology and Transplantation Research	SHU0001-02	Palo Alto Inst Rsch
93.855	I	N	14,516	Allergy, Immunology and Transplantation Research	UN-1031	Seattle Biomed Rsch
93.855	I	Y	54,758	ARRA - Allergy, Immunology and Transplantation Research	R42AI06902-02	Theralogics
93.856	D	N	52,417	Microbiology and Infectious Diseases Research		
93.856	I	N	4,048	Microbiology and Infectious Diseases Research	005	Univ of Alabama-Birm
93.856	I	N	146,059	Microbiology and Infectious Diseases Research	1006194	Univ Cincinnati
93.856	I	N	42,606	Microbiology and Infectious Diseases Research	136398	Duke University
93.856	I	N	5,967	Microbiology and Infectious Diseases Research	303-0109/124646	Duke University
93.856	I	N	-515	Microbiology and Infectious Diseases Research	303-0836/137507	Duke University
93.856	I	N	2,658	Microbiology and Infectious Diseases Research	303-0974/143263	Duke University
93.856	I	N	1,927	Microbiology and Infectious Diseases Research	485235	Univ of Wash-Seattle
93.856	I	N	10,227	Microbiology and Infectious Diseases Research	710-7663	Miriam Hospital
93.856	I	N	-3,680	Microbiology and Infectious Diseases Research	AACTG.27.5199.01	Social & Scientific
93.856	I	N	-160	Microbiology and Infectious Diseases Research	AACTG.45.IICTU.08	Social & Scientific
93.856	I	N	2,354	Microbiology and Infectious Diseases Research	N/A	Univ of Alabama-Birm
93.856	I	N	35,121	Microbiology and Infectious Diseases Research	P.O.#8011-39050	Johns Hopkins Univ
93.856	I	N	-746	Microbiology and Infectious Diseases Research	PRIME: 1 R41 AI072	Nirvana Pharmaceutic
93.856	I	N	6	Microbiology and Infectious Diseases Research	UNC-CH-COHEN-01	Duke Univ Med Ctr
93.856	I	N	-13,975	Microbiology and Infectious Diseases Research	VUMC31558-R	Vanderbilt U Med C
93.858	I	N	3,856	Board of Trustees Systemic Conflict of Interest at Research Universities	RR335-043/3840898	University of Georgia
93.859	D	N	37,625,311	Biomedical Research and Research Training		
93.859	I	N	131,927	Biomedical Research and Research Training	00000046	Jackson Laboratory
93.859	I	N	47,386	Biomedical Research and Research Training	133612/146729	Duke Univ Med Ctr
93.859	I	N	62,742	Biomedical Research and Research Training	147497	Duke University
93.859	I	N	101,845	Biomedical Research and Research Training	154181	Duke University
93.859	I	N	36,689	Biomedical Research and Research Training	159285	Duke University
93.859	I	N	44,791	Biomedical Research and Research Training	2009-1043	Syntrix Biosystems
93.859	I	N	42,549	Biomedical Research and Research Training	3139-01/15-0032-02	Hlth Research Inc
93.859	I	N	138,601	Biomedical Research and Research Training	32515	Univ of Chicago
93.859	I	N	12,279	Biomedical Research and Research Training	60008330/RF01201035	Ohio State Univ
93.859	I	N	25,737	Biomedical Research and Research Training	6100368/RFS900043	Univ Mass
93.859	I	N	234,588	Biomedical Research and Research Training	6114557/RFS900224	Univ Mass
93.859	I	N	24,897	Biomedical Research and Research Training	9-526-3061	Albert Einstein Coll
93.859	I	N	94,277	Biomedical Research and Research Training	9-526-3573	Albert Einstein Coll
93.859	I	N	63,447	Biomedical Research and Research Training	9004929	Univ of Pit

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Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.859	I	N	25,420	Biomedical Research and Research Training	A07008(M-08-156)	Yale University
93.859	I	N	113,494	Biomedical Research and Research Training	ARIA 31078	Univ of Arkansas
93.859	I	N	83,996	Biomedical Research and Research Training	M8446041102	Univ of Minnesota
93.859	I	N	49,022	Biomedical Research and Research Training	MUSC08-030	Med Univ of SC
93.859	I	N	167,813	Biomedical Research and Research Training	N/A	Avanti Polar Lipids
93.859	I	N	68,893	Biomedical Research and Research Training	PO# 52546	Univ of S Carolina
93.859	I	N	-2,002	Biomedical Research and Research Training	PO#614078/GM07646803	Jackson Laboratory
93.859	I	N	96,628	Biomedical Research and Research Training	PO#627332/00000062	Jackson Laboratory
93.859	I	N	29,038	Biomedical Research and Research Training	PO#640526	Jackson Laboratory
93.859	I	N	-14,432	Biomedical Research and Research Training	PO#G280111682/ARIA 3	Univ of Arkansas
93.859	I	N	18,154	Biomedical Research and Research Training	S0182729	Univ of Calif-Santa Barbara
93.859	I	N	13,187	Biomedical Research and Research Training	WU-09-305/2906044N	Wash Univ-St Louis
93.864	D	N	2,757,747	Population Research		
93.864	I	N	61,407	Population Research	1071750-3-46797/09-1	Research Fdn of SUNY
93.864	I	N	43,604	Population Research	154-4916	Univ of Colorado
93.864	I	N	105,460	Population Research	3001141253	Univ of Michigan
93.865	D	N	29,163,987	Child Health and Human Development Extramural Research		
93.865	I	N	-7,920	Child Health and Human Development Extramural Research	08-032	Univ of Texas Med Branch at Galveston
93.865	I	N	20,858	Child Health and Human Development Extramural Research	09-017	Univ of Texas Med Branch at Galveston
93.865	I	N	49,646	Child Health and Human Development Extramural Research	10-023	Univ of Texas Med Branch at Galveston
93.865	I	N	117,690	Child Health and Human Development Extramural Research	1192-7559-209-2006405	Clemson Univ
93.865	I	N	1,007	Child Health and Human Development Extramural Research	13-312-0210070	RTI International
93.865	I	N	138,336	Child Health and Human Development Extramural Research	3-312-0207778	RTI International
93.865	I	N	-1,157	Child Health and Human Development Extramural Research	3000583782	Univ of Michigan
93.865	I	N	47,686	Child Health and Human Development Extramural Research	3001402196	Univ of Michigan
93.865	I	N	10,811	Child Health and Human Development Extramural Research	549604	Univ of Wash-Seattle
93.865	I	N	20,806	Child Health and Human Development Extramural Research	554599	Univ of Wash-Seattle
93.865	I	N	106,557	Child Health and Human Development Extramural Research	F6207-01	New York University
93.865	I	N	59,147	Child Health and Human Development Extramural Research	GMO-500121	UT Southwest Med Ctr
93.865	I	N	82,258	Child Health and Human Development Extramural Research	N/A	Columbia Univ
93.865	I	N	24,460	Child Health and Human Development Extramural Research	S417062	Emory University
93.865	I	N	-11,584	Child Health and Human Development Extramural Research	VUMC 33345	Vanderbilt U Med C
93.865	I	N	-73	Child Health and Human Development Extramural Research	VUMC33449	Vanderbilt U Med C
93.865	I	N	91,134	Child Health and Human Development Extramural Research	VUMC35301	Vanderbilt U Med C
93.866	D	N	4,560,237	Aging Research		
93.866	I	N	16,166	Aging Research	0000004732	Univ Md-Baltimore
93.866	I	N	192,924	Aging Research	0000004939	Univ Md-Baltimore
93.866	I	N	33,543	Aging Research	07-SC-NIH-1020	Duke University
93.866	I	N	3,905	Aging Research	07-SC-NIH-1023	Duke University
93.866	I	N	12,490	Aging Research	10-NIH-1034	Duke University
93.866	I	N	31,612	Aging Research	103524	Brigham Women's Hosp
93.866	I	N	48,519	Aging Research	145911 /ACCT CODE	Duke University
93.866	I	N	52,486	Aging Research	2007-05744-01/A3845	Univ of Ill Champaign
93.866	I	N	56,117	Aging Research	24861420-45510-D	Stanford University
93.866	I	N	-2,681	Aging Research	3134-5/RA251825 BAJ	Boston University
93.866	I	N	240,774	Aging Research	3521-5/PO RA206763NG	Boston University
93.866	I	N	19,119	Aging Research	463300	Univ of Wash-Seattle

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93.866	I	N	356,099	Aging Research	5-31230	The Trustees of Columbia University
93.866	I	N	133,169	Aging Research	57884-9061	Cornell Univ
93.867	D	N	3,729,954	Vision Research		
93.867	I	N	-5,299	Vision Research	2000011614	Johns Hopkins Univ.
93.867	I	N	53,110	Vision Research	2000133834	Johns Hopkins Univ.
93.867	I	N	101,482	Vision Research	2000540260	Johns Hopkins Univ.
93.867	I	N	8,772	Vision Research	2000745235	Johns Hopkins Univ.
93.867	I	N	120,510	Vision Research	25 7010170 / EY012	West Michigan Univ.
93.867	I	N	15,751	Vision Research	N/A	Johns Hopkins Univ.
93.867	I	N	28,104	Vision Research	R073286098	Univ of Tennessee
93.879	D	N	201,678	Medical Library Assistance		
93.880	D	N	3,632	Minority Access to Research Careers		
93.884	D	N	664,306	Grants for Training in Primary Care Medicine and Dentistry		
93.887	D	N	454,531	Health Care and Other Facilities		
93.918	D	N	654,161	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		
93.924	D	N	8,894	Ryan White HIV/AIDS Dental Reimbursements Community Based Dental Partnership		
93.928	D	N	654,285	Special Projects of National Significance		
93.929	I	N	-5,751	Center for Medical Rehabilitation Research	N/A	Univ of Alabama-Birm
93.931	D	N	1,202,966	Demonstration Grants to States for Community Scholarship		
93.934	D	N	9,181	Fogarty International Research Collaboration Award		
93.941	D	N	559,164	HIV Demonstration, Research, Public and Professional Education Projects		
93.943	D	N	291,442	Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups		
93.945	D	N	785,123	Assistance Programs for Chronic Disease Prevention and Control		
93.945	I	N	6,208	Assistance Programs for Chronic Disease Prevention and Control	5-20210-G1	Emory University
93.964	D	N	217,383	Public Health Traineeships		
93.969	D	N	446,554	Geriatric Education Centers		
93.989	D	N	1,632,456	International Research and Research Training		
93.989	I	N	6,195	International Research and Research Training	61-0012UNC	Michigan St Univ
93.989	I	N	157,303	International Research and Research Training	THREE (3)	Columbia Univ
93.989	I	N	139,650	International Research and Research Training	VUMC34750	Vanderbilt U Med C
93.989	I	N	22,109	International Research and Research Training	VUMC35567	Vanderbilt U Med C
93.989	I	N	19,210	International Research and Research Training	VUMC35568	Vanderbilt U Med C
93.989	I	N	33,988	International Research and Research Training	VUMC35711	Vanderbilt U Med C
			<u>501,436,270</u>	Total — Research and Development — U.S. Department of Health and Human Services		

Corporation for National and Community Service

94.005	D	N	<u>251,832</u>	Learn and Serve America-Higher Education		
			<u>251,832</u>	Total — Research and Development — Corporation for National and Community Service		

Social Security Administration

96.007	I	N	96,851	Social Security-Research and Demonstration	9920100026	Rand Corporation
96.007	I	N	<u>28,679</u>	Social Security-Research and Demonstration	9920100069	Rand Corporation
			<u>125,530</u>	Total — Research and Development — Social Security Administration		

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<u>U. S. Department of Homeland Security</u>						
97	I	N	356,539	U S Department of Homeland Security	2-312-0211772/021177	RTI International
97	I	N	25,350	U S Department of Homeland Security	5-312-0211772/021177	RTI International
97	I	N	5,230	U S Department of Homeland Security	6-312-0211772	Research Triangle Institute
97	I	N	10,741	U S Department of Homeland Security	N/A	Univ Md College Park
97.044	D	N	564,564	Assistance to Firefighters Grant		
97.061	D	N	2,645,710	Centers for Homeland Security		
97.061	I	N	68,816	Centers for Homeland Security	X9106025104	University of Minnesota
97.061	I	N	44,257	Centers for Homeland Security	X9106025121	University of Minnesota
97.062	D	N	57,811	Scholars and Fellows, and Educational Programs		
97.077	D	N	226,412	Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection		
97.122	D	N	18,282	Bio-Preparedness Collaboratory		
			<u>4,023,712</u>	Total — Research and Development — U.S. Department of Homeland Security		
<u>United States Agency for International Development</u>						
98	D	N	26,432,481	United States Agency for International Development		
98	I	N	14,903	United States Agency for International Development	016258-36	Univ of Cal-Davis
98	I	N	256,544	United States Agency for International Development	08-UNC-97	Kenan Institute Asia
98	I	N	26,836	United States Agency for International Development	2007-1200-03	Oregon State Univ.
98	I	N	8,016	United States Agency for International Development	2007-1200-04	Oregon State Univ.
98	I	N	-364	United States Agency for International Development	2620-09-0-00-P-0108	Academy Edu Dev
98	I	N	258,462	United States Agency for International Development	31548-8S-1204	Macro
98	I	N	5,292	United States Agency for International Development	AID1233-02-08648-GRT	PATH
98	I	N	14,839	United States Agency for International Development	FCO 172008	Family Health Intl
98	I	N	220,437	United States Agency for International Development	GHS-I-00-07-00002-00	John Snow Institute
98	I	N	129,328	United States Agency for International Development	GMDC-08-08	Eastern VA Med Sch
98	I	N	394,547	United States Agency for International Development	MSA-04-392	Eastern VA Med Sch
98	I	N	85,185	United States Agency for International Development	N/A	WITS Health Consort.
98	I	N	32,575	United States Agency for International Development	PPA-09-028	Eastern VA Med Sch
98	I	N	10,549	United States Agency for International Development	PSA-06-09	Eastern Va Med Sch
98	I	N	113,257	United States Agency for International Development	RD011G-C	Oregon State Univ.
98.001	D	N	3,076,627	USAID Foreign Assistance for Programs Overseas		
98.001	I	N	117,094	USAID Foreign Assistance for Programs Overseas	425955-19070	Virginia Polytechnic Institute and State University
			<u>31,196,608</u>	Total — Research and Development — United States Agency for International Development		
<u>Other Federal Assistance</u>						
99	D	N	65,325	Other Federal Assistance		
99	I	N	-10,803	Other Federal Assistance	N/A	Int'l Visitors Coun.
99	I	N	12,241	Other Federal Assistance	N/A	MDC-MAK Diff Comm
			<u>66,763</u>	Total — Research and Development — Other Federal Assistance		
			<u>871,720,506</u>	Total — Research and Development		

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<u>Special Education (IDEA)—Cluster:</u>						
<u>U. S. Department of Education</u>						
84.027	D	N	270,029,816	Special Education-Grants to States		
84.173	D	N	9,655,252	Special Education-Preschool Grants		
84.391	D	Y	133,896,528	ARRA - Special Education Grants to States, Recovery Act		
84.392	D	Y	4,854,715	ARRA - Special Education - Preschool Grants, Recovery Act		
			<u>418,436,311</u>	Total — Special Education Cluster (IDEA) — U. S. Department of Education		
			<u>418,436,311</u>	Total — Special Education (IDEA)		
<u>State Fiscal Stabilization Fund—Cluster:</u>						
<u>U. S. Department of Education</u>						
84.394	D	Y	489,444,650	ARRA - State Fiscal Stabilization Fund (SFSF)-Education State Grants, Recovery Act		
84.397	D	Y	18,317,928	ARRA - State Fiscal Stabilization Fund (SFSF)-Government Services, Recovery Act		
			<u>507,762,578</u>	Total — State Fiscal Stabilization Fund Cluster — U. S. Department of Education		
			<u>507,762,578</u>	Total — State Fiscal Stabilization Fund		
<u>Statewide Data Systems—Cluster:</u>						
<u>U. S. Department of Education</u>						
84.372	D	N	2,798,319	Statewide Data Systems		
			<u>2,798,319</u>	Total — Statewide Data Systems Cluster — U. S. Department of Education		
			<u>2,798,319</u>	Total — Statewide Data Systems		
<u>Student Financial Assistance—Cluster:</u>						
<u>U. S. Department of Education</u>						
84.007	D	N	10,585,769	Federal Supplemental Educational Opportunity Grants		
84.032	D	N	198,787,385	Federal Family Education Loans		
84.033	D	N	11,399,461	Federal Work-Study Program		
84.033	D	Y	1,937,491	ARRA - Federal Work-Study Program		
84.038	D	N	72,663,550	Federal Perkins Loan Program-Federal Capital Contributions		
84.063	D	N	683,295,676	Federal Pell Grant Program		
84.268	D	N	322,022,337	Federal Direct Student Loans		
84.375	D	N	10,995,916	Academic Competitiveness Grants		
84.376	D	N	4,532,365	National Science and Mathematics Access to Retain Talent (SMART) Grants		
84.379	D	N	314,322	Teacher Education Assistance for College and Higher Education Grant: (TEACH Grants)		
			<u>1,316,534,272</u>	Total — Student Financial Assistance Cluster — U. S. Department of Education		
<u>U. S. Department of Health and Human Services</u>						
93.342	D	N	66,455	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		
93.364	D	N	297,448	Nursing Student Loans		

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For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.925	D	N	266,084	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
93.925	D	Y	20,342	ARRA - Scholarships for Health Professions Students from Disadvantaged Backgrounds		
			650,329	Total — Student Financial Assistance Cluster — U. S. Department of Health and Human Services		
			1,317,184,601	Total — Student Financial Assistance		
<i>School Improvement Grants—Cluster:</i>						
<u>U. S. Department of Education</u>						
84.377	D	N	6,427,533	School Improvement Grants		
84.377	I	N	42,284	School Improvement Grants	C8U0508	State of Alabama Department of Education
84.377	I	N	14,412	School Improvement Grants	C9U0459	State of Alabama Department of Education
			6,484,229	Total — School Improvement Grants Cluster — U. S. Department of Education		
			6,484,229	Total — School Improvement Grants		
<i>Supplemental Nutrition Assistance Program (SNAP)—Cluster:</i>						
<u>U. S. Department of Agriculture</u>						
10.551	D	N	1,996,153,138	Supplemental Nutrition Assistance Program		
10.561	D	N	72,170,624	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		
10.561	D	Y	7,975,417	ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		
			2,076,299,179	Total — Supplemental Nutrition Assistance Program (SNAP) — U. S. Department of Agriculture		
			2,076,299,179	Total — Supplemental Nutrition Assistance Program (SNAP)		
<i>TANF—Cluster:</i>						
<u>U. S. Department of Health and Human Services</u>						
93.558	D	N	259,205,158	Temporary Assistance for Needy Families		
93.558	I	N	120,602	Temporary Assistance for Needy Families	G90017-T	SC Department of Social Services
93.558	I	N	22,746	Temporary Assistance for Needy Families	K11068	Mountain Area Workforce Development Board
93.558	I	N	2,490	Temporary Assistance for Needy Families	N/A	Work First
93.714	D	Y	28,274,006	ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program		
			287,625,002	Total — TANF Cluster — U. S. Department of Health and Human Services		
			287,625,002	Total — TANF		
<i>Title I, Part A—Cluster:</i>						
<u>U. S. Department of Education</u>						
84.010	D	N	352,678,955	Title I Grants to Local Educational Agencies		
84.389	D	Y	113,917,413	ARRA - Title I Grants to Local Educational Agencies, Recovery Act		
			466,596,368	Total — Title I, Part A Cluster — U. S. Department of Education		
			466,596,368	Total — Title I, Part A		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<i>Teacher Quality Partnership Grants—Cluster:</i>						
<u>U. S. Department of Education</u>						
84.336	D	N	324,519	Teacher Quality Partnership Grants		
			<u>324,519</u>	Total — Teacher Quality Partnership Grants — U. S. Department of Education		
			<u>324,519</u>	Total — Teacher Quality Partnership Grants		
<i>TRIO—Cluster:</i>						
<u>U. S. Department of Education</u>						
84.042	D	N	8,819,162	TRIO-Student Support Services		
84.044	D	N	2,926,603	TRIO-Talent Search		
84.047	D	N	5,083,568	TRIO-Upward Bound		
84.066	D	N	1,357,309	TRIO-Educational Opportunity Centers		
84.217	D	N	790,611	TRIO-McNair Post-Baccalaureate Achievement		
			<u>18,977,253</u>	Total — TRIO Cluster — U. S. Department of Education		
			<u>18,977,253</u>	Total — TRIO		
<i>Transit Services Programs—Cluster:</i>						
<u>U. S. Department of Transportation</u>						
20.513	D	N	99,424	Capital Assistance Program for Elderly Persons and Persons with Disabilities		
20.516	D	N	421,146	Job Access-Reverse Commute		
20.521	D	N	39,415	New Freedom Program		
			<u>559,985</u>	Total — Transit Services Programs Cluster — U. S. Department of Transportation		
			<u>559,985</u>	Total — Transit Services Programs		
<i>Vocational Rehabilitation—Cluster:</i>						
<u>U. S. Department of Education</u>						
84.126	D	N	106,093,622	Rehabilitation Services-Vocational Rehabilitation Grants to States		
84.390	D	Y	1,117,477	ARRA - Rehabilitation Services-Vocational Rehabilitation Grants to States, Recovery Act		
			<u>107,211,099</u>	Total — Vocational Rehabilitation Cluster — U. S. Department of Education		
			<u>107,211,099</u>	Total — Vocational Rehabilitation		
<i>WIA—Cluster:</i>						
<u>U. S. Department of Labor</u>						
17.258	D	N	18,300,297	WIA Adult Program		
17.258	D	Y	9,107,101	ARRA - WIA Adult Program		
17.258	I	N	166,613	WIA Adult Program	0-2020-33	Cape Fear COG
17.258	I	N	2,610	WIA Adult Program	02-2020-49-1533	High Country COG
17.258	I	N	1,526	WIA Adult Program	08-2020-28-9900	Region Q
17.258	I	N	524	WIA Adult Program	08-2020-29-9900	Mountain Area
17.258	I	N	12,152	WIA Adult Program	08-2020-33-9900	Cape Fear
17.258	I	N	598	WIA Adult Program	08-2020-34-9900	Capital Area
17.258	I	N	15,572	WIA Adult Program	08-2020-36-9900	Centralina

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.258	I	N	9,712	WIA Adult Program	08-2020-37-9900	City of Charlotte
17.258	I	N	1,299	WIA Adult Program	08-2020-38-9900	Cumberland Co.
17.258	I	N	993	WIA Adult Program	08-2020-40-9900	Eastern Carolina
17.258	I	N	58,283	WIA Adult Program	08-2020-44-9900	Lumber River
17.258	I	N	21,022	WIA Adult Program	08-2020-45-9900	Mid-Carolina
17.258	I	N	13,474	WIA Adult Program	08-2020-54-9900	Reg Partnership
17.258	I	N	2,152	WIA Adult Program	08-2020-55-9900	Southwestern
17.258	I	N	-1,651	WIA Adult Program	08-2020-58-9900	Pee Dee
17.258	I	N	141,082	WIA Adult Program	08-4020-40-6035-07	East Carolina Workforce Development Board
17.258	I	N	320	WIA Adult Program	09-2010-49-1380	Region D
17.258	I	N	323,573	WIA Adult Program	09-2020-28-9900	Region Q
17.258	I	N	9,500	WIA Adult Program	09-2020-29-9900	Mountain Area
17.258	I	N	243,030	WIA Adult Program	09-2020-33-9900	Cape Fear
17.258	I	N	39,197	WIA Adult Program	09-2020-34-9900	Capital Area
17.258	I	N	668,379	WIA Adult Program	09-2020-36-9900	Centralina
17.258	I	N	457,822	WIA Adult Program	09-2020-37-9900	City of Charlotte
17.258	I	N	34,062	WIA Adult Program	09-2020-38-9900	Cumberland Co.
17.258	I	N	187,724	WIA Adult Program	09-2020-40-6169	Eastern Carolina Workforce Dev Bd
17.258	I	N	121,736	WIA Adult Program	09-2020-40-6331-09	East. Carolina Workforce
17.258	I	N	43,357	WIA Adult Program	09-2020-40-9900	Eastern Carolina
17.258	I	N	1,006,929	WIA Adult Program	09-2020-44-9900	Lumber River
17.258	I	N	268,289	WIA Adult Program	09-2020-45-9900	Mid-Carolina
17.258	I	N	249,999	WIA Adult Program	09-2020-49-1380	Region D
17.258	I	N	239,467	WIA Adult Program	09-2020-49-1533	High Country COG
17.258	I	N	225,461	WIA Adult Program	09-2020-54-9900	Reg Partnership
17.258	I	N	236,582	WIA Adult Program	09-2020-55-9900	Southwestern
17.258	I	N	143,699	WIA Adult Program	09-2020-58-9900	Peedee
17.258	I	N	50,877	WIA Adult Program	09-2040-01	Isothermal, PDC
17.258	I	N	167,971	WIA Adult Program	09-4050-40-6035-07	East Carolina Workforce Development Board
17.258	I	N	140,108	WIA Adult Program	8-2020-2-1.4505.02.04	Upper Coastal Plain Council
17.258	I	N	45,432	WIA Adult Program	N/A	Council of Governments
17.258	I	N	62,668	WIA Adult Program	WIA-2009-0412-46-06	Mountain Area Workforce Development Board
17.258	I	N	105,760	WIA Adult Program	WIA-2009-0421-46-07	Buncombe County
17.258	I	Y	52,694	ARRA - WIA Adult Program	0-2020-33	Cape Fear COG
17.258	I	Y	219,077	ARRA - WIA Adult Program	08-4020-28-9900	Region Q
17.258	I	Y	122,890	ARRA - WIA Adult Program	08-4020-33-9900	Cape Fear
17.258	I	Y	390,634	ARRA - WIA Adult Program	08-4020-36-9900	Centralina
17.258	I	Y	208,731	ARRA - WIA Adult Program	08-4020-37-9900	City of Charlotte
17.258	I	Y	38,429	ARRA - WIA Adult Program	08-4020-40-6035-07	East Carolina Workforce Development Board
17.258	I	Y	521,855	ARRA - WIA Adult Program	08-4020-44-9900	Lumber River
17.258	I	Y	240,503	ARRA - WIA Adult Program	08-4020-45-9900	Mid-Carolina
17.258	I	Y	7,094	ARRA - WIA Adult Program	08-4020-49-1533	High Country COG
17.258	I	Y	230,563	ARRA - WIA Adult Program	08-4020-54-9900	Reg Partnership
17.258	I	Y	151,396	ARRA - WIA Adult Program	08-4020-55-9900	Southwestern
17.258	I	Y	10,122	ARRA - WIA Adult Program	08-4020-60-9900	Triangle South
17.258	I	Y	589	ARRA - WIA Adult Program	09-4010-49-1380	Region D
17.258	I	Y	93,209	ARRA - WIA Adult Program	09-4020-40-6169	Eastern Carolina Workforce Dev Bd

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.258	I	Y	61,136	ARRA - WIA Adult Program	09-4020-40-6331-09	East. Carolina Workforce
17.258	I	Y	51,908	ARRA - WIA Adult Program	09-4020-40-9900	Eastern Carolina
17.258	I	Y	149,995	ARRA - WIA Adult Program	09-4020-49-1380	Region D
17.258	I	Y	138,482	ARRA - WIA Adult Program	09-4020-49-1533	High Country COG
17.258	I	Y	205,239	ARRA - WIA Adult Program	09-4050-40-9900	Eastern Carolina
17.258	I	Y	90,439	ARRA - WIA Adult Program	N/A	Council of Governments
17.258	I	Y	35,483	ARRA - WIA Adult Program	WIA-2009-0412-46-06	Mountain Area Workforce Development Board
17.259	D	N	18,354,177	WIA Youth Activities		
17.259	D	Y	17,856,634	ARRA - WIA Youth Activities		
17.259	I	N	60,000	WIA Youth Activities	0-2040-33	Cape Fear COG
17.259	I	N	240,344	WIA Youth Activities	08-44-5467-YTH	LRCOG
17.259	I	N	182	WIA Youth Activities	09-2010-49-1380	Region D
17.259	I	N	85,282	WIA Youth Activities	09-2040-01	Isothermal, PDC
17.259	I	N	56,308	WIA Youth Activities	09-2040-40-6169	Eastern Carolina Workforce Dev Bd
17.259	I	N	140,000	WIA Youth Activities	09-2040-49-1380	Region D
17.259	I	N	203,782	WIA Youth Activities	2040 44 5465	Council of Government
17.259	I	N	135,173	WIA Youth Activities	N/A	Council of Governments
17.259	I	Y	129,866	ARRA - WIA Youth Activities	0-2040-33	Cape Fear COG
17.259	I	Y	334,963	ARRA - WIA Youth Activities	08-4040-45-9900	Mid-Carolina
17.259	I	Y	89,411	ARRA - WIA Youth Activities	08-44-5467-ARRA	LR COG
17.259	I	Y	460	ARRA - WIA Youth Activities	09-4010-49-1380	Region D
17.259	I	Y	49,028	ARRA - WIA Youth Activities	09-4040-40-6169	Eastern Carolina Workforce Dev Bd
17.259	I	Y	115,000	ARRA - WIA Youth Activities	09-4040-49-1380	Region D
17.259	I	Y	140,053	ARRA - WIA Youth Activities	8-4040-21-4680-010	Turning Point WDB, I
17.259	I	Y	467,435	ARRA - WIA Youth Activities	N/A	Council of Governments
17.260	D	N	41,524,447	WIA Dislocated Workers		
17.260	D	Y	25,808,180	ARRA - WIA Dislocated Workers		
17.260	I	N	248,930	WIA Dislocated Workers	0-2030-33	Cape Fear COG
17.260	I	N	17,168	WIA Dislocated Workers	07-2030-59-9900	Northeast
17.260	I	N	907	WIA Dislocated Workers	08-2030-28-9900	Region Q
17.260	I	N	1,804	WIA Dislocated Workers	08-2030-29-9900	Mountain Area
17.260	I	N	10,486	WIA Dislocated Workers	08-2030-33-9900	Cape Fear
17.260	I	N	18,719	WIA Dislocated Workers	08-2030-34-9900	Capital Area
17.260	I	N	33,204	WIA Dislocated Workers	08-2030-36-9900	Centralina
17.260	I	N	1,463	WIA Dislocated Workers	08-2030-37-9900	Charlotte
17.260	I	N	128	WIA Dislocated Workers	08-2030-38-9900	Cumberland Co.
17.260	I	N	10,344	WIA Dislocated Workers	08-2030-40-9900	Eastern Carolina
17.260	I	N	9,469	WIA Dislocated Workers	08-2030-43-9900	Kerr Tar
17.260	I	N	30,139	WIA Dislocated Workers	08-2030-44-9900	Lumber River
17.260	I	N	3,438	WIA Dislocated Workers	08-2030-45-9900	Mid-Carolina
17.260	I	N	2,532	WIA Dislocated Workers	08-2030-49-1533	High Country COG
17.260	I	N	-8,283	WIA Dislocated Workers	08-2030-54-9900	Reg Partnership
17.260	I	N	17,771	WIA Dislocated Workers	08-2030-55-9900	Southwestern
17.260	I	N	10,282	WIA Dislocated Workers	08-2030-58-9900	Pee Dee
17.260	I	N	60	WIA Dislocated Workers	08-2030-59-9900	Northeast
17.260	I	N	25	WIA Dislocated Workers	08-2031-34-9900	Capital Area
17.260	I	N	6,581	WIA Dislocated Workers	08-2031-45-9900	Mid-Carolina

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.260	I	N	235	WIA Dislocated Workers	08-2031-49-1533	High Country COG
17.260	I	N	363	WIA Dislocated Workers	09-2010-49-1380	Region D
17.260	I	N	364,766	WIA Dislocated Workers	09-2030-28-9900	Region Q
17.260	I	N	16,659	WIA Dislocated Workers	09-2030-29-9900	Mountain Area
17.260	I	N	394,208	WIA Dislocated Workers	09-2030-33-9900	Cape Fear
17.260	I	N	417,229	WIA Dislocated Workers	09-2030-34-9900	Capital Area
17.260	I	N	1,363,274	WIA Dislocated Workers	09-2030-36-9900	Centralina
17.260	I	N	706,546	WIA Dislocated Workers	09-2030-37-9900	Charlotte
17.260	I	N	62,513	WIA Dislocated Workers	09-2030-38-9900	Cumberland Co.
17.260	I	N	364,191	WIA Dislocated Workers	09-2030-40-6169	Eastern Carolina Workforce Dev Bd
17.260	I	N	160,743	WIA Dislocated Workers	09-2030-40-6331-09	East. Carolina Workforce
17.260	I	N	500,022	WIA Dislocated Workers	09-2030-40-9900	Eastern Carolina
17.260	I	N	402,738	WIA Dislocated Workers	09-2030-43-9900	Kerr Tar
17.260	I	N	373,699	WIA Dislocated Workers	09-2030-44-9900	Lumber River
17.260	I	N	496,969	WIA Dislocated Workers	09-2030-45-9900	Mid-Carolina
17.260	I	N	231,135	WIA Dislocated Workers	09-2030-47-9900	Northwest Piedmont
17.260	I	N	280,000	WIA Dislocated Workers	09-2030-49-1380	Region D
17.260	I	N	249,022	WIA Dislocated Workers	09-2030-49-1533	High Country COG
17.260	I	N	392,250	WIA Dislocated Workers	09-2030-54-9900	Reg Partnership
17.260	I	N	355,472	WIA Dislocated Workers	09-2030-55-9900	Southwestern
17.260	I	N	201,025	WIA Dislocated Workers	09-2030-58-9900	Pee Dee
17.260	I	N	36,404	WIA Dislocated Workers	09-2031-34-9900	Capital Area
17.260	I	N	628,040	WIA Dislocated Workers	09-3809-29-9900	Neg Ctl Program
17.260	I	N	1,462,695	WIA Dislocated Workers	N/A	Onet Prj Contract
17.260	I	N	62,064	WIA Dislocated Workers	WIA-2009-0412-46-06	Mountain Area Workforce Development Board
17.260	I	N	144,374	WIA Dislocated Workers	WIA-2009-0421-46-07	Buncombe County
17.260	I	Y	64,138	ARRA - WIA Dislocated Workers	0-2030-33	Cape Fear COG
17.260	I	Y	299,396	ARRA - WIA Dislocated Workers	08-4030-28-9900	Region Q
17.260	I	Y	22,227	ARRA - WIA Dislocated Workers	08-4030-29-9900	Mountain Area
17.260	I	Y	188,261	ARRA - WIA Dislocated Workers	08-4030-33-9900	Cape Fear
17.260	I	Y	1,283,559	ARRA - WIA Dislocated Workers	08-4030-36-9900	Centralina
17.260	I	Y	523,962	ARRA - WIA Dislocated Workers	08-4030-37-9900	Charlotte
17.260	I	Y	29,214	ARRA - WIA Dislocated Workers	08-4030-39-9900	Davidson Works
17.260	I	Y	19,557	ARRA - WIA Dislocated Workers	08-4030-40-9900	Eastern Carolina
17.260	I	Y	532,702	ARRA - WIA Dislocated Workers	08-4030-43-9900	Kerr Tar
17.260	I	Y	319,499	ARRA - WIA Dislocated Workers	08-4030-44-9900	Lumber River
17.260	I	Y	255,906	ARRA - WIA Dislocated Workers	08-4030-45-9900	Mid-Carolina
17.260	I	Y	11,608	ARRA - WIA Dislocated Workers	08-4030-49-1533	High Country COG
17.260	I	Y	657,245	ARRA - WIA Dislocated Workers	08-4030-54-9900	Reg Partnership
17.260	I	Y	413,849	ARRA - WIA Dislocated Workers	08-4030-55-9900	Southwestern
17.260	I	Y	791	ARRA - WIA Dislocated Workers	09-4010-49-1380	Region D
17.260	I	Y	277,664	ARRA - WIA Dislocated Workers	09-4030-40-6169	Eastern Carolina Workforce Dev Bd
17.260	I	Y	145,417	ARRA - WIA Dislocated Workers	09-4030-40-6331-09	East. Carolina Workforce
17.260	I	Y	559,609	ARRA - WIA Dislocated Workers	09-4030-40-9900	Eastern Carolina
17.260	I	Y	199,999	ARRA - WIA Dislocated Workers	09-4030-49-1380	Region D
17.260	I	Y	195,099	ARRA - WIA Dislocated Workers	09-4030-49-1533	High Country COG
17.260	I	Y	105,332	ARRA - WIA Dislocated Workers	8-4020-21-4505-02,04	Upper Costal Plain Council

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.260	I	Y	326,136	ARRA - WIA Dislocated Workers	N/A	Charlotte Meck. Wdb
17.260	I	Y	28,418	ARRA - WIA Dislocated Workers	WIA-2009-0412-46-06	Mountain Area Workforce Development Board
			<u>158,277,885</u>	Total — WIA Cluster — U. S. Department of Labor		
			<u>158,277,885</u>	Total — WIA		

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

10	D	N	764,337	U.S. Department of Agriculture		
10	I	N	120	U. S. Department of Agriculture	N/A	Colorado State University
10	I	N	10,265	U.S. Department of Agriculture	UACES 23481-03	Univ of Arkansas
10.001	D	N	38,500	Agricultural Research-Basic and Applied Research		
10.025	D	N	2,866,705	Plant and Animal Disease, Pest Control, and Animal Care		
10.028	D	N	49,638	Wildlife Services		
10.086	D	Y	727,254	ARRA - Aquaculture Grants Program (AGP)		
10.153	D	N	5,000	Market News		
10.156	D	N	14,035	Federal-State Marketing Improvement Program		
10.162	D	N	16,355	Inspection Grading and Standardization		
10.163	D	N	174,796	Market Protection and Promotion		
10.169	D	N	116,970	Specialty Crop Block Grant Program		
10.170	D	N	301,959	Specialty Crop Block Grant Program-Farm Bill		
10.202	D	N	31,573	Cooperative Forestry Research		
10.203	D	N	393,807	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.205	I	N	148	Payments to 1890 Land-Grant Colleges and Tuskegee University	PURCHASE ORDER #U130837	University of Maryland-Eastern Shore
10.206	D	N	4,376,408	Grants for Agricultural Research-Competitive Research Grants		
10.206	I	N	20,718	Grants for Agricultural Research-Competitive Research Grants	416-17-04C	Iowa State University
10.210	D	N	290,660	Food and Agricultural Sciences National Needs Graduate Fellowship Grants		
10.215	I	N	93,748	Sustainable Agriculture Research and Education	RD309-101/3842758	University of Georgia
10.216	D	N	507,382	1890 Institution Capacity Building Grants		
10.217	D	N	282,686	Higher Education Challenge Grants		
10.217	I	N	21,918	Higher Education Challenge Grants	416-43-24 A	Iowa State Univ.
10.217	I	N	33,107	Higher Education Challenge Grants	RH150-127/3840028	University of Georgia
10.217	I	N	6,483	Higher Education Challenge Grants	RH705-012/4692678	University of Georgia
10.250	D	N	411,728	Agricultural and Rural Economic Research		
10.253	D	N	74,784	Food Assistance and Nutrition Research Programs (FANRP)		
10.302	D	N	-28,344	Initiative for Future Agriculture and Food Systems		
10.303	I	N	13,682	Integrated Programs	SUBAWARD NO 451012	Texas A & M University
10.305	D	N	62,203	International Science and Education Grants		
10.308	I	N	8,134	Resident Instruction Grants for Insular Area Activities	CR-2007-38820-18574	Virginia State University
10.310	D	N	33,935	Agriculture and Food Research Initiative (AFRI)		
10.435	D	N	138,725	State Mediation Grants		
10.443	D	N	46,360	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers		
10.443	I	N	37,633	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	2007-51200-03906	Operation Spring Plant
10.475	D	N	4,094,654	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection		
10.479	D	N	166,009	Food Safety Cooperative Agreements		
10.500	D	N	12,988,258	Cooperative Extension Service		
10.500	I	N	3,012	Cooperative Extension Service	012000-340353-01	Mississippi State

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For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.500	I	N	6,424	Cooperative Extension Service	08-HHP-374648-0021	Auburn University
10.500	I	N	15,574	Cooperative Extension Service	23492-01	Univ of Arkansas
10.500	I	N	394,025	Cooperative Extension Service	25-6365-0023-005	Univ of Nebraska
10.500	I	N	22,063	Cooperative Extension Service	26-6365-0001-334	Univ of Nebraska
10.500	I	N	712,751	Cooperative Extension Service	26-6365-0001-401	Univ of Nebraska
10.500	I	N	26,057	Cooperative Extension Service	3048105665-09-439	Univ of Kentucky Res
10.500	I	N	33,934	Cooperative Extension Service	3048106543-10-119	Univ of Kentucky Res
10.500	I	N	814	Cooperative Extension Service	30559	Louisiana St. Univ.
10.500	I	N	2,007	Cooperative Extension Service	6201, FRS #524665	Univ of Connecticut
10.500	I	N	-400	Cooperative Extension Service	622037	Texas A & M University
10.500	I	N	3,124	Cooperative Extension Service	622195	Texas A & M University
10.500	I	N	1,000	Cooperative Extension Service	622216	Texas A & M University
10.500	I	N	4,608	Cooperative Extension Service	622230	Texas A & M University
10.500	I	N	7,988	Cooperative Extension Service	622258	Texas A & M University
10.500	I	N	23,566	Cooperative Extension Service	H000756404	Univ of Minnesota
10.500	I	N	16,312	Cooperative Extension Service	PO: Z885789 PROJ:	Univ of Hawaii
10.500	I	N	12,901	Cooperative Extension Service	PO: Z885789 PROJ:	Univ of Hawaii
10.500	I	N	36,207	Cooperative Extension Service	RE675-153/3842508	University of Georgia
10.500	I	N	13,234	Cooperative Extension Service	RE675-153/3842618	University of Georgia
10.500	I	N	88,601	Cooperative Extension Service	S08046	Kansas State University
10.500	I	N	104,353	Cooperative Extension Service	S08105	Kansas State University
10.500	I	N	14,889	Cooperative Extension Service	S09154	Kansas State University
10.500	I	N	578	Cooperative Extension Service	S10085	Kansas State University
10.500	I	N	-37	Cooperative Extension Service	TCE 622050	Texas A & M University
10.500	I	N	8,644	Cooperative Extension Service	Y553550	Univ of Arizona
10.500	I	N	4,063	Cooperative Extension Service	Y553553	Univ of Arizona
10.557	D	N	185,836,342	Special Supplemental Nutrition Program for Women, Infants, and Children		
10.558	D	N	86,339,736	Child and Adult Care Food Program		
10.560	D	N	6,591,026	State Administrative Expenses for Child Nutrition		
10.565	D	N	349,385	Commodity Supplemental Food Program		
10.567	D	N	450,971	Food Distribution Program on Indian Reservations		
10.572	D	N	278,138	WIC Farmers' Market Nutrition Program (FMNP)		
10.576	D	N	80,330	Senior Farmers Market Nutrition Program		
10.578	D	Y	624,556	ARRA - WIC Grants To States (WGS)		
10.579	D	Y	3,271,351	ARRA - Child Nutrition Discretionary Grants Limited Availability		
10.582	D	N	1,758,388	Fresh Fruit and Vegetable Program		
10.652	D	N	57,594	Forestry Research		
10.664	D	N	5,588,358	Cooperative Forestry Assistance		
10.677	D	N	17,371	Forest Land Enhancement Program		
10.680	D	N	9,520	Forest Health Protection		
10.681	D	N	82,406	Wood Education and Resource Center (WERC)		
10.688	D	Y	1,438,960	ARRA - Recovery Act of 2009: Wildland Fire Management		
10.762	D	N	24,000	Solid Waste Management Grants		
10.856	D	N	-706	1890 Land Grant Institutions Rural Entrepreneurial Outreach Program		
10.902	D	N	74,147	Soil and Water Conservation		
10.912	D	N	313,391	Environmental Quality Incentives Program		
10.912	I	N	120,137	Environmental Quality Incentives Program	2008-0116-026	Nat'l Fish & Wildlife

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.912	I	N	165,057	Environmental Quality Incentives Program	2008-0116-028	Nat'l Fish & Wildlife
10.960	D	N	106,443	Technical Agricultural Assistance		
10.962	D	N	41,800	Cochran Fellowship Program-International Training-Foreign Participant		
10.999	I	N	52,993	Long Term Standing Agreements For Storage, Transportation And Lease	00074813	Univ of Florida
			<u>324,420,319</u>	Total — Other Programs — U.S. Department of Agriculture		

U. S. Department of Commerce

11	D	N	309,627	U.S. Department of Commerce		
11	I	N	14,572	U.S. Department of Commerce	05-1115	Atlantic States Marine Fisheries Commission
11	I	N	16,000	U.S. Department of Commerce	2010-0612	The Baldwin Group
11	I	N	8,000	U.S. Department of Commerce	N/A	South Carolina Sea Grant Consortium
11	I	N	58,571	U.S. Department of Commerce	SA-08-03-NC	Atlantic States Marine Fisheries Commission
11.008	I	N	22,573	NOAA Mission-Related Education Awards	37545-9S-1416	Macro International Inc
11.008	I	N	72,963	NOAA Mission-Related Education Awards	4500-114-01	Oak Management Inc
11.008	I	N	32,090	NOAA Mission-Related Education Awards	4500-117-01	Oak Management Inc
11.303	D	N	106,344	Economic Development-Technical Assistance		
11.303	I	N	7,965	Economic Development-Technical Assistance	08-T-1906 AURORA	Town of Aurora
11.303	I	N	8,068	Economic Development-Technical Assistance	08-T-1906 BEAUFORT	Beaufort County
11.303	I	N	7,701	Economic Development-Technical Assistance	08-T-1906 EDGECOMBE	Edgecombe County
11.303	I	N	7,701	Economic Development-Technical Assistance	08-T-1906 HYDE	Hyde County
11.303	I	N	4,977	Economic Development-Technical Assistance	08-T-1906 JONES	Jones County
11.303	I	N	5,009	Economic Development-Technical Assistance	08-T-1906 PAMLICO	Pamlico County
11.303	I	N	8,213	Economic Development-Technical Assistance	08-T-1906 PITT	Pitt County Schools
11.400	D	N	577,624	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		
11.417	I	N	29,138	Sea Grant Support	220394C	Univ of West Florida
11.431	D	N	100	Climate and Atmospheric Research		
11.435	I	N	32,963	Southeast Area Monitoring and Assessment Program	FY2009-002	SC Dept of Natural Resources
11.435	I	N	9,095	Southeast Area Monitoring and Assessment Program	FY2009-006	SC Dept of Natural Resources
11.450	D	N	181,838	Automated Flood Warning Systems (AFWS)		
11.463	I	Y	234,583	ARRA - Habitat Conservation	NA09NMF4630305	North Carolina Coastal Federation
11.469	D	N	345,815	Congressionally Identified Awards and Projects		
11.472	D	N	50,000	Unallied Science Program		
11.473	I	N	28,070	Coastal Services Center	09-0213	Imagecat, Inc.
11.550	D	N	85,048	Public Telecommunications Facilities Planning and Construction		
11.555	D	N	3,007,920	Public Safety Interoperable Communications Grant Program		
11.557	D	N	2,553	Broadband Technology Opportunities Program (BTOP)		
11.558	D	Y	6,109	ARRA - State Broadband Data and Development Grant Program		
11.609	D	N	33,246	Measurement and Engineering Research and Standards		
11.611	D	N	2,368,059	Manufacturing Extension Partnership		
11.612	D	N	82,193	Advanced Technology Program		
			<u>7,764,728</u>	Total — Other Programs — U.S. Department of Commerce		

U. S. Department of Defense

12	D	N	289,587	U.S. Department of Defense		
12	I	N	271	U.S. Department of Defense	80300030	Concurrent Tech Corp
12	I	N	2,627	U.S. Department of Defense	CHECK #1128	Academy of Applied Science

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
12	I	N	99,852	U.S. Department of Defense	GST040DB0305	Chenega Federal Systems, LLC
12.300	D	N	555,049	Basic and Applied Scientific Research		
12.300	I	N	24,765	Basic and Applied Scientific Research	09-35 / 1082718-1-51	Research Foundation of State University of New York
12.300	I	N	18,204	Basic and Applied Scientific Research	R0313-G3	Georgia Inst. of Technology
12.400	D	N	2,313,226	Military Construction, National Guard		
12.400	D	Y	12,990,176	ARRA - Military Construction, National Guard		
12.401	D	N	12,468,721	National Guard Military Operations and Maintenance (O&M) Projects		
12.401	D	Y	281,595	ARRA - National Guard Military Operations and Maintenance (O&M) Projects		
12.404	D	N	2,436,605	National Guard Civilian Youth Opportunities		
12.420	D	N	292,040	Military Medical Research and Development		
12.420	I	N	395,161	Military Medical Research and Development	W81XWH-05-1-0383	Moses Cone Health System
12.431	D	N	1,704,688	Basic Scientific Research		
12.431	I	N	1,300	Basic Scientific Research	08-91	Academy Applied Sci.
12.431	I	N	14,406	Basic Scientific Research	186582	Univ of Central Florida
12.431	I	N	19,271	Basic Scientific Research	G-2618-1	Colorado State Univ.
12.800	D	N	293,879	Air Force Defense Research Sciences Program		
12.800	I	N	59,570	Air Force Defense Research Sciences Program	715-1	Intelligent Automation, Inc
12.900	D	N	160,364	Language Grant Program		
12.901	D	N	75,462	Mathematical Sciences Grants Program		
12.902	D	N	141,529	Information Security Grant Program		
12.910	D	N	283,991	Research and Technology Development		
			<u>34,922,339</u>	Total — Other Programs — U. S. Department of Defense		

U. S. Department of Housing and Urban Development

14	D	N	27,045	U.S. Department of Housing and Urban Development		
14	I	N	9,221	U.S. Department of Housing and Urban Development	Agreement Dated Feb 1, 2008	City of Greensboro
14	I	N	21,816	U.S. Department of Housing and Urban Development	N/A	Habitat For Humanity
14.126	D	N	36,111	Mortgage Insurance-Cooperative Projects		
14.169	D	N	48,391	Housing Counseling Assistance Program		
14.171	D	N	54,035	Manufactured Home Construction and Safety Standards		
14.231	D	N	2,508,738	Emergency Shelter Grants Program		
14.241	D	N	2,629,950	Housing Opportunities for Persons with AIDS		
14.246	D	N	6,900	Community Development Block Grants/Brownfields Economic Development Initiative		
14.250	D	N	91,493	Rural Housing and Economic Development		
14.401	D	N	169,120	Fair Housing Assistance Program-State and Local		
14.520	D	N	1,301,467	Historically Black Colleges and Universities Program		
14.900	D	N	790,592	Lead-Based Paint Hazard Control in Privately-Owned Housing		
14.900	I	N	3,031	Lead-Based Paint Hazard Control in Privately-Owned Housing	2009-1004	City of Greensboro
14.900	I	N	2,247	Lead-Based Paint Hazard Control in Privately-Owned Housing	2009-1327	City of Greensboro
			<u>7,700,157</u>	Total — Other Programs — U. S. Department of Housing and Urban Development		

U. S. Department of Interior

15	D	N	19,515	U.S. Department of the Interior		
15	I	N	68,497	U.S. Department of the Interior	10K174	East. Band of Cherokee
15.615	D	N	176,836	Cooperative Endangered Species Conservation Fund		
15.616	D	N	35,424	Clean Vessel Act		
15.622	D	N	105,296	Sportfishing and Boating Safety Act		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
15.623	D	N	1,014,298	North American Wetlands Conservation Fund		
15.626	D	N	240,000	Firearm and Bow Hunter Education and Safety Program		
15.631	D	N	7,037	Partners for Fish and Wildlife		
15.632	D	N	64,534	Conservative Grants Private Stewardship for Imperiled Species		
15.633	D	N	305,227	Landowner Incentive Program		
15.634	D	N	1,192,828	State Wildlife Grants		
15.634	I	N	24,880	State Wildlife Grants	09-SFWS-363827-ASU	Auburn University
15.634	I	N	39,653	State Wildlife Grants	10-SFWS-363836-ASU	Auburn University
15.650	D	N	3,512	Research Grants (Generic)		
15.657	D	N	13,597	Endangered Species Conservation ? Recovery Implementation Funds		
15.807	I	N	14,463	Earthquake Hazards Reduction Program	SUBGRANT#238611A	Univ of Oregon
15.808	D	N	318,066	U.S. Geological Survey- Research and Data Collection		
15.809	D	N	19,870	National Spatial Data Infrastructure Cooperative Agreements Program		
15.810	D	N	10,511	National Cooperative Geologic Mapping Program		
15.904	D	N	871,506	Historic Preservation Fund Grants-In-Aid		
15.916	D	N	2,269,353	Outdoor Recreation-Acquisition, Development and Planning		
15.923	D	Y	18,900	ARRA - National Center for Preservation Technology and Training		
15.928	D	N	337,500	Civil War Battlefield Land Acquisition Grants		
15.929	D	N	11,000	Save America's Treasures		
			<u>7,182,303</u>	Total — Other Programs — U. S. Department of Interior		

U. S. Department of Justice

16	D	N	492,321	U.S. Department of Justice		
16.202	D	N	122,977	Prisoner Reentry Initiative Demonstration (Offender Reentry)		
16.523	D	N	869,728	Juvenile Accountability Block Grants		
16.525	D	N	37,520	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus		
16.540	D	N	1,166,768	Juvenile Justice and Delinquency Prevention-Allocation to States		
16.543	D	N	545,959	Missing Children's Assistance		
16.543	I	N	4,153	Missing Children's Assistance	14-GREEN-NC-SA10	Nat'l Childrens Alliance
16.543	I	N	7,965	Missing Children's Assistance	215-GREE-NC-PS09	Nat'l Childrens Alliance
16.547	I	N	2,027	Victims of Child Abuse	GREE-NC-PDE10	Nat'l Childrens Alliance
16.548	D	N	24,805	Title V-Delinquency Prevention Program		
16.550	D	N	54,877	State Justice Statistics Program for Statistical Analysis Centers		
16.554	D	N	207,291	National Criminal History Improvement Program (NCHIP)		
16.560	D	N	575,288	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.575	D	N	9,708,837	Crime Victim Assistance		
16.576	D	N	2,295,125	Crime Victim Compensation		
16.579	D	N	280,839	Edward Byrne Memorial Formula Grant Program		
16.580	D	N	158,266	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
16.585	D	N	191,037	Drug Court Discretionary Grant Program		
16.588	D	N	2,743,498	Violence Against Women Formula Grants		
16.588	D	Y	584,032	ARRA - Violence Against Women Formula Grants		
16.589	D	N	40,093	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program		
16.590	D	N	110,407	The Community-Defined Solutions to Violence Against Women Grant Program		
16.590	I	N	25,150	The Community-Defined Solutions to Violence Against Women Grant Program	2005-WE-AX-0036	Forsyth County

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
16.590	I	N	195,043	The Community-Defined Solutions to Violence Against Women Grant Program	2008-WE-AX-0014	Haywood County
16.593	D	N	61,764	Residential Substance Abuse Treatment for State Prisoners		
16.601	D	N	32,056	Corrections-Training and Staff Development		
16.606	D	N	5,804,467	State Criminal Alien Assistance Program		
16.607	D	N	29,320	Bulletproof Vest Partnership Program		
16.609	D	N	478,537	Project Safe Neighborhoods		
16.710	D	N	506,379	Public Safety Partnership and Community Policing Grants		
16.710	I	N	20,342	Public Safety Partnership and Community Policing Grants	91351-05/09-213	Guilford County
16.712	D	N	61,512	Police Corps		
16.726	I	N	5,163	Juvenile Mentoring Program	91334-03/10-148	Guilford County
16.727	D	N	219,110	Enforcing Underage Drinking Laws Program		
16.738	D	N	5,821,374	Edward Byrne Memorial Justice Assistance Grant Program		
16.738	I	N	9,515	Edward Byrne Memorial Justice Assistance Grant Program	2009-DJ-BX-0625	Durham City PD
16.740	D	N	127,294	Statewide Automated Victim Information Notification (SAVIN) Program		
16.741	D	N	782,712	Forensic DNA Backlog Reduction Program		
16.742	D	N	423,254	Paul Coverdell Forensic Sciences Improvement Grant Program		
16.744	D	N	798,923	Anti-Gang Initiative		
16.748	D	N	389,865	Convicted Offender and/or Arrestee DNA Backlog Reduction Program		
16.750	D	N	2,297	Support for Adam Walsh Act Implementation Grant Program		
16.751	D	N	33,762	Edward Byrne Memorial Competitive Grant Program		
16.753	D	N	212,928	Congressionally Recommended Awards		
16.800	D	Y	313,071	ARRA - Recovery Act-Internet Crimes against Children Task Force Program (ICAC)		
16.801	D	Y	250,258	ARRA - Recovery Act-State Victim Assistance Formula Grant Program		
16.802	D	Y	647,904	ARRA - Recovery Act-State Victim Compensation Formula Grant Program		
16.803	D	Y	8,986,436	ARRA - Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories		
16.804	I	Y	52,239	ARRA - Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants To Units Of Local Government	2009-SD-B9-1365	Durham City PD
16.810	D	Y	42,323	ARRA - Recovery Act-Assistance to Rural Law Enforcement to Combat Crime and Drugs Competitive Grant Program		
			<u>46,556,811</u>	Total — Other Programs — U. S. Department of Justice		
U. S. Department of Labor						
17	I	N	17,023	U.S. Department of Labor	LD 03-13-02	Piedmont Triad Partnership
17.002	D	N	2,267,327	Labor Force Statistics		
17.005	D	N	151,527	Compensation and Working Conditions		
17.225	D	N	2,941,421,295	Unemployment Insurance		
17.225	D	Y	2,647,988,801	ARRA - Unemployment Insurance		
17.235	D	N	2,852,738	Senior Community Service Employment Program		
17.245	D	N	24,581,559	Trade Adjustment Assistance		
17.261	D	N	5,736,904	WIA Pilots, Demonstrations, and Research Projects		
17.261	I	N	28,934	WIA Pilots, Demonstrations, and Research Projects	AIHC-01-09-01-08	Piedmont Triad Partnership
17.261	I	N	36,434	WIA Pilots, Demonstrations, and Research Projects	AIHC-01-09-01-15	Piedmont Triad Partnership
17.261	I	N	59,297	WIA Pilots, Demonstrations, and Research Projects	AIHC-01-09-03-06	Piedmont Triad Partnership
17.261	I	N	33,425	WIA Pilots, Demonstrations, and Research Projects	AIHC-01-09-03-10	Piedmont Triad Partnership
17.261	I	N	38,500	WIA Pilots, Demonstrations, and Research Projects	CEA-410-01, CEA-410-02	Piedmont Triad Partnership
17.261	I	N	1,036	WIA Pilots, Demonstrations, and Research Projects	CONTRACT NO: TG090801	Piedmont Triad Partnership
17.261	I	N	13,444	WIA Pilots, Demonstrations, and Research Projects	FG050701	Piedmont Triad Partnership

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.261	I	N	2,436	WIA Pilots, Demonstrations, and Research Projects	HC-02-08-02-03	Piedmont Triad Partnership
17.261	I	N	55,554	WIA Pilots, Demonstrations, and Research Projects	LD 08-01-05	Piedmont Triad Partnership
17.261	I	N	34,886	WIA Pilots, Demonstrations, and Research Projects	TG070801	Workforce Dev Consortium
17.261	I	N	22,108	WIA Pilots, Demonstrations, and Research Projects	TG090803	Piedmont Triad Partnership
17.261	I	N	1,612	WIA Pilots, Demonstrations, and Research Projects	UNCG-03-09	Piedmont Triad Partnership
17.265	D	N	301,634	Native American Employment and Training		
17.266	D	N	828,630	Work Incentive Grants		
17.267	D	N	3,282	Incentive Grants-WIA Section 503		
17.267	I	N	20,432	Incentive Grants-WIA Section 503	09-2050-40-6169	Eastern Carolina Workforce Dev Bd
17.269	D	N	709,056	Community Based Job Training Grants		
17.270	D	N	71,156	Reintegration of Ex-Offenders		
17.271	I	N	160,193	Work Opportunity Tax Credit Program (WOTC)	N/A	WOTC
17.273	I	N	31,706	Temporary Labor Certification for Foreign Workers	N/A	Labor Cert
17.275	D	Y	27,370	ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors		
17.275	I	Y	88,177	ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	GJ-19871-10-60-A-11	CWA
17.275	I	Y	84,208	ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	N/A	ARRA LMI Imp Grant
17.276	D	Y	1,566,621	ARRA - Health Coverage Tax Credit (HCTC)		
17.502	D	N	63,005	Occupational Safety and Health-Susan Harwood Training Grants		
17.503	D	N	5,537,180	Occupational Safety and Health-State Program		
17.504	D	N	1,446,730	Consultation Agreements		
17.600	D	N	136,810	Mine Health and Safety Grants		
17.807	D	N	80,327	Transition Assistance Program		
			<u>5,636,501,357</u>	Total — Other Programs — U. S. Department of Labor		
<u>U. S. Department of State</u>						
19.014	D	N	36,125	One-Time International Exchange Grant Program		
19.300	I	N	16,986	Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	20014	Univ of Delaware
19.415	D	N	143,844	Professional and Cultural Exchange Programs-Citizen Exchanges		
			<u>196,955</u>	Total — Other Programs — U. S. Department of State		
<u>U. S. Department of Transportation</u>						
20	D	N	146,449	U.S. Department of Transportation		
20	I	N	23,587	U.S. Department of Transportation	DTRT07-G-0004	University of Tennessee-Knoxville
20	I	N	24,634	U.S. Department of Transportation	JA-5106	Louis Berger Group
20	I	N	37,628	U.S. Department of Transportation	TDMNCSU10/FY10 RID	Triangle J Coun Govt
20.106	D	N	26,800,032	Airport Improvement Program		
20.215	D	N	27,628	Highway Training and Education		
20.218	D	N	6,871,868	National Motor Carrier Safety		
20.231	D	N	453,922	Performance and Registration Information Systems Management		
20.232	D	N	277,253	Commercial Driver License State Programs		
20.234	D	N	213,852	Safety Data Improvement Program		
20.237	D	N	1,584,598	Commercial Vehicle Information Systems and Networks		
20.312	D	N	981,668	High Speed Ground Transportation-Next Generation High Speed Rail Program		
20.313	D	N	942	Railroad Research and Development		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
20.314	D	N	11,101	Railroad Development		
20.505	D	N	2,383,408	Metropolitan Transportation Planning		
20.509	D	N	17,054,153	Formula Grants for Other Than Urbanized Areas		
20.509	D	Y	235,105	ARRA - Formula Grants for Other Than Urbanized Areas		
20.700	D	N	449,182	Pipeline Safety Program Base Grants		
20.701	D	N	200,653	University Transportation Centers Program		
20.701	I	N	667	University Transportation Centers Program	08-015	Tuscaloosa
20.703	D	N	432,705	Interagency Hazardous Materials Public Sector Training and Planning Grants		
			<u>58,211,035</u>	Total — Other Programs — U. S. Department of Transportation		
<u>U. S. Appalachian Regional Commission</u>						
23	D	N	36,854	Appalachian Regional Commission		
23.002	I	N	7,442	Appalachian Area Development	10-0126	Inst For Ed Leadership
23.011	D	N	640,751	Appalachian Research, Technical Assistance, and Demonstration Projects		
23.011	I	N	4,000	Appalachian Research, Technical Assistance, and Demonstration Projects	220007-02-2	E Tenn State University
			<u>689,047</u>	Total — Other Programs — U. S. Appalachian Regional Commission		
<u>U. S. Equal Employment Opportunity Commission</u>						
30	D	N	46,850	Equal Employment Opportunity Commission		
			<u>46,850</u>	Total — Other Programs — U. S. Equal Employment Opportunity Commission		
<u>U. S. General Services Administration</u>						
39.003	D	N	9,231,915	Donation of Federal Surplus Personal Property		
			<u>9,231,915</u>	Total — Other Programs — U. S. General Services Administration		
<u>Library of Congress</u>						
42	D	N	418,670	Library of Congress		
			<u>418,670</u>	Total — Other Programs — Library of Congress		
<u>National Aeronautics and Space Administration</u>						
43	D	N	386,866	National Aeronautics and Space Administration		
43	I	N	9,434	National Aeronautics and Space Administration	1329344	California Inst of Technology Jet Propulsion Lab
43	I	N	80,267	National Aeronautics and Space Administration	4-10067-4052	Carnegie Inst of Washington
43	I	N	3,500	National Aeronautics and Space Administration	DONATIONS	DCES Educational Services
43	I	N	3,584	National Aeronautics and Space Administration	HST-ED-90311.01-A	Space Telescope Sci.
43	I	N	42,000	National Aeronautics and Space Administration	Letter Dated 9-23-03	National Action Council For Minorities In Engineering Inc
43	I	N	20,162	National Aeronautics and Space Administration	N/A	United Negro College
43.001	D	N	118,407	Aerospace Education Services Program		
43.001	I	N	338	Aerospace Education Services Program	2005-081-03-SC-47	Univ. of Nebraska-Omaha
			<u>664,558</u>	Total — Other Programs — National Aeronautics and Space Administration		
<u>National Endowment for the Arts and Humanities</u>						
45	I	N	1,406	National Foundation on the Arts and the Humanities	N/A	Southern Arts Federation
45.024	D	N	82,045	Promotion of the Arts-Grants to Organizations and Individuals		
45.024	I	N	2,850	Promotion of the Arts-Grants to Organizations and Individuals	N/A	NC Arts Coun
45.025	D	N	916,487	Promotion of the Arts-Partnership Agreements		
45.025	D	Y	319,039	ARRA - Promotion of the Arts-Partnership Agreements		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
45.149	D	N	5,632	Promotion of the Humanities-Division of Preservation and Access		
45.160	D	N	67,879	Promotion of the Humanities-Fellowships and Stipends		
45.160	I	N	26,766	Promotion of the Humanities-Fellowships and Stipends	N/A	American Council of Learned Societies
45.163	D	N	37,173	Promotion of the Humanities-Professional Development		
45.164	D	N	1,637	Promotion of the Humanities-Public Programs		
45.169	D	N	5,054	Promotion of the Humanities-Office of Digital Humanities		
45.310	D	N	4,348,085	Grants to States		
45.312	D	N	24,750	National Leadership Grants		
45.313	D	N	915,196	Laura Bush 21st Century Librarian Program		
			6,753,999	Total — Other Programs — National Endowment for the Arts and Humanities		

National Science Foundation

47	D	N	672,892	National Science Foundation		
47	I	N	-3,464	National Science Foundation	N/A	ADEC
47	I	N	2,335	National Science Foundation	NAE-P290841	Nat'l Acad. of Sci.
47	I	N	1,211	National Science Foundation	PO210929	Indiana Univ./Purdue Univ.
47.041	D	N	1,295,102	Engineering Grants		
47.041	I	N	104,947	Engineering Grants	1158-7558-26-2006281	Clemson University
47.041	I	N	9,115	Engineering Grants	2975-08-0667	Lifescitech, LLC
47.041	I	N	12,356	Engineering Grants	44347	Louisiana State Univ
47.041	I	N	104,146	Engineering Grants	CMMI0751621	Univ of California-Berkeley
47.041	I	N	93,171	Engineering Grants	NSFVUP202012009	DOT Metrics Technologies
47.049	D	N	767,676	Mathematical and Physical Sciences		
47.049	I	N	50,591	Mathematical and Physical Sciences	08175-000-00-UNC-01	Urban Institute
47.049	I	N	1,000	Mathematical and Physical Sciences	DMS-0846477	Mathematical Assoc of America,The
47.049	I	N	1,200	Mathematical and Physical Sciences	DSM-536991 THRU NSF	Mathematical Assoc of America,The
47.050	D	N	644,828	Geosciences		
47.050	I	N	105,104	Geosciences	07-081	University of New Hampshire
47.070	D	N	2,178,550	Computer and Information Science and Engineering		
47.070	I	N	63,603	Computer and Information Science and Engineering	09-059	Arizona State University
47.070	I	N	2,373	Computer and Information Science and Engineering	1152-7558-206-2006152	Clemson University
47.070	I	N	38,082	Computer and Information Science and Engineering	2975-07-0580NCAT	Star Alliance
47.070	I	N	77,578	Computer and Information Science and Engineering	PO# P254493	Brown University
47.074	D	N	1,335,571	Biological Sciences		
47.074	I	N	41,202	Biological Sciences	09-NSF-1033	Duke University
47.074	I	N	31,733	Biological Sciences	4101-32635	Purdue University
47.075	D	N	747,005	Social, Behavioral, and Economic Sciences		
47.075	I	N	28	Social, Behavioral, and Economic Sciences	05-00119	Amer Sociological Assoc
47.075	I	N	657	Social, Behavioral, and Economic Sciences	09-062	University of Alabama
47.076	D	N	9,400,468	Education and Human Resources		
47.076	I	N	-580	Education and Human Resources	05-003249 B 00	University of Massachusetts
47.076	I	N	33,607	Education and Human Resources	08-004	Wake Forest University
47.076	I	N	45,827	Education and Human Resources	40783-00-01B	Research Fdn of Cuny
47.076	I	N	15,867	Education and Human Resources	41447002	Utah State University
47.076	I	N	33,626	Education and Human Resources	60018933	Ohio State University
47.076	I	N	8,759	Education and Human Resources	603356	RCC
47.076	I	N	3,955	Education and Human Resources	802710	SC Adv. Tech Educ

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
47.076	I	N	3,872	Education and Human Resources	Agmt dated 10/17/06	Amer Educ Rsch Assoc
47.076	I	N	3,236	Education and Human Resources	DUE-0717577	University of Wisconsin
47.076	I	N	50,708	Education and Human Resources	DUE-0801893	Texas Engineering Experiment Station
47.076	I	N	106,045	Education and Human Resources	GA10652-128694	University of Virginia
47.078	D	N	112,936	Polar Programs		
47.078	I	N	4,464	Polar Programs	80558	Northern Illinois Univ
47.079	D	N	50,135	International Science and Engineering (OISE)		
47.079	I	N	18,994	International Science and Engineering (OISE)	202200545-02	Florida International Univ
47.079	I	N	95,023	International Science and Engineering (OISE)	3027-NCATS-NSF-0062	Pennsylvania State University
47.080	D	N	45,275	Office of Cyberinfrastructure		
47.082	D	Y	1,102,876	ARRA - Trans-NSF Recovery Act Reasearch Support		
47.082	I	N	35,345	Trans-NSF Recovery Act Reasearch Support	Project #25 7014510	Western Michigan Univ
47.082	I	Y	29,042	ARRA - Trans-NSF Recovery Act Reasearch Support	20090304	Infosence, Inc
			<u>19,578,072</u>	Total — Other Programs — National Science Foundation		

U. S. Small Business Administration

59	D	N	808,865	Small Business Administration		
59.037	D	N	<u>2,892,035</u>	Small Business Development Centers		
			<u>3,700,900</u>	Total — Other Programs — U.S. Small Business Administration		

U. S. Department of Veterans Affairs

64.005	D	N	413,521	Grants to States for Construction of State Home Facilities		
64.005	D	Y	1,154,300	ARRA - Grants to States for Construction of State Home Facilities		
64.028	D	N	55,920	Post-9/11 Veterans Educational Assistance		
64.124	D	N	365,403	All-Volunteer Force Educational Assistance		
64.203	D	N	<u>1,323,316</u>	State Cemetery Grants		
			<u>3,312,460</u>	Total — Other Programs — U.S. Department of Veterans Affairs		

U. S. Environmental Protection Agency

66	D	N	35,669	Environmental Protection Agency		
66.034	D	N	40,639	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act		
66.039	D	N	226,010	National Clean Diesel Emissions Reduction Program		
66.039	D	Y	233,681	ARRA - National Clean Diesel Emissions Reduction Program		
66.040	D	N	126,096	State Clean Diesel Grant Program		
66.040	D	Y	704,037	ARRA - State Clean Diesel Grant Program		
66.202	D	N	787,037	Congressionally Mandated Projects		
66.202	I	N	2,999	Congressionally Mandated Projects	2008-0069-009	Nat'l Fish/Wildlife Fdn
66.432	D	N	3,150,586	State Public Water System Supervision		
66.433	D	N	123,843	State Underground Water Source Protection		
66.454	D	N	128,560	Water Quality Management Planning		
66.454	D	Y	137,225	ARRA - Water Quality Management Planning		
66.456	D	N	367,264	National Estuary Program		
66.458	D	N	31,160,000	Capitalization Grants for Clean Water State Revolving Funds		
66.458	D	Y	30,351,329	ARRA - Capitalization Grants for Clean Water State Revolving Funds		
66.460	D	N	5,083,206	Nonpoint Source Implementation Grants		
66.468	D	N	60,481,704	Capitalization Grants for Drinking Water State Revolving Funds		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
66.468	D	Y	14,981,780	ARRA - Capitalization Grants for Drinking Water State Revolving Funds		
66.471	D	N	246,582	State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs		
66.472	D	N	307,444	Beach Monitoring and Notification Program Implementation Grants		
66.474	D	N	124,051	Water Protection Grants to the States		
66.479	D	N	275,787	Wetland Program Grants-State/Tribal Environmental Outcome Wetland Demonstration Program		
66.509	D	N	172,317	Science To Achieve Results (STAR) Research Program		
66.511	D	N	501,193	Office of Research and Development Consolidated Research/Training/Fellowships		
66.514	D	N	491	Science To Achieve Results (STAR) Fellowship Program		
66.516	D	N	22,328	P3 Award: National Student Design Competition for Sustainability		
66.605	D	N	800,943	Performance Partnership Grants		
66.608	D	N	6,932	Environmental Information Exchange Network Grant Program and Related Assistance		
66.701	D	N	94,362	Toxic Substances Compliance Monitoring Cooperative Agreements		
66.707	D	N	209,403	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals		
66.716	D	N	14,521	Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies		
66.717	D	N	17,951	Source Reduction Assistance		
66.801	D	N	2,337,505	Hazardous Waste Management State Program Support		
66.802	D	N	2,159,644	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements		
66.804	D	N	214,616	Underground Storage Tank Prevention, Detection and Compliance Program		
66.805	D	N	2,464,734	Leaking Underground Storage Tank Trust Fund Corrective Action Program		
66.805	D	Y	1,649,776	ARRA - Leaking Underground Storage Tank Trust Fund Corrective Action Program		
66.808	D	N	1,436	Solid Waste Management Assistance Grants		
			<u>159,743,681</u>	Total — Other Programs — U.S. Environmental Protection Agency		

Nuclear Regulatory Commission

77	D	N	7,725	Nuclear Regulatory Commission		
			<u>7,725</u>	Total — Other Programs — Nuclear Regulatory Commission		

U. S. Department of Energy

81	D	N	27,960	U.S. Department of Energy		
81	I	N	37,038	U.S. Department of Energy	00042959 #20	Battelle Energy Alli
81	I	N	66,745	U.S. Department of Energy	4000010698	UT-Battelle LLC
81	I	N	76,814	U.S. Department of Energy	4000084130	UT-Battelle LLC
81	I	N	4,275	U.S. Department of Energy	DE-EE0002050	AB Tech Foundation
81	I	N	24,351	U.S. Department of Energy	GT05-324-001	Mississippi Developm
81	I	N	89,416	U.S. Department of Energy	GT06-024-001/NCSU0	Mississippi Developm
81	I	N	50,420	U.S. Department of Energy	IREC-NMSU/SAI-NCSU	IREC
81	I	N	106,240	U.S. Department of Energy	IREC/SOC-NCSU-1107	IREC
81	I	N	44,993	U.S. Department of Energy	N/A	Krell Institute
81	I	N	557,180	U.S. Department of Energy	XAX-6-66010-01	Alliance for Sustain
81.041	D	N	2,522,545	State Energy Program		
81.041	D	Y	6,599,560	ARRA - State Energy Program		
81.042	D	N	11,699,715	Weatherization Assistance for Low-Income Persons		
81.042	D	Y	27,165,325	ARRA - Weatherization Assistance for Low-Income Persons		
81.049	D	N	204,837	Office of Science Financial Assistance Program		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
81.049	I	N	30,997	Office of Science Financial Assistance Program	20090293	Signatech Systems Inc
81.049	I	N	65,844	Office of Science Financial Assistance Program	G-42-6C7-G2	Georgia Inst. of Technology
81.086	D	N	267,965	Conservation Research and Development		
81.087	I	N	46,367	Renewable Energy Research and Development	20129009	Univ of Central Florida
81.117	I	N	130,366	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	DE-FG26-08NT07066	AB Tech Foundation
81.122	D	Y	32,524	ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis		
81.124	I	N	65,937	Predictive Science Academic Alliance Program	64031-001-08	Los Alamos Nat'l Security
81.127	D	Y	8,401,855	ARRA - Energy Efficient Appliance Rebate Program (EEARP)		
			<u>58,319,269</u>	Total — Other Programs — U.S. Department of Energy		

Federal Emergency Management Agency

83.544	D	N	2,120,222	Public Assistance Grants		
83.548	D	N	365	Hazard Mitigation Grant		
			<u>2,120,587</u>	Total — Other Programs — Federal Emergency Management Agency		

U. S. Department of Education

84	D	N	8,824,913	U.S. Department of Education		
84	I	N	42,317	U.S. Department of Education	07-NC11	Nat'l Writing Project Corp
84	I	N	369,635	U.S. Department of Education	2008-2333	Watauga County Schools
84	I	N	52,945	U.S. Department of Education	2010-0177	Cumberland County Schools
84	I	N	13,065	U.S. Department of Education	PO 2040	Guilford County Schools
84	I	N	66,443	U.S. Department of Education	S-45000-05-013 / P00	Edvantia, Inc.
84.002	D	N	16,008,129	Adult Education-Basic Grants to States		
84.011	D	N	5,233,263	Migrant Education-State Grant Program		
84.013	D	N	1,010,415	Title I Program for Neglected and Delinquent Children		
84.015	I	N	98,805	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
84.016	D	N	83,988	Undergraduate International Studies and Foreign Language Programs		
84.017	D	N	27,604	International Research and Studies		
84.021	D	N	70,050	Overseas Programs-Group Projects Abroad		
84.031	D	N	33,276,872	Higher Education-Institutional Aid		
84.048	D	N	36,647,621	Career and Technical Education-Basic Grants to States		
84.116	D	N	473,370	Fund for the Improvement of Postsecondary Education		
84.116	I	N	16,712	Fund for the Improvement of Postsecondary Education	06-572-ECU	West Virginia Univ
84.116	I	N	12,650	Fund for the Improvement of Postsecondary Education	144-907422	Univ of Wisconsin
84.116	I	N	8,656	Fund for the Improvement of Postsecondary Education	182K825	Univ of Wisconsin
84.116	I	N	6,216	Fund for the Improvement of Postsecondary Education	FIPSE2-NCSU09-10	CCPH
84.116	I	N	12,329	Fund for the Improvement of Postsecondary Education	UF IFAS 00070915	Univ of Florida
84.120	D	N	112,788	Minority Science and Engineering Improvement		
84.129	D	N	870,384	Rehabilitation Long-Term Training		
84.141	D	N	441,697	Migrant Education-High School Equivalency Program		
84.144	D	N	5,698	Migrant Education-Coordination Program		
84.153	D	N	116,074	Business and International Education Projects		
84.161	D	N	297,852	Rehabilitation Services-Client Assistance Program		
84.170	D	N	22,189	Javits Fellowships		
84.184	D	N	81,864	Safe and Drug-Free Schools and Communities-National Programs		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.185	D	N	1,242,408	Byrd Honors Scholarships		
84.186	D	N	6,273,646	Safe and Drug-Free Schools and Communities-State Grants		
84.187	D	N	1,013,470	Supported Employment Services for Individuals with Significant Disabilities		
84.191	D	N	219,205	Adult Education-National Leadership Activities		
84.195	D	N	222,923	Bilingual Education-Professional Development		
84.200	D	N	797,862	Graduate Assistance in Areas of National Need		
84.206	D	N	304,584	Javits Gifted and Talented Students Education Grant Program		
84.213	D	N	1,520,758	Even Start-State Educational Agencies		
84.215	D	N	807,006	Fund for the Improvement of Education		
84.224	D	N	511,158	Assistive Technology		
84.243	D	N	3,055,501	Tech-Prep Education		
84.264	I	N	3,670	Rehabilitation Training-Continuing Education	21708-02063 SO3	Syracuse University
84.265	D	N	163,298	Rehabilitation Training-State Vocational Rehabilitation Unit In-Service Training		
84.287	D	N	19,825,967	Twenty-First Century Community Learning Centers		
84.293	D	N	34,885	Foreign Language Assistance		
84.298	D	N	25,459	State Grants for Innovative Programs		
84.299	D	N	166,081	Indian Education-Special Programs for Indian Children		
84.305	D	N	617,889	Education Research, Development and Dissemination		
84.305	I	N	22,206	Education Research, Development and Dissemination	2049-S1 R0305A080621	Vanderbilt University
84.305	I	N	19,894	Education Research, Development and Dissemination	GM 10087-125783	University of Virginia
84.310	I	N	27,877	Parental Information and Resource Centers	U310A060130	Exceptional Children's Assistance Center
84.315	D	N	223,444	Capacity Building for Traditionally Underserved Populations		
84.323	D	N	1,214,350	Special Education-State Personnel Development		
84.324	D	N	1,007,628	Research in Special Education		
84.324	I	N	112,648	Research in Special Education	223311A	University of Oregon
84.324	I	N	314,479	Research in Special Education	4-68504-05-268	Univ of Kentucky RF
84.325	D	N	3,474,796	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities		
84.326	D	N	1,569,472	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.327	D	N	7,982	Special Education-Technology and Media Services for Individuals with Disabilities		
84.330	D	N	537,609	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)		
84.330	I	N	30,000	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)	S330C060132	Guilford County Schools
84.331	D	N	457,544	Grants to States for Workplace and Community Transition Training for Incarcerated Individuals		
84.334	D	N	6,208,191	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.335	D	N	39,554	Child Care Access Means Parents in School		
84.346	I	N	31,474	Vocational Education-Occupational and Employment Information State Grants	N/A	Basic Assist Grant
84.349	I	N	326,633	Early Childhood Educator Professional Development	P28080	South Carolina Department of Education
84.350	D	N	813,565	Transition to Teaching		
84.350	I	N	19,808	Transition to Teaching	SRV09TA-018	Guilford County Schools
84.357	D	N	18,295,987	Reading First State Grants		
84.358	D	N	5,325,788	Rural Education		
84.363	D	N	136,103	School Leadership		
84.365	D	N	12,907,572	English Language Acquisition Grants		
84.366	D	N	4,939,738	Mathematics and Science Partnerships		

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For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.367	D	N	61,645,992	Improving Teacher Quality State Grants		
84.367	I	N	36,793	Improving Teacher Quality State Grants	N/A	University of North Alabama
84.368	D	N	509,373	Grants for Enhances Assessment Instruments		
84.369	D	N	9,711,150	Grants for State Assessments and Related Activities		
84.370	D	N	386,472	DC School Choice Incentive Program		
84.378	D	N	1,619,974	College Access Challenge Grant Program		
84.382	D	N	1,645,590	Strengthening Minority-Serving Institutions		
84.928	I	N	107,271	National Writing Project	92-NC08	Nat'l Writing Project Corp
84.928	I	N	19,854	National Writing Project	95-NC09	Nat'l Writing Project Corp
			<u>274,857,125</u>	Total — Other Programs — U.S. Department of Education		

National Archives and Records Administration

89.003	D	N	48,892	National Historical Publications and Records Grants		
			<u>48,892</u>	Total — Other Programs — National Archives and Records		

Other Boards and Commissions

90.401	D	N	3,624,065	Help America Vote Act Requirements Payments		
			<u>3,624,065</u>	Total — Other Programs — Other Boards and Commissions		

U. S. Department of Health and Human Services

93	D	N	354,639	U.S. Department of Health and Human Services		
93	D	Y	8,919	ARRA - U.S. Department of Health and Human Services		
93	I	N	1,828	U.S. Department of Health and Human Services	04-09	Asso of Prention Teaching and Research
93	I	N	4,063	U.S. Department of Health and Human Services	10403	Univ of Chicago
93	I	N	3,384	U.S. Department of Health and Human Services	10603	Univ of Chicago
93	I	N	1,926	U.S. Department of Health and Human Services	5202	Eastern Cooperative Oncology Group
93	I	N	-7,335	U.S. Department of Health and Human Services	942536/U01HL071556	Univ of Toledo
93	I	N	30,002	U.S. Department of Health and Human Services	N/A	Univ of Maryland
93	I	N	88,614	U.S. Department of Health and Human Services	NEHA CDC TASK ORDE	Nat'l Environ. Health
93	I	N	983	U.S. Department of Health and Human Services	NO1-LM-6-3502	Univ of Maryland
93	I	N	18,152	U.S. Department of Health and Human Services	PT103662-SC101341	Virginia Commonwealth University
93	I	N	142	U.S. Department of Health and Human Services	SWOG 0500	Univ of Chicago
93	I	N	13,633	U.S. Department of Health and Human Services	TIND-194	Nat'l Surgical Adjuvant Breast and Bowel Project
93.003	D	N	15,887,236	Public Health and Social Services Emergency Fund		
93.006	D	N	176,323	State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program		
93.041	D	N	134,241	Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation		
93.042	D	N	644,277	Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals		
93.043	D	N	555,236	Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services		
93.048	D	N	619,118	Special Programs for the Aging-Title IV-and Title II-Discretionary Projects		
93.051	D	N	275,715	Alzheimer's Disease Demonstration Grants to States		
93.052	D	N	4,478,314	National Family Caregiver Support, Title III, Part E		
93.069	D	N	68,631,621	Public Health Emergency Preparedness		
93.070	D	N	329,935	Environmental Public Health and Emergency Response		
93.071	D	N	50,702	Medicare Enrollment Assistance Program		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.072	D	N	8,831	Lifespan Respite Care Program		
93.086	D	N	501,758	Healthy Marriage Promotion and Responsible Fatherhood Grants		
93.087	D	N	512,157	Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse		
93.103	D	N	653,361	Food and Drug Administration-Research		
93.110	D	N	2,967,308	Maternal and Child Health Federal Consolidated Programs		
93.110	I	N	236	Maternal and Child Health Federal Consolidated Programs	4836-1732-1218V2	Genetic Alliance, Inc.
93.110	I	N	431,266	Maternal and Child Health Federal Consolidated Programs	6 U93MC00217-02-01	Sickle Cell Disease Association of America
93.116	D	N	1,662,186	Project Grants and Cooperative Agreements for Tuberculosis Control Programs		
93.121	D	N	452,754	Oral Diseases and Disorders Research		
93.121	I	N	30,050	Oral Diseases and Disorders Research	WFUHS 50029	Wake Forest University
93.124	D	N	45,888	Nurse Anesthetist Traineeships		
93.127	D	N	141,806	Emergency Medical Services for Children		
93.130	D	N	227,417	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices		
93.136	D	N	1,602,341	Injury Prevention and Control Research and State and Community Based Programs		
93.137	I	N	47,513	Community Programs to Improve Minority Health Grant Program	N/A	Greene County Health Care Inc
93.150	D	N	798,085	Projects for Assistance in Transition from Homelessness (PATH)		
93.153	D	N	603,009	Coordinated Services and Access to Research for Women, Infants, Children, and Youth		
93.173	I	N	30,630	Research Related to Deafness and Communication Disorders	PROJECT NO. 60002973	Ohio State University Research
93.178	D	N	195,912	Nursing Workforce Diversity		
93.191	D	N	158,745	Allied Health Special Projects		
93.197	D	N	435,372	Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children		
93.204	D	N	104,723	Surveillance of Hazardous Substance Emergency Events		
93.213	D	N	60,934	Research and Training in Complementary and Alternative Medicine		
93.217	D	N	7,893,152	Family Planning-Services		
93.224	D	N	1,562,677	Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers)		
93.226	D	N	120,983	Research on Healthcare Costs, Quality and Outcomes		
93.234	D	N	177,251	Traumatic Brain Injury State Demonstration Grant Program		
93.235	D	N	739,701	Abstinence Education Program		
93.236	D	N	67,949	Grants for Dental Public Health Residency Training		
93.240	D	N	261,043	State Capacity Building		
93.241	D	N	503,814	State Rural Hospital Flexibility Program		
93.242	D	N	501,153	Mental Health Research Grants		
93.242	I	N	15,523	Mental Health Research Grants	147050	Duke University
93.242	I	N	1,588	Mental Health Research Grants	161616/157235	Duke University
93.242	I	N	164,576	Mental Health Research Grants	303-1237	Duke University
93.242	I	N	10,495	Mental Health Research Grants	5479SC	Univ of California-SF
93.242	I	N	99,100	Mental Health Research Grants	639	Dartmouth College
93.242	I	N	656	Mental Health Research Grants	MH048762 UNC-G SUB	Duke University
93.243	D	N	3,644,733	Substance Abuse and Mental Health Services-Projects of Regional and National Significance		
93.243	I	N	5,158	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	4102-17087	Purdue Univ.

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Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.243	I	N	82,599	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	91351-12/09-110	Guilford County Department of Public Health
93.243	I	N	1,064	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	TI-020447	Moorehouse School of Medicine
93.247	D	N	698,671	Advanced Nursing Education Grant Program		
93.247	D	Y	386,288	ARRA - Advanced Nursing Education Grant Program		
93.251	D	N	267,703	Universal Newborn Hearing Screening		
93.256	D	N	34,810	State Health Access Program		
93.260	D	N	51,822	Family Planning-Personnel Training		
93.262	D	N	-941	Occupational Safety and Health Program		
93.262	I	N	10,774	Occupational Safety and Health Program	13606-6500-57790/5U54OH009568	Natl Children's Center For Rural and Agriculture Safety
93.262	I	N	39,641	Occupational Safety and Health Program	WFUHS 11210	Wake Forest University Health Sciences
93.265	D	N	179,359	Comprehensive Geriatric Education Program(CGEP)		
93.273	D	N	352,303	Alcohol Research Programs		
93.273	I	N	10,969	Alcohol Research Programs	1R21AA016858-01A2	Carolinas Hlthcare Sys
93.273	I	N	704	Alcohol Research Programs	20090058	Prevention Strategies LLC
93.273	I	N	-1,918	Alcohol Research Programs	WFUHS 12001	Wake Forest University
93.277	D	N	113,715	Career Development Awards		
93.279	D	N	641,329	Drug Abuse and Addiction Research Programs		
93.279	I	N	21,999	Drug Abuse and Addiction Research Programs	2-340-0211567	Research Triangle Institute International
93.279	I	N	27,801	Drug Abuse and Addiction Research Programs	36-0507-371 / PO #CC	Temple University
93.279	I	N	5,422	Drug Abuse and Addiction Research Programs	4506	University of Pittsburgh
93.279	I	N	20,691	Drug Abuse and Addiction Research Programs	542650P0902021	Northeastern University
93.279	I	N	79,950	Drug Abuse and Addiction Research Programs	B6296386201	University of Minnesota
93.279	I	N	47,859	Drug Abuse and Addiction Research Programs	PO903683	Northeastern University
93.279	I	N	83,447	Drug Abuse and Addiction Research Programs	R414269	University at Buffalo, SUNY
93.281	D	N	137,652	Mental Health Research Career/Scientist Development Awards		
93.282	D	N	29,917	Mental Health National Research Service Awards for Research Training		
93.283	D	N	13,973,083	Centers for Disease Control and Prevention-Investigations and Technical Assistance		
93.283	I	N	113,906	Centers for Disease Control and Prevention-Investigations and Technical Assistance	12-09/5U50CD300860	Association For Prevention Teaching and Research
93.283	I	N	3,482	Centers for Disease Control and Prevention-Investigations and Technical Assistance	5U36CD319276	AAMC
93.283	I	N	63,615	Centers for Disease Control and Prevention-Investigations and Technical Assistance	TS-1455	Association For Prevention Teaching and Research
93.286	D	N	249,040	Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.301	D	N	230,330	Small Rural Hospital Improvement Grant Program		
93.307	D	N	2,232,124	Minority Health and Health Disparities Research		
93.310	D	N	28,503	Trans-NIH Research Support		
93.358	D	N	1,749,218	Advanced Nursing Education Traineeships		
93.359	I	N	161,934	Nurse Education, Practice and Retention Grants	158595	Duke University
93.359	I	N	115,051	Nurse Education, Practice and Retention Grants	158595-D08 HP11272-02-00	Duke University
93.359	I	N	14,743	Nurse Education, Practice and Retention Grants	1U1KHP07713-04-00/DU 162325	Duke University
93.361	D	N	256,286	Nursing Research		
93.361	I	N	580	Nursing Research	3527-UNCG-DHHS-8910	Pennsylvania State University
93.365	I	N	56,835	Sickle Cell Treatment Demonstration Program	4-312-0210355	Research Triangle Institute International
93.390	D	N	8,878	Academic Research Enhancement Award		

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.393	I	N	19,100	Cancer Cause and Prevention Research	22402-98012664	UT-MDA Cancer Ctr
93.394	D	N	95,999	Cancer Detection and Diagnosis Research		
93.395	D	N	124,700	Cancer Treatment Research		
93.395	I	N	62,485	Cancer Treatment Research	0255-2461-4609	Mount Sinai School of Medicine
93.395	I	N	297,412	Cancer Treatment Research	60014860	Ohio State University
93.395	I	N	58	Cancer Treatment Research	8817	Amer Coll of Radiology
93.395	I	N	58,522	Cancer Treatment Research	98543-1207	Nat'l Childhood Cancer Found
93.395	I	N	368	Cancer Treatment Research	C-08	Nat'l Surgical Adjuvant Breast and Bowel Project
93.395	I	N	39,112	Cancer Treatment Research	TFED35-194	Nat'l Surgical Adjuvant Breast and Bowel Project
93.396	D	N	301,542	Cancer Biology Research		
93.398	I	N	10,446	Cancer Research Manpower	1 R25 CA106780-05	University of Alabama
93.407	D	Y	874,153	ARRA - Scholarships for Disadvantaged Students		
93.449	D	N	265,405	Ruminant Feed Ban Support Project		
93.556	D	N	8,682,082	Promoting Safe and Stable Families		
93.560	D	N	-152,113	Family Support Payments to States-Assistance Payments		
93.563	D	N	78,519,215	Child Support Enforcement		
93.563	D	Y	13,971,763	ARRA - Child Support Enforcement		
93.566	D	N	5,041,462	Refugee and Entrant Assistance-State Administered Programs		
93.568	D	N	100,249,622	Low-Income Home Energy Assistance		
93.576	D	N	503,334	Refugee and Entrant Assistance-Discretionary Grants		
93.576	I	N	38,537	Refugee and Entrant Assistance-Discretionary Grants	Agreement Dated 5-12-2008	United Hmong Association
93.584	D	N	774,235	Refugee and Entrant Assistance-Targeted Assistance Grants		
93.586	D	N	827,039	State Court Improvement Program		
93.590	D	N	1,091,750	Community-Based Child Abuse Prevention Grants		
93.597	D	N	259,750	Grants to States for Access and Visitation Programs		
93.599	D	N	957,731	Chafee Education and Training Vouchers Program (ETV)		
93.603	D	N	1,109,228	Adoption Incentive Payments		
93.617	D	N	464,688	Voting Access for Individuals with Disabilities-Grants to States		
93.630	D	N	2,123,579	Developmental Disabilities Basic Support and Advocacy Grants		
93.630	I	N	113,563	Developmental Disabilities Basic Support and Advocacy Grants	N/A	NC Council on Dev Disabilities
93.630	I	N	27,933	Developmental Disabilities Basic Support and Advocacy Grants	RFA #1 06-07	NC Council on Dev Disabilities
93.643	D	N	331,528	Children's Justice Grants to States		
93.645	D	N	7,470,905	Child Welfare Services-State Grants		
93.647	D	N	1,743	Social Services Research and Demonstration		
93.648	I	N	6,316	Child Welfare Research Training or Demonstration	E00022064-2	Univ of Missouri-Col
93.652	I	N	6,559	Adoption Opportunities	90CQ0002/01	Adoption Exchange Assoc
93.652	I	N	-333	Adoption Opportunities	N/A	Children's Home Soci of NC
93.658	D	N	74,983,153	Foster Care-Title IV-E		
93.658	D	Y	1,946,855	ARRA - Foster Care-Title IV-E		
93.659	D	N	45,569,676	Adoption Assistance		
93.659	D	Y	4,147,155	ARRA - Adoption Assistance		
93.667	D	N	61,159,056	Social Services Block Grant		
93.669	D	N	676,887	Child Abuse and Neglect State Grants		
93.670	D	N	99,565	Child Abuse and Neglect Discretionary Activities		
93.671	D	N	1,827,243	Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes		
93.674	D	N	2,981,337	Chafee Foster Care Independence Program		

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Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.701	D	Y	1,596,436	ARRA - Trans-NIH Recovery Act Research Support		
93.701	I	Y	91,350	ARRA - Trans-NIH Recovery Act Research Support	1R24 MD00493001	Carolinas Hlthcare Sys
93.703	D	Y	357,325	ARRA - Grants to Health Center Programs		
93.717	D	Y	223,584	ARRA - Preventing Healthcare-Associated Infections		
93.719	D	Y	70,737	ARRA - State Grants to Promote Health Information Technology		
93.720	D	Y	22,475	ARRA - Survey and Certification Ambulatory Surgical Center		
93.723	D	Y	267,937	ARRA - Prevention and Wellness-State, Territories and Pacific Islands		
93.725	D	Y	5,759	ARRA - Communities Putting Prevention to Work: Chronic Disease Self-Management Program		
93.767	D	N	252,949,855	Children's Health Insurance Program		
93.768	D	N	375,871	Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities		
93.769	D	Y	116,561	ARRA - Demonstration to Maintain Independence and Employment		
93.773	D	N	7,355,765	Medicare-Hospital Insurance		
93.779	D	N	2,169,039	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.780	D	N	662,463	Grants to States for Operation of Qualified High-Risk Pools		
93.790	D	N	630,776	Alternate Non-Emergency Service Providers or Networks		
93.791	D	N	1,095,727	Money Follows the Person Rebalancing Demonstration		
93.793	D	N	136,544	Medicaid Transformation Grants		
93.822	D	N	9,051	Health Careers Opportunity Program		
93.837	I	N	20,568	Cardiovascular Diseases Research	148732	Duke Univ
93.837	I	N	21,529	Cardiovascular Diseases Research	155936/148555/136292	Duke Univ
93.837	I	N	53,464	Cardiovascular Diseases Research	164981/155936/148555/136292	Duke Univ
93.837	I	N	34,925	Cardiovascular Diseases Research	HL09353-015	Penn State Univ Med Ctr
93.838	D	N	6,107	Lung Diseases Research		
93.839	I	N	-2,372	Blood Diseases and Resources Research	111270040-7302990	St Jude Children's Research Hosp
93.839	I	N	49,307	Blood Diseases and Resources Research	11270050-7348399	St Jude Children's Research Hosp
93.839	I	N	11,980	Blood Diseases and Resources Research	7210027	St Jude Children's Research Hosp
93.846	D	N	379,894	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	N	7,973	Arthritis, Musculoskeletal and Skin Diseases Research	161870	Duke University
93.846	I	N	91,968	Arthritis, Musculoskeletal and Skin Diseases Research	PO1000644343	University of Iowa
93.847	D	N	114,136	Diabetes, Digestive, and Kidney Diseases Extramural Research		
93.848	D	N	451,381	Digestive Diseases and Nutrition Research		
93.848	I	N	146,514	Digestive Diseases and Nutrition Research	165602/156662/148522	Duke University
93.849	D	N	25,408	Kidney Diseases, Urology and Hematology Research		
93.853	D	N	372,759	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	N	9,134	Extramural Research Programs in the Neurosciences and Neurological Disorders	09-1651	Univ of South Carolina
93.853	I	N	10,702	Extramural Research Programs in the Neurosciences and Neurological Disorders	123467/139612/146343	Duke University
93.853	I	N	26,171	Extramural Research Programs in the Neurosciences and Neurological Disorders	26-1601-53-61	Univ of Texas-Arlington
93.853	I	N	-3,788	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-07-203	Washington Univ
93.853	I	N	31,016	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-09-204	Washington Univ
93.853	I	N	27,404	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-09-273	Washington Univ
93.855	D	N	174,098	Allergy, Immunology and Transplantation Research		
93.855	I	N	74,304	Allergy, Immunology and Transplantation Research	669286	Fred Hutchinson Can Ctr
93.859	D	N	3,014,177	Biomedical Research and Research Training		
93.859	I	N	-2,490	Biomedical Research and Research Training	1090125-170457	Carnegie Mellon Univ.
93.859	I	N	29,857	Biomedical Research and Research Training	1090155-214820	Carnegie Mellon Univ.

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Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.859	I	N	1,573	Biomedical Research and Research Training	1090245-235050	Carnegie Mellon Univ.
93.859	I	N	20,616	Biomedical Research and Research Training	9000613	Univ of Pittsburgh
93.859	I	N	12,357	Biomedical Research and Research Training	T36 GM008789	Carnegie Mellon University
93.865	D	N	751,780	Child Health and Human Development Extramural Research		
93.865	I	N	41,135	Child Health and Human Development Extramural Research	0002495336-001	University of Alabama
93.865	I	N	57,411	Child Health and Human Development Extramural Research	1 (ACCT #5-28641)	Columbia University
93.865	I	N	2,587	Child Health and Human Development Extramural Research	155689/142855	Duke University
93.865	I	N	92,590	Child Health and Human Development Extramural Research	164123/155689/142855	Duke University
93.865	I	N	157,794	Child Health and Human Development Extramural Research	431500-19728	Virginia Polytechnic Institute
93.865	I	N	19,575	Child Health and Human Development Extramural Research	46190-9033	Cornell University
93.865	I	N	126,125	Child Health and Human Development Extramural Research	5 U01 HD040533-09	University of Alabama
93.865	I	N	15,693	Child Health and Human Development Extramural Research	57016-8988	Cornell University
93.865	I	N	25,687	Child Health and Human Development Extramural Research	8608-53745	Johns Hopkins University
93.865	I	N	4,599	Child Health and Human Development Extramural Research	R21 HD055202-01	Carolinas Hlthcare Sys
93.865	I	N	16,669	Child Health and Human Development Extramural Research	WFUHS 10055	Wake Forest Univ Health Sciences
93.866	D	N	66,057	Aging Research		
93.866	I	N	12,554	Aging Research	103857	Brigham and Women's Hospital, Inc.
93.879	I	N	38,919	Medical Library Assistance	MUSC07-014	Med Univ of South Carol
93.887	D	N	376,109	Health Care and Other Facilities		
93.889	D	N	1,137,209	National Bioterrorism Hospital Preparedness Program		
93.913	D	N	149,705	Grants to States for Operation of Offices of Rural Health		
93.917	D	N	42,887,577	HIV Care Formula Grants		
93.918	D	N	304,115	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		
93.926	D	N	2,633,975	Healthy Start Initiative		
93.938	D	N	867,060	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems		
93.940	D	N	3,937,622	HIV Prevention Activities-Health Department Based		
93.941	D	N	186,012	HIV Demonstration, Research, Public and Professional Education Projects		
93.944	D	N	1,521,263	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		
93.945	D	N	1,738	Assistance Programs for Chronic Disease Prevention and Control		
93.958	D	N	11,937,974	Block Grants for Community Mental Health Services		
93.959	D	N	43,248,456	Block Grants for Prevention and Treatment of Substance Abuse		
93.977	D	N	2,972,837	Preventive Health Services-Sexually Transmitted Diseases Control Grants		
93.991	D	N	3,026,691	Preventive Health and Health Services Block Grant		
93.994	D	N	17,394,311	Maternal and Child Health Services Block Grant to the States		
			967,644,841	Total — Other Programs — U.S. Department of Health and Human Services		

Corporation for National and Community Service

94.002	D	N	270,383	Retired and Senior Volunteer Program		
94.003	D	N	327,469	State Commissions		
94.004	D	N	341,172	Learn and Serve America-School and Community Based Programs		
94.005	D	N	82,234	Learn and Serve America-Higher Education		
94.005	I	N	165	Learn and Serve America-Higher Education	SUB 00001360	Princeton University
94.006	D	N	2,981,457	AmeriCorps		
94.006	D	Y	683,724	ARRA - AmeriCorps		
94.006	I	N	7,698	AmeriCorps	PO033638	Temple University

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
94.007	D	N	67,554	Program Development and Innovation Grants		
94.009	D	N	127,285	Training and Technical Assistance		
			<u>4,889,141</u>	Total — Other Programs — Corporation for National and Community Service		
<u>Social Security Administration</u>						
96.008	D	N	231,931	Social Security-Work Incentives Planning and Assistance Program		
			<u>231,931</u>	Total — Other Programs — Social Security Administration		
<u>U. S. Department of Homeland Security</u>						
97	I	N	41,892	U S Department of Homeland Security	AC653240	Savannah River Nuclear Solution
97.001	D	N	395,110	Special Projects		
97.005	I	N	396,534	State and Local Homeland Security National Training Program	451759-09-158	Eastern Ky Univ.
97.008	D	N	45,909	Urban Areas Security Initiative		
97.012	D	N	2,037,014	Boating Safety Financial Assistance		
97.017	D	N	1,836,362	Pre-Disaster Mitigation (PDM) Competitive Grants		
97.018	D	N	28,724	National Fire Academy Training Assistance		
97.023	D	N	121,121	Community Assistance Program State Support Services Element (CAP-SSSE)		
97.029	D	N	13,881	Flood Mitigation Assistance		
97.036	D	N	5,215,430	Disaster Grants-Public Assistance (Presidentially Declared Disasters)		
97.039	D	N	456,642	Hazard Mitigation Grant		
97.041	D	N	159,891	National Dam Safety Program		
97.042	D	N	7,755,769	Emergency Management Performance Grants		
97.044	D	N	230,649	Assistance to Firefighters Grant		
97.045	D	N	8,187,428	Cooperating Technical Partners		
97.046	D	N	3,526,166	Fire Management Assistance Grant		
97.047	D	N	3,211,854	Pre-Disaster Mitigation		
97.056	D	N	112,100	Port Security Grant Program		
97.061	I	N	10,729	Centers for Homeland Security	4112-31739	Purdue University
97.070	D	N	200,752	Map Modernization Management Support		
97.073	D	N	1,681	State Homeland Security Program (SHSP)		
97.075	D	N	497,140	Rail and Transit Security Grant Program		
97.077	D	N	567	Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection		
97.077	I	N	28,648	Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection	#2008-DN-077-ARI020-03	Wake Forest University
97.078	D	N	620,195	Buffer Zone Protection Program (BZPP)		
97.082	D	N	7,286	Earthquake Consortium		
97.092	D	N	663,026	Repetitive Flood Claims		
97.104	I	N	60,193	Homeland Security-related Science, Technology, Engineering and Mathematics (HS STEM) Career Development Program	R9847-G1	Georgia Inst of Tech
97.108	D	N	148,265	Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies		
97.110	D	N	312,567	Severe Loss Repetitive Program		
97.111	D	N	95,549	Regional Catastrophic Preparedness Grant Program (RCPPG)		
			<u>36,419,074</u>	Total — Other Programs — U.S. Department of Homeland Security		

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>United States Agency for International Development</u>						
98	D	N	103,301	United States Agency for International Development		
98.001	I	N	42,280	USAID Foreign Assistance for Programs Overseas	09-002945-11	Univ of Cal-Davis
98.001	I	N	213,308	USAID Foreign Assistance for Programs Overseas	172013/0118.0376	Family Health International
98.001	I	N	2,323	USAID Foreign Assistance for Programs Overseas	19071-425864	VA Polytech. Inst.
98.001	I	N	6,000	USAID Foreign Assistance for Programs Overseas	2006-0150-03	VA Polytech. Inst.
98.001	I	N	9,264	USAID Foreign Assistance for Programs Overseas	451008-19071	VA Polytech. Inst.
98.001	I	N	101,604	USAID Foreign Assistance for Programs Overseas	61-3886B	Michigan State Univ.
			<u>478,080</u>	Total — Other Programs — United States Agency for International Development		
<u>Other Federal Assistance</u>						
99	D	N	322,901	Other Federal Assistance		
			<u>322,901</u>	Total — Other Programs — Other Federal Assistance		
			<u>7,676,559,787</u>	Total — Other Programs		
			<u>\$24,269,764,299</u>	Total Expenditures of Federal Awards		

N/A = Not Available

The accompanying notes are an integral part of this schedule.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/ Indirect	ARRA	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>						
16.560	D	N	84,159	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.580	D	N	21,248	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
16.585	D	N	191,037	Drug Court Discretionary Grant Program		
16.590	I	N	25,150	The Community-Defined Solutions to Violence Against Women Grant Program	2005-WE-AX-0036	Forsyth County
16.590	I	N	195,043	The Community-Defined Solutions to Violence Against Women Grant Program	2008-WE-AX-0014	Haywood County
16.738	I	N	9,515	Edward Byrne Memorial Justice Assistance Grant Program	2009-DJ-BX-0625	Durham City PD
16.804	I	Y	52,239	ARRA - Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants To Units Of Local Government	2009-SD-B9-1365	Durham City PD
16.810	D	Y	42,323	ARRA - Recovery Act-Assistance to Rural Law Enforcement to Combat Crime and Drugs Competitive Grant Program		
93.586	D	N	827,039	State Court Improvement Program		
			<u>1,447,753</u>	Total — N. C. Administrative Office of the Courts		
<u>N. C. Department of Administration</u>						
14.401	D	N	169,120	Fair Housing Assistance Program-State and Local		
14.871	D	N	3,912,006	Section 8 Housing Choice Vouchers		
17.265	D	N	301,634	Native American Employment and Training		
39.003	D	N	9,231,915	Donation of Federal Surplus Personal Property		
64.005	D	N	413,521	Grants to States for Construction of State Home Facilities		
64.005	D	Y	1,154,300	ARRA - Grants to States for Construction of State Home Facilities		
64.203	D	N	1,323,316	State Cemetery Grants		
84.044	D	N	320,567	TRIO-Talent Search		
			<u>16,826,379</u>	Total — N. C. Department of Administration		
<u>N. C. Department of Agriculture and Consumer Services</u>						
10.025	D	N	2,865,513	Plant and Animal Disease, Pest Control, and Animal Care		
10.086	D	Y	727,254	ARRA - Aquaculture Grants Program (AGP)		
10.153	D	N	5,000	Market News		
10.156	D	N	14,035	Federal-State Marketing Improvement Program		
10.162	D	N	16,355	Inspection Grading and Standardization		
10.163	D	N	174,796	Market Protection and Promotion		
10.169	D	N	116,970	Specialty Crop Block Grant Program		
10.170	D	N	301,959	Specialty Crop Block Grant Program-Farm Bill		
10.203	D	N	393,807	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.250	D	N	409,878	Agricultural and Rural Economic Research		
10.475	D	N	4,094,654	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection		
10.479	D	N	166,009	Food Safety Cooperative Agreements		
10.555	D	N	37,279,110	National School Lunch Program		
10.559	D	N	15,979	Summer Food Service Program for Children		
10.560	D	N	690,199	State Administrative Expenses for Child Nutrition		
10.565	D	N	349,385	Commodity Supplemental Food Program		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.567	D	N	450,971	Food Distribution Program on Indian Reservations		
10.568	D	N	1,683,135	Emergency Food Assistance Program (Administrative Costs)		
10.569	D	N	18,673,246	Emergency Food Assistance Program (Food Commodities)		
10.569	D	Y	1,313,030	ARRA - Emergency Food Assistance Program (Food Commodities)		
10.664	D	N	41,703	Cooperative Forestry Assistance		
10.680	D	N	4,459	Forest Health Protection		
15.615	D	N	76,962	Cooperative Endangered Species Conservation Fund		
66.605	D	N	800,943	Performance Partnership Grants		
93	D	N	297,702	U.S. Department of Health and Human Services		
93.103	D	N	653,361	Food and Drug Administration-Research		
93.449	D	N	265,405	Ruminant Feed Ban Support Project		
			<u>71,881,820</u>	Total — N. C. Department of Agriculture and Consumer Services		

N. C. Department of Commerce

10.250	D	N	1,850	Agricultural and Rural Economic Research		
11.307	D	N	600,000	Economic Adjustment Assistance		
14.228	D	N	51,169,305	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii		
14.255	D	Y	567,827	ARRA - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii		
17.258	D	N	17,284,954	WIA Adult Program		
17.258	D	Y	8,884,708	ARRA - WIA Adult Program		
17.259	D	N	18,114,265	WIA Youth Activities		
17.259	D	Y	17,309,533	ARRA - WIA Youth Activities		
17.260	D	N	40,469,426	WIA Dislocated Workers		
17.260	D	Y	25,360,775	ARRA - WIA Dislocated Workers		
17.261	D	N	5,736,904	WIA Pilots, Demonstrations, and Research Projects		
17.266	D	N	828,630	Work Incentive Grants		
17.275	D	Y	27,370	ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors		
17.276	D	Y	1,566,621	ARRA - Health Coverage Tax Credit (HCTC)		
20.700	D	N	449,182	Pipeline Safety Program Base Grants		
23.011	D	N	404,025	Appalachian Research, Technical Assistance, and Demonstration Projects		
81.041	D	N	2,522,545	State Energy Program		
81.041	D	Y	6,599,560	ARRA - State Energy Program		
81.042	D	N	11,713,021	Weatherization Assistance for Low-Income Persons		
81.042	D	Y	27,165,325	ARRA - Weatherization Assistance for Low-Income Persons		
81.122	D	Y	32,524	ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis		
81.127	D	Y	8,401,855	ARRA - Energy Efficient Appliance Rebate Program (EEARP)		
			<u>245,210,205</u>	Total — N. C. Department of Commerce		

N. C. Department of Correction

16.202	D	N	122,977	Prisoner Reentry Initiative Demonstration (Offender Reentry)		
16.601	D	N	32,056	Corrections-Training and Staff Development		
16.606	D	N	5,804,467	State Criminal Alien Assistance Program		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.270	D	N	71,156	Reintegration of Ex-Offenders		
84.331	D	N	457,544	Grants to States for Workplace and Community Transition Training for Incarcerated Individuals		
			6,488,200	Total — N. C. Department of Correction		
<u>N. C. Community College System</u>						
84.002	D	N	15,802,987	Adult Education-Basic Grants to States		
84.191	D	N	219,205	Adult Education-National Leadership Activities		
			16,022,192	Total — N. C. Community College System		
<u>N. C. Department of Crime Control and Public Safety</u>						
11.450	D	N	181,838	Automated Flood Warning Systems (AFWS)		
11.555	D	N	3,007,920	Public Safety Interoperable Communications Grant Program		
12.400	D	N	2,313,226	Military Construction, National Guard		
12.400	D	Y	12,990,176	ARRA - Military Construction, National Guard		
12.401	D	N	12,468,721	National Guard Military Operations and Maintenance (O&M) Projects		
12.401	D	Y	281,595	ARRA - National Guard Military Operations and Maintenance (O&M) Projects		
12.404	D	N	2,436,605	National Guard Civilian Youth Opportunities		
15.808	D	N	1,277	U.S. Geological Survey- Research and Data Collection		
16.523	D	N	869,728	Juvenile Accountability Block Grants		
16.540	D	N	1,166,768	Juvenile Justice and Delinquency Prevention-Allocation to States		
16.548	D	N	24,805	Title V-Delinquency Prevention Program		
16.550	D	N	54,877	State Justice Statistics Program for Statistical Analysis Centers		
16.554	D	N	207,291	National Criminal History Improvement Program (NCHIP)		
16.575	D	N	9,708,837	Crime Victim Assistance		
16.576	D	N	2,295,125	Crime Victim Compensation		
16.579	D	N	280,839	Edward Byrne Memorial Formula Grant Program		
16.580	D	N	134,300	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
16.588	D	N	2,662,686	Violence Against Women Formula Grants		
16.588	D	Y	584,032	ARRA - Violence Against Women Formula Grants		
16.589	D	N	40,093	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program		
16.590	D	N	110,407	The Community-Defined Solutions to Violence Against Women Grant Program		
16.593	D	N	61,764	Residential Substance Abuse Treatment for State Prisoners		
16.607	D	N	29,320	Bulletproof Vest Partnership Program		
16.609	D	N	478,537	Project Safe Neighborhoods		
16.710	D	N	3,773	Public Safety Partnership and Community Policing Grants		
16.712	D	N	61,512	Police Corps		
16.738	D	N	5,821,374	Edward Byrne Memorial Justice Assistance Grant Program		
16.740	D	N	127,294	Statewide Automated Victim Information Notification (SAVIN) Program		
16.741	D	N	782,712	Forensic DNA Backlog Reduction Program		
16.742	D	N	423,254	Paul Coverdell Forensic Sciences Improvement Grant Program		
16.744	D	N	798,923	Anti-Gang Initiative		
16.748	D	N	389,865	Convicted Offender and/or Arrestee DNA Backlog Reduction Program		
16.750	D	N	2,297	Support for Adam Walsh Act Implementation Grant Program		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
16.801	D	Y	250,258	ARRA - Recovery Act-State Victim Assistance Formula Grant Program		
16.802	D	Y	647,904	ARRA - Recovery Act-State Victim Compensation Formula Grant Program		
16.803	D	Y	8,980,870	ARRA - Recovery Act-Eward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories		
20.218	D	N	589,697	National Motor Carrier Safety		
20.234	D	N	83,837	Safety Data Improvement Program		
20.237	D	N	792,299	Commercial Vehicle Information Systems and Networks		
20.703	D	N	432,705	Interagency Hazardous Materials Public Sector Training and Planning Grants		
83.544	D	N	2,120,222	Public Assistance Grants		
83.548	D	N	365	Hazard Mitigation Grant		
93.643	D	N	331,528	Children's Justice Grants to States		
97.001	D	N	395,110	Special Projects		
97.008	D	N	45,909	Urban Areas Security Initiative		
97.017	D	N	1,836,362	Pre-Disaster Mitigation (PDM) Competitive Grants		
97.023	D	N	121,121	Community Assistance Program State Support Services Element (CAP-SSSE)		
97.029	D	N	13,881	Flood Mitigation Assistance		
97.036	D	N	5,215,430	Disaster Grants-Public Assistance (Presidentially Declared Disasters)		
97.039	D	N	456,642	Hazard Mitigation Grant		
97.042	D	N	7,755,769	Emergency Management Performance Grants		
97.044	D	N	43,700	Assistance to Firefighters Grant		
97.045	D	N	8,187,428	Cooperating Technical Partners		
97.046	D	N	3,526,166	Fire Management Assistance Grant		
97.047	D	N	3,211,854	Pre-Disaster Mitigation		
97.056	D	N	112,100	Port Security Grant Program		
97.067	D	N	18,449,259	Homeland Security Grant Program		
97.070	D	N	200,752	Map Modernization Management Support		
97.075	D	N	497,140	Rail and Transit Security Grant Program		
97.077	D	N	567	Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection		
97.078	D	N	620,195	Buffer Zone Protection Program (BZPP)		
97.082	D	N	7,286	Earthquake Consortium		
97.092	D	N	663,026	Repetitive Flood Claims		
97.110	D	N	312,567	Severe Loss Repetitive Program		
			<u>126,703,720</u>	Total — N. C. Department of Crime Control and Public Safety		
<u>N. C. Department of Cultural Resources</u>						
15.904	D	N	871,506	Historic Preservation Fund Grants-In-Aid		
15.928	D	N	337,500	Civil War Battlefield Land Acquisition Grants		
15.929	D	N	11,000	Save America's Treasures		
45.025	D	N	916,487	Promotion of the Arts-Partnership Agreements		
45.025	D	Y	319,039	ARRA - Promotion of the Arts-Partnership Agreements		
45.310	D	N	4,348,085	Grants to States		
45.312	D	N	24,750	National Leadership Grants		
89.003	D	N	48,892	National Historical Publications and Records Grants		
			<u>6,877,259</u>	Total — N. C. Department of Cultural Resources		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
N. C. Department of Environment and Natural Resources						
10.664	D	N	5,542,329	Cooperative Forestry Assistance		
10.677	D	N	17,371	Forest Land Enhancement Program		
10.688	D	Y	1,438,960	ARRA - Recovery Act of 2009: Wildland Fire Management		
10.902	D	N	74,147	Soil and Water Conservation		
11	D	N	32,546	U.S. Department of Commerce		
11	I	N	14,572	U.S. Department of Commerce	05-1115	Atlantic States Marine Fisheries Commission
11	I	N	58,571	U.S. Department of Commerce	SA-08-03-NC	Atlantic States Marine Fisheries Commission
11.008	I	N	22,573	NOAA Mission-Related Education Awards	37545-9S-1416	Macro International Inc
11.008	I	N	72,963	NOAA Mission-Related Education Awards	4500-114-01	Oak Management Inc
11.008	I	N	32,090	NOAA Mission-Related Education Awards	4500-117-01	Oak Management Inc
11.400	D	N	539,671	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		
11.405	D	N	15,731	Anadromous Fish Conservation Act Program		
11.407	D	N	42,618	Interjurisdictional Fisheries Act of 1986		
11.419	D	N	2,530,169	Coastal Zone Management Administration Awards		
11.420	D	N	615,845	Coastal Zone Management Estuarine Research Reserves		
11.434	D	N	141,468	Cooperative Fishery Statistics		
11.435	I	N	21,501	Southeast Area Monitoring and Assessment Program	FY2009-001	SC Dept of Natural Resources
11.435	I	N	32,963	Southeast Area Monitoring and Assessment Program	FY2009-002	SC Dept of Natural Resources
11.435	I	N	9,095	Southeast Area Monitoring and Assessment Program	FY2009-006	SC Dept of Natural Resources
11.463	I	Y	234,583	ARRA - Habitat Conservation	NA09NMF4630305	North Carolina Coastal Federation
11.474	D	N	360,709	Atlantic Coastal Fisheries Cooperative Management Act		
14.900	D	N	790,592	Lead-Based Paint Hazard Control in Privately-Owned Housing		
15.605	D	N	1,758,450	Sport Fish Restoration Program		
15.615	D	N	7,294	Cooperative Endangered Species Conservation Fund		
15.616	D	N	49,842	Clean Vessel Act		
15.622	D	N	105,296	Sportfishing and Boating Safety Act		
15.631	D	N	7,037	Partners for Fish and Wildlife		
15.808	D	N	214,593	U.S. Geological Survey- Research and Data Collection		
15.916	D	N	2,269,353	Outdoor Recreation-Acquisition, Development and Planning		
20.205	D	N	44,823	Highway Planning and Construction		
66.001	D	N	2,030,260	Air Pollution Control Program Support		
66.032	D	N	155,475	State Indoor Radon Grants		
66.039	D	N	226,010	National Clean Diesel Emissions Reduction Program		
66.040	D	N	126,096	State Clean Diesel Grant Program		
66.040	D	Y	704,037	ARRA - State Clean Diesel Grant Program		
66.202	D	N	787,037	Congressionally Mandated Projects		
66.419	D	N	6,525,620	Water Pollution Control State, Interstate, and Tribal Program Support		
66.432	D	N	3,150,586	State Public Water System Supervision		
66.433	D	N	123,843	State Underground Water Source Protection		
66.454	D	N	128,560	Water Quality Management Planning		
66.454	D	Y	137,225	ARRA - Water Quality Management Planning		
66.456	D	N	367,264	National Estuary Program		
66.458	D	N	31,160,000	Capitalization Grants for Clean Water State Revolving Funds		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
66.458	D	Y	30,351,329	ARRA - Capitalization Grants for Clean Water State Revolving Funds		
66.460	D	N	5,083,206	Nonpoint Source Implementation Grants		
66.461	D	N	385,997	Regional Wetland Program Development Grants		
66.468	D	N	60,481,704	Capitalization Grants for Drinking Water State Revolving Funds		
66.468	D	Y	14,981,780	ARRA - Capitalization Grants for Drinking Water State Revolving Funds		
66.471	D	N	246,582	State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs		
66.472	D	N	307,444	Beach Monitoring and Notification Program Implementation Grants		
66.474	D	N	124,051	Water Protection Grants to the States		
66.479	D	N	275,787	Wetland Program Grants-State/Tribal Environmental Outcome Wetland Demonstration Program		
66.608	D	N	6,932	Environmental Information Exchange Network Grant Program and Related Assistance		
66.708	D	N	171,493	Pollution Prevention Grants Program		
66.717	D	N	17,951	Source Reduction Assistance		
66.801	D	N	2,337,505	Hazardous Waste Management State Program Support		
66.802	D	N	2,159,644	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements		
66.804	D	N	214,616	Underground Storage Tank Prevention, Detection and Compliance Program		
66.805	D	N	2,464,734	Leaking Underground Storage Tank Trust Fund Corrective Action Program		
66.805	D	Y	1,649,776	ARRA - Leaking Underground Storage Tank Trust Fund Corrective Action Program		
66.808	D	N	1,436	Solid Waste Management Assistance Grants		
66.809	D	N	369,547	Superfund State and Indian Tribe Core Program Cooperative Agreements		
93.197	D	N	435,372	Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children		
97.041	D	N	159,891	National Dam Safety Program		
			<u>184,946,545</u>	Total — N. C. Department of Environment and Natural Resources		

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

10	D	N	120,385	U.S. Department of Agriculture		
10.025	D	N	1,192	Plant and Animal Disease, Pest Control, and Animal Care		
10.028	D	N	49,638	Wildlife Services		
11.472	D	N	50,000	Unallied Science Program		
15.605	D	N	6,303,631	Sport Fish Restoration Program		
15.611	D	N	6,615,762	Wildlife Restoration		
15.615	D	N	99,874	Cooperative Endangered Species Conservation Fund		
15.616	D	N	35,424	Clean Vessel Act		
15.623	D	N	1,014,298	North American Wetlands Conservation Fund		
15.626	D	N	240,000	Firearm and Bow Hunter Education and Safety Program		
15.632	D	N	7,000	Conservative Grants Private Stewardship for Imperiled Species		
15.633	D	N	305,227	Landowner Incentive Program		
15.634	D	N	1,192,828	State Wildlife Grants		
97.012	D	N	2,037,014	Boating Safety Financial Assistance		
			<u>18,072,273</u>	Total — N. C. Department of Environment and Natural Resources-Wildlife		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>N. C. Department of Health and Human Services</u>						
10.551	D	N	1,996,153,138	Supplemental Nutrition Assistance Program		
10.557	D	N	185,836,342	Special Supplemental Nutrition Program for Women, Infants, and Children		
10.558	D	N	86,327,432	Child and Adult Care Food Program		
10.559	D	N	5,341,947	Summer Food Service Program for Children		
10.560	D	N	3,272,124	State Administrative Expenses for Child Nutrition		
10.561	D	N	72,170,569	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		
10.561	D	Y	7,975,417	ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		
10.572	D	N	278,138	WIC Farmers' Market Nutrition Program (FMNP)		
10.576	D	N	80,330	Senior Farmers Market Nutrition Program		
10.578	D	Y	624,556	ARRA - WIC Grants To States (WGS)		
14.231	D	N	2,508,738	Emergency Shelter Grants Program		
14.241	D	N	2,629,950	Housing Opportunities for Persons with AIDS		
16.580	D	N	2,718	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
16.727	D	N	219,110	Enforcing Underage Drinking Laws Program		
17.235	D	N	2,852,738	Senior Community Service Employment Program		
66.701	D	N	94,362	Toxic Substances Compliance Monitoring Cooperative Agreements		
66.707	D	N	209,403	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals		
66.716	D	N	14,521	Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies		
81.042	D	N	-13,306	Weatherization Assistance for Low-Income Persons		
84.126	D	N	106,093,622	Rehabilitation Services-Vocational Rehabilitation Grants to States		
84.161	D	N	297,852	Rehabilitation Services-Client Assistance Program		
84.169	D	N	433,470	Independent Living-State Grants		
84.177	D	N	1,271,982	Rehabilitation Services-Independent Living Services for Older Individuals Who are Blind		
84.181	D	N	12,522,222	Special Education-Grants for Infants and Families		
84.186	D	N	1,299,855	Safe and Drug-Free Schools and Communities-State Grants		
84.187	D	N	1,013,470	Supported Employment Services for Individuals with Significant Disabilities		
84.224	D	N	511,158	Assistive Technology		
84.265	D	N	163,298	Rehabilitation Training-State Vocational Rehabilitation Unit In-Service Training		
84.390	D	Y	1,117,477	ARRA - Rehabilitation Services-Vocational Rehabilitation Grants to States, Recovery Act		
84.393	D	Y	4,864,842	ARRA - Special Education-Grants for Infants and Families, Recovery Act		
84.399	D	Y	253,807	ARRA - Independent Living Services for Older Individuals Who are Blind, Recovery Act		
93.003	D	N	15,887,236	Public Health and Social Services Emergency Fund		
93.006	D	N	176,323	State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program		
93.041	D	N	134,241	Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation		
93.042	D	N	644,277	Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals		
93.043	D	N	555,236	Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.044	D	N	15,805,131	Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers		
93.045	D	N	14,606,126	Special Programs for the Aging-Title III, Part C-Nutrition Services		
93.048	D	N	403,996	Special Programs for the Aging-Title IV-and Title II-Discretionary Projects		
93.051	D	N	275,715	Alzheimer's Disease Demonstration Grants to States		
93.052	D	N	4,478,314	National Family Caregiver Support, Title III, Part E		
93.053	D	N	2,962,792	Nutrition Services Incentive Program		
93.069	D	N	68,631,621	Public Health Emergency Preparedness		
93.070	D	N	329,935	Environmental Public Health and Emergency Response		
93.071	D	N	50,702	Medicare Enrollment Assistance Program		
93.072	D	N	8,831	Lifespan Respite Care Program		
93.087	D	N	512,157	Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse		
93.110	D	N	2,967,308	Maternal and Child Health Federal Consolidated Programs		
93.116	D	N	1,662,186	Project Grants and Cooperative Agreements for Tuberculosis Control Programs		
93.127	D	N	141,806	Emergency Medical Services for Children		
93.130	D	N	227,417	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices		
93.136	D	N	1,454,931	Injury Prevention and Control Research and State and Community Based Programs		
93.150	D	N	798,085	Projects for Assistance in Transition from Homelessness (PATH)		
93.204	D	N	104,723	Surveillance of Hazardous Substance Emergency Events		
93.217	D	N	7,893,152	Family Planning-Services		
93.224	D	N	1,562,677	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	N	177,251	Traumatic Brain Injury State Demonstration Grant Program		
93.235	D	N	621,549	Abstinence Education Program		
93.236	D	N	67,949	Grants for Dental Public Health Residency Training		
93.240	D	N	261,043	State Capacity Building		
93.241	D	N	503,814	State Rural Hospital Flexibility Program		
93.243	D	N	3,127,437	Substance Abuse and Mental Health Services-Projects of Regional and National Significance		
93.251	D	N	267,703	Universal Newborn Hearing Screening		
93.256	D	N	34,810	State Health Access Program		
93.268	D	N	117,612,576	Immunization Grants		
93.283	D	N	13,702,076	Centers for Disease Control and Prevention-Investigations and Technical Assistance		
93.301	D	N	230,330	Small Rural Hospital Improvement Grant Program		
93.556	D	N	8,682,082	Promoting Safe and Stable Families		
93.558	D	N	259,205,158	Temporary Assistance for Needy Families		
93.560	D	N	-152,113	Family Support Payments to States-Assistance Payments		
93.563	D	N	78,519,215	Child Support Enforcement		
93.563	D	Y	13,971,763	ARRA - Child Support Enforcement		
93.566	D	N	5,041,462	Refugee and Entrant Assistance-State Administered Programs		
93.568	D	N	100,249,622	Low-Income Home Energy Assistance		
93.569	D	N	16,667,523	Community Services Block Grant		
93.575	D	N	145,027,839	Child Care and Development Block Grant		
93.576	D	N	503,334	Refugee and Entrant Assistance-Discretionary Grants		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.584	D	N	774,235	Refugee and Entrant Assistance-Targeted Assistance Grants		
93.590	D	N	1,091,750	Community-Based Child Abuse Prevention Grants		
93.596	D	N	120,164,030	Child Care Mandatory and Matching Funds of the Child Care and Development Fund		
93.597	D	N	259,750	Grants to States for Access and Visitation Programs		
93.599	D	N	957,731	Chafee Education and Training Vouchers Program (ETV)		
93.603	D	N	1,109,228	Adoption Incentive Payments		
93.630	D	N	2,123,579	Developmental Disabilities Basic Support and Advocacy Grants		
93.645	D	N	7,470,905	Child Welfare Services-State Grants		
93.658	D	N	74,983,153	Foster Care-Title IV-E		
93.658	D	Y	1,946,855	ARRA - Foster Care-Title IV-E		
93.659	D	N	45,569,676	Adoption Assistance		
93.659	D	Y	4,147,155	ARRA - Adoption Assistance		
93.667	D	N	61,159,056	Social Services Block Grant		
93.669	D	N	676,887	Child Abuse and Neglect State Grants		
93.670	D	N	99,565	Child Abuse and Neglect Discretionary Activities		
93.671	D	N	1,827,243	Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes		
93.674	D	N	2,981,337	Chafee Foster Care Independence Program		
93.703	D	Y	357,325	ARRA - Grants to Health Center Programs		
93.705	D	Y	836,422	ARRA - Aging Home-Delivered Nutrition Services for States		
93.707	D	Y	1,444,353	ARRA - Aging Congregate Nutrition Services for States		
93.710	D	Y	17,198,857	ARRA - Community Services Block Grant		
93.712	D	Y	5,697,572	ARRA - Immunization		
93.713	D	Y	56,072,744	ARRA - Child Care and Development Block Grant		
93.714	D	Y	28,274,006	ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program		
93.717	D	Y	223,584	ARRA - Preventing Healthcare-Associated Infections		
93.720	D	Y	22,475	ARRA - Survey and Certification Ambulatory Surgical Center Healthcare-Associated Infection (ASC-HAI) Prevention Initiative		
93.723	D	Y	267,937	ARRA - Prevention and Wellness-State, Territories and Pacific Islands		
93.725	D	Y	5,759	ARRA - Communities Putting Prevention to Work: Chronic Disease Self-Management Program		
93.767	D	N	252,949,855	Children's Health Insurance Program		
93.768	D	N	375,871	Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities		
93.773	D	N	7,355,765	Medicare-Hospital Insurance		
93.777	D	N	5,496,529	State Survey and Certification of Health Care Providers and Suppliers		
93.778	D	N	7,362,699,103	Medical Assistance Program		
93.778	D	Y	1,014,430,633	ARRA - Medical Assistance Program		
93.779	D	N	712,647	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.790	D	N	630,776	Alternate Non-Emergency Service Providers or Networks		
93.791	D	N	1,095,727	Money Follows the Person Rebalancing Demonstration		
93.793	D	N	136,544	Medicaid Transformation Grants		
93.889	D	N	1,123,846	National Bioterrorism Hospital Preparedness Program		
93.913	D	N	149,705	Grants to States for Operation of Offices of Rural Health		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.917	D	N	42,887,577	HIV Care Formula Grants		
93.926	D	N	2,238,474	Healthy Start Initiative		
93.940	D	N	3,937,622	HIV Prevention Activities-Health Department Based		
93.944	D	N	1,521,263	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		
93.945	D	N	1,738	Assistance Programs for Chronic Disease Prevention and Control		
93.958	D	N	11,937,974	Block Grants for Community Mental Health Services		
93.959	D	N	43,248,456	Block Grants for Prevention and Treatment of Substance Abuse		
93.977	D	N	2,972,837	Preventive Health Services-Sexually Transmitted Diseases Control Grants		
93.991	D	N	3,026,691	Preventive Health and Health Services Block Grant		
93.994	D	N	17,394,311	Maternal and Child Health Services Block Grant to the States		
96.001	D	N	56,614,195	Social Security-Disability Insurance		
96.008	D	N	231,931	Social Security-Work Incentives Planning and Assistance Program		
99	D	N	235,151	Other Federal Assistance		
			<u>12,674,167,013</u>	Total — N. C. Department of Health and Human Services		

N. C. Department of Insurance

14.171	D	N	54,035	Manufactured Home Construction and Safety Standards		
93.048	D	N	215,122	Special Programs for the Aging-Title IV-and Title II-Discretionary Projects		
93.779	D	N	1,431,266	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
97.018	D	N	28,724	National Fire Academy Training Assistance		
			<u>1,729,147</u>	Total — N. C. Department of Insurance		

N. C. Department of Justice

16	D	N	330,610	U.S. Department of Justice		
16.543	D	N	545,959	Missing Children's Assistance		
16.710	D	N	502,606	Public Safety Partnership and Community Policing Grants		
16.800	D	Y	313,071	ARRA - Recovery Act-Internet Crimes against Children Task Force Program (ICAC)		
93.775	D	N	2,304,186	State Medicaid Fraud Control Units		
			<u>3,996,432</u>	Total — N. C. Department of Justice		

N. C. Department of Labor

17.005	D	N	151,527	Compensation and Working Conditions		
17.260	D	N	15,765	WIA Dislocated Workers		
17.503	D	N	5,537,180	Occupational Safety and Health-State Program		
17.504	D	N	1,446,730	Consultation Agreements		
17.600	D	N	136,810	Mine Health and Safety Grants		
			<u>7,288,012</u>	Total — N. C. Department of Labor		

N. C. Department of Public Instruction

10.553	D	N	91,553,403	School Breakfast Program		
10.555	D	N	302,934,210	National School Lunch Program		
10.556	D	N	163,594	Special Milk Program for Children		
10.560	D	N	2,628,703	State Administrative Expenses for Child Nutrition		
10.579	D	Y	3,271,351	ARRA - Child Nutrition Discretionary Grants Limited Availability		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.582	D	N	1,758,388	Fresh Fruit and Vegetable Program		
12	D	N	143,991	U.S. Department of Defense		
66.039	D	Y	233,681	ARRA - National Clean Diesel Emissions Reduction Program		
84	D	N	159,697	U.S. Department of Education		
84.010	D	N	352,678,955	Title I Grants to Local Educational Agencies		
84.011	D	N	5,233,263	Migrant Education-State Grant Program		
84.013	D	N	1,010,415	Title I Program for Neglected and Delinquent Children		
84.027	D	N	270,029,816	Special Education-Grants to States		
84.048	D	N	36,599,951	Career and Technical Education-Basic Grants to States		
84.144	D	N	5,698	Migrant Education-Coordination Program		
84.173	D	N	9,655,252	Special Education-Preschool Grants		
84.185	D	N	1,242,408	Byrd Honors Scholarships		
84.186	D	N	4,973,791	Safe and Drug-Free Schools and Communities-State Grants		
84.196	D	N	1,662,059	Education for Homeless Children and Youth		
84.206	D	N	304,584	Javits Gifted and Talented Students Education Grant Program		
84.213	D	N	1,520,758	Even Start-State Educational Agencies		
84.243	D	N	2,925,813	Tech-Prep Education		
84.287	D	N	19,805,897	Twenty-First Century Community Learning Centers		
84.293	D	N	34,885	Foreign Language Assistance		
84.298	D	N	25,459	State Grants for Innovative Programs		
84.318	D	N	5,178,919	Education Technology State Grants		
84.323	D	N	1,214,350	Special Education-State Personnel Development		
84.326	D	N	285,883	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.330	D	N	537,609	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)		
84.357	D	N	18,295,987	Reading First State Grants		
84.358	D	N	5,325,788	Rural Education		
84.365	D	N	12,907,572	English Language Acquisition Grants		
84.366	D	N	4,939,738	Mathematics and Science Partnerships		
84.367	D	N	60,073,897	Improving Teacher Quality State Grants		
84.368	D	N	509,373	Grants for Enhances Assessment Instruments		
84.369	D	N	9,711,150	Grants for State Assessments and Related Activities		
84.372	D	N	2,798,319	Statewide Data Systems		
84.377	D	N	6,427,533	School Improvement Grants		
84.386	D	Y	8,905,140	ARRA - Education Technology State Grants, Recovery Act		
84.387	D	Y	720,873	ARRA - Education for Homeless Children and Youth, Recovery Act		
84.389	D	Y	113,917,413	ARRA - Title I Grants to Local Educational Agencies, Recovery Act		
84.391	D	Y	133,896,528	ARRA - Special Education Grants to States, Recovery Act		
84.392	D	Y	4,854,715	ARRA - Special Education - Preschool Grants, Recovery Act		
93.235	D	N	118,152	Abstinence Education Program		
93.600	D	N	220,007	Head Start		
93.938	D	N	867,060	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems		
94.004	D	N	341,172	Learn and Serve America-School and Community Based Programs		
			<u>1,502,603,200</u>	Total — N. C. Department of Public Instruction		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>N.C. Department of Secretary of State</u>						
16.751	D	N	33,762	Edward Byrne Memorial Competitive Grant Program		
			<u>33,762</u>	Total — N.C. Department of Secretary of State		
<u>N.C. Department of State Treasurer</u>						
93.719	D	Y	70,737	ARRA - State Grants to Promote Health Information Technology		
			<u>70,737</u>	Total — N.C. Department of State Treasurer		
<u>N. C. Department of Transportation</u>						
20.106	D	N	25,865,334	Airport Improvement Program		
20.205	D	N	448,267,291	Highway Planning and Construction		
20.205	D	Y	293,163,862	ARRA - Highway Planning and Construction		
20.218	D	N	6,282,171	National Motor Carrier Safety		
20.219	D	N	565,945	Recreational Trails Program		
20.231	D	N	453,922	Performance and Registration Information Systems Management		
20.232	D	N	277,253	Commercial Driver License State Programs		
20.234	D	N	130,015	Safety Data Improvement Program		
20.237	D	N	792,299	Commercial Vehicle Information Systems and Networks		
20.312	D	N	981,668	High Speed Ground Transportation-Next Generation High Speed Rail Program		
20.313	D	N	942	Railroad Research and Development		
20.314	D	N	11,101	Railroad Development		
20.505	D	N	2,383,408	Metropolitan Transportation Planning		
20.509	D	N	17,054,153	Formula Grants for Other Than Urbanized Areas		
20.509	D	Y	235,105	ARRA - Formula Grants for Other Than Urbanized Areas		
20.513	D	N	99,424	Capital Assistance Program for Elderly Persons and Persons with Disabilities		
20.516	D	N	421,146	Job Access-Reverse Commute		
20.521	D	N	39,415	New Freedom Program		
20.600	D	N	4,464,409	State and Community Highway Safety		
20.601	D	N	2,062,425	Alcohol Impaired Driving Countermeasures Incentive Grants I		
20.602	D	N	609,012	Occupant Protection Incentive Grants		
20.604	D	N	516,042	Safety Incentive Grants for Use of Seatbelts		
20.605	D	N	456	Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons		
20.609	D	N	1,806,485	Safety Belt Performance Grants		
20.610	D	N	1,279,000	State Traffic Safety Information System Improvement Grants		
20.612	D	N	110,478	Incentive Grant Program to Increase Motorcyclist Safety		
20.613	D	N	603,443	Child Safety and Child Booster Seats Incentive Grants		
23.003	D	N	17,455,539	Appalachian Development Highway System		
			<u>825,931,743</u>	Total — N. C. Department of Transportation		
<u>N. C. Employment Security Commission</u>						
10.561	D	N	55	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		
17.002	D	N	2,267,327	Labor Force Statistics		
17.207	D	N	24,260,455	Employment Service/Wagner-Peyser Funded Activities		
17.207	D	Y	7,871,874	ARRA - Employment Service/Wagner-Peyser Funded Activities		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

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Federal CFDA Number	Direct/Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.225	D	N	2,941,421,295	Unemployment Insurance		
17.225	D	Y	2,647,988,801	ARRA - Unemployment Insurance		
17.245	D	N	24,581,559	Trade Adjustment Assistance		
17.258	I	N	1,526	WIA Adult Program	08-2020-28-9900	Regon Q
17.258	I	N	524	WIA Adult Program	08-2020-29-9900	Mountain Area
17.258	I	N	12,152	WIA Adult Program	08-2020-33-9900	Cape Fear
17.258	I	N	598	WIA Adult Program	08-2020-34-9900	Capital Area
17.258	I	N	15,572	WIA Adult Program	08-2020-36-9900	Centralina
17.258	I	N	9,712	WIA Adult Program	08-2020-37-9900	City of Charlotte
17.258	I	N	1,299	WIA Adult Program	08-2020-38-9900	Cumberland Co.
17.258	I	N	993	WIA Adult Program	08-2020-40-9900	Eastern Carolina
17.258	I	N	58,283	WIA Adult Program	08-2020-44-9900	Lumber River
17.258	I	N	21,022	WIA Adult Program	08-2020-45-9900	Mid-Carolina
17.258	I	N	13,474	WIA Adult Program	08-2020-54-9900	Reg Partnership
17.258	I	N	2,152	WIA Adult Program	08-2020-55-9900	Southwestern
17.258	I	N	-1,651	WIA Adult Program	08-2020-58-9900	Pee Dee
17.258	I	N	323,573	WIA Adult Program	09-2020-28-9900	Regon Q
17.258	I	N	9,500	WIA Adult Program	09-2020-29-9900	Mountain Area
17.258	I	N	243,030	WIA Adult Program	09-2020-33-9900	Cape Fear
17.258	I	N	39,197	WIA Adult Program	09-2020-34-9900	Capital Area
17.258	I	N	668,379	WIA Adult Program	09-2020-36-9900	Centralina
17.258	I	N	457,822	WIA Adult Program	09-2020-37-9900	City of Charlotte
17.258	I	N	34,062	WIA Adult Program	09-2020-38-9900	Cumberland Co.
17.258	I	N	43,357	WIA Adult Program	09-2020-40-9900	Eastern Carolina
17.258	I	N	1,006,929	WIA Adult Program	09-2020-44-9900	Lumber River
17.258	I	N	268,289	WIA Adult Program	09-2020-45-9900	Mid-Carolina
17.258	I	N	225,461	WIA Adult Program	09-2020-54-9900	Reg Partnership
17.258	I	N	236,582	WIA Adult Program	09-2020-55-9900	Southwestern
17.258	I	N	143,699	WIA Adult Program	09-2020-58-9900	Pee Dee
17.258	I	Y	219,077	ARRA - WIA Adult Program	08-4020-28-9900	Regon Q
17.258	I	Y	122,890	ARRA - WIA Adult Program	08-4020-33-9900	Cape Fear
17.258	I	Y	390,634	ARRA - WIA Adult Program	08-4020-36-9900	Centralina
17.258	I	Y	208,731	ARRA - WIA Adult Program	08-4020-37-9900	City of Charlotte
17.258	I	Y	521,855	ARRA - WIA Adult Program	08-4020-44-9900	Lumber River
17.258	I	Y	240,503	ARRA - WIA Adult Program	08-4020-45-9900	Mid-Carolina
17.258	I	Y	230,563	ARRA - WIA Adult Program	08-4020-54-9900	Reg Partnership
17.258	I	Y	151,396	ARRA - WIA Adult Program	08-4020-55-9900	Southwestern
17.258	I	Y	10,122	ARRA - WIA Adult Program	08-4020-60-9900	Triangle South
17.258	I	Y	51,908	ARRA - WIA Adult Program	09-4020-40-9900	Eastern Carolina
17.258	I	Y	205,239	ARRA - WIA Adult Program	09-4050-40-9900	Eastern Carolina
17.259	I	Y	334,963	ARRA - WIA Youth Activities	08-4040-45-9900	Mid-Carolina
17.260	I	N	17,168	WIA Dislocated Workers	07-2030-59-9900	Northeast
17.260	I	N	907	WIA Dislocated Workers	08-2030-28-9900	Regon Q
17.260	I	N	1,804	WIA Dislocated Workers	08-2030-29-9900	Mountain Area
17.260	I	N	10,486	WIA Dislocated Workers	08-2030-33-9900	Cape Fear

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Federal CFDA Number	Direct/Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.260	I	N	18,719	WIA Dislocated Workers	08-2030-34-9900	Capital Area
17.260	I	N	33,204	WIA Dislocated Workers	08-2030-36-9900	Centralina
17.260	I	N	1,463	WIA Dislocated Workers	08-2030-37-9900	Charlotte
17.260	I	N	128	WIA Dislocated Workers	08-2030-38-9900	Cumberland Co.
17.260	I	N	10,344	WIA Dislocated Workers	08-2030-40-9900	Eastern Carolina
17.260	I	N	9,469	WIA Dislocated Workers	08-2030-43-9900	Kerr Tar
17.260	I	N	30,139	WIA Dislocated Workers	08-2030-44-9900	Lumber River
17.260	I	N	3,438	WIA Dislocated Workers	08-2030-45-9900	Mid-Carolina
17.260	I	N	-8,283	WIA Dislocated Workers	08-2030-54-9900	Reg Partnership
17.260	I	N	17,771	WIA Dislocated Workers	08-2030-55-9900	Southwestern
17.260	I	N	10,282	WIA Dislocated Workers	08-2030-58-9900	Pee Dee
17.260	I	N	60	WIA Dislocated Workers	08-2030-59-9900	Northeast
17.260	I	N	25	WIA Dislocated Workers	08-2031-34-9900	Capital Area
17.260	I	N	6,581	WIA Dislocated Workers	08-2031-45-9900	Mid-Carolina
17.260	I	N	364,766	WIA Dislocated Workers	09-2030-28-9900	Regon Q
17.260	I	N	16,659	WIA Dislocated Workers	09-2030-29-9900	Mountain Area
17.260	I	N	394,208	WIA Dislocated Workers	09-2030-33-9900	Cape Fear
17.260	I	N	417,229	WIA Dislocated Workers	09-2030-34-9900	Capital Area
17.260	I	N	1,363,274	WIA Dislocated Workers	09-2030-36-9900	Centralina
17.260	I	N	706,546	WIA Dislocated Workers	09-2030-37-9900	Charlotte
17.260	I	N	62,513	WIA Dislocated Workers	09-2030-38-9900	Cumberland Co.
17.260	I	N	500,022	WIA Dislocated Workers	09-2030-40-9900	Eastern Carolina
17.260	I	N	402,738	WIA Dislocated Workers	09-2030-43-9900	Kerr Tar
17.260	I	N	373,699	WIA Dislocated Workers	09-2030-44-9900	Lumber River
17.260	I	N	496,969	WIA Dislocated Workers	09-2030-45-9900	Mid-Carolina
17.260	I	N	231,135	WIA Dislocated Workers	09-2030-47-9900	Northwest Piedmont
17.260	I	N	392,250	WIA Dislocated Workers	09-2030-54-9900	Reg Partnership
17.260	I	N	355,472	WIA Dislocated Workers	09-2030-55-9900	Southwestern
17.260	I	N	201,025	WIA Dislocated Workers	09-2030-58-9900	Pee Dee
17.260	I	N	36,404	WIA Dislocated Workers	09-2031-34-9900	Capital Area
17.260	I	N	628,040	WIA Dislocated Workers	09-3809-29-9900	NEG CTL Program
17.260	I	N	1,269,512	WIA Dislocated Workers	N/A	ONET Prj Contract
17.260	I	Y	299,396	ARRA - WIA Dislocated Workers	08-4030-28-9900	Regon Q
17.260	I	Y	22,227	ARRA - WIA Dislocated Workers	08-4030-29-9900	Mountain Area
17.260	I	Y	188,261	ARRA - WIA Dislocated Workers	08-4030-33-9900	Cape Fear
17.260	I	Y	1,283,559	ARRA - WIA Dislocated Workers	08-4030-36-9900	Centralina
17.260	I	Y	523,962	ARRA - WIA Dislocated Workers	08-4030-37-9900	Charlotte
17.260	I	Y	29,214	ARRA - WIA Dislocated Workers	08-4030-39-9900	Davidson Works
17.260	I	Y	19,557	ARRA - WIA Dislocated Workers	08-4030-40-9900	Eastern Carolina
17.260	I	Y	532,702	ARRA - WIA Dislocated Workers	08-4030-43-9900	Kerr Tar
17.260	I	Y	319,499	ARRA - WIA Dislocated Workers	08-4030-44-9900	Lumber River
17.260	I	Y	255,906	ARRA - WIA Dislocated Workers	08-4030-45-9900	Mid-Carolina
17.260	I	Y	657,245	ARRA - WIA Dislocated Workers	08-4030-54-9900	Reg Partnership
17.260	I	Y	413,849	ARRA - WIA Dislocated Workers	08-4030-55-9900	Southwestern
17.260	I	Y	559,609	ARRA - WIA Dislocated Workers	09-4030-40-9900	Eastern Carolina

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For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.271	I	N	160,193	Work Opportunity Tax Credit Program (WOTC)	N/A	WOTC
17.273	I	N	31,706	Temporary Labor Certification for Foreign Workers	N/A	Labor Cert
17.275	I	Y	69,957	ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	N/A	ARRA LMI IMP Grant
17.801	D	N	1,300,859	Disabled Veterans' Outreach Program (DVOP)		
17.804	D	N	3,506,134	Local Veterans' Employment Representative Program		
17.807	D	N	80,327	Transition Assistance Program		
84.346	I	N	31,474	Vocational Education-Occupational and Employment Information State Grants	N/A	Basic Assist Grant
93.558	I	N	2,490	Temporary Assistance for Needy Families	N/A	Work First
			<u>5,673,579,075</u>	Total — N. C. Employment Security Commission		

N. C. Office of Administrative Hearings

30	D	N	46,850	Equal Employment Opportunity Commission		
			<u>46,850</u>	Total — N. C. Office of Administrative Hearings		

N. C. Office of the Governor

84.394	D	Y	489,444,650	ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act		
84.397	D	Y	18,317,928	ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act		
94.003	D	N	327,469	State Commissions		
94.006	D	N	2,977,540	AmeriCorps		
94.006	D	Y	683,724	ARRA - AmeriCorps		
94.007	D	N	67,554	Program Development and Innovation Grants		
94.009	D	N	127,285	Training and Technical Assistance		
			<u>511,946,150</u>	Total — N. C. Office of the Governor		

N.C. Office of Information Technology Services

15.808	D	N	316,789	U.S. Geological Survey- Research and Data Collection		
42	D	N	344,751	Library of Congress		
			<u>661,540</u>	Total — N.C. Office of Information Technology Services		

State Board of Elections

90.401	D	N	3,624,065	Help America Vote Act Requirements Payments		
93.617	D	N	464,688	Voting Access for Individuals with Disabilities-Grants to States		
			<u>4,088,753</u>	Total — State Board of Elections		
			<u>21,900,618,760</u>	Total — Primary Government		

Component Units***University of North Carolina System:*****Appalachian State University**

10.217	I	N	6,483	Higher Education Challenge Grants	RH705-012/4692678	Univ of Georgia
11.417	I	N	29,138	Sea Grant Support	220394C	Univ of West Florida
11.473	I	N	28,070	Coastal Services Center	09-0213	ImageCat, Inc.
11.609	D	N	16,630	Measurement and Engineering Research and Standards		

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Federal CFDA Number	Direct/Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
15.634	I	N	24,880	State Wildlife Grants	09-SFWS-363827-ASU	Auburn University
15.634	I	N	39,653	State Wildlife Grants	10-SFWS-363836-ASU	Auburn University
15.650	D	N	3,512	Research Grants (Generic)		
15.807	I	N	14,463	Earthquake Hazards Reduction Program	SUBGRANT#238611A	Univ of Oregon
19.014	D	N	36,125	One-Time International Exchange Grant Program		
19.415	D	N	143,844	Professional and Cultural Exchange Programs-Citizen Exchanges		
23.002	I	N	7,442	Appalachian Area Development	10-0126	Inst for Ed Leadership
23.011	D	N	161,778	Appalachian Research, Technical Assistance, and Demonstration Projects		
23.011	I	N	4,000	Appalachian Research, Technical Assistance, and Demonstration Projects	220007-02-2	E Tenn State University
43.001	D	N	118,407	Aerospace Education Services Program		
45.024	D	N	20,784	Promotion of the Arts-Grants to Organizations and Individuals		
45.149	D	N	1,730	Promotion of the Humanities-Division of Preservation and Access		
45.163	D	N	17,763	Promotion of the Humanities-Professional Development		
45.164	D	N	1,575	Promotion of the Humanities-Public Programs		
47.041	D	N	705	Engineering Grants		
47.049	D	N	34,904	Mathematical and Physical Sciences		
47.050	D	N	120,552	Geosciences		
47.074	D	N	220,758	Biological Sciences		
47.075	D	N	22,042	Social, Behavioral, and Economic Sciences		
47.075	I	N	28	Social, Behavioral, and Economic Sciences	05-00119	Amer Sociological Assoc
47.076	D	N	1,089,560	Education and Human Resources		
47.076	I	N	45,827	Education and Human Resources	40783-00-01B	Research Fdn of CUNY
47.078	I	N	4,464	Polar Programs	80558	Northern Illinois Univ
47.082	D	Y	261,488	ARRA - Trans-NSF Recovery Act Reasearch Support		
59	D	N	147,903	Small Business Administration		
66.034	D	N	40,639	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act		
66.202	I	N	2,999	Congressionally Mandated Projects	2008-0069-009	Nat'l Fish/Wildlife Fdn
66.516	D	N	16,325	P3 Award: National Student Design Competition for Sustainability		
84.007	D	N	279,019	Federal Supplemental Educational Opportunity Grants		
84.032	D	N	19,664,918	Federal Family Education Loans		
84.033	D	N	480,468	Federal Work-Study Program		
84.033	D	Y	77,910	ARRA - Federal Work-Study Program		
84.038	D	N	4,413,231	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	N	312,014	TRIO-Student Support Services		
84.047	D	N	467,563	TRIO-Upward Bound		
84.063	D	N	13,476,017	Federal Pell Grant Program		
84.116	D	N	37,489	Fund for the Improvement of Postsecondary Education		
84.153	D	N	63,699	Business and International Education Projects		
84.184	D	N	3,346	Safe and Drug-Free Schools and Communities-National Programs		
84.268	D	N	2,321,811	Federal Direct Student Loans		
84.334	D	N	1,033,402	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.375	D	N	629,555	Academic Competitiveness Grants		
84.376	D	N	271,984	National Science and Mathematics Access to Retain Talent (SMART) Grants		
94.002	D	N	67,320	Retired and Senior Volunteer Program		

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
94.006	D	N	3,917	AmeriCorps		
94.011	D	N	470,481	Foster Grandparent Program		
94.016	D	N	297,601	Senior Companion Program		
			<u>47,056,216</u>	Total — Appalachian State University		
East Carolina University						
10	I	N	5	U.S. Department of Agriculture	09014 (PRE)	Missouri State University
10.206	I	N	18,778	Grants for Agricultural Research-Competitive Research Grants	3TB017	South Dakota State University
10.217	D	N	36,533	Higher Education Challenge Grants		
10.303	D	N	-45,411	Integrated Programs		
11	D	N	-1,046	U.S. Department of Commerce		
11.303	I	N	7,965	Economic Development-Technical Assistance	08-T-1906 AURORA	Town of Aurora
11.303	I	N	8,068	Economic Development-Technical Assistance	08-T-1906 BEAUFORT	Beaufort County
11.303	I	N	7,701	Economic Development-Technical Assistance	08-T-1906 EDGECOMBE	Edgecombe County
11.303	I	N	7,701	Economic Development-Technical Assistance	08-T-1906 HYDE	Hyde County
11.303	I	N	4,977	Economic Development-Technical Assistance	08-T-1906 JONES	Jones County
11.303	I	N	5,009	Economic Development-Technical Assistance	08-T-1906 PAMLICO	Pamlico County
11.303	I	N	8,213	Economic Development-Technical Assistance	08-T-1906 PITT	Pitt County Schools
11.419	I	N	74,887	Coastal Zone Management Administration Awards	08-053	Univ of New Hampshire
11.431	D	N	98,929	Climate and Atmospheric Research		
11.432	I	N	15,178	Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes	191001-363630-01	Mississippi State University
11.433	I	N	24,606	Marine Fisheries Initiative	111-01-38869/0	Gulf and South Atl Fish Dev Found
11.433	I	N	-4,342	Marine Fisheries Initiative	2500-1020-00	Univ of South Florida
11.433	I	N	15,353	Marine Fisheries Initiative	GASAFFI #106-01-54922/0	Gulf and South Atl Fish Dev Found
11.460	D	N	-1,961	Special Oceanic and Atmospheric Projects		
11.478	D	N	54,650	Center for Sponsored Coastal Ocean Research-Coastal Ocean Program		
12	D	N	169,942	U.S. Department of Defense		
12	I	N	271	U.S. Department of Defense	80300030	Concurrent Tech Corp
12	I	N	2,056	U.S. Department of Defense	SITE31ON309	Southeastern Archaeological Research, Inc
12.300	I	N	133,032	Basic and Applied Scientific Research	AWARD 1140165 / PO 224208	Carnegie Mellon Univ
12.420	D	N	84,782	Military Medical Research and Development		
12.431	D	N	691,549	Basic Scientific Research		
12.431	I	N	70,541	Basic Scientific Research	921510	Univ of Connecticut
12.431	I	N	122,027	Basic Scientific Research	W9-11NF-09-1-0286	Univ of Connecticut
12.901	D	N	14,273	Mathematical Sciences Grants Program		
12.902	D	N	48,248	Information Security Grant Program		
14.228	I	N	31,595	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	Jackson Landing and Hancock Co	Mississippi Dept of Archives and History
15	D	N	30,109	U.S. Department of the Interior		
15.608	D	N	45,059	Fish and Wildlife Management Assistance		
15.649	I	N	1,764	Service Training and Technical Assistance (Generic Training)	9014	Missouri State University
15.808	D	N	37,280	U.S. Geological Survey- Research and Data Collection		
15.808	I	N	16,526	U.S. Geological Survey- Research and Data Collection	AV08-NC01/08HQGR0157	AmericaView
16.543	I	N	4,153	Missing Children's Assistance	14-GREEN-NC-SA10	Natl Childrens Alliance
16.543	I	N	7,965	Missing Children's Assistance	215-GREE-NC-PS09	Natl Childrens Alliance

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Federal CFDA Number	Direct/Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
16.547	I	N	2,027	Victims of Child Abuse	GREE-NC-PDE10	Natl Childrens Alliance
20.514	I	N	3,980	Public Transportation Research	N/A	Natl Center For Senior Transportaion
43	D	N	97,677	National Aeronautics and Space Administration		
43	I	N	80,267	National Aeronautics and Space Administration	4-10067-4052	Carnegie Inst of Washington
43	I	N	24,005	National Aeronautics and Space Administration	Z647701	Univ of Maryland
43	I	N	25,204	National Aeronautics and Space Administration	Z648601	Univ of Maryland
43.001	D	N	51,526	Aerospace Education Services Program		
45	I	N	1,406	National Foundation on the Arts and the Humanities	N/A	Southern Arts Federation
45.024	I	N	2,850	Promotion of the Arts-Grants to Organizations and Individuals	N/A	NC Arts Council
45.313	D	N	273,332	Laura Bush 21st Century Librarian Program		
47	D	N	791	National Science Foundation		
47.049	D	N	171,950	Mathematical and Physical Sciences		
47.049	I	N	-20,948	Mathematical and Physical Sciences	501-1337-01	Purdue Univ
47.050	D	N	254,804	Geosciences		
47.050	I	N	15,892	Geosciences	CA 08-20/07-5-23817-3732	Univ of Maryland Ctr for Envir Sci
47.070	D	N	635	Computer and Information Science and Engineering		
47.074	D	N	508,307	Biological Sciences		
47.074	I	N	62,306	Biological Sciences	50105-3	Field Museum
47.074	I	N	30,948	Biological Sciences	GA10618-127098	Univ of Virginia
47.074	I	N	109,595	Biological Sciences	PSA 6458; DEB-0830024	Univ of Connecticut
47.075	D	N	162,524	Social, Behavioral, and Economic Sciences		
47.076	D	N	688,678	Education and Human Resources		
47.076	I	N	75,218	Education and Human Resources	ERD63	Florida Atlantic Univ
47.076	I	N	10,474	Education and Human Resources	UF08119	University of Florida
47.078	D	N	6,235	Polar Programs		
47.082	D	Y	29,540	ARRA - Trans-NSF Recovery Act Reasearch Support		
66.509	I	N	14,396	Science To Achieve Results (STAR) Research Program	54090-A	Western Washington Univ
81	D	N	-328	U.S. Department of Energy		
84	D	N	268,748	U.S. Department of Education		
84	I	N	42,317	U.S. Department of Education	07-NC11	Natl Writing Project Corp
84.007	D	N	1,060,407	Federal Supplemental Educational Opportunity Grants		
84.016	D	N	5,636	Undergraduate International Studies and Foreign Language Programs		
84.021	D	N	70,050	Overseas Programs-Group Projects Abroad		
84.032	D	N	41,843,136	Federal Family Education Loans		
84.033	D	N	1,181,711	Federal Work-Study Program		
84.033	D	Y	174,643	ARRA - Federal Work-Study Program		
84.038	D	N	13,295,089	Federal Perkins Loan Program-Federal Capital Contributions		
84.063	D	N	25,798,336	Federal Pell Grant Program		
84.116	I	N	16,712	Fund for the Improvement of Postsecondary Education	06-572-ECU	West Virginia Univ
84.184	D	N	78,518	Safe and Drug-Free Schools and Communities-National Programs		
84.264	I	N	3,670	Rehabilitation Training-Continuing Education	21708-02063 SO3	Syracuse University
84.324	I	N	53,827	Research in Special Education	5468	Univ of Connecticut
84.324	I	N	44	Research in Special Education	N/A	Natl Ctr for Tech Innovation
84.325	D	N	740,214	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

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Federal CFDA Number	Direct/Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.327	I	N	32,886	Special Education-Technology and Media Services for Individuals with Disabilities	H327A080045/TRUSB10.04	Western Oregon Univ
84.327	I	N	9,539	Special Education-Technology and Media Services for Individuals with Disabilities	TRSUB09.20/H327A080045	Western Oregon Univ
84.327	I	N	27,688	Special Education-Technology and Media Services for Individuals with Disabilities	TRSUB09.23 H327A050079	Western Oregon Univ
84.336	D	N	324,519	Teacher Quality Partnership Grants		
84.350	D	N	29,427	Transition to Teaching		
84.375	D	N	868,229	Academic Competitiveness Grants		
84.376	D	N	528,009	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93	D	Y	-34,018	ARRA - U.S. Department of Health and Human Services		
93	I	N	1,828	U.S. Department of Health and Human Services	04-09	Asso of Prention Teaching and Research
93	I	N	4,063	U.S. Department of Health and Human Services	10403	Univ of Chicago
93	I	N	3,384	U.S. Department of Health and Human Services	10603	Univ of Chicago
93	I	N	1,926	U.S. Department of Health and Human Services	5202	Eastern Cooperative Oncology Group
93	I	N	-7,335	U.S. Department of Health and Human Services	942536/U01HL071556	Univ of Toledo
93	I	N	28,869	U.S. Department of Health and Human Services	N/A	Greene County Health Care Inc
93	I	N	7,212	U.S. Department of Health and Human Services	PIND-ECU-01	Natl Surgical Adjuvant Breast and Bowel Project
93	I	N	142	U.S. Department of Health and Human Services	SWOG 0500	Univ of Chicago
93	I	N	13,633	U.S. Department of Health and Human Services	TIND-194	Natl Surgical Adjuvant Breast and Bowel Project
93.061	D	N	134,171	Innovations in Applied Public Health Research		
93.086	D	N	501,758	Healthy Marriage Promotion and Responsible Fatherhood Grants		
93.103	D	N	7,267	Food and Drug Administration-Research		
93.113	D	N	646,500	Environmental Health		
93.124	D	N	11,791	Nurse Anesthetist Traineeships		
93.135	I	N	73,477	Centers for Research and Demonstration for Health Promotion and Disease Prevention	CDC TASK ORDER 0009-ECU	Natl Environmental Health Assn
93.137	I	N	47,513	Community Programs to Improve Minority Health Grant Program	N/A	Greene County Health Care Inc
93.153	D	N	603,009	Coordinated Services and Access to Research for Women, Infants, Children, and Youth		
93.173	D	N	268,561	Research Related to Deafness and Communication Disorders		
93.173	I	N	49,820	Research Related to Deafness and Communication Disorders	00000020	Jackson Lab
93.173	I	N	6,167	Research Related to Deafness and Communication Disorders	2000403582	Johns Hopkins
93.173	I	N	-8,868	Research Related to Deafness and Communication Disorders	PO626324/RO1DC007431	Jackson Lab
93.173	I	N	14,484	Research Related to Deafness and Communication Disorders	WFUHS 53331	Wake Forest SOM
93.184	I	N	31,806	Disabilities Prevention	N/A	Voice For All
93.247	D	Y	386,288	ARRA - Advanced Nursing Education Grant Program		
93.262	I	N	10,774	Occupational Safety and Health Program	13606-6500-57790/5U54OH009568	Natl Children's Center for Rural and Agriculture Safety
93.273	D	N	481,390	Alcohol Research Programs		
93.273	I	N	83,420	Alcohol Research Programs	1-48U-9621	RTI Intl
93.273	I	N	52,614	Alcohol Research Programs	132K230	Univ of Wisconsin
93.279	D	N	410,209	Drug Abuse and Addiction Research Programs		
93.279	I	N	22,378	Drug Abuse and Addiction Research Programs	ERH18-01/R01DA021714	Florida Atlantic Univ
93.283	D	N	147,971	Centers for Disease Control and Prevention-Investigations and Technical Assistance		
93.283	I	N	113,906	Centers for Disease Control and Prevention-Investigations and Technical Assistance	12-09/5U50CD300860	Assoc of Prevention Teaching and Research
93.283	I	N	3,482	Centers for Disease Control and Prevention-Investigations and Technical Assistance	5U36CD319276	AAMC
93.283	I	N	25,621	Centers for Disease Control and Prevention-Investigations and Technical Assistance	U36CCU319276 (CDC)	AAMC
93.286	D	N	87,297	Discovery and Applied Research for Technological Innovations to Improve Human Health		

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Federal CFDA Number	Direct/Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.300	D	N	214,324	National Center for Health Workforce Analysis		
93.342	D	N	66,455	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		
93.358	D	N	117,975	Advanced Nursing Education Traineeships		
93.361	D	N	50,822	Nursing Research		
93.364	D	N	238,795	Nursing Student Loans		
93.393	D	N	54,756	Cancer Cause and Prevention Research		
93.395	D	N	773,654	Cancer Treatment Research		
93.395	I	N	58	Cancer Treatment Research	8817	Amer Coll of Radiology
93.395	I	N	58,522	Cancer Treatment Research	98543-1207	Natl Childhood Cancer Found
93.395	I	N	4,687	Cancer Treatment Research	B-42	Natl Surgical Adjuvant Breast and Bowel Project
93.395	I	N	368	Cancer Treatment Research	C-08	Natl Surgical Adjuvant Breast and Bowel Project
93.395	I	N	75	Cancer Treatment Research	E1697	Eastern Cooperative Oncology Group
93.395	I	N	471	Cancer Treatment Research	E2603	Eastern Cooperative Oncology Group
93.395	I	N	-3,668	Cancer Treatment Research	ECOG E8200	Eastern Cooperative Oncology Group
93.395	I	N	1,751	Cancer Treatment Research	NCIC MA 27	Eastern Cooperative Oncology Group
93.395	I	N	14,707	Cancer Treatment Research	PACCT-1	Eastern Cooperative Oncology Group
93.395	I	N	26,787	Cancer Treatment Research	RTOG 0522	Amer Coll of Radiology
93.395	I	N	6,704	Cancer Treatment Research	RTOG0212	Amer Coll of Radiology
93.395	I	N	366	Cancer Treatment Research	RTOG0247	Amer Coll of Radiology
93.395	I	N	25	Cancer Treatment Research	RTOG9408	Amer Coll of Radiology
93.395	I	N	25	Cancer Treatment Research	RTOG9413	Amer Coll of Radiology
93.395	I	N	25	Cancer Treatment Research	RTOG9804	Amer Coll of Radiology
93.395	I	N	39,112	Cancer Treatment Research	TFED35-194	Natl Surgical Adjuvant Breast and Bowel Project
93.396	D	N	84,198	Cancer Biology Research		
93.398	D	N	74,613	Cancer Research Manpower		
93.399	I	N	26,373	Cancer Control	PFED21-ECU01	Natl Surgical Adjuvant Breast and Bowel Project
93.652	I	N	-333	Adoption Opportunities	N/A	Children's Home Soci of NC
93.701	D	Y	864,998	ARRA - Trans-NIH Recovery Act Research Support		
93.701	I	Y	43,049	ARRA - Trans-NIH Recovery Act Research Support	162833	Duke Univ
93.701	I	Y	30,000	ARRA - Trans-NIH Recovery Act Research Support	9004155; 115994-1	Univ of Pittsburgh
93.701	I	Y	12,915	ARRA - Trans-NIH Recovery Act Research Support	R01DC007431	Jackson Lab
93.837	D	N	777,627	Cardiovascular Diseases Research		
93.837	I	N	3,021	Cardiovascular Diseases Research	121654/154346/145571 303-6592	Duke Univ
93.837	I	N	20,568	Cardiovascular Diseases Research	148732	Duke Univ
93.837	I	N	21,529	Cardiovascular Diseases Research	155936/148555/136292	Duke Univ
93.837	I	N	33	Cardiovascular Diseases Research	156245/143029	Duke Univ
93.837	I	N	230,031	Cardiovascular Diseases Research	164881	Duke Univ
93.837	I	N	53,464	Cardiovascular Diseases Research	164981/155936/148555/136292	Duke Univ
93.837	I	N	3,185	Cardiovascular Diseases Research	LOG	Duke Univ
93.839	I	N	-2,372	Blood Diseases and Resources Research	111270040-7302990	St Jude Children's Research Hosp
93.839	I	N	49,307	Blood Diseases and Resources Research	11270050-7348399	St Jude Children's Research Hosp
93.839	I	N	11,980	Blood Diseases and Resources Research	7210027	St Jude Children's Research Hosp
93.846	D	N	712,073	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	N	133	Arthritis, Musculoskeletal and Skin Diseases Research	148732	Duke Univ

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Federal CFDA Number	Direct/Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.847	D	N	1,827,325	Diabetes, Digestive, and Kidney Diseases Extramural Research		
93.847	I	N	149,767	Diabetes, Digestive, and Kidney Diseases Extramural Research	0003320; 5R01DK78192-03	Univ of Pittsburgh
93.847	I	N	18,496	Diabetes, Digestive, and Kidney Diseases Extramural Research	R01 DK65114-01	Tufts Univ
93.847	I	N	59,274	Diabetes, Digestive, and Kidney Diseases Extramural Research	U01DK061700 (NIH)	Rhode Island Hosp
93.853	D	N	172,791	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	N	7,246	Extramural Research Programs in the Neurosciences and Neurological Disorders	A07186	Yale Univ
93.853	I	N	17,130	Extramural Research Programs in the Neurosciences and Neurological Disorders	A07542	Yale Univ
93.853	I	N	407	Extramural Research Programs in the Neurosciences and Neurological Disorders	LOG	Yale Univ
93.853	I	N	-3,788	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-07-203	Washington Univ
93.853	I	N	31,016	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-09-204	Washington Univ
93.853	I	N	27,404	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-09-273	Washington Univ
93.855	D	N	1,712,146	Allergy, Immunology and Transplantation Research		
93.855	I	N	11,325	Allergy, Immunology and Transplantation Research	7439A	Univ of Texas at Houston
93.856	D	N	37,356	Microbiology and Infectious Diseases Research		
93.859	D	N	65,628	Biomedical Research and Research Training		
93.859	I	N	20,616	Biomedical Research and Research Training	9000613	Univ of Pittsburgh
93.865	D	N	59,046	Child Health and Human Development Extramural Research		
93.865	I	N	-7,920	Child Health and Human Development Extramural Research	08-032	Univ of Texas Med Branch at Galveston
93.865	I	N	20,858	Child Health and Human Development Extramural Research	09-017	Univ of Texas Med Branch at Galveston
93.865	I	N	49,646	Child Health and Human Development Extramural Research	10-023	Univ of Texas Med Branch at Galveston
93.865	I	N	117,690	Child Health and Human Development Extramural Research	1192-7559-209-2006405	Clemson Univ
93.866	D	N	342,949	Aging Research		
93.884	D	N	298,091	Grants for Training in Primary Care Medicine and Dentistry		
93.918	D	N	304,115	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		
93.925	D	N	-28,806	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
93.964	D	N	4,929	Public Health Traineeships		
			<u>105,214,046</u>	Total — East Carolina University		

Elizabeth City State University

10.308	I	N	8,134	Resident Instruction Grants for Insular Area Activities	CR-2007-38820-18574	Virginia State University
12.300	D	N	182,091	Basic and Applied Scientific Research		
12.431	D	N	343,308	Basic Scientific Research		
12.901	D	N	75,462	Mathematical Sciences Grants Program		
14.126	D	N	36,111	Mortgage Insurance-Cooperative Projects		
14.169	D	N	48,391	Housing Counseling Assistance Program		
14.250	D	N	91,493	Rural Housing and Economic Development		
14.520	D	N	84,381	Historically Black Colleges and Universities Program		
15.608	D	N	4,555	Fish and Wildlife Management Assistance		
15.923	D	Y	18,900	ARRA - National Center for Preservation Technology and Training		
16.588	D	N	80,812	Violence Against Women Formula Grants		
43.001	D	N	2,408	Aerospace Education Services Program		
43.001	I	N	338	Aerospace Education Services Program	2005-081-03-SC-47	Univ. of Nebraska-Omaha
45.149	D	N	3,902	Promotion of the Humanities-Division of Preservation and Access		
47.049	I	N	3,671	Mathematical and Physical Sciences	002865-ECSU	University of California, Davis
47.050	D	N	50,598	Geosciences		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
47.050	I	N	105,104	Geosciences	07-081	University of New Hampshire
47.070	D	N	28,254	Computer and Information Science and Engineering		
47.070	I	N	63,908	Computer and Information Science and Engineering	48-142-30	Indiana University
47.076	I	N	59,645	Education and Human Resources	DUE0525433	University of New Hampshire
47.076	I	N	106,045	Education and Human Resources	GA10652-128694	University of Virginia
47.078	D	N	80,857	Polar Programs		
47.078	I	N	402,593	Polar Programs	FY2005-108C	Univ. of Kansas Center for Research, Inc.
81.087	I	N	33,387	Renewable Energy Research and Development	21E008-03	Texas Tech. University
84.007	D	N	446,671	Federal Supplemental Educational Opportunity Grants		
84.031	D	N	3,478,875	Higher Education-Institutional Aid		
84.032	D	N	1,784,438	Federal Family Education Loans		
84.033	D	N	285,413	Federal Work-Study Program		
84.033	D	Y	63,376	ARRA - Federal Work-Study Program		
84.038	D	N	989,506	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	N	344,190	TRIO-Student Support Services		
84.044	D	N	325,821	TRIO-Talent Search		
84.047	D	N	314,030	TRIO-Upward Bound		
84.063	D	N	11,184,278	Federal Pell Grant Program		
84.120	D	N	70,474	Minority Science and Engineering Improvement		
84.217	D	N	309,871	TRIO-McNair Post-Baccalaureate Achievement		
84.268	D	N	11,645,436	Federal Direct Student Loans		
84.363	D	N	136,103	School Leadership		
84.375	D	N	174,351	Academic Competitiveness Grants		
84.376	D	N	114,431	National Science and Mathematics Access to Retain Talent (SMART) Grants		
84.379	D	N	53,122	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		
84.382	D	N	200,083	Strengthening Minority-Serving Institutions		
93.138	D	N	16,657	Protection and Advocacy for Individuals with Mental Illness		
93.243	I	N	1,064	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	TI-020447	Moorehouse School of Medicine
93.307	D	N	254,937	Minority Health and Health Disparities Research		
93.398	D	N	40,386	Cancer Research Manpower		
93.855	D	N	70,711	Allergy, Immunology and Transplantation Research		
93.859	D	N	403,304	Biomedical Research and Research Training		
93.887	D	N	289,201	Health Care and Other Facilities		
98.001	D	N	3,076,627	USAID Foreign Assistance for Programs Overseas		
			37,987,704	Total — Elizabeth City State University		
Fayetteville State University						
11.557	D	N	2,553	Broadband Technology Opportunities Program (BTOP)		
12.420	D	N	70,272	Military Medical Research and Development		
12.431	D	N	1,205,764	Basic Scientific Research		
16.803	D	Y	5,566	ARRA - Recovery Act-Eward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories		
17.259	D	Y	63,040	ARRA - WIA Youth Activities		
47.049	D	N	780	Mathematical and Physical Sciences		

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For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
47.076	D	N	461,074	Education and Human Resources		
84.007	D	N	638,773	Federal Supplemental Educational Opportunity Grants		
84.031	D	N	5,183,269	Higher Education-Institutional Aid		
84.032	D	N	23,946,852	Federal Family Education Loans		
84.033	D	N	431,279	Federal Work-Study Program		
84.033	D	Y	69,563	ARRA - Federal Work-Study Program		
84.038	D	N	2,694,449	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	N	363,894	TRIO-Student Support Services		
84.044	D	N	252,400	TRIO-Talent Search		
84.047	D	N	271,174	TRIO-Upward Bound		
84.063	D	N	15,465,263	Federal Pell Grant Program		
84.066	D	N	399,596	TRIO-Educational Opportunity Centers		
84.120	D	N	38,595	Minority Science and Engineering Improvement		
84.217	D	N	86,792	TRIO-McNair Post-Baccalaureate Achievement		
84.268	D	N	547,593	Federal Direct Student Loans		
84.334	D	N	1,071,969	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.370	D	N	386,472	DC School Choice Incentive Program		
84.376	D	N	189,742	National Science and Mathematics Access to Retain Talent (SMART) Grants		
84.378	D	N	1,847	College Access Challenge Grant Program		
84.382	D	N	125,132	Strengthening Minority-Serving Institutions		
93.307	D	N	159,693	Minority Health and Health Disparities Research		
93.779	D	N	25,126	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.822	D	N	9,051	Health Careers Opportunity Program		
93.859	D	N	470,908	Biomedical Research and Research Training		
93.889	D	N	8,776	National Bioterrorism Hospital Preparedness Program		
94.005	D	N	68,296	Learn and Serve America-Higher Education		
			<u>54,715,553</u>	Total — Fayetteville State University		

North Carolina Agricultural & Technical State University

10	D	N	317,736	U.S. Department of Agriculture		
10	I	N	26,291	U.S. Department of Agriculture	CANFVSU-08-016	Fort Valley State University
10	I	N	3,793	U.S. Department of Agriculture	CR-19070-546160	Virginia Polytechnic Institute and State University
10	I	N	43,586	U.S. Department of Agriculture	E-MAIL DATED 12/3/08	Farm Pilot Project Coordination, Inc
10	I	N	120	U.S. Department of Agriculture	N/A	Colorado State University
10	I	N	214,721	U.S. Department of Agriculture	N19070A-4256632	Virginia Polytechnic Institute and State University
10	I	N	7,724	U.S. Department of Agriculture	UF06044	University of Florida
10.200	I	N	2,584	Grants for Agricultural Research, Special Research Grants	CR-0333-0001	West Virginia State University
10.202	D	N	31,573	Cooperative Forestry Research		
10.205	D	N	3,880,112	Payments to 1890 Land-Grant Colleges and Tuskegee University		
10.205	I	N	148	Payments to 1890 Land-Grant Colleges and Tuskegee University	PURCHASE ORDER #U130837	University of Maryland-Eastern Shore
10.206	D	N	4,251,468	Grants for Agricultural Research-Competitive Research Grants		
10.210	D	N	-7,500	Food and Agricultural Sciences National Needs Graduate Fellowship Grants		
10.215	I	N	93,748	Sustainable Agriculture Research and Education	RD309-101/3842758	University of Georgia
10.216	D	N	869,843	1890 Institution Capacity Building Grants		

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.216	I	N	29,898	1890 Institution Capacity Building Grants	36-22091-255	Tuskegee University
10.250	D	N	9,897	Agricultural and Rural Economic Research		
10.303	I	N	7,510	Integrated Programs	BFK500-SB-003	University of Idaho
10.303	I	N	13,682	Integrated Programs	SUBAWARD NO 451012	Texas A & M University
10.303	I	N	10,603	Integrated Programs	TCE 450021	Texas A & M University
10.305	D	N	53,050	International Science and Education Grants		
10.306	I	N	1,151	Biodiesel	416-40-39B	Iowa State University
10.443	D	N	46,545	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers		
10.443	I	N	37,633	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	2007-51200-03906	Operation Spring Plant
10.500	D	N	71,226	Cooperative Extension Service		
10.500	I	N	-400	Cooperative Extension Service	622037	Texas A & M University
10.500	I	N	7,988	Cooperative Extension Service	622258	Texas A & M University
10.856	D	N	-706	1890 Land Grant Institutions Rural Entrepreneurial Outreach Program		
10.960	D	N	106,443	Technical Agricultural Assistance		
10.962	D	N	5,292	Cochran Fellowship Program-International Training-Foreign Participant		
11.400	D	N	-58,023	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		
11.481	D	N	2,433,160	Educational Partnership Program		
12	D	N	2,383,333	U.S. Department of Defense		
12	I	N	145,855	U.S. Department of Defense	316091	University of Maryland
12	I	N	30,311	U.S. Department of Defense	53-0821-2607 P.O.#127042	University of Southern California
12	I	N	23,062	U.S. Department of Defense	BAA8041030	Viecore FSD, Inc.
12	I	N	2,627	U.S. Department of Defense	CHECK #1128	Academy of Applied Science
12	I	N	4,715	U.S. Department of Defense	DTRA00014	Pennsylvania State University
12	I	N	84,130	U.S. Department of Defense	DTRA0016	Pennsylvania State University
12	I	N	7,359	U.S. Department of Defense	DTRA0020	Pennsylvania State University
12	I	N	107,899	U.S. Department of Defense	FA8650-08-D-2806	Universal Technology Corporation
12	I	N	99,852	U.S. Department of Defense	GST040DB0305	Chenega Federal Systems, LLC
12	I	N	50,240	U.S. Department of Defense	ICA-05-03-004	General Dynamics Information Technology
12	I	N	110,512	U.S. Department of Defense	LTR-11-05-2008	Triangle Polymer Technologies
12	I	N	85,772	U.S. Department of Defense	NCAT 08-S567-0010-02-C2	Clarkson Aerospace
12	I	N	54,517	U.S. Department of Defense	NCAT 09-S567-0010-02-C2	Clarkson Aerospace
12	I	N	34,040	U.S. Department of Defense	NCAT 10-S567-013-02-C2	Clarkson Aerospace
12	I	N	24,330	U.S. Department of Defense	NCAT-08-S567-0011-02-C2	Clarkson Aerospace
12	I	N	63,540	U.S. Department of Defense	SUBCONS03-34 ITO DTRA0001	Pennsylvania State University
12	I	N	19,169	U.S. Department of Defense	TCN08229	Battelle Columbus Operations
12.300	D	N	1,884,893	Basic and Applied Scientific Research		
12.300	I	N	34,830	Basic and Applied Scientific Research	N00014-07-1-1010	University of Mississippi
12.431	D	N	829,871	Basic Scientific Research		
12.431	I	N	10,559	Basic Scientific Research	Z859301	University of Maryland
12.630	D	N	31,640	Basic, Applied, and Advanced Research in Science and Engineering		
12.800	D	N	-21	Air Force Defense Research Sciences Program		
12.901	D	N	58,330	Mathematical Sciences Grants Program		
14	D	N	-525	U.S. Department of Housing and Urban Development		
14	I	N	9,221	U.S. Department of Housing and Urban Development	AGREEMENT DATED FEB 1, 2008	City of Greensboro

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Federal CFDA Number	Direct/Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
14.520	D	N	319,299	Historically Black Colleges and Universities Program		
17	I	N	17,023	U.S. Department of Labor	LD 03-13-02	Piedmont Triad Partnership
17.261	I	N	1,036	WIA Pilots, Demonstrations, and Research Projects	CONTRACT NO: TG090801	Piedmont Triad Partnership
20	D	N	146,449	U.S. Department of Transportation		
20	I	N	23,587	U.S. Department of Transportation	DTRT07-G-0004	University of Tennessee-Knoxville
43	D	N	404,421	National Aeronautics and Space Administration		
43	I	N	17,911	National Aeronautics and Space Administration	CHECK #014574 DATED 8/29/08	United Negro College Fund
43	I	N	3,500	National Aeronautics and Space Administration	DONATIONS	DCES Educational Services
43	I	N	42,000	National Aeronautics and Space Administration	LETTER DATED 9-23-03	National Action Council for Minorities in Engineering Inc
43	I	N	162	National Aeronautics and Space Administration	N/A	National Action Council for Minorities in Engineering Inc
43	I	N	50,413	National Aeronautics and Space Administration	NCAT-03-01	Virginia Polytechnic Institute and State University
43	I	N	140,221	National Aeronautics and Space Administration	X07-7019-NCAT	National Institute of Aerospace Associates
43.001	I	N	50,195	Aerospace Education Services Program	SUB AWARD #Z634017	University of Maryland
47	I	N	9,996	National Science Foundation	0505300	National High Magnetic Field Laboratory
47	I	N	12,175	National Science Foundation	AGREEMENT SIGNED 11/29/07	Consortium of Universities for Research in Earthquake Engine
47	I	N	14,467	National Science Foundation	DMI-0419218	Performance Polymer Solutions, Inc
47	I	N	2,306	National Science Foundation	P0003850	Tennessee Technological University
47.041	D	N	4,019,513	Engineering Grants		
47.041	I	N	43,316	Engineering Grants	2007-06015-04	University of Illinois
47.041	I	N	-748	Engineering Grants	CR-19070-427756	Virginia Polytechnic Institute and State University
47.041	I	N	316,264	Engineering Grants	EEC-0540834	University of Minnesota
47.041	I	N	16,601	Engineering Grants	F010310	The Regents of the University of Michigan
47.041	I	N	28,350	Engineering Grants	UTA06-820	University of Texas at Austin
47.049	D	N	319,830	Mathematical and Physical Sciences		
47.049	I	N	58,910	Mathematical and Physical Sciences	SUBCONTRACT NO. 2	Hampton University
47.050	D	N	116,393	Geosciences		
47.070	D	N	473,678	Computer and Information Science and Engineering		
47.070	I	N	38,082	Computer and Information Science and Engineering	2975-07-0580NCAT	Star Alliance
47.074	D	N	72,109	Biological Sciences		
47.075	D	N	307,857	Social, Behavioral, and Economic Sciences		
47.076	D	N	3,473,763	Education and Human Resources		
47.076	I	N	15,867	Education and Human Resources	41447002	Utah State University
47.076	I	N	3,236	Education and Human Resources	DUE-0717577	University of Wisconsin
47.079	D	N	-1,200	International Science and Engineering (OISE)		
47.079	I	N	95,023	International Science and Engineering (OISE)	3027-NCATS-NSF-0062	Pennsylvania State University
47.081	D	Y	427,709	ARRA - Office of Experimental Program to Stimulate Competitive Research		
66.516	D	N	8,584	P3 Award: National Student Design Competition for Sustainability		
77.006	D	N	79,924	U. S. Nuclear Regulatory Commission Nuclear Education Grant Program		
81	D	N	336,929	U.S. Department of Energy		
81	I	N	10,119	U.S. Department of Energy	633254-192522	Howard University
81	I	N	42,032	U.S. Department of Energy	828970	Sandia National Laboratories
81	I	N	29,230	U.S. Department of Energy	ACQ-4-33623-07	National Renewable Energy Laboratory
81	I	N	83,179	U.S. Department of Energy	OII-0620353	Wright Materials Research Company
81.089	D	N	114,311	Fossil Energy Research and Development		
84	D	N	74,156	U.S. Department of Education		

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Federal CFDA Number	Direct/Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.007	D	N	574,891	Federal Supplemental Educational Opportunity Grants		
84.031	D	N	11,512,342	Higher Education-Institutional Aid		
84.032	D	N	972,274	Federal Family Education Loans		
84.033	D	N	376,274	Federal Work-Study Program		
84.033	D	Y	104,723	ARRA - Federal Work-Study Program		
84.038	D	N	1,882,597	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	N	274,926	TRIO-Student Support Services		
84.047	D	N	702,197	TRIO-Upward Bound		
84.063	D	N	23,003,143	Federal Pell Grant Program		
84.120	D	N	40,550	Minority Science and Engineering Improvement		
84.129	D	N	466,315	Rehabilitation Long-Term Training		
84.200	D	N	20	Graduate Assistance in Areas of National Need		
84.215	D	N	177,398	Fund for the Improvement of Education		
84.217	D	N	257,855	TRIO-McNair Post-Baccalaureate Achievement		
84.268	D	N	57,944,505	Federal Direct Student Loans		
84.315	D	N	223,444	Capacity Building for Traditionally Underserved Populations		
84.325	D	N	213,863	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities		
84.350	D	N	374,777	Transition to Teaching		
84.375	D	N	985,555	Academic Competitiveness Grants		
84.376	D	N	325,121	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93	D	N	13,631	U.S. Department of Health and Human Services		
93	I	N	58	U.S. Department of Health and Human Services	#00011	National Kidney Foundation
93	I	N	111,515	U.S. Department of Health and Human Services	OSP-02-8300-2008-0041	Southern University And A&M College
93	I	N	18,152	U.S. Department of Health and Human Services	PT103662-SC101341	Virginia Commonwealth University
93.061	D	Y	31,463	ARRA - Innovations in Applied Public Health Research		
93.100	D	Y	33,597	ARRA - Health Disparities in Minority Health		
93.134	I	N	-50	Grants to Increase Organ Donations	11	National Kidney Foundation
93.243	I	N	8,000	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	SA-020447NCAT	Morehouse College
93.243	I	N	8,069	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	T1-020447	HBCU Center for Excellence
93.262	D	N	-941	Occupational Safety and Health Program		
93.307	D	N	972,887	Minority Health and Health Disparities Research		
93.389	D	N	1,344	National Center for Research Resources		
93.397	D	N	213,842	Cancer Centers Support Grants		
93.576	I	N	38,537	Refugee and Entrant Assistance-Discretionary Grants	Agreement Dated 5-12-2008	United Hmong Association
93.600	D	N	98,269	Head Start		
93.769	D	Y	116,561	ARRA - Demonstration to Maintain Independence and Employment		
93.855	D	N	29,541	Allergy, Immunology and Transplantation Research		
93.859	D	N	937,170	Biomedical Research and Research Training		
93.859	I	N	12,357	Biomedical Research and Research Training	T36 GM008789	Carnegie Mellon University
93.866	I	N	356,099	Aging Research	5-31230	The Trustees of Columbia University
97	I	N	5,230	U S Department of Homeland Security	6-312-0211772	Research Triangle Institute
97.061	I	N	44,257	Centers for Homeland Security	X9106025121	University of Minnesota
97.062	D	N	57,811	Scholars and Fellows, and Educational Programs		

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Federal CFDA Number	Direct/Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
97.077	D	N	58,549	Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection		
98	D	N	103,301	United States Agency for International Development		
98.001	I	N	117,094	USAID Foreign Assistance for Programs Overseas	425955-19070	Virginia Polytechnic Institute and State University
			<u>134,358,248</u>	Total — North Carolina Agricultural & Technical State University		

North Carolina Central University

10.206	D	N	37,879	Grants for Agricultural Research-Competitive Research Grants		
10.310	D	N	8,551	Agriculture and Food Research Initiative (AFRI)		
11.550	D	N	11,910	Public Telecommunications Facilities Planning and Construction		
12.420	D	N	272,502	Military Medical Research and Development		
12.431	D	N	42,624	Basic Scientific Research		
12.431	I	N	1,300	Basic Scientific Research	08-91	Academy Applied Sci.
12.630	D	N	75,269	Basic, Applied, and Advanced Research in Science and Engineering		
14.246	D	N	6,900	Community Development Block Grants/Brownfields Economic Development Initiative		
14.520	D	N	211,185	Historically Black Colleges and Universities Program		
16.541	D	N	144,336	Part E-Developing, Testing and Demonstrating Promising New Programs		
45.169	D	N	5,054	Promotion of the Humanities-Office of Digital Humanities		
45.313	D	N	247,351	Laura Bush 21st Century Librarian Program		
47.041	D	N	2,009	Engineering Grants		
47.050	D	N	19,138	Geosciences		
47.074	D	N	110,464	Biological Sciences		
47.074	I	N	41,202	Biological Sciences	09-NSF-1033	Duke University
47.076	D	N	1,529,910	Education and Human Resources		
81.049	D	N	58,030	Office of Science Financial Assistance Program		
81.087	D	N	65,078	Renewable Energy Research and Development		
84.007	D	N	912,275	Federal Supplemental Educational Opportunity Grants		
84.031	D	N	6,864,356	Higher Education-Institutional Aid		
84.032	D	N	152,600	Federal Family Education Loans		
84.033	D	N	766,765	Federal Work-Study Program		
84.033	D	Y	134,271	ARRA - Federal Work-Study Program		
84.038	D	N	6,654,379	Federal Perkins Loan Program-Federal Capital Contributions		
84.063	D	N	20,056,964	Federal Pell Grant Program		
84.129	D	N	75,789	Rehabilitation Long-Term Training		
84.153	D	N	37,324	Business and International Education Projects		
84.215	D	N	130,024	Fund for the Improvement of Education		
84.268	D	N	75,867,108	Federal Direct Student Loans		
84.325	D	N	363,560	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities		
84.350	D	N	49,385	Transition to Teaching		
84.375	D	N	514,127	Academic Competitiveness Grants		
84.376	D	N	218,530	National Science and Mathematics Access to Retain Talent (SMART) Grants		
84.379	D	N	39,700	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		
93.009	D	N	189,549	Compassion Capital Fund		
93.121	D	N	71,268	Oral Diseases and Disorders Research		

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Federal CFDA Number	Direct/Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.279	D	N	102,556	Drug Abuse and Addiction Research Programs		
93.307	D	N	838,202	Minority Health and Health Disparities Research		
93.364	D	N	28,099	Nursing Student Loans		
93.393	D	N	166,552	Cancer Cause and Prevention Research		
93.393	I	N	19,100	Cancer Cause and Prevention Research	22402-98012664	UT-MDA Cancer Ctr
93.395	D	N	52,591	Cancer Treatment Research		
93.396	D	N	58,956	Cancer Biology Research		
93.399	D	N	74,058	Cancer Control		
93.407	D	Y	61,969	ARRA - Scholarships for Disadvantaged Students		
93.701	D	Y	100,163	ARRA - Trans-NIH Recovery Act Research Support		
93.837	D	N	909,205	Cardiovascular Diseases Research		
93.847	D	N	252,090	Diabetes, Digestive, and Kidney Diseases Extramural Research		
93.853	D	N	344,104	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.855	D	N	323,193	Allergy, Immunology and Transplantation Research		
93.859	D	N	1,030,587	Biomedical Research and Research Training		
93.859	I	N	-2,490	Biomedical Research and Research Training	1090125-170457	Carnegie Mellon Univ.
93.859	I	N	29,857	Biomedical Research and Research Training	1090155-214820	Carnegie Mellon Univ.
93.859	I	N	1,573	Biomedical Research and Research Training	1090245-235050	Carnegie Mellon Univ.
93.865	I	N	2,587	Child Health and Human Development Extramural Research	155689/142855	Duke University
93.865	I	N	92,590	Child Health and Human Development Extramural Research	164123/155689/142855	Duke University
93.925	D	N	176,869	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
97.005	I	N	396,534	State and Local Homeland Security National Training Program	451759-09-158	Eastern Ky Univ.
			<u>121,047,611</u>	Total — North Carolina Central University		

N. C. School of Science and Mathematics

84.215	D	N	<u>220,875</u>	Fund for the Improvement of Education		
			<u>220,875</u>	Total — N. C. School of Science and Mathematics		

North Carolina School of the Arts

17.261	I	N	38,500	WIA Pilots, Demonstrations, and Research Projects	CEA-410-01, CEA-410-02	Piedmont Triad Partnership
47.076	I	N	33,607	Education and Human Resources	08-004	Wake Forest University
84.007	D	N	56,126	Federal Supplemental Educational Opportunity Grants		
84.032	D	N	41,000	Federal Family Education Loans		
84.033	D	N	45,678	Federal Work-Study Program		
84.038	D	N	631,700	Federal Perkins Loan Program-Federal Capital Contributions		
84.063	D	N	746,928	Federal Pell Grant Program		
84.268	D	N	6,102,421	Federal Direct Student Loans		
84.375	D	N	47,873	Academic Competitiveness Grants		
93.889	D	N	4,587	National Bioterrorism Hospital Preparedness Program		
			<u>7,748,420</u>	Total — North Carolina School of the Arts		

North Carolina State University

10	D	N	4,416,844	U.S. Department of Agriculture		
10	I	N	4,996	U.S. Department of Agriculture	1000019146	Univ of Florida
10	I	N	47	U.S. Department of Agriculture	2008-1871	Government of Camero

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10	I	N	5,109	U.S. Department of Agriculture	6015-0000001131	Univ. of Florida
10	I	N	45,543	U.S. Department of Agriculture	8000001033-2	Purdue University
10	I	N	50,602	U.S. Department of Agriculture	8000001033-3	Purdue University
10	I	N	36,206	U.S. Department of Agriculture	8000008717-1	Purdue University
10	I	N	18,646	U.S. Department of Agriculture	8000028256-AG	Purdue University
10	I	N	7,496	U.S. Department of Agriculture	N/A	Farm Pilot Proj Coor
10	I	N	1,726	U.S. Department of Agriculture	RR272-123/3504458	Univ of Georgia
10	I	N	17,233	U.S. Department of Agriculture	UA AES 90899-01	Univ Arkansas
10	I	N	10,265	U.S. Department of Agriculture	UACES 23481-03	Univ of Arkansas
10.001	D	N	1,504,531	Agricultural Research-Basic and Applied Research		
10.001	I	N	31,127	Agricultural Research-Basic and Applied Research	R0421A-A	Oregon State Univ.
10.001	I	N	24,180	Agricultural Research-Basic and Applied Research	V211654	Univ of Wisconsin
10.025	D	N	51,150	Plant and Animal Disease, Pest Control, and Animal Care		
10.200	D	N	1,382,067	Grants for Agricultural Research, Special Research Grants		
10.200	I	N	10,734	Grants for Agricultural Research, Special Research Grants	1000019145	Univ of Florida
10.200	I	N	11,970	Grants for Agricultural Research, Special Research Grants	2009-NC001BDP-SHEW	Rutgers University
10.200	I	N	2,339	Grants for Agricultural Research, Special Research Grants	56340-8762	Cornell University
10.200	I	N	2,038	Grants for Agricultural Research, Special Research Grants	56563-8904	Cornell University
10.200	I	N	2,551	Grants for Agricultural Research, Special Research Grants	57961-9107	Cornell University
10.200	I	N	1,802	Grants for Agricultural Research, Special Research Grants	6015-0000000956	Univ of Florida
10.200	I	N	7,322	Grants for Agricultural Research, Special Research Grants	6015-0000000972	Univ of Florida
10.200	I	N	278	Grants for Agricultural Research, Special Research Grants	6015-0000001115	Univ of Florida
10.200	I	N	187	Grants for Agricultural Research, Special Research Grants	N/A	South Reg Aqua Center
10.200	I	N	7,179	Grants for Agricultural Research, Special Research Grants	PO # 1000028180	Univ of Florida
10.200	I	N	7,864	Grants for Agricultural Research, Special Research Grants	PO # 100018197	Univ of Florida
10.200	I	N	63,165	Grants for Agricultural Research, Special Research Grants	PO# 1000017310	Univ of Florida
10.200	I	N	814	Grants for Agricultural Research, Special Research Grants	PO#1000019142	Univ of Florida
10.200	I	N	51,631	Grants for Agricultural Research, Special Research Grants	R01045	Florida State Univ.
10.200	I	N	18,732	Grants for Agricultural Research, Special Research Grants	R01224	Florida State Univ.
10.200	I	N	5,598	Grants for Agricultural Research, Special Research Grants	RD309-061/9039957	Univ of Georgia
10.200	I	N	-29	Grants for Agricultural Research, Special Research Grants	RD309-067/9822887	Univ of Georgia
10.200	I	N	66,320	Grants for Agricultural Research, Special Research Grants	UF-IFAS 00068761	Univ of Florida
10.200	I	N	-100	Grants for Agricultural Research, Special Research Grants	UM-S719	Univ of Maine
10.200	I	N	14,820	Grants for Agricultural Research, Special Research Grants	UM-S769	Univ of Maine
10.202	D	N	856,446	Cooperative Forestry Research		
10.203	D	N	6,850,916	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.206	D	N	4,341,913	Grants for Agricultural Research-Competitive Research Grants		
10.206	I	N	59,605	Grants for Agricultural Research-Competitive Research Grants	00073722	Univ of Florida
10.206	I	N	14,024	Grants for Agricultural Research-Competitive Research Grants	014301-01	Univ of Cal-Davis
10.206	I	N	16,572	Grants for Agricultural Research-Competitive Research Grants	3627-NCSU-USDA-877	Pennsylvania State U
10.206	I	N	103,856	Grants for Agricultural Research-Competitive Research Grants	416-40-01 A	Iowa State Univ.
10.206	I	N	-1	Grants for Agricultural Research-Competitive Research Grants	416-41-63	Iowa State Univ.
10.206	I	N	10,775	Grants for Agricultural Research-Competitive Research Grants	570585	Texas A & M Univ.
10.206	I	N	48,971	Grants for Agricultural Research-Competitive Research Grants	60015822 PO: RF01	Ohio State Univ.
10.206	I	N	14,844	Grants for Agricultural Research-Competitive Research Grants	60015822 PO: RF011	Ohio State Univ.

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10.206	I	N	367	Grants for Agricultural Research-Competitive Research Grants	61-4244G	Michigan State Univ.
10.206	I	N	10,182	Grants for Agricultural Research-Competitive Research Grants	G-1494-1	Colorado State Univ.
10.206	I	N	4,634	Grants for Agricultural Research-Competitive Research Grants	G-1497-2	Colorado State Univ.
10.206	I	N	2,259	Grants for Agricultural Research-Competitive Research Grants	II RA014534-01	Univ Of Cal-Davis
10.206	I	N	126,990	Grants for Agricultural Research-Competitive Research Grants	JCVI-07-009	J. Craig Venter Inst
10.206	I	N	31,586	Grants for Agricultural Research-Competitive Research Grants	S09031	Kansas State University
10.206	I	N	4,328	Grants for Agricultural Research-Competitive Research Grants	SUB07-000752-05	Univ of Cal-Davis
10.206	I	N	26,790	Grants for Agricultural Research-Competitive Research Grants	Y452467	Univ of Arizona
10.207	D	N	103,202	Animal Health and Disease Research		
10.210	D	N	298,160	Food and Agricultural Sciences National Needs Graduate Fellowship Grants		
10.212	I	N	-8,581	Small Business Innovation Research	2001-01	Fins Technology LLC
10.212	I	N	9,565	Small Business Innovation Research	2008-2080	Insect Diet & Rearin
10.212	I	N	-13,046	Small Business Innovation Research	NCSU 1	Phytopmyco Research C
10.215	I	N	9,268	Sustainable Agriculture Research and Education	1327-7559-215-2007	Clemson University
10.215	I	N	2,474	Sustainable Agriculture Research and Education	2008-0856	Herbert Green Agroec
10.215	I	N	27,373	Sustainable Agriculture Research and Education	CR-19071-546160	VA. Polytech. Inst.
10.215	I	N	56,831	Sustainable Agriculture Research and Education	RD309-097/3504648	Univ of Georgia
10.215	I	N	1,035	Sustainable Agriculture Research and Education	RD309-097/3841708	Univ of Georgia
10.215	I	N	3,572	Sustainable Agriculture Research and Education	RD309-097/4688058	Univ of Georgia
10.215	I	N	8,556	Sustainable Agriculture Research and Education	RD309-097/4688098	Univ of Georgia
10.215	I	N	7,391	Sustainable Agriculture Research and Education	RD309-097/4688108	Univ of Georgia
10.215	I	N	61,420	Sustainable Agriculture Research and Education	RD309-101/3503548	Univ of Georgia
10.215	I	N	1,667	Sustainable Agriculture Research and Education	RD309-101/3843948	Univ of Georgia
10.215	I	N	3,009	Sustainable Agriculture Research and Education	RD309-101/4689838	Univ of Georgia
10.215	I	N	3,528	Sustainable Agriculture Research and Education	RD309-101/4690638	Univ of Georgia
10.215	I	N	34,554	Sustainable Agriculture Research and Education	RD309-105/4690188	Univ of Georgia
10.215	I	N	17,626	Sustainable Agriculture Research and Education	RD309-105/4690248	Univ of Georgia
10.215	I	N	7,000	Sustainable Agriculture Research and Education	RD309-105/4692998	Univ of Georgia
10.215	I	N	840	Sustainable Agriculture Research and Education	RD309-105/4695638	Univ of Georgia
10.215	I	N	5,354	Sustainable Agriculture Research and Education	RE675-155/4690428	Univ of Georgia
10.215	I	N	19,911	Sustainable Agriculture Research and Education	RE675-155/4690528	Univ of Georgia
10.217	D	N	173,582	Higher Education Challenge Grants		
10.217	I	N	21,918	Higher Education Challenge Grants	416-43-24 A	Iowa State Univ.
10.217	I	N	33,107	Higher Education Challenge Grants	RH150-127/3840028	Univ of Georgia
10.219	D	N	52,191	Biotechnology Risk Assessment Research		
10.250	D	N	63,937	Agricultural and Rural Economic Research		
10.253	I	N	21,685	Food Assistance and Nutrition Research Programs (FANRP)	1-312-0210906	RTI International
10.302	D	N	-28,344	Initiative for Future Agriculture and Food Systems		
10.303	D	N	2,798,725	Integrated Programs		
10.303	I	N	50,814	Integrated Programs	1274-7558-207-2007	Clemson University
10.303	I	N	1,569	Integrated Programs	450005	Texas A & M Univ.
10.303	I	N	106,987	Integrated Programs	451008	Texas A & M Univ.
10.303	I	N	2	Integrated Programs	48228-7941	Cornell University
10.303	I	N	83,735	Integrated Programs	60011419 PO: RF01	Ohio State Univ.
10.303	I	N	54,887	Integrated Programs	61-4152A	Michigan State Univ.

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10.303	I	N	4,248	Integrated Programs	N/A	Michigan State Univ
10.303	I	N	2,898	Integrated Programs	RC299-338/8920807	Univ of Georgia
10.303	I	N	161,821	Integrated Programs	RF330-411/3843858	Univ of Georgia
10.303	I	N	1,024	Integrated Programs	RF332-464/4688678	Univ of Georgia
10.303	I	N	10,438	Integrated Programs	RR188-221/3504798	Univ of Georgia
10.303	I	N	13,837	Integrated Programs	S-000372	Univ of Cal-Riverside
10.304	I	N	49,351	Homeland Security-Agricultural	UF IFAS 00069562	Univ of Florida
10.305	D	N	41,791	International Science and Education Grants		
10.307	D	N	187,959	Organic Agriculture Research and Extension Initiative		
10.307	I	N	8,705	Organic Agriculture Research and Extension Initiative	4077-NCSU-USDA-565	Penn State Univ
10.309	I	N	53,379	Specialty Crop Research Initiative	43897	Louisiana State Univ
10.309	I	N	3,918	Specialty Crop Research Initiative	59140-9066	Cornell University
10.309	I	N	2,882	Specialty Crop Research Initiative	PO:6605009 AGR I EC	Univ of Arkansas
10.309	I	N	137,492	Specialty Crop Research Initiative	RC299-380/3503828	Univ of Georgia
10.310	D	N	185,893	Agriculture and Food Research Initiative (AFRI)		
10.310	I	N	117,694	Agriculture and Food Research Initiative (AFRI)	09-001929-01	Univ. of California
10.310	I	N	8,358	Agriculture and Food Research Initiative (AFRI)	8000033673-AG	Purdue Univ
10.310	I	N	5,880	Agriculture and Food Research Initiative (AFRI)	N/A	Michigan State Univ.
10.312	D	N	258,820	Biomass Research and Development Initiative Competitive Grants Program (BRDI)		
10.456	D	N	74,774	Partnership Agreements to Develop Non-Insurance Risk Management Tools for Producers (Farmers)		
10.500	D	N	12,919,163	Cooperative Extension Service		
10.500	I	N	3,012	Cooperative Extension Service	012000-340353-01	Mississippi State
10.500	I	N	6,424	Cooperative Extension Service	08-HHP-374648-0021	Auburn University
10.500	I	N	15,574	Cooperative Extension Service	23492-01	Univ of Arkansas
10.500	I	N	394,025	Cooperative Extension Service	25-6365-0023-005	Univ of Nebraska
10.500	I	N	22,063	Cooperative Extension Service	26-6365-0001-334	Univ of Nebraska
10.500	I	N	712,751	Cooperative Extension Service	26-6365-0001-401	Univ of Nebraska
10.500	I	N	26,057	Cooperative Extension Service	3048105665-09-439	Univ of Kentucky Res
10.500	I	N	33,934	Cooperative Extension Service	3048106543-10-119	Univ of Kentucky Res
10.500	I	N	814	Cooperative Extension Service	30559	Louisiana St. Univ.
10.500	I	N	2,007	Cooperative Extension Service	6201, FRS #524665	Univ of Connecticut
10.500	I	N	3,124	Cooperative Extension Service	622195	Texas A & M Univ.
10.500	I	N	1,000	Cooperative Extension Service	622216	Texas A & M Univ.
10.500	I	N	4,608	Cooperative Extension Service	622230	Texas A & M Univ.
10.500	I	N	23,566	Cooperative Extension Service	H000756404	Univ of Minnesota
10.500	I	N	16,312	Cooperative Extension Service	PO: Z885789 PROJ:	Univ of Hawaii
10.500	I	N	12,901	Cooperative Extension Service	PO: Z885789 PROJ:	Univ of Hawaii
10.500	I	N	36,207	Cooperative Extension Service	RE675-153/3842508	Univ of Georgia
10.500	I	N	13,234	Cooperative Extension Service	RE675-153/3842618	Univ of Georgia
10.500	I	N	88,601	Cooperative Extension Service	S08046	Kansas State Univ
10.500	I	N	104,353	Cooperative Extension Service	S08105	Kansas State Univ
10.500	I	N	14,889	Cooperative Extension Service	S09154	Kansas State Univ
10.500	I	N	578	Cooperative Extension Service	S10085	Kansas State Univ
10.500	I	N	-37	Cooperative Extension Service	TCE 622050	Texas A & M Univ.

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10.500	I	N	8,644	Cooperative Extension Service	Y553550	Univ of Arizona
10.500	I	N	4,063	Cooperative Extension Service	Y553553	Univ of Arizona
10.652	D	N	78,100	Forestry Research		
10.652	I	N	94	Forestry Research	N/A	NCASI
10.652	I	N	2,146	Forestry Research	RR272-081/9823197	Univ of Georgia
10.674	D	N	37,659	Forest Products Lab: Technology Marketing Unit (TMU)		
10.680	D	N	82,334	Forest Health Protection		
10.681	D	N	78,363	Wood Education and Resource Center (WERC)		
10.762	D	N	24,000	Solid Waste Management Grants		
10.903	D	N	12,607	Soil Survey		
10.912	D	N	313,391	Environmental Quality Incentives Program		
10.912	I	N	120,137	Environmental Quality Incentives Program	2008-0116-026	Nat'l Fish & Wildlife
10.912	I	N	165,057	Environmental Quality Incentives Program	2008-0116-028	Nat'l Fish & Wildlife
10.960	D	N	10,138	Technical Agricultural Assistance		
10.961	D	N	28,759	Scientific Cooperation and Research		
10.962	D	N	36,508	Cochran Fellowship Program-International Training-Foreign Participant		
10.999	I	N	52,993	Long Term Standing Agreements For Storage, Transportation And Lease	00074813	Univ of Florida
11	D	N	83,379	U.S. Department of Commerce		
11	I	N	91,979	U.S. Department of Commerce	1072537-9-47154	Univ At Albany (SUNY)
11	I	N	16,000	U.S. Department of Commerce	2010-0612	The Baldwin Group
11	I	N	8,000	U.S. Department of Commerce	N/A	South Carolina Sea Grant Consortium
11	I	N	42,557	U.S. Department of Commerce	UTA08-597	Univ of Texas
11.113	D	N	665,030	ITA Special Projects		
11.113	I	N	30,743	ITA Special Projects	NTC GRANT ITA-08-0	NCT-Clemson
11.307	D	N	10,000	Economic Adjustment Assistance		
11.417	D	N	2,040,115	Sea Grant Support		
11.417	I	N	335	Sea Grant Support	18172	Univ of Delaware
11.428	I	N	60,572	Intergovernmental Climate-Program (NESDIS)	Z759501	Univ of Maryland
11.431	D	N	173,228	Climate and Atmospheric Research		
11.439	D	N	48,375	Marine Mammal Data Program		
11.440	I	N	142,961	Environmental Sciences, Applications, Data, and Education	2009-1380-01	Univ of Maryland
11.440	I	N	141,499	Environmental Sciences, Applications, Data, and Education	2009-1380-02	Univ of Maryland
11.440	I	N	271,223	Environmental Sciences, Applications, Data, and Education	Z763701	Univ of Maryland
11.455	I	N	651	Cooperative Science and Education Program	3277	Rutgers University
11.457	I	N	-217	Chesapeake Bay Studies	SC03-27565D	Univ of Maryland
11.457	I	N	-2,770	Chesapeake Bay Studies	SC035-27565D	Univ of Maryland
11.457	I	N	49,858	Chesapeake Bay Studies	SC035-27576D	Univ of Maryland
11.457	I	N	53,702	Chesapeake Bay Studies	SC03527583D	Univ of Maryland
11.463	I	Y	102,264	ARRA - Habitat Conservation	N/A	NC Coastal Federation
11.468	D	N	105,672	Applied Meteorological Research		
11.473	I	N	55,302	Coastal Services Center	UF-EIES-0704029-NC	Univ of Florida
11.478	I	N	50,991	Center for Sponsored Coastal Ocean Research-Coastal Ocean Program	A100517 / 24024502	Woods Hole Oceanogra
11.609	D	N	16,230	Measurement and Engineering Research and Standards		
11.611	D	N	2,368,059	Manufacturing Extension Partnership		
12	D	N	379,593	U.S. Department of Defense		

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12	I	N	6	U.S. Department of Defense	03-08	Univ of California
12	I	N	-10,829	U.S. Department of Defense	05-002	Cree Research, Inc.
12	I	N	8,975	U.S. Department of Defense	08-004	Cree Research, Inc.
12	I	N	5,200	U.S. Department of Defense	09-42, 09-43	Acad. of Appl'd Sci.
12	I	N	31,947	U.S. Department of Defense	1-340-0211720	RTI International
12	I	N	24,861	U.S. Department of Defense	10-001	Cree, Inc.
12	I	N	3,948	U.S. Department of Defense	1199	Engineer. & Software
12	I	N	74,859	U.S. Department of Defense	132G106097-B	Boise State University
12	I	N	-2,815	U.S. Department of Defense	17529-S2	Vanderbilt University
12	I	N	42,602	U.S. Department of Defense	189989	Henry M Jackson Foun
12	I	N	54,560	U.S. Department of Defense	19041.0E.45-101 S	Wyle Laboratories
12	I	N	-5,773	U.S. Department of Defense	19814	Irvine Sensors Corpo
12	I	N	89,233	U.S. Department of Defense	2-321-0210294	RTI International
12	I	N	2,189	U.S. Department of Defense	2003-1496	Protean Devices, Inc
12	I	N	-6,550	U.S. Department of Defense	2005-1941	Ap Solutions, Inc.
12	I	N	3,227	U.S. Department of Defense	2007-0247	Firebird Advanced Ma
12	I	N	3,128	U.S. Department of Defense	2007-0909	APJET, Inc.
12	I	N	-85	U.S. Department of Defense	2007-1115	Hanesbrands, Inc.
12	I	N	18,888	U.S. Department of Defense	2008-1078	Kyma Technologies, Inc
12	I	N	44,610	U.S. Department of Defense	2008-1490	Ambalux Corporation
12	I	N	33,591	U.S. Department of Defense	2008-1497	Geosyntec Consultant
12	I	N	65,627	U.S. Department of Defense	2009-0022	Hexatech, Inc.
12	I	N	54,158	U.S. Department of Defense	2009-0023	Hexatech, Inc.
12	I	N	50,848	U.S. Department of Defense	2009-1117	Acellent Technologie
12	I	N	2,867	U.S. Department of Defense	2009-1967	Kyma Technologies, Inc
12	I	N	29,999	U.S. Department of Defense	2009-2802	Touchstone Reseach
12	I	N	57,181	U.S. Department of Defense	23898	Irvine Sensors Corpo
12	I	N	1,809	U.S. Department of Defense	24074	Irvine Sensors Corpo
12	I	N	33,893	U.S. Department of Defense	48767	Creare, Incorporated
12	I	N	224	U.S. Department of Defense	765	CFD Research Corp
12	I	N	160,544	U.S. Department of Defense	801668-BS	HRL Laboratories
12	I	N	125,041	U.S. Department of Defense	826	CFD Research Corp
12	I	N	2,055	U.S. Department of Defense	ABNDTRA-0507-03	Advanced Bionutritio
12	I	N	17,574	U.S. Department of Defense	CAS SC381-07	CAS, Inc.
12	I	N	2,175	U.S. Department of Defense	DPNCSU070908-C	D & P, LLC
12	I	N	-1,656	U.S. Department of Defense	EH02-059NCS	Northwestern Univ.
12	I	N	96,456	U.S. Department of Defense	EP51257; PO-34406-	Parametric Tech. Cor
12	I	N	7,385	U.S. Department of Defense	FA8650-08-C-7800/2	Semprius, Inc.
12	I	N	84,371	U.S. Department of Defense	G8U543777	Teledyne Scientific
12	I	N	96,819	U.S. Department of Defense	LCHS22023	E. I. Dupont
12	I	N	16,794	U.S. Department of Defense	N/A	Boulder Nonlinear Sy
12	I	N	27,739	U.S. Department of Defense	N66001-09-C-2017-2	Tezzaron Semiconduct
12	I	N	-7	U.S. Department of Defense	NR-0020	Nekton Research, LLC
12	I	N	58,948	U.S. Department of Defense	NWRA-07-S-102	NWRA
12	I	N	46,844	U.S. Department of Defense	P010026227	Science Applications

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12	I	N	1,117	U.S. Department of Defense	PO NO.: 42219	DRS Power Technology
12	I	N	436,203	U.S. Department of Defense	PO NO.: 4400324500	Raytheon
12	I	N	58,975	U.S. Department of Defense	PO NO.: 4400332706	Raytheon
12	I	N	13,237	U.S. Department of Defense	PO NO.: 4400357050	Raytheon
12	I	N	63,127	U.S. Department of Defense	Q01166	New Mexico State Univ
12	I	N	7	U.S. Department of Defense	R7776-S1	GA. Inst. of Tech.
12	I	N	-1,391	U.S. Department of Defense	S000001688	AT&T Government Solu
12	I	N	303,996	U.S. Department of Defense	S280000123	Systems Res. And App
12	I	N	81,309	U.S. Department of Defense	S9002-08-0002	Nanortd, LLC
12	I	N	27,606	U.S. Department of Defense	SA00007008	Univ of Cal-Berkeley
12	I	N	27,001	U.S. Department of Defense	SB09-011 PROJECT:0	Spectral Energies
12	I	N	91,517	U.S. Department of Defense	SC-09-705	Digital Fusion Solut
12	I	N	133,587	U.S. Department of Defense	TUL-571-08/09	Tulane University
12	I	N	12,396	U.S. Department of Defense	UF-EIES-0802032-NC	Univ of Florida
12	I	N	30,395	U.S. Department of Defense	W911NF-07-D-0001;	Battelle Columbus
12	I	Y	83,873	ARRA - U.S. Department of Defense	1-340-0212507	RTI International
12.300	D	N	2,837,570	Basic and Applied Scientific Research		
12.300	I	N	20,454	Basic and Applied Scientific Research	2010-2402	Univ. of California
12.300	I	N	97,862	Basic and Applied Scientific Research	3030	Rutgers University
12.300	I	N	115,864	Basic and Applied Scientific Research	B-01-6A6-G3	GA. Inst. of Tech.
12.300	I	N	10,791	Basic and Applied Scientific Research	E-21-6-RU-G9	GA. Inst. of Tech.
12.300	I	N	37,739	Basic and Applied Scientific Research	KK5151	Univ of Cal-Santa Ba
12.300	I	N	77,332	Basic and Applied Scientific Research	KK8154	Univ of Cal-Santa Ba
12.351	D	N	2,176,029	Basic Scientific Research-Combating Weapons of Mass Destruction		
12.420	D	N	1,677	Military Medical Research and Development		
12.431	D	N	6,403,487	Basic Scientific Research		
12.431	I	N	34,003	Basic Scientific Research	09-SC-NSF-1043	Duke University
12.431	I	N	10,852	Basic Scientific Research	10-ARO-1048	Duke University
12.431	I	N	39,728	Basic Scientific Research	4020-NCSU-USA-0525	Pennsylvania State U
12.431	I	N	128,843	Basic Scientific Research	C00006389-1	Univ of Missouri-Col
12.431	I	N	-28	Basic Scientific Research	GG10829-126150	Univ of Virginia
12.431	I	N	26,188	Basic Scientific Research	N/A	Pennsylvania State U
12.630	D	N	-10,867	Basic, Applied, and Advanced Research in Science and Engineering		
12.630	I	N	36,633	Basic, Applied, and Advanced Research in Science and Engineering	4056-NCSU-BBN-0053	Pennsylvania State U
12.800	D	N	1,880,195	Air Force Defense Research Sciences Program		
12.800	I	N	67,083	Air Force Defense Research Sciences Program	18131-S3	Vanderbilt University
12.800	I	N	44,840	Air Force Defense Research Sciences Program	5710002534	Mass. Inst. of Tech.
12.800	I	N	38,311	Air Force Defense Research Sciences Program	GG11221-133958	Univ of Virginia
12.800	I	N	15,943	Air Force Defense Research Sciences Program	UF-EIES-0602037-NC	Univ of Florida
12.900	D	N	160,364	Language Grant Program		
12.901	D	N	227,445	Mathematical Sciences Grants Program		
12.910	D	N	39,884	Research and Technology Development		
12.910	I	N	52,001	Research and Technology Development	10270482	Univ of Cal-San Diego
12.910	I	N	11	Research and Technology Development	N/A	Oceanit Laboratories
12.910	I	N	26,344	Research and Technology Development	SC38478-08-02/3031	California State Univ

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
12.910	I	N	-1,630	Research and Technology Development	UF07127 / 00068318	Univ of Florida
14	I	N	21,816	U.S. Department of Housing and Urban Development	N/A	Habitat For Humanity
14.516	D	N	3,314	Doctoral Dissertation Research Grants		
15	D	N	468,601	U.S. Department of the Interior		
15	I	N	68,497	U.S. Department of the Interior	10K174	East. Band of Cherokee
15	I	N	245,363	U.S. Department of the Interior	2008-001322-A	Puerto Rico Dept. Nr
15.605	I	N	87,284	Sport Fish Restoration Program	133-09-001483	Puerto Rico Dept. Nr
15.605	I	N	192,108	Sport Fish Restoration Program	133-09-001483-A	Puerto Rico Dept. Nr
15.605	I	N	-77,798	Sport Fish Restoration Program	2008-001322	Puerto Rico Dept. Nr
15.608	I	N	47,623	Fish and Wildlife Management Assistance	11/08-B	National Audubon Soc
15.615	D	N	27,938	Cooperative Endangered Species Conservation Fund		
15.628	D	N	168,083	Multistate Conservation Grant Program		
15.628	I	N	30,846	Multistate Conservation Grant Program	080300-331528-11	Mississippi State
15.642	D	N	13,466	Challenge Cost Share		
15.650	D	N	33,221	Research Grants (Generic)		
15.657	D	N	13,597	Endangered Species Conservation ? Recovery Implementation Funds		
15.805	D	N	98,772	Assistance to State Water Resources Research Institutes		
15.808	D	N	171,301	U.S. Geological Survey- Research and Data Collection		
15.810	D	N	3,932	National Cooperative Geologic Mapping Program		
15.812	D	N	1,417,623	Cooperative Research Units Program		
16	D	N	241,864	U.S. Department of Justice		
16.525	D	N	37,520	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus		
16.560	D	N	182,312	National Institute of Justice Research, Evaluation, and Development Project Grants		
17	D	N	4,304	U.S. Department of Labor		
17.259	I	Y	140,053	ARRA - WIA Youth Activities	8-4040-21-4680-010	Turning Point WDB
17.259	I	Y	292,512	ARRA - WIA Youth Activities	N/A	Northeast Workforce
17.502	D	N	63,005	Occupational Safety and Health-Susan Harwood Training Grants		
19.300	I	N	16,986	Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	20014	Univ of Delaware
20	I	N	17,203	U.S. Department of Transportation	(NP)991427 MASSIVE	New Jersey Inst. of
20	I	N	69,764	U.S. Department of Transportation	07-NCSU-E1	Univ of Tennessee
20	I	N	37,528	U.S. Department of Transportation	07-NCSU-E1 #2	Univ of Tennessee
20	I	N	21,942	U.S. Department of Transportation	8163.001 / SHRP PR	Cambridge Systematic
20	I	N	73,029	U.S. Department of Transportation	HR 03-78A	Nat'l Acad. of Sci.
20	I	N	24,634	U.S. Department of Transportation	JA-5106	Louis Berger Group
20	I	N	8,730	U.S. Department of Transportation	NRPO-09-25409	Alaska DOT
20	I	N	186	U.S. Department of Transportation	RES-05-001	Alaska DOT
20	I	N	377,309	U.S. Department of Transportation	SHRP L-02	Nat'l Acad. of Sci.
20	I	N	16,099	U.S. Department of Transportation	TASK ORD#10-FHWA L	Nichols Consulting
20	I	N	37,628	U.S. Department of Transportation	TDMNCSU10/FY10 RID	Triangle J Coun Govt
20	I	N	36,087	U.S. Department of Transportation	USMMM21FV6	3M Company
20.200	D	N	754,172	Highway Research and Development Program		
20.205	I	N	149,416	Highway Planning and Construction	2006-1621 #4	City of Durham
20.205	I	N	174,659	Highway Planning and Construction	2006-1623 MOD. #4	City of Raleigh
20.205	I	N	123,615	Highway Planning and Construction	S070070	Texas A & M Research

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20.507	I	N	138,090	Federal Transit-Formula Grants	09-019	Traingle Trans. Auth
20.761	I	N	47,946	Biobased Transportation Research	101568	Univ of Tennessee
20.761	I	N	4,682	Biobased Transportation Research	8500014164	Univ. of Tennessee
20.761	I	N	1,310	Biobased Transportation Research	8500014165	Univ. of Tennessee
42	D	N	73,919	Library of Congress		
43	D	N	2,340,618	National Aeronautics and Space Administration		
43	I	N	64,045	National Aeronautics and Space Administration	0448-1377	Aptima, Inc.
43	I	N	11,391	National Aeronautics and Space Administration	08-SUBC-400-SV8780	Smithsonian Astrophys
43	I	N	200	National Aeronautics and Space Administration	1288057	California Inst. of
43	I	N	16,206	National Aeronautics and Space Administration	1378047	Jet Propulsion Labor
43	I	N	20,708	National Aeronautics and Space Administration	1378048	Jet Propulsion Labor
43	I	N	3,831	National Aeronautics and Space Administration	F320	Nat'l Inst. of Aeros
43	I	N	2,817	National Aeronautics and Space Administration	GO6-7059X	Smithsonian Astophys
43	I	N	17,957	National Aeronautics and Space Administration	GO9-0062X	Smithsonian Astrophys
43	I	N	3,584	National Aeronautics and Space Administration	HST-ED-90311.01-A	Space Telescope Sci.
43	I	N	20,000	National Aeronautics and Space Administration	N/A	United Negro College
43	I	N	797	National Aeronautics and Space Administration	NCSU-03-01-2536-NC	Nat'l Inst. of Aeros
43	I	N	24,612	National Aeronautics and Space Administration	NCSU-03-01-2628-00	Nat'l Inst. of Aeros
43	I	N	84,855	National Aeronautics and Space Administration	NCSU-03-01-2652-NC	Nat'l Inst. of Aeros
43	I	N	44,721	National Aeronautics and Space Administration	NCSU-03-01-3520	Nat'l Inst. of Aeros
43	I	N	5,988	National Aeronautics and Space Administration	NCSU-03-01-4710-00	Nat'l Inst. of Aeros
43	I	N	52,964	National Aeronautics and Space Administration	NCSU-03-01-4740-00	Nat'l Inst. of Aeros
43	I	N	35,564	National Aeronautics and Space Administration	NCSU-03-01-4837-NC	Nat'l Inst. of Aeros
43	I	N	22,786	National Aeronautics and Space Administration	NCSU-03-01-4848-NC	Nat'l Inst. of Aeros
43	I	N	41,000	National Aeronautics and Space Administration	NCSU-03-01-4856-NC	Nat'l Inst. of Aeros
43	I	N	33,834	National Aeronautics and Space Administration	NCSU-03-01-4861-NC	Nat'l Inst. of Aeros
43	I	N	15,943	National Aeronautics and Space Administration	NCSU-03-01-4864-NC	Nat'l Inst. of Aeros
43	I	N	-132	National Aeronautics and Space Administration	NCSU-03-01-4867-NC	Nat'l Inst. of Aeros
43	I	N	4,268	National Aeronautics and Space Administration	R-700-500048-40122	Ohio Aerospace Insti
43	I	N	39,137	National Aeronautics and Space Administration	T09-6200-NC / 6219	Nat'l Inst. of Aeros
43	I	N	92,297	National Aeronautics and Space Administration	T09-6200-NC / 6224	Nat'l Inst. of Aeros
43	I	N	19,079	National Aeronautics and Space Administration	T09-6200-NC / 6233	Nat'l Inst. of Aeros
43	I	N	18,948	National Aeronautics and Space Administration	T09-6200-NC / 6235	Nat'l Inst. of Aeros
43	I	N	144,690	National Aeronautics and Space Administration	UF-EIES-0702038-NC	Univ of Florida
43.001	D	N	60,539	Aerospace Education Services Program		
43.001	I	N	317,097	Aerospace Education Services Program	NCSU-03-01-3520-NC	Nat'l Inst. of Aeros
43.002	I	N	8,942	Technology Transfer	RR185-388/4689408	Univ of Georgia
45.024	D	N	17,090	Promotion of the Arts-Grants to Organizations and Individuals		
45.160	D	N	67,879	Promotion of the Humanities-Fellowships and Stipends		
45.163	D	N	17,864	Promotion of the Humanities-Professional Development		
47	D	N	536,897	National Science Foundation		
47	I	N	-3,512	National Science Foundation	2007-0911 #2	Valencell Inc.
47	I	N	21,903	National Science Foundation	26-0299058-01/0634	Valparaiso University
47	I	N	282,096	National Science Foundation	55800-8949	Cornell University
47	I	N	-4,047	National Science Foundation	8903-02973-X	Johns Hopkins Univ.

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47	I	N	5,773	National Science Foundation	C401	South Carolina Sea Grant Consortium
47	I	N	27,458	National Science Foundation	C501	South Carolina Sea Grant Consortium
47	I	N	53,775	National Science Foundation	CUREE SUBCONTRACT	Curee
47	I	N	16,562	National Science Foundation	N/A	ADEC
47	I	N	2,335	National Science Foundation	NAE-P290841	Nat'l Acad. of Sci.
47	I	N	33,571	National Science Foundation	R0805-G1	GA. Inst. of Tech.
47	I	N	46,307	National Science Foundation	UF-EIES-0902006-NC	Univ of Florida
47	I	Y	54,611	ARRA - National Science Foundation	2009-2317	Agile Sciences
47.041	D	N	8,300,997	Engineering Grants		
47.041	I	N	1,004	Engineering Grants	#2: 2009-1548	Nanovector, Inc.
47.041	I	N	-246	Engineering Grants	2004-0272	Barr-Mullin, Inc.
47.041	I	N	2,790	Engineering Grants	2006-1305	Sisu Chemical, LLC
47.041	I	N	11,754	Engineering Grants	2007-2125	Alditri Technologies
47.041	I	N	33,040	Engineering Grants	2008-01625-01	Univ of Illinois
47.041	I	N	13,987	Engineering Grants	2008-2252	Southeast Techninvent
47.041	I	N	100,431	Engineering Grants	2009-1212	Valencell Inc.
47.041	I	N	35,470	Engineering Grants	2009-2797	Sinmat, Inc.
47.041	I	N	46,499	Engineering Grants	5710001766	Mass. Inst. of Tech.
47.041	I	N	38,668	Engineering Grants	8306	Univ of Delaware
47.041	I	N	48,671	Engineering Grants	986029-871H	Univ of New Mexico
47.041	I	N	23,170	Engineering Grants	EEC-0835992-01	NCIIA
47.041	I	N	60,934	Engineering Grants	H31506	Univ of Southern Cal
47.041	I	N	36,470	Engineering Grants	R7588-G1	GA. Inst. of Tech.
47.049	D	N	5,254,859	Mathematical and Physical Sciences		
47.049	I	N	20,496	Mathematical and Physical Sciences	00001790	Princeton University
47.049	I	N	-26,932	Mathematical and Physical Sciences	03-SC-NSF-1008	Duke University
47.049	I	N	783,639	Mathematical and Physical Sciences	08-SC-NSF-1025	Duke University
47.049	I	N	46,199	Mathematical and Physical Sciences	2-46740-1	Bryn Mawr College
47.049	I	N	119,422	Mathematical and Physical Sciences	627093	Univ of Washington
47.049	I	N	13,395	Mathematical and Physical Sciences	Z323201	Univ of Maryland
47.050	D	N	1,303,386	Geosciences		
47.050	I	N	52,762	Geosciences	202601552-02	Florida Internationa
47.050	I	N	65,859	Geosciences	420-40-53A	Iowa State Univ.
47.050	I	N	20,762	Geosciences	S09-74768	Univ Corp Atmos Res
47.070	D	N	4,180,871	Computer and Information Science and Engineering		
47.070	D	Y	681	ARRA - Computer and Information Science and Engineering		
47.070	I	N	2,920	Computer and Information Science and Engineering	477986	VA Polytech. Inst.
47.070	I	N	2,768	Computer and Information Science and Engineering	S09-71495	Univ Corp Atmos Res
47.074	D	N	6,012,576	Biological Sciences		
47.074	I	N	229,916	Biological Sciences	05-SC-NSF-1041	Duke University
47.074	I	N	1,567	Biological Sciences	07-003243-01	Univ of Cal.-Davis
47.074	I	N	12,322	Biological Sciences	09-NSF-1035	Duke University
47.074	I	N	101,956	Biological Sciences	10-NSF-1061	Duke University
47.074	I	N	88,806	Biological Sciences	4101-25830 / 08224	Purdue University
47.074	I	N	31,768	Biological Sciences	4101-25846	Purdue University

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47.074	I	N	15,509	Biological Sciences	51200-8396	Cornell University
47.074	I	N	14,986	Biological Sciences	646G203	Univ of Wisconsin
47.074	I	N	16,071	Biological Sciences	FRS #524639 PSA #6	Univ of Connecticut
47.074	I	N	31,105	Biological Sciences	II-RR 014195-NCST	Univ of Cal-Davis
47.074	I	N	55,395	Biological Sciences	S-000208	Univ of Cal-Riverside
47.074	I	N	239	Biological Sciences	Y502720	Univ of Arizona
47.075	D	N	615,004	Social, Behavioral, and Economic Sciences		
47.075	I	N	4,584	Social, Behavioral, and Economic Sciences	05-599	Arizona State Univ.
47.075	I	N	21,319	Social, Behavioral, and Economic Sciences	07-823	Arizona State Univ.
47.076	D	N	5,165,853	Education and Human Resources		
47.076	I	N	4,331	Education and Human Resources	00006843	Univ. of Calif.-Berkeley
47.076	I	N	38,652	Education and Human Resources	08-SC-NSF-1031	Duke University
47.076	I	N	26,602	Education and Human Resources	2005-1507-02	AAAS
47.076	I	N	2,310	Education and Human Resources	2005-1507-04	AAAS
47.076	I	N	4,769	Education and Human Resources	21792-01442-S02	Syracuse University
47.076	I	N	5,884	Education and Human Resources	21827-561402-01075	Syracuse University
47.076	I	N	21,680	Education and Human Resources	N/A	AAAS
47.076	I	N	55,332	Education and Human Resources	UF08120	Univ of Florida
47.078	D	N	147,312	Polar Programs		
47.079	D	N	99,733	International Science and Engineering (OISE)		
47.079	I	N	61,833	International Science and Engineering (OISE)	B10537	Rensselaer Polytechn
47.079	I	N	54,061	International Science and Engineering (OISE)	C00014827-1	Univ of Missouri-Col
47.080	D	N	595,894	Office of Cyberinfrastructure		
47.082	D	Y	2,801,001	ARRA - Trans-NSF Recovery Act Reasearch Support		
47.082	I	Y	10,241	ARRA - Trans-NSF Recovery Act Reasearch Support	2009-1018	Alditri Technologies
47.082	I	Y	61,650	ARRA - Trans-NSF Recovery Act Reasearch Support	CNS-0940805	Global Envir For Net
59	D	N	336,874	Small Business Administration		
59.037	D	N	2,892,035	Small Business Development Centers		
64	D	N	91,679	U.S. Department of Veterans Affairs		
66	D	N	80,298	Environmental Protection Agency		
66	I	N	53,917	Environmental Protection Agency	0214.00.049/1	Eastern Research Gro
66	I	N	-76	Environmental Protection Agency	236H994	Univ of Wisconsin
66	I	N	13,315	Environmental Protection Agency	4-321-0210288 / MO	RTI International
66	I	N	26,811	Environmental Protection Agency	8091	Great Lakes Environm
66	I	N	17,573	Environmental Protection Agency	8819	Great Lakes Environm
66	I	N	49,500	Environmental Protection Agency	FLOATING WETLAND I	City of Durham
66.202	I	N	136,697	Congressionally Mandated Projects	1-321-0210976	RTI International
66.202	I	N	26,800	Congressionally Mandated Projects	EPA83438801-309	Consort For Plant Bi
66.202	I	N	20,594	Congressionally Mandated Projects	V 10.2.2008 / 2010	Syngenta
66.202	I	N	461	Congressionally Mandated Projects	V 10.2.208 / 2010-	Syngenta
66.436	D	N	97,735	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements-Section 104(b)(3) of the Clean Water Act		
66.460	I	N	67,686	Nonpoint Source Implementation Grants	BOLIN CRK WATERSHE	Town of Chapel Hill
66.460	I	N	4,304	Nonpoint Source Implementation Grants	N/A	Town of Carrboro, NC
66.461	D	N	31,748	Regional Wetland Program Development Grants		

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66.480	D	N	22,993	Assessment and Watershed Protection Program Grants		
66.500	I	N	35,092	Environmental Protection-Consolidated Research	8500010750	Univ of Tennessee
66.509	D	N	678,846	Science To Achieve Results (STAR) Research Program		
66.511	D	N	501,193	Office of Research and Development Consolidated Research/Training/Fellowships		
66.514	D	N	491	Science To Achieve Results (STAR) Fellowship Program		
66.517	D	N	7,417	Regional Applied Research Efforts (RARE)		
66.606	I	N	-11,782	Surveys, Studies, Investigations and Special Purpose Grants	080600-331712-19	Mississippi State
66.606	I	N	100,699	Surveys, Studies, Investigations and Special Purpose Grants	4019	AWWA Research Found.
66.606	I	N	539	Surveys, Studies, Investigations and Special Purpose Grants	TCE 427011	Texas A & M Univ.
66.611	D	N	41,142	Environmental Policy and Innovation Grants		
66.818	I	N	13,255	Brownfields Assessment and Cleanup Cooperative Agreements	2009-0319	City of Raleigh
77	D	N	215,944	Nuclear Regulatory Commission		
81	D	N	3,730,578	U.S. Department of Energy		
81	I	N	38,409	U.S. Department of Energy	00019408-1	Missouri Univ of Sci
81	I	N	58,696	U.S. Department of Energy	00042959 #00001 #1	Battelle Energy Alli
81	I	N	41,212	U.S. Department of Energy	00042959 #00001 #8	Battelle Energy Alli
81	I	N	64,649	U.S. Department of Energy	00042959 #00013	Battelle Energy Alli
81	I	N	36,872	U.S. Department of Energy	00042959 #00014	Battelle Energy Alli
81	I	N	-59	U.S. Department of Energy	00042959 #10	Battelle Energy Alli
81	I	N	9,801	U.S. Department of Energy	00042959 #12	Battelle Energy Alli
81	I	N	57,425	U.S. Department of Energy	00042959 #15	Battelle Energy Alli
81	I	N	41,868	U.S. Department of Energy	00042959 #18	Battelle Energy Alli
81	I	N	34,479	U.S. Department of Energy	00042959 #19	Battelle Energy Alli
81	I	N	37,038	U.S. Department of Energy	00042959 #20	Battelle Energy Alli
81	I	N	102,809	U.S. Department of Energy	00042959 #21	Battelle Energy Alli
81	I	N	45,823	U.S. Department of Energy	00042959 #23	Battelle Energy Alli
81	I	N	29,708	U.S. Department of Energy	00042959 #26	Battelle Energy Alli
81	I	N	120,663	U.S. Department of Energy	00042959 #27	Battelle Energy Alli
81	I	N	79,322	U.S. Department of Energy	00042959 #28	Battelle Energy Alli
81	I	N	99,470	U.S. Department of Energy	00042959 #29	Battelle Energy Alli
81	I	N	42,579	U.S. Department of Energy	00042959 #30	Battelle Energy Alli
81	I	N	71,399	U.S. Department of Energy	00042959 #31	Battelle Energy Alli
81	I	N	1,236	U.S. Department of Energy	00042959 #35	Battelle Energy Alli
81	I	N	61,398	U.S. Department of Energy	00042959 RELEASE 1	Battelle Energy Alli
81	I	N	46,975	U.S. Department of Energy	1-340-0211955	RTI International
81	I	N	109,310	U.S. Department of Energy	2006-1763	Calabazas Creek Rese
81	I	N	204	U.S. Department of Energy	2006-2115	Cleantech Partners
81	I	N	65,556	U.S. Department of Energy	2007-1722	Enernex Corporation
81	I	N	1,935	U.S. Department of Energy	2009-0568	Innovative Energy So
81	I	N	91,406	U.S. Department of Energy	227011-524-025456/	Florida State Univ.
81	I	N	21	U.S. Department of Energy	37696-001-06	Los Alamos Nat'l Lab
81	I	N	36,751	U.S. Department of Energy	4000006079	UT-Battelle LLC
81	I	N	66,745	U.S. Department of Energy	4000010698	UT-Battelle LLC
81	I	N	70,054	U.S. Department of Energy	4000028105	UT-Battelle LLC
81	I	N	38,051	U.S. Department of Energy	4000029406	UT-Battelle LLC

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81	I	N	84,052	U.S. Department of Energy	4000040729	UT-Battelle LLC
81	I	N	3,266	U.S. Department of Energy	4000048326	UT-Battelle LLC
81	I	N	44,952	U.S. Department of Energy	4000056870	UT-Battelle LLC
81	I	N	63,169	U.S. Department of Energy	4000058620	UT-Battelle LLC
81	I	N	42,492	U.S. Department of Energy	4000059924	UT-Battelle LLC
81	I	N	57,584	U.S. Department of Energy	4000061675	UT-Battelle LLC
81	I	N	171,647	U.S. Department of Energy	4000063401	UT-Battelle LLC
81	I	N	216,753	U.S. Department of Energy	4000063955	UT-Battelle LLC
81	I	N	14,719	U.S. Department of Energy	4000065691	UT-Battelle LLC
81	I	N	10,900	U.S. Department of Energy	4000074949	UT-Battelle LLC
81	I	N	349	U.S. Department of Energy	4000075344	UT-Battelle LLC
81	I	N	11,507	U.S. Department of Energy	4000077938	UT-Battelle LLC
81	I	N	51,359	U.S. Department of Energy	4000080533	UT-Battelle LLC
81	I	N	76,814	U.S. Department of Energy	4000084130	UT-Battelle LLC
81	I	N	27,307	U.S. Department of Energy	4000084193	UT-Battelle LLC
81	I	N	20,670	U.S. Department of Energy	4000084305	UT-Battelle LLC
81	I	N	50,687	U.S. Department of Energy	4000086391	UT-Battelle, LLC
81	I	N	-14,654	U.S. Department of Energy	539124-53390	Carnegie Mellon Univ
81	I	N	13,884	U.S. Department of Energy	55547-0001-07	Los Alamos Nat'l Lab
81	I	N	48,248	U.S. Department of Energy	62250-001-08	Los Alamos Nat'l Lab
81	I	N	17,753	U.S. Department of Energy	62922-001-08	Los Alamos Nat'l Lab
81	I	N	31,049	U.S. Department of Energy	63039-001-08	Los Alamos Nat'l Lab
81	I	N	-4,891	U.S. Department of Energy	65573-001-08	Los Alamos Nat'l Lab
81	I	N	20,050	U.S. Department of Energy	66703-001-08	Los Alamos Nat'l Lab
81	I	N	2,691	U.S. Department of Energy	6720489	L. Berkeley Nat'l Lab
81	I	N	54,233	U.S. Department of Energy	68393-01	Battelle Energy Alli
81	I	N	156,825	U.S. Department of Energy	68393-02	Battelle Energy Alli
81	I	N	54,741	U.S. Department of Energy	6871849	L. Berkeley Nat'l Lab
81	I	N	214,397	U.S. Department of Energy	6879279	L. Berkeley Nat'l Lab
81	I	N	70,234	U.S. Department of Energy	726318	Sandia National Lab
81	I	N	15,633	U.S. Department of Energy	81279-001-10	Los Alamos Nat'l Lab
81	I	N	34,851	U.S. Department of Energy	AC 70073 O	Savannah River Nucle
81	I	N	149,209	U.S. Department of Energy	AC634860	Washington Savannah
81	I	N	2,651	U.S. Department of Energy	B573133	Lawrence Livermore N
81	I	N	24,351	U.S. Department of Energy	GT05-324-001	Mississippi Developm
81	I	N	89,416	U.S. Department of Energy	GT06-024-001/NSCU0	Mississippi Developm
81	I	N	50,420	U.S. Department of Energy	IREC-NMSU/SAI-NCSU	IREC
81	I	N	106,240	U.S. Department of Energy	IREC/SOC-NCSU-1107	IREC
81	I	N	1,213	U.S. Department of Energy	K98-178732	Lockheed Idaho Tech.
81	I	N	726	U.S. Department of Energy	K98-178732 MOD. #5	Lockheed Idaho Tech.
81	I	N	133,782	U.S. Department of Energy	N/A	Krell Institute
81	I	N	79,814	U.S. Department of Energy	OR10986-001.01	Univ of Tennessee
81	I	N	557,180	U.S. Department of Energy	XAX-6-66010-01	Alliance For Sustain
81	I	Y	54,776	ARRA - U.S. Department of Energy	R01276-ARRA	Florida State Univ
81.049	D	N	1,914,556	Office of Science Financial Assistance Program		

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81.049	I	N	2,742	Office of Science Financial Assistance Program	07-SC-NICCR-1057	Duke University
81.049	I	N	39,515	Office of Science Financial Assistance Program	08-SC-NICCR-1072	Duke University
81.049	I	N	76,206	Office of Science Financial Assistance Program	2009-2770 PO NO.	Supercon Inc.
81.049	I	N	30,891	Office of Science Financial Assistance Program	2009-2806	Muons, Incorporated
81.049	I	N	28,901	Office of Science Financial Assistance Program	2010-0054	Muons, Incorporated
81.049	I	N	83,737	Office of Science Financial Assistance Program	2010-0453 PO NO.	Supercon Inc.
81.049	I	N	28,649	Office of Science Financial Assistance Program	2010-0654	Agri-Tech Producers
81.049	I	N	23,464	Office of Science Financial Assistance Program	MER JOB# 91962	Mer Corp.
81.049	I	N	15,353	Office of Science Financial Assistance Program	PO: 0000141077	Univ of Utah
81.049	I	N	171,682	Office of Science Financial Assistance Program	WU-HT-10-09 PO: 29	Washington University
81.049	I	Y	309,130	ARRA - Office of Science Financial Assistance Program	4005-NCSU-DOE-1090	Pennsylvania State U
81.079	I	N	32,932	Regional Biomass Energy Programs	3TG153	South Dakota State U
81.086	D	N	138,030	Conservation Research and Development		
81.087	D	N	774,870	Renewable Energy Research and Development		
81.087	D	Y	138,708	ARRA - Renewable Energy Research and Development		
81.087	I	N	5,487	Renewable Energy Research and Development	2009-1613	Eformative Options
81.087	I	N	11,977	Renewable Energy Research and Development	GO12026-225	CPBR, Inc.
81.087	I	N	39,553	Renewable Energy Research and Development	GO12026-267	CPBR, Inc.
81.087	I	N	29,474	Renewable Energy Research and Development	GO12026-287	CPBR, Inc.
81.087	I	N	14,091	Renewable Energy Research and Development	GO12026-289	CPBR, Inc.
81.087	I	Y	17,296	ARRA - Renewable Energy Research and Development	2010-1508	Diversified Energy C
81.087	I	Y	58,779	ARRA - Renewable Energy Research and Development	EE0002611-600	Celgard
81.087	I	Y	21,360	ARRA - Renewable Energy Research and Development	S00000110	Gas Technology Insti
81.089	I	N	32,033	Fossil Energy Research and Development	S00000070	Gas Technology Insti
81.112	D	N	1,318	Stewardship Science Grant Program		
81.114	D	N	335,656	University Reactor Infrastructure and Education Support		
81.117	D	N	942,706	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		
81.117	D	Y	6,467	ARRA - Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		
81.117	I	N	-345	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	2007-0550	TGI-USA
81.119	I	N	13,220	State Energy Program Special Projects	SCOPING COASTAL \$1	Coastal Carolina Uni
81.121	D	N	499,650	Nuclear Energy Research, Development and Demonstration		
81.121	I	N	111,620	Nuclear Energy Research, Development and Demonstration	00042959 #24	Battelle Energy Alli
81.121	I	N	34,314	Nuclear Energy Research, Development and Demonstration	00042959 -00033	Battelle Energy Alli
81.121	I	N	31,088	Nuclear Energy Research, Development and Demonstration	00042959-00032	Battelle Energy Alli
81.121	I	N	334,340	Nuclear Energy Research, Development and Demonstration	C00017079-2	Univ of Missouri-Col
81.121	I	N	52,273	Nuclear Energy Research, Development and Demonstration	ICK488-SB001; P001	Univ of Idaho
81.121	I	N	113,622	Nuclear Energy Research, Development and Demonstration	OR10531-001.01	Univ of Tennessee
81.135	I	Y	95,375	ARRA - Advanced Research and Projects Agency / Energy Financial Assistance Program	10-359	Arizona State Univ.
84	I	N	369,635	U.S. Department of Education	2008-2333	Watauga County Schools
84	I	N	52,945	U.S. Department of Education	2010-0177	Cumberland County SC
84.007	D	N	509,393	Federal Supplemental Educational Opportunity Grants		

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84.015	I	N	98,805	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	N	27,604	International Research and Studies		
84.019	D	N	49,775	Overseas Programs-Faculty Research Abroad		
84.032	D	N	32,391,889	Federal Family Education Loans		
84.033	D	N	924,164	Federal Work-Study Program		
84.033	D	Y	159,558	ARRA - Federal Work-Study Program		
84.038	D	N	12,383,801	Federal Perkins Loan Program-Federal Capital Contributions		
84.044	D	N	391,607	TRIO-Talent Search		
84.047	D	N	502,730	TRIO-Upward Bound		
84.063	D	N	20,559,313	Federal Pell Grant Program		
84.116	D	N	134,829	Fund for the Improvement of Postsecondary Education		
84.116	I	N	12,650	Fund for the Improvement of Postsecondary Education	144-907422	Univ of Wisconsin
84.116	I	N	8,656	Fund for the Improvement of Postsecondary Education	182K825	Univ of Wisconsin
84.116	I	N	6,216	Fund for the Improvement of Postsecondary Education	FIPSE2-NCSU09-10	CCPH
84.116	I	N	12,329	Fund for the Improvement of Postsecondary Education	UF IFAS 00070915	Univ of Florida
84.133	D	N	234,590	National Institute on Disability and Rehabilitation Research		
84.200	D	N	448,476	Graduate Assistance in Areas of National Need		
84.268	D	N	14,046,323	Federal Direct Student Loans		
84.375	D	N	919,446	Academic Competitiveness Grants		
84.376	D	N	1,363,719	National Science and Mathematics Access to Retain Talent (SMART) Grants		
84.928	I	N	19,854	National Writing Project	95-NC09	Natl Writing Proj Co
93	D	N	131,664	U.S. Department of Health and Human Services		
93	I	N	109,930	U.S. Department of Health and Human Services	#547662 DR APPERSO	Tulane University
93	I	N	48,305	U.S. Department of Health and Human Services	#547663 DR SCHAL	Tulane University
93	I	N	25,223	U.S. Department of Health and Human Services	1-340-0209943	RTI International
93	I	N	64,348	U.S. Department of Health and Human Services	1-N01-CN43302-WA-2	Cornell University
93	I	N	11,736	U.S. Department of Health and Human Services	2010-0454	Nanovector, Inc.
93	I	N	66,576	U.S. Department of Health and Human Services	6119-1041-00-B	Univ of South Florida
93	I	N	30,911	U.S. Department of Health and Human Services	89369 / HHSN275200	Res. Fdn. For Mental
93	I	N	-5,432	U.S. Department of Health and Human Services	GC11451.126451	Univ of Virginia
93	I	N	-185	U.S. Department of Health and Human Services	GC11572.128520	Univ of Virginia
93	I	N	1,901	U.S. Department of Health and Human Services	GC11729.131118	Univ of Virginia
93	I	N	63,938	U.S. Department of Health and Human Services	GC11893.133552	Univ of Virginia
93	I	N	1,133	U.S. Department of Health and Human Services	N/A	Univ of Maryland
93	I	N	103,136	U.S. Department of Health and Human Services	NEHA CDC TASK ORDE	Natl Environ. Health
93	I	N	983	U.S. Department of Health and Human Services	NO1-LM-6-3502	Univ of Maryland
93	I	N	28,856	U.S. Department of Health and Human Services	PO #400031414	Ge Global Research
93.103	I	N	25,252	Food and Drug Administration-Research	08-002947 NCSU	Univ of Calif-Davis
93.113	D	N	1,923,242	Environmental Health		
93.113	I	N	22,423	Environmental Health	2007-1363	Valencell Inc.
93.113	I	N	22,209	Environmental Health	P119381-C0.03/6634	Univ of Miami
93.121	D	N	180,816	Oral Diseases and Disorders Research		
93.172	D	N	151,796	Human Genome Research		

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93.172	I	N	119,200	Human Genome Research	5015125-5500000058	The Broad Institute
93.173	I	N	-158	Research Related to Deafness and Communication Disorders	2005-2832-1	Univ of Illinois
93.213	I	N	-1,082	Research and Training in Complementary and Alternative Medicine	080673001	Utah State University
93.225	I	N	61,854	National Research Service Awards-Health Services Research Training	5 R21 HS017628-02	Mayo Clinic Rochester
93.226	D	N	115,162	Research on Healthcare Costs, Quality and Outcomes		
93.242	D	N	299,856	Mental Health Research Grants		
93.262	D	N	289,563	Occupational Safety and Health Program		
93.262	I	N	12,426	Occupational Safety and Health Program	60010415 PO: RF0	Ohio State Univ.
93.273	D	N	332,323	Alcohol Research Programs		
93.279	D	N	219,809	Drug Abuse and Addiction Research Programs		
93.283	I	N	8,630	Centers for Disease Control and Prevention-Investigations and Technical Assistance	2006-0197	Emory University
93.286	D	N	370,739	Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.286	I	N	70,712	Discovery and Applied Research for Technological Innovations to Improve Human Health	1 (ACCT. #5-27801)	Columbia University
93.286	I	N	108,319	Discovery and Applied Research for Technological Innovations to Improve Human Health	1543214	Univ of Colorado
93.389	D	N	253,754	National Center for Research Resources		
93.389	I	N	25,799	National Center for Research Resources	PO 414994-G / UR 5	University of Roches
93.393	D	N	1,043,503	Cancer Cause and Prevention Research		
93.393	I	N	205,606	Cancer Cause and Prevention Research	570363	Texas A & M Univ.
93.394	D	N	162,600	Cancer Detection and Diagnosis Research		
93.395	D	N	208,018	Cancer Treatment Research		
93.395	I	N	-96	Cancer Treatment Research	140750/130039	Duke University
93.395	I	N	166	Cancer Treatment Research	147695/140750/1300	Duke University
93.395	I	N	390	Cancer Treatment Research	154897/147695/1407	Duke University
93.395	I	N	70,306	Cancer Treatment Research	162027/154897/1476	Duke University
93.395	I	N	417,905	Cancer Treatment Research	P01 42745	Duke Univeristy
93.396	D	N	1,400,701	Cancer Biology Research		
93.398	D	N	119,057	Cancer Research Manpower		
93.648	I	N	6,316	Child Welfare Research Training or Demonstration	E00022064-2	Univ of Missouri-Col
93.701	D	N	49,787	Trans-NIH Recovery Act Research Support		
93.701	D	Y	2,692,826	ARRA - Trans-NIH Recovery Act Research Support		
93.701	I	Y	81,936	ARRA - Trans-NIH Recovery Act Research Support	09-095	Univ of Texas
93.701	I	Y	34,671	ARRA - Trans-NIH Recovery Act Research Support	164668	Duke University
93.701	I	Y	97,360	ARRA - Trans-NIH Recovery Act Research Support	2010-0508 / AI7277	Soymeds, Inc.
93.701	I	Y	23,661	ARRA - Trans-NIH Recovery Act Research Support	60025098 NCSU	Northwestern Univ.
93.837	D	N	373,900	Cardiovascular Diseases Research		
93.837	I	N	3,980	Cardiovascular Diseases Research	06-002	Wake Forest Universi
93.837	I	N	40,454	Cardiovascular Diseases Research	2008-1921/1R43HL09	Lifescitech, LLC
93.837	I	N	88,305	Cardiovascular Diseases Research	5 R01 HL036634-22	Mayo Clinic Rochester
93.837	I	N	-7,616	Cardiovascular Diseases Research	5R01HL03663420	Mayo Clinic Rochester
93.838	D	N	678,421	Lung Diseases Research		
93.838	I	N	109,190	Lung Diseases Research	155460	Duke University
93.846	D	N	145,674	Arthritis, Musculoskeletal and Skin Diseases Research		

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93.846	I	N	-1,269	Arthritis, Musculoskeletal and Skin Diseases Research	F011841	Univ of Michigan
93.847	D	N	220,421	Diabetes, Digestive, and Kidney Diseases Extramural Research		
93.848	D	N	-1,468	Digestive Diseases and Nutrition Research		
93.853	D	N	182,261	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.855	D	N	1,982,930	Allergy, Immunology and Transplantation Research		
93.855	I	N	20,787	Allergy, Immunology and Transplantation Research	08-008	Univ of Texas
93.855	I	N	17,894	Allergy, Immunology and Transplantation Research	09-089	Univ of Texas
93.855	I	N	2,772	Allergy, Immunology and Transplantation Research	3428-09-02/1R21A10	Children's Research
93.856	D	N	112,254	Microbiology and Infectious Diseases Research		
93.856	I	N	-746	Microbiology and Infectious Diseases Research	PRIME: 1 R41 AI072	Nirvana Pharmaceutic
93.859	D	N	3,873,305	Biomedical Research and Research Training		
93.859	I	N	44,791	Biomedical Research and Research Training	2009-1043	Syntrix Biosystems
93.859	I	N	138,601	Biomedical Research and Research Training	32515	Univ of Chicago
93.859	I	N	18,154	Biomedical Research and Research Training	S0182729	Univ of Calif-Santa Barbara
93.865	D	N	428,793	Child Health and Human Development Extramural Research		
93.866	D	N	540,106	Aging Research		
93.866	I	N	33,543	Aging Research	07-SC-NIH-1020	Duke University
93.866	I	N	3,905	Aging Research	07-SC-NIH-1023	Duke University
93.866	I	N	12,490	Aging Research	10-NIH-1034	Duke University
93.866	I	N	48,519	Aging Research	145911 /ACCT CODE	Duke University
93.867	D	N	469,502	Vision Research		
93.867	I	N	8,772	Vision Research	2000745235	Johns Hopkins Univ.
93.867	I	N	120,510	Vision Research	25 7010170 / EY012	West Michigan Univ.
93.989	D	N	2,848	International Research and Research Training		
96.007	I	N	96,851	Social Security-Research and Demonstration	9920100026	Rand Corporation
96.007	I	N	28,679	Social Security-Research and Demonstration	9920100069	Rand Corp.
97.044	D	N	356,481	Assistance to Firefighters Grant		
97.061	I	N	68,816	Centers for Homeland Security	X9106025104	Univ of Minnesota
98	I	N	14,903	United States Agency for International Development	016258-36	Univ of Cal-Davis
98	I	N	26,836	United States Agency for International Development	2007-1200-03	Oregon State Univ.
98	I	N	8,016	United States Agency for International Development	2007-1200-04	Oregon State Univ.
98	I	N	113,257	United States Agency for International Development	RD011G-C	Oregon State Univ.
98.001	I	N	42,280	USAID Foreign Assistance for Programs Overseas	09-002945-11	Univ of Cal-Davis
98.001	I	N	2,323	USAID Foreign Assistance for Programs Overseas	19071-425864	VA. Polytech. Inst.
98.001	I	N	6,000	USAID Foreign Assistance for Programs Overseas	2006-0150-03	VA. Polytech. Inst.
98.001	I	N	9,264	USAID Foreign Assistance for Programs Overseas	451008-19071	Virginia Polytechnic
98.001	I	N	101,604	USAID Foreign Assistance for Programs Overseas	61-3886B	Michigan State Univ.
99	D	N	141,987	Other Federal Assistance		
99	I	N	-10,803	Other Federal Assistance	N/A	Int'l Visitors Coun.
			<u>242,381,575</u>	Total — North Carolina State University		

University of North Carolina - General Administration

11.550	D	N	85,048	Public Telecommunications Facilities Planning and Construction
43	D	N	191,691	National Aeronautics and Space Administration
45.163	D	N	1,546	Promotion of the Humanities-Professional Development

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47.076	D	N	117,764	Education and Human Resources		
64.124	D	N	365,403	All-Volunteer Force Educational Assistance		
84.334	D	N	3,022,506	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.350	D	N	359,976	Transition to Teaching		
84.367	D	N	1,504,862	Improving Teacher Quality State Grants		
84.378	D	N	1,618,127	College Access Challenge Grant Program		
			<u>7,266,923</u>	Total — University of North Carolina - General Administration		
University of North Carolina at Asheville						
10.652	D	N	389,544	Forestry Research		
10.664	D	N	4,326	Cooperative Forestry Assistance		
11.431	D	N	100	Climate and Atmospheric Research		
11.440	D	N	334,823	Environmental Sciences, Applications, Data, and Education		
11.609	D	N	386	Measurement and Engineering Research and Standards		
43.001	D	N	18,785	Aerospace Education Services Program		
43.001	I	N	29,212	Aerospace Education Services Program	16228099	Univ of Central FL
45.024	D	N	4,317	Promotion of the Arts-Grants to Organizations and Individuals		
47.049	D	N	173,722	Mathematical and Physical Sciences		
47.074	D	N	12,462	Biological Sciences		
47.076	D	N	276,964	Education and Human Resources		
47.082	D	Y	119,943	ARRA - Trans-NSF Recovery Act Reasearch Support		
81.117	I	N	5,807	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	4000032096	UT Batelle
84.007	D	N	71,982	Federal Supplemental Educational Opportunity Grants		
84.032	D	N	68,819	Federal Family Education Loans		
84.033	D	N	91,691	Federal Work-Study Program		
84.038	D	N	1,213,099	Federal Perkins Loan Program-Federal Capital Contributions		
84.063	D	N	4,088,025	Federal Pell Grant Program		
84.268	D	N	9,479,912	Federal Direct Student Loans		
84.375	D	N	131,677	Academic Competitiveness Grants		
84.376	D	N	147,356	National Science and Mathematics Access to Retain Talent (SMART) Grants		
84.379	D	N	6,000	Teacher Education Assistance for College and Higher Education Grant: (TEACH Grants)		
			<u>16,668,952</u>	Total — University of North Carolina at Asheville		
University of North Carolina at Chapel Hill						
10	D	N	104,526	U.S. Department of Agriculture		
10	I	N	95,280	U.S. Department of Agriculture	ANTHC-09-U-24878	Alaska Native Tribal
10	I	N	160	U.S. Department of Agriculture	FY08-2260-PO1	Univ Research Co LLC
10	I	N	38,152	U.S. Department of Agriculture	N/A	American Egg Board
10.001	D	N	-350	Agricultural Research-Basic and Applied Research		
10.206	D	N	317,774	Grants for Agricultural Research-Competitive Research Grants		
10.652	D	N	-1,697	Forestry Research		
11	I	N	-21,285	U.S. Department of Commerce	07-10-029	Univ of Mississippi
11	I	N	13,993	U.S. Department of Commerce	1409	S East Aquatic Res P
11	I	N	12,337	U.S. Department of Commerce	RU 3234/4-21463	Rutgers

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11	I	N	7,491	U.S. Department of Commerce	S351	SC Sea Grant Consort
11.420	D	N	18,651	Coastal Zone Management Estuarine Research Reserves		
11.430	I	N	-9,938	Undersea Research	07-01-071	Univ of Mississippi
11.430	I	N	268,989	Undersea Research	08-10-032	Univ of Mississippi
11.430	I	N	87,670	Undersea Research	08-11-047	Univ of Mississippi
11.433	I	N	49,895	Marine Fisheries Initiative	2299KH-UNC-01	Daupin Island Sea La
11.467	I	N	-33	Meteorologic and Hydrologic Modernization Development	S07-66810	Univ Corp Atmospheri
11.473	D	N	349,692	Coastal Services Center		
11.473	I	N	54,878	Coastal Services Center	3001003710	Univ of Michigan
11.473	I	N	40,108	Coastal Services Center	A100574	Woods Hole Ocea Inst
11.473	I	N	57,358	Coastal Services Center	S455	SC Sea Grant Consort
11.473	I	N	35,316	Coastal Services Center	S456	SC Sea Grant Consort
11.473	I	N	13,454	Coastal Services Center	S555	SC Sea Grant Consort
11.473	I	N	77,799	Coastal Services Center	S556	SC Sea Grant Consort
11.473	I	N	143,593	Coastal Services Center	UF-EIES-0704031-UNC	Univ of Florida
11.478	D	N	222,657	Center for Sponsored Coastal Ocean Research-Coastal Ocean Program		
11.612	I	N	20,611	Advanced Technology Program	N/A	Liquidia Technology
12	D	N	4,233,205	U.S. Department of Defense		
12	I	N	5,657	U.S. Department of Defense	0000198780	Henry M Jackson Fdn
12	I	N	253,556	U.S. Department of Defense	0000198797	Henry M Jackson Fdn
12	I	N	57,545	U.S. Department of Defense	04-02-2009	Ceramatec Inc
12	I	N	1,108,297	U.S. Department of Defense	1-321-0210294	RTI
12	I	N	49,647	U.S. Department of Defense	13508/PO#9500009209	Bbn Technologies
12	I	N	78,637	U.S. Department of Defense	166125	Duke Univ Med Ctr
12	I	N	-2,890	U.S. Department of Defense	243142	Univ of Wash-Seattle
12	I	N	112,992	U.S. Department of Defense	2705892	Northrop Grumman
12	I	N	66,253	U.S. Department of Defense	53-0821-2904/143437	Univ Southern California
12	I	N	32,071	U.S. Department of Defense	61-3567B	Michigan St Univ
12	I	N	257,163	U.S. Department of Defense	69-200910	Ntl Ctr Manufa Science
12	I	N	10,928	U.S. Department of Defense	ML05000858	Serco-N America
12	I	N	22,154	U.S. Department of Defense	ML05001472	Serco-N America
12	I	N	150,610	U.S. Department of Defense	N/A	Renaissance Science
12	I	N	67,145	U.S. Department of Defense	PO 13552	Optra Inc.
12	I	N	72,947	U.S. Department of Defense	PO# ML05000858	Serco-N America
12	I	N	125,433	U.S. Department of Defense	TS00003	Ascend Intel LLC
12.114	I	N	235,439	Collaborative Research and Development	2000457356	Johns Hopkins Univ
12.300	D	N	1,491,497	Basic and Applied Scientific Research		
12.300	I	N	3,231	Basic and Applied Scientific Research	200978	Univ of Notre Dame
12.300	I	N	15,131	Basic and Applied Scientific Research	66057G/PO#777399	Univ of Miami
12.351	D	N	486,489	Basic Scientific Research-Combating Weapons of Mass Destruction		
12.420	D	N	4,207,197	Military Medical Research and Development		
12.420	I	N	-4,305	Military Medical Research and Development	12-12990-01-01-C3	H Lee Moffitt Cancer
12.420	I	N	11,010	Military Medical Research and Development	2008-06421-01/A3006	Univ of Ill Champaign
12.420	I	N	24,014	Military Medical Research and Development	W81XWH-09-2-0149	Sister Kenny Rsch In
12.431	D	N	1,457,442	Basic Scientific Research		

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12.431	I	N	4,501	Basic Scientific Research	09-ARO-1103	Duke University
12.431	I	N	73,997	Basic Scientific Research	3048105696-10-073	Un Kentucky Res Fdn
12.431	I	N	229,140	Basic Scientific Research	37124-1	Univ of Chicago
12.630	I	N	10,522	Basic, Applied, and Advanced Research in Science and Engineering	N/A	Texas A & M
12.800	D	N	265,826	Air Force Defense Research Sciences Program		
12.901	D	N	26,775	Mathematical Sciences Grants Program		
12.910	D	N	140,789	Research and Technology Development		
12.910	I	N	45,756	Research and Technology Development	00001110	Princeton Univ
12.910	I	N	36,392	Research and Technology Development	00001743	Princeton Univ
12.910	I	N	286,614	Research and Technology Development	554466	Univ of Wash-Seattle
14	I	N	-861	U.S. Department of Housing and Urban Development	N/A	Durham Housing Auth
15	D	N	1	U.S. Department of the Interior		
15	I	N	25,471	U.S. Department of the Interior	0001	URS Corp
16	D	N	173,888	U.S. Department of Justice		
16.560	I	N	15,894	National Institute of Justice Research, Evaluation, and Development Project Grants	08-SC-NIJ-1007	Duke University
19.300	I	N	17,074	Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	20033	Univ of Delaware
20	D	N	2,336,962	U.S. Department of Transportation		
20	I	N	26,652	U.S. Department of Transportation	07-UNCCH-E1	Univ of Tennessee
20	I	N	1,267	U.S. Department of Transportation	2155.513A	Performtech Inc
20	I	N	243,328	U.S. Department of Transportation	37769.00	Bellomo-Mcgee, Inc
20	I	N	380,221	U.S. Department of Transportation	DTNH22-05-D-05043	Transanalytics
20	I	N	91,526	U.S. Department of Transportation	ELS0022480	Wyle Laboratories
20	I	N	56,251	U.S. Department of Transportation	HR 3-62	Natl Acad of Science
20	I	N	10,626	U.S. Department of Transportation	HR-17-48	Natl Acad of Science
20	I	N	144,999	U.S. Department of Transportation	HR17-35/DOT-6505-099	Natl Acad of Science
20	I	N	-1,438	U.S. Department of Transportation	HR3-67	Natl Acad of Science
20	I	N	236,595	U.S. Department of Transportation	N/A	Amer Trade Initiativ
20	I	N	283,178	U.S. Department of Transportation	PO#0000137253/250602	Univ of Utah
20	I	N	32,916	U.S. Department of Transportation	S060062	Texas A & M Rsch Fdn
20	I	N	865	U.S. Department of Transportation	T-06-018M5	Vanasse Hangen Brust
20	I	N	6,692	U.S. Department of Transportation	TASK BMISG05B021	Bellomo-Mcgee, Inc
20.200	D	N	357,380	Highway Research and Development Program		
20.205	D	N	1,452,001	Highway Planning and Construction		
42	I	N	48,821	Library of Congress	3001208398	Univ of Michigan
42	I	N	18,439	Library of Congress	C08-085837	CACI-ISS Inc.
42	I	N	18,607	Library of Congress	F011777	Univ of Michigan
43	D	N	739,637	National Aeronautics and Space Administration		
43	I	N	9	National Aeronautics and Space Administration	00000534	Princeton Univ
43	I	N	13,818	National Aeronautics and Space Administration	03450-33	Univ Space Res Asn
43	I	N	232	National Aeronautics and Space Administration	1307958	Calif Inst Technolog
43	I	N	54	National Aeronautics and Space Administration	91978/NAS13-99030	Mississippi Space Ser
43	I	N	23,327	National Aeronautics and Space Administration	PO#21179	Marine Biological La
43	I	N	155,564	National Aeronautics and Space Administration	PO#5600400523/NCC 9	Baylor Col Med
43.001	I	N	6,589	Aerospace Education Services Program	200/536969.571	Dartmouth College

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43.001	I	N	12,176	Aerospace Education Services Program	S100013	Texas A & M U
45	D	N	28,559	National Foundation on the Arts and the Humanities		
45	I	N	1,283	National Foundation on the Arts and the Humanities	N/A	Assoc of Rsch Librar
45.024	D	N	18,391	Promotion of the Arts-Grants to Organizations and Individuals		
45.024	I	N	-304	Promotion of the Arts-Grants to Organizations and Individuals	N/A	Arts Midwest
45.129	I	N	3,774	Promotion of the Humanities-Federal/State Partnership	10-06	NC Humanities Cncl
45.149	D	N	69,823	Promotion of the Humanities-Division of Preservation and Access		
45.161	D	N	-1	Promotion of the Humanities-Research		
45.168	I	N	8,529	Promotion of the Humanities-We the People	W09-01	NC Humanities Cncl
45.169	D	N	64,900	Promotion of the Humanities-Office of Digital Humanities		
45.301	I	N	-33	Museums for America	R00237	Florida Sta
45.303	D	N	63,032	Conservation Project Support		
45.312	D	N	453,691	National Leadership Grants		
45.312	I	N	97,988	National Leadership Grants	137263-02	Harvard Univ
45.313	D	N	625,654	Laura Bush 21st Century Librarian Program		
47	D	N	363,523	National Science Foundation		
47	I	N	103,450	National Science Foundation	19888-S1	Vanderbilt U Med C
47	I	N	680	National Science Foundation	2003-01685-1/A6734	Univ of Ill Champaign
47	I	N	30,106	National Science Foundation	GOH/UNC 09P2123	Guardians of Honor
47	I	N	236,720	National Science Foundation	N/A	Global Envir Netwo I
47	I	N	43,214	National Science Foundation	R38719-73900004	Rice University
47.041	D	N	1,052,421	Engineering Grants		
47.041	I	N	70,756	Engineering Grants	1159-7558-206-200628	Clemson University
47.049	D	N	8,853,379	Mathematical and Physical Sciences		
47.049	I	N	170	Mathematical and Physical Sciences	03-SC-NSF-1009	Duke University
47.049	I	N	665,971	Mathematical and Physical Sciences	08-SC-NSF-1026	Duke University
47.049	I	N	51,188	Mathematical and Physical Sciences	3001310127	Univ of Michigan
47.049	I	N	220,522	Mathematical and Physical Sciences	431140	Univ of Wash-Seattle
47.049	I	N	52,974	Mathematical and Physical Sciences	61-2482NC	Michigan St Univ
47.049	I	N	-2,057	Mathematical and Physical Sciences	647F275	Univ Wisconsin-Madis
47.049	I	N	-263	Mathematical and Physical Sciences	919690	Univ of Wash-Seattle
47.049	I	N	7,903	Mathematical and Physical Sciences	A528605607	Univ of Minnesota
47.049	I	N	-313	Mathematical and Physical Sciences	R5286056107	Univ of Minnesota
47.050	D	N	1,964,803	Geosciences		
47.050	I	N	621	Geosciences	05-652	Univ of Texas-Austin
47.050	I	N	40,188	Geosciences	2003-01685-02/A6734	Univ of Ill Champaign
47.050	I	N	25,734	Geosciences	A100617	Woods Hole Ocea Inst
47.050	I	N	-5,847	Geosciences	RR100-508/3506528	Univ of Georgia
47.050	I	N	30,918	Geosciences	Z10-71505	Univ Corp Atmospheri
47.070	D	N	3,054,662	Computer and Information Science and Engineering		
47.070	I	N	138,648	Computer and Information Science and Engineering	30085-J	Univ of Chicago
47.070	I	N	90,252	Computer and Information Science and Engineering	CIF-51	Computing Rsch Assoc
47.070	I	N	112,219	Computer and Information Science and Engineering	CIF-52	Computing Rsch Assoc
47.070	I	N	-1,089	Computer and Information Science and Engineering	PO# 10267787	Univ of California
47.074	D	N	5,048,878	Biological Sciences		

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47.074	I	N	1,230	Biological Sciences	02-0285	Univ Louisiana at Laf
47.074	I	N	84,975	Biological Sciences	04-SC-NSF-1032	Duke University
47.074	I	N	167,659	Biological Sciences	06-SC-NSF-1070	Duke University
47.074	I	N	-10,058	Biological Sciences	07-SC-NSF-1051	Duke University
47.074	I	N	1,740	Biological Sciences	09-072	Univ of Alabama-Tusc
47.074	I	N	53,847	Biological Sciences	09-NSF-1037	Duke University
47.074	I	N	7,565	Biological Sciences	10-001	Wake Forest U
47.074	I	N	138,096	Biological Sciences	10-NSF-1060	Duke University
47.074	I	N	44,806	Biological Sciences	2919/200200632	Cary Inst Ecosystem
47.074	I	N	-3,482	Biological Sciences	350	Dartmouth College
47.074	I	N	-9,090	Biological Sciences	G001594-001	Washington St Univ
47.074	I	N	53,769	Biological Sciences	RR272-210/4689628	Univ of Georgia
47.074	I	N	273,222	Biological Sciences	USD-07-07	Univ South Dakota
47.074	I	N	70,451	Biological Sciences	X105335	Univ Wisconsin-Madis
47.075	D	N	2,243,523	Social, Behavioral, and Economic Sciences		
47.075	I	N	13,514	Social, Behavioral, and Economic Sciences	2958/200200735	Cary Inst Ecosystem
47.075	I	N	30,078	Social, Behavioral, and Economic Sciences	3000595881	Univ of Michigan
47.075	I	N	9,441	Social, Behavioral, and Economic Sciences	N/A	American Bar Foundat
47.075	I	N	41,043	Social, Behavioral, and Economic Sciences	PO 10295474	Univ of California
47.076	D	N	1,913,920	Education and Human Resources		
47.076	I	N	46,371	Education and Human Resources	10-NSF-1001	Duke University
47.076	I	N	-495	Education and Human Resources	RR246-026/4688438	Univ of Georgia
47.078	D	N	4,921	Polar Programs		
47.079	I	N	34,892	International Science and Engineering (OISE)	3000835643	Univ of Michigan
47.080	D	N	2,420,591	Office of Cyberinfrastructure		
47.080	I	N	71,165	Office of Cyberinfrastructure	1001027	Univ of Arkansas
47.080	I	N	4,699	Office of Cyberinfrastructure	180K121	Univ Wisconsin
47.080	I	N	122,827	Office of Cyberinfrastructure	2007-01077-04	Univ of Ill Champaign
47.082	D	Y	2,206,818	ARRA - Trans-NSF Recovery Act Reasearch Support		
47.082	I	Y	2,492	ARRA - Trans-NSF Recovery Act Reasearch Support	3048106073-10-330	Univ of Kentucky
47.082	I	Y	116,550	ARRA - Trans-NSF Recovery Act Reasearch Support	N/A	Allotropica Technolo
47.082	I	Y	65,818	ARRA - Trans-NSF Recovery Act Reasearch Support	RES504243	Case Western Reserve
64	D	N	63,961	U.S. Department of Veterans Affairs		
66	D	N	4,776,545	Environmental Protection Agency		
66	I	N	6,082	Environmental Protection Agency	N/A	Miox Corporation
66	I	N	8,652	Environmental Protection Agency	PO#200706639	Mactec Federal Prog
66	I	N	5,596	Environmental Protection Agency	SUB1190163SH	Alion Science Techno
66.439	D	N	196,880	Targeted Watersheds Grants		
66.509	D	N	1,897,371	Science To Achieve Results (STAR) Research Program		
66.510	D	N	52,603	Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development		
66.511	D	N	1,883,825	Office of Research and Development Consolidated Research/Training/Fellowships		
66.514	D	N	38,205	Science To Achieve Results (STAR) Fellowship Program		
66.516	D	N	7,646	P3 Award: National Student Design Competition for Sustainability		
66.606	D	N	290,868	Surveys, Studies, Investigations and Special Purpose Grants		

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66.607	D	N	-131	Training and Fellowships for the Environmental Protection Agency		
66.611	D	N	42,559	Environmental Policy and Innovation Grants		
81	D	N	2,693,611	U.S. Department of Energy		
81	I	N	32,796	U.S. Department of Energy	01152010	So Alli Clean Energy
81	I	N	2,436	U.S. Department of Energy	2003-02384-1/A8556	Univ of Ill Champaign
81	I	N	101	U.S. Department of Energy	4000016791	UT-Battelle/Ornl
81	I	N	58,997	U.S. Department of Energy	4000036179	UT-Battelle/Ornl
81	I	N	-1,093	U.S. Department of Energy	4000050690	Oak Ridge Nat'l Labs
81	I	N	285,007	U.S. Department of Energy	4000089381	UT-Battelle/Ornl
81	I	N	757	U.S. Department of Energy	60426-001-08 F3	Los Alamos Nat'l Lab
81	I	N	34,590	U.S. Department of Energy	N/A	Georgia Env Facil Au
81	I	N	3,270	U.S. Department of Energy	PO# 5-17171	Oak Ridge Assoc Univ
81.049	D	N	1,037,302	Office of Science Financial Assistance Program		
81.049	D	Y	3,093,563	ARRA - Office of Science Financial Assistance Program		
81.049	I	N	1,248	Office of Science Financial Assistance Program	371979	Univ of Wash-Seattle
81.049	I	N	196,545	Office of Science Financial Assistance Program	GQ10044-133949	Univ of Virginia
81.049	I	N	1,445	Office of Science Financial Assistance Program	TUL-536-06/07	Tulane University
81.112	I	N	3,780	Stewardship Science Grant Program	414089-G/ 5-23730	Univ of Rochester
84	D	N	15,942,861	U.S. Department of Education		
84	I	N	37,130	U.S. Department of Education	N/A	Comm Campus Partners
84.007	D	N	614,637	Federal Supplemental Educational Opportunity Grants		
84.015	D	N	1,307,617	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	N	133,453	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	N	118,635	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	N	47,162	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	N	6,555	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	N	12,096	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	N	14,450	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
84.015	I	N	168,327	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	09-FLAS-1099	Duke University
84.015	I	N	227,335	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	09-FLAS-1108	Duke University

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84.015	I	N	106,745	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	09-FLAS-1110	Duke University
84.022	D	N	144,936	Overseas Programs-Doctoral Dissertation Research Abroad		
84.032	D	N	30,090,301	Federal Family Education Loans		
84.033	D	N	2,164,768	Federal Work-Study Program		
84.033	D	Y	353,823	ARRA - Federal Work-Study Program		
84.038	D	N	34,608,229	Federal Perkins Loan Program-Federal Capital Contributions		
84.047	D	N	413,303	TRIO-Upward Bound		
84.063	D	N	14,272	Federal Pell Grant Program		
84.116	D	N	17,031	Fund for the Improvement of Postsecondary Education		
84.116	I	N	2,007	Fund for the Improvement of Postsecondary Education	FIPSE2-UNCCH09-10	Comm Campus Partners
84.116	I	N	9,952	Fund for the Improvement of Postsecondary Education	N/A	Comm Campus Partners
84.129	D	N	94,870	Rehabilitation Long-Term Training		
84.133	D	N	280,866	National Institute on Disability and Rehabilitation Research		
84.181	I	N	1,059	Special Education-Grants for Infants and Families	3208-33	Nevada St Hlth Div
84.195	D	N	-13,333	Bilingual Education-Professional Development		
84.200	D	N	331,556	Graduate Assistance in Areas of National Need		
84.217	D	N	136,093	TRIO-McNair Post-Baccalaureate Achievement		
84.220	D	N	400,645	Centers for International Business Education		
84.286	I	N	27,992	Ready to Teach	U286A050018	Alabama Public Telev
84.305	D	N	3,374,593	Education Research, Development and Dissemination		
84.305	I	N	296,584	Education Research, Development and Dissemination	GM10087-126361	Univ of Virginia
84.324	D	N	1,682,935	Research in Special Education		
84.325	D	N	2,674,922	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities		
84.326	D	N	3,911,925	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.326	I	N	38,112	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	223791B	Univ of Oregon
84.326	I	N	21,272	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	282101D	Univ of Oregon
84.326	I	N	253,313	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	51-001050	Sri International
84.326	I	N	38,459	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	5830-1251-00-E	Univ of So Florida
84.326	I	N	18,490	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	UKRF 3046824700-08-3	Univ of Kentucky
84.326	I	N	38,569	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	UKRF 3048106788-10-3	Univ of Kentucky
84.327	D	N	340,740	Special Education-Technology and Media Services for Individuals with Disabilities		
84.349	I	N	413,748	Early Childhood Educator Professional Development	N/A	Zero To Three
84.359	I	N	200,220	Early Reading First	N/A	Richmond Co School
84.373	D	N	156,765	Special Education-Technical Assistance on State Data Collection		
84.381	D	N	95,256	Baccalaureate Degrees in Science, Technology, Engineering, Mathematics, and Critical Foreign Languages and Master's Degrees in Science, Technology, Engineering, Mathematics, and Critical Foreign Language		

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84.393	I	Y	37,405	ARRA - Special Education-Grants for Infants and Families, Recovery Act	4600019114	Arkansas Dhs
84.393	I	Y	47,856	ARRA - Special Education-Grants for Infants and Families, Recovery Act	7000400102	Educat Serv Dist 112
89	D	N	92,033	National Archives and Records Administration		
89.003	D	N	61,449	National Historical Publications and Records Grants		
89.003	I	N	13,114	National Historical Publications and Records Grants	3001166513	Univ of Michigan
93	D	N	21,553,574	U.S. Department of Health and Human Services		
93	D	Y	12,914	ARRA - U.S. Department of Health and Human Services		
93	I	N	203,584	U.S. Department of Health and Human Services	0000680541	Fred Hutchinsn Can
93	I	N	5,729	U.S. Department of Health and Human Services	04-8132	Univ Wisconsin
93	I	N	37,993	U.S. Department of Health and Human Services	05-0864	New York University
93	I	N	3,018	U.S. Department of Health and Human Services	0665-08428	Wash Dept Soc & Hlth
93	I	N	36,288	U.S. Department of Health and Human Services	07112-033-00-UNC-01	Urban Institute
93	I	N	331,438	U.S. Department of Health and Human Services	1-312-0208452/290-02	RTI
93	I	N	-16,822	U.S. Department of Health and Human Services	1-312-0209783	RTI
93	I	N	55,758	U.S. Department of Health and Human Services	1-312-0210088	RTI
93	I	N	165,632	U.S. Department of Health and Human Services	1-312-0210837	RTI
93	I	N	12,701	U.S. Department of Health and Human Services	1-340-0212174	RTI
93	I	N	72,804	U.S. Department of Health and Human Services	1-R43-AI074089-01A1	Novan Inc.
93	I	N	-13,071	U.S. Department of Health and Human Services	10-14025-02-06/05-C1	H Lee Moffitt Cancer
93	I	N	320,802	U.S. Department of Health and Human Services	10-14025-05-06-C1	H Lee Moffitt Cancer
93	I	N	80,942	U.S. Department of Health and Human Services	1053500080041	Chronic Disease Dire
93	I	N	114,387	U.S. Department of Health and Human Services	1053500140042	Chronic Disease Dire
93	I	N	259,422	U.S. Department of Health and Human Services	1075195-4-48396/08-4	Research Fdn of SUNY
93	I	N	-5,733	U.S. Department of Health and Human Services	117161	Duke University
93	I	N	-822	U.S. Department of Health and Human Services	125446	Duke University
93	I	N	8,901	U.S. Department of Health and Human Services	125466	Duke Univ Med Ctr
93	I	N	37,893	U.S. Department of Health and Human Services	129578	Duke University
93	I	N	23,489	U.S. Department of Health and Human Services	159689	Duke University
93	I	N	45,709	U.S. Department of Health and Human Services	17654	Natl Chldhd Cncr Fdn
93	I	N	229,654	U.S. Department of Health and Human Services	19836-S1	Vanderbilt U Med C
93	I	N	35,535	U.S. Department of Health and Human Services	1P01HL087203	Beth Israel Deacon M
93	I	N	145,695	U.S. Department of Health and Human Services	2-312-0210358	RTI
93	I	N	-14,683	U.S. Department of Health and Human Services	2005-013	H Lee Moffitt Cancer
93	I	N	-100	U.S. Department of Health and Human Services	2005-9090-3	Ised Solutions
93	I	N	-7,520	U.S. Department of Health and Human Services	2010-115	Mcking Consult Corp
93	I	N	67,759	U.S. Department of Health and Human Services	213	Family Health Intrnl
93	I	N	32,661	U.S. Department of Health and Human Services	24982	ABT Assoc Inc
93	I	N	4,113	U.S. Department of Health and Human Services	25049-08-381	LA Jolla Ins Allergy
93	I	N	-295	U.S. Department of Health and Human Services	280-02-0601	CRP Inc
93	I	N	96,188	U.S. Department of Health and Human Services	283-07-5202	CRP Inc
93	I	N	47,817	U.S. Department of Health and Human Services	2905791A/ WU-08-104	Wash Univ-St Louis
93	I	N	31,785	U.S. Department of Health and Human Services	29XS082	Saic-Frederick Inc
93	I	N	60,412	U.S. Department of Health and Human Services	3-312-0209686	RTI
93	I	N	159,934	U.S. Department of Health and Human Services	3-312-0210837	RTI
93	I	N	3,238	U.S. Department of Health and Human Services	3-46U-7578/HHS-100-9	RTI

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93	I	N	162,311	U.S. Department of Health and Human Services	303-7870	Duke University
93	I	N	10,216	U.S. Department of Health and Human Services	303-9140/DS561	Duke University
93	I	N	20,250	U.S. Department of Health and Human Services	3036656/131860	Duke Univ Med Ctr
93	I	N	9,163	U.S. Department of Health and Human Services	3046859900-09-358	Univ of Kentucky
93	I	N	754,707	U.S. Department of Health and Human Services	3048104037-09-105	Univ of Kentucky
93	I	N	-1,096	U.S. Department of Health and Human Services	3409010335	Oklahoma St Dept Hlt
93	I	N	58	U.S. Department of Health and Human Services	3835282	Duke Univ Med Ctr
93	I	N	-199	U.S. Department of Health and Human Services	4-312-0207897	RTI
93	I	N	17,181	U.S. Department of Health and Human Services	4-312-0210837	RTI
93	I	N	57,560	U.S. Department of Health and Human Services	40-4113/UNC-3	Nat Bureau Econ Res
93	I	N	-16,318	U.S. Department of Health and Human Services	4216	Amer Coll Radiology
93	I	N	36,181	U.S. Department of Health and Human Services	4400164339	Science Appli Int'L
93	I	N	-7,755	U.S. Department of Health and Human Services	5-20210-G1	Emory University
93	I	N	64,095	U.S. Department of Health and Human Services	5-20911	Oak Ridge Inst Science
93	I	N	3,597	U.S. Department of Health and Human Services	5-21528	Scripps Resch Inst
93	I	N	23,910	U.S. Department of Health and Human Services	5-21630	Scripps Resch Inst
93	I	N	-35,859	U.S. Department of Health and Human Services	5-22694	Scripps Resch Inst
93	I	N	340,108	U.S. Department of Health and Human Services	576652	Univ of Wash-Seattle
93	I	N	26,190	U.S. Department of Health and Human Services	5U01HD050094-04	Univ of Alabama-Birm
93	I	N	-1,128	U.S. Department of Health and Human Services	630-4	Family Health Intl
93	I	N	26,083	U.S. Department of Health and Human Services	66242L/ PO M117862	Univ of Miami
93	I	N	20,768	U.S. Department of Health and Human Services	6666	Amer Coll Radiology
93	I	N	2,120	U.S. Department of Health and Human Services	6671S00150	Mathematica Pol Res
93	I	N	-7,174	U.S. Department of Health and Human Services	680430119	Consortium For Chldr
93	I	N	7,665	U.S. Department of Health and Human Services	8412-77804-X	Johns Hopkins Univ
93	I	N	9,464	U.S. Department of Health and Human Services	8502-90010-6	Johns Hopkins Univ
93	I	N	33,885	U.S. Department of Health and Human Services	861	Family Health Intl
93	I	N	3,060	U.S. Department of Health and Human Services	876/0080.0032	Family Health Intl
93	I	N	22,508	U.S. Department of Health and Human Services	94289DBS47/B28950-27	Booz Allen&Hamilton
93	I	N	47,093	U.S. Department of Health and Human Services	98543-1067	Natl Chldhd Cncr Fdn
93	I	N	47,183	U.S. Department of Health and Human Services	A53748/29XS126	Saic-Frederick Inc
93	I	N	949,516	U.S. Department of Health and Human Services	BRS-ACURE-Q-06-00160	Social & Scientific
93	I	N	747,113	U.S. Department of Health and Human Services	BRS-IMPCT-Q-06-00102	Social & Scientific
93	I	N	170,528	U.S. Department of Health and Human Services	CA80098-S1	Amer Coll Radiology
93	I	N	22,459	U.S. Department of Health and Human Services	EY14231	Jaeb Ctr For Hlth Re
93	I	N	5,911	U.S. Department of Health and Human Services	GC11729.131119	Univ of Virginia
93	I	N	28,080	U.S. Department of Health and Human Services	GC11729.131122	Univ of Virginia
93	I	N	274,356	U.S. Department of Health and Human Services	GC11893.133549	Univ of Virginia
93	I	N	237,381	U.S. Department of Health and Human Services	GC11893.133554	Univ of Virginia
93	I	N	36,837	U.S. Department of Health and Human Services	GEP/09/07	Intl Agenc Rsc Cance
93	I	N	40,108	U.S. Department of Health and Human Services	GMO-010108/N01MH9000	UT Southwest Med Ctr
93	I	N	13,763	U.S. Department of Health and Human Services	GMO-010171	UT Southwest Med Ctr
93	I	N	3,757	U.S. Department of Health and Human Services	GMO-500206	UT Southwest Med Ctr
93	I	N	10,321	U.S. Department of Health and Human Services	H178-05/05	Assoc Sch Pub Health
93	I	N	49,497	U.S. Department of Health and Human Services	HSA290200600011	ABT Assoc Inc

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93	I	N	15,933	U.S. Department of Health and Human Services	HHSN261200622008C	H Lee Moffitt Cancer
93	I	N	11,124	U.S. Department of Health and Human Services	ITN10200-00SC	Univ Calif-San Franc
93	I	N	318	U.S. Department of Health and Human Services	MMVT-IV-47	Cancervax
93	I	N	2,927,813	U.S. Department of Health and Human Services	N/A	ABT Assoc Inc
93	I	N	46,566	U.S. Department of Health and Human Services	N01-WH-4-4221/31181	Wake F Univ Sch Med
93	I	N	181,133	U.S. Department of Health and Human Services	PO 1568 P HB330	Emmes Corporation
93	I	N	5,949	U.S. Department of Health and Human Services	PO SR00000171	Univ Md-Baltimore
93	I	N	-41,022	U.S. Department of Health and Human Services	PO Z836156	Univ of Hawaii
93	I	N	63,102	U.S. Department of Health and Human Services	PO# 7810-96242	Johns Hopkins Univ
93	I	N	-486	U.S. Department of Health and Human Services	PO# V399454/Y432698	Univ of Arizona
93	I	N	1,340	U.S. Department of Health and Human Services	PO#199931	Indiana Univ
93	I	N	44,307	U.S. Department of Health and Human Services	PO#3415583/205723	Mass Gen Hosp
93	I	N	-134	U.S. Department of Health and Human Services	PO#5-22602	Scripps Resch Inst
93	I	N	-6,337	U.S. Department of Health and Human Services	PO#8011-39050-0	Johns Hopkins Univ
93	I	N	167,533	U.S. Department of Health and Human Services	PO#EP-619653	Indiana Univ
93	I	N	120,404	U.S. Department of Health and Human Services	PO#P0007321/N01-HC-9	Jackson State Univ
93	I	N	400	U.S. Department of Health and Human Services	PO#P0303760/P0242352	U Med & Dentstry NJ
93	I	N	3,771	U.S. Department of Health and Human Services	PO#S13950/662-911931	Chldrns Hosp Rsch Ct
93	I	N	12,528	U.S. Department of Health and Human Services	RD30000419	TKC Integration Serv
93	I	N	41,543	U.S. Department of Health and Human Services	RES421126	Case Western Reserve
93	I	N	1,476	U.S. Department of Health and Human Services	S1733-21/21	Assoc Sch Pub Health
93	I	N	1,975	U.S. Department of Health and Human Services	S1734-21/23	Assoc Sch Pub Health
93	I	N	-1,152	U.S. Department of Health and Human Services	S3521-24/24	Assoc Sch Pub Health
93	I	N	-1,403	U.S. Department of Health and Human Services	S3754-25/25	Assoc Sch Pub Health
93	I	N	45,682	U.S. Department of Health and Human Services	S3861-27/27	Assoc Sch Pub Health
93	I	N	75,154	U.S. Department of Health and Human Services	S3861-27/28	Assoc Sch Pub Health
93	I	N	-9,989	U.S. Department of Health and Human Services	T-15/15-STP01-005	Assc Teachrs Prev Md
93	I	N	58,919	U.S. Department of Health and Human Services	TFED39-117	NSABP Foundation
93	I	N	-1,813	U.S. Department of Health and Human Services	U01-AI46749	Johns Hopkins Univ
93	I	N	64,012	U.S. Department of Health and Human Services	U01DK065176	Duke Univ Med Ctr
93	I	N	57,290	U.S. Department of Health and Human Services	UAB-UNC WA 21	Univ of Alabama-Birm
93	I	N	39,663	U.S. Department of Health and Human Services	UAB-UNC WA 22	Univ of Alabama-Birm
93	I	N	-10,378	U.S. Department of Health and Human Services	UNC-CH-COHEN-01	Duke Univ Med Ctr
93	I	N	125,576	U.S. Department of Health and Human Services	WU-10-184/PO2911647A	Wash Univ-St Louis
93	I	Y	90,949	ARRA - U.S. Department of Health and Human Services	24812	Res Fdn Mentl Hygien
93	I	Y	161,911	ARRA - U.S. Department of Health and Human Services	5-312-0210837	RTI
93	I	Y	149,907	ARRA - U.S. Department of Health and Human Services	UNC 01/HHSN271200900	Feinstein Inst Med R
93.051	D	N	143,935	Alzheimer's Disease Demonstration Grants to States		
93.061	D	N	2,017,406	Innovations in Applied Public Health Research		
93.061	I	N	-2,232	Innovations in Applied Public Health Research	1-312-0209362	RTI
93.061	I	N	-125	Innovations in Applied Public Health Research	1-46U-9362	RTI
93.067	D	N	1,883,947	Global AIDS		
93.086	D	N	512,850	Healthy Marriage Promotion and Responsible Fatherhood Grants		
93.100	I	N	659	Health Disparities in Minority Health	524028	Univ of Connecticut
93.103	I	N	-208	Food and Drug Administration-Research	Z-179903	Univ Md College Park

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93.107	D	N	731,465	Model State-Supported Area Health Education Centers		
93.110	D	N	3,549,788	Maternal and Child Health Federal Consolidated Programs		
93.113	D	N	7,844,094	Environmental Health		
93.113	I	N	22,044	Environmental Health	008	Univ of Alabama-Birm
93.113	I	N	41,660	Environmental Health	08-004843 B 00	Univ Mass
93.113	I	N	103,249	Environmental Health	H40007	Univ Southern California
93.114	D	N	-13	Applied Toxicological Research and Testing		
93.115	D	N	-108	Biometry and Risk Estimation-Health Risks from Environmental Exposures		
93.117	D	N	231,453	Preventive Medicine Residency Program		
93.121	D	N	9,936,355	Oral Diseases and Disorders Research		
93.121	I	N	-1,637	Oral Diseases and Disorders Research	06WVOLL-02-M2	Kaiser Fdn Res Insti
93.121	I	N	47,473	Oral Diseases and Disorders Research	413540130301	Seattle Chld Hosp
93.121	I	N	98,494	Oral Diseases and Disorders Research	549852	Univ of Pennsylvania
93.121	I	N	981	Oral Diseases and Disorders Research	F011314	Univ of Michigan
93.121	I	N	38,718	Oral Diseases and Disorders Research	F5629-01	New York University
93.121	I	N	47,462	Oral Diseases and Disorders Research	F6570-05	New York University
93.121	I	N	68,517	Oral Diseases and Disorders Research	FY10.236.001/2-5-812	Univ of Colorado
93.121	I	N	248,847	Oral Diseases and Disorders Research	HS2356	Tufts University
93.121	I	N	36,308	Oral Diseases and Disorders Research	N/A	Kaiser Fdn Res Insti
93.121	I	N	87,325	Oral Diseases and Disorders Research	R01DE018184	Beth Israel Deacon M
93.127	D	N	-742	Emergency Medical Services for Children		
93.135	D	N	3,702,938	Centers for Research and Demonstration for Health Promotion and Disease Prevention		
93.135	I	N	1,872	Centers for Research and Demonstration for Health Promotion and Disease Prevention	6405-0224-01-B	Univ of So Florida
93.136	D	N	1,333,290	Injury Prevention and Control Research and State and Community Based Programs		
93.136	I	N	40,324	Injury Prevention and Control Research and State and Community Based Programs	N/A	NC Coal Aga Dome Vio
93.143	D	N	2,412,394	NIEHS Superfund Hazardous Substances-Basic Research and Education		
93.155	D	N	1,099,302	Rural Health Research Centers		
93.157	D	N	-1,551	Centers of Excellence		
93.170	I	N	3,133	Center for Genetics Research, Ethics and Law	RES503848	Case Western Reserve
93.172	D	N	6,901,470	Human Genome Research		
93.172	I	N	58,134	Human Genome Research	0006055A	Univ of Tex Houston
93.172	I	N	136,998	Human Genome Research	146500/155325	Duke University
93.172	I	N	372,589	Human Genome Research	164324/155325/146500	Duke University
93.172	I	N	2,539	Human Genome Research	MC255656NAJ/3295-5	Boston University
93.172	I	N	103,841	Human Genome Research	SA5763-11790	Univ Calif-Berkeley
93.172	I	N	1,784	Human Genome Research	UTA05-116	Univ of Texas-Austin
93.173	D	N	2,949,147	Research Related to Deafness and Communication Disorders		
93.173	I	N	274,929	Research Related to Deafness and Communication Disorders	1000664992	Univ of Iowa
93.173	I	N	74,337	Research Related to Deafness and Communication Disorders	2000184642	Johns Hopkins Univ
93.173	I	N	53,869	Research Related to Deafness and Communication Disorders	N/A	Virtual Realty Aids
93.184	I	N	12,612	Disabilities Prevention	2008-05430-01-00	Univ of Ill-Chicago
93.186	D	N	287,457	National Research Service Award in Primary Care Medicine		
93.213	D	N	1,604,596	Research and Training in Complementary and Alternative Medicine		
93.213	I	N	37,203	Research and Training in Complementary and Alternative Medicine	145529/161913	Duke Univ Med Ctr
93.213	I	N	9,145	Research and Training in Complementary and Alternative Medicine	303-5306	Duke Univ Med Ctr

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93.213	I	N	15,128	Research and Training in Complementary and Alternative Medicine	577166	Columbia Univ
93.217	I	N	218	Family Planning-Services	6 FPHPA046005-02-01	Planned Parenthood
93.217	I	N	221,005	Family Planning-Services	N/A	Planned Parenthood
93.225	D	N	377,976	National Research Service Awards-Health Services Research Training		
93.226	D	N	794,794	Research on Healthcare Costs, Quality and Outcomes		
93.226	I	N	23,879	Research on Healthcare Costs, Quality and Outcomes	549139	Univ of Pennsylvania
93.226	I	N	18,546	Research on Healthcare Costs, Quality and Outcomes	N/A	Shaw University
93.230	I	N	-3,604	Consolidated Knowledge Development and Application (KD&A) Program	02-SC-SAMHSA-1039	Duke Univ
93.238	D	N	12,418	Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement		
93.239	I	N	16,917	Policy Research and Evaluation Grants	NCMR-SUBUNCCH09	G5Wling Green St Uni
93.239	I	N	-1,613	Policy Research and Evaluation Grants	UKRF 3046947400-07-0	Univ of Kentucky
93.241	I	N	300,956	State Rural Hospital Flexibility Program	P000577701	Univ of Minnesota
93.241	I	N	82	State Rural Hospital Flexibility Program	S6659053104	Univ of Minnesota
93.242	D	N	18,814,583	Mental Health Research Grants		
93.242	I	N	51,255	Mental Health Research Grants	10-NIH-1045	Duke University
93.242	I	N	18,081	Mental Health Research Grants	104624	Brigham Women's Hosp
93.242	I	N	-2,902	Mental Health Research Grants	137293/303-7153	Duke University
93.242	I	N	25,243	Mental Health Research Grants	153844	Duke University
93.242	I	N	7,512	Mental Health Research Grants	2000554784	Johns Hopkins Univ
93.242	I	N	36,618	Mental Health Research Grants	205283	Mass Gen Hosp
93.242	I	N	3,915	Mental Health Research Grants	3000971399	Univ of Michigan
93.242	I	N	77,215	Mental Health Research Grants	3R30V/330V0	Univ of New Mexico
93.242	I	N	-178	Mental Health Research Grants	403968	Salk Insitute
93.242	I	N	56,936	Mental Health Research Grants	5453SC	Univ Calif-San Franc
93.242	I	N	246,904	Mental Health Research Grants	H39736	Univ Southern California
93.242	I	N	103,829	Mental Health Research Grants	K083633/144-PL12	Univ Wisconsin-Milwa
93.242	I	N	82,048	Mental Health Research Grants	MUSC09-060	Med Univ of SC
93.242	I	N	-7,854	Mental Health Research Grants	N/A	Univ of Alabama-Birm
93.242	I	N	2,700	Mental Health Research Grants	PO#69409	Johns Hopkins Univ
93.242	I	N	21,593	Mental Health Research Grants	UF06106	Univ of Florida
93.242	I	N	-1,829	Mental Health Research Grants	WFUHS 51509	Wake F Univ Sch Med
93.243	D	N	489,869	Substance Abuse and Mental Health Services-Projects of Regional and National Significance		
93.243	I	N	56,504	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	08-SC-SAMHSA-1045	Duke University
93.243	I	N	71,963	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	0965-55958	Wash Dept Soc & Hlth
93.243	I	N	126,903	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	10-SAMHSA-1057	Duke University
93.247	D	N	218,682	Advanced Nursing Education Grant Program		
93.249	D	N	413,759	Public Health Training Centers Grant Program		
93.260	I	N	75,627	Family Planning-Personnel Training	N/A	Cicatelli Assoc
93.262	D	N	2,045,703	Occupational Safety and Health Program		
93.262	I	N	68,503	Occupational Safety and Health Program	09-16/19GC0009013	University of Nevada
93.262	I	N	21,096	Occupational Safety and Health Program	W000150101	Univ of Iowa

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.263	D	N	8,588	Occupational Safety and Health-Training Grants		
93.264	D	N	348,809	Nurse Faculty Loan Program (NFLP)		
93.265	D	N	144,879	Comprehensive Geriatric Education Program(CGEP)		
93.271	D	N	227,611	Alcohol Research Career Development Awards for Scientists and Clinicians		
93.272	D	N	426,838	Alcohol National Research Service Awards for Research Training		
93.272	I	N	36,376	Alcohol National Research Service Awards for Research Training	1557 G JB758	U Cal Los Angeles
93.273	D	N	5,790,386	Alcohol Research Programs		
93.273	I	N	37,714	Alcohol Research Programs	05-SC-NIH-1055	Duke University
93.273	I	N	56,319	Alcohol Research Programs	1-312-0212210	RTI
93.273	I	N	5,631	Alcohol Research Programs	108942	Loyola Univ-Chicago
93.273	I	N	153,464	Alcohol Research Programs	150453.0004	Harvard Univ
93.273	I	N	24,025	Alcohol Research Programs	3FUHS 52260	Wake F Univ Sch Med
93.273	I	N	15,713	Alcohol Research Programs	ABNEU0169O	Oregon Hlth Sciences
93.273	I	N	36,321	Alcohol Research Programs	GBNEU0169BL	Oregon Hlth Sciences
93.273	I	N	61,702	Alcohol Research Programs	R44AA018245	Science Lrng Res Inc
93.277	D	N	89,799	Career Development Awards		
93.278	D	N	163,989	Drug Abuse National Research Service Awards for Research Training		
93.279	D	N	5,674,878	Drug Abuse and Addiction Research Programs		
93.279	I	N	8,131	Drug Abuse and Addiction Research Programs	0367	Pacific Inst Resch
93.279	I	N	8,754	Drug Abuse and Addiction Research Programs	0367.01.01	Pacific Inst Resch
93.279	I	N	37,256	Drug Abuse and Addiction Research Programs	139881/133050	Duke University
93.279	I	N	18,098	Drug Abuse and Addiction Research Programs	148558	Duke University
93.279	I	N	14,442	Drug Abuse and Addiction Research Programs	154-5688/0000069745	Univ of Colorado
93.279	I	N	11,946	Drug Abuse and Addiction Research Programs	154909/145929	Duke University
93.279	I	N	325,776	Drug Abuse and Addiction Research Programs	163555/154909/145929	Duke University
93.279	I	N	116,187	Drug Abuse and Addiction Research Programs	2007-02046-02-00	Univ of Ill-Chicago
93.279	I	N	23,730	Drug Abuse and Addiction Research Programs	2R44DA020217-02	Flying Bridge Techno
93.279	I	N	36,693	Drug Abuse and Addiction Research Programs	3110-UNC-DHHS-0075	Penn State Univ
93.279	I	N	14,427	Drug Abuse and Addiction Research Programs	34310/1043562	Binghamton Univ
93.279	I	N	-7	Drug Abuse and Addiction Research Programs	F014699	Univ of Michigan
93.279	I	N	151,934	Drug Abuse and Addiction Research Programs	N/A	Penn State Univ
93.279	I	N	31,490	Drug Abuse and Addiction Research Programs	RR771-012/4688328	Univ of Georgia
93.281	D	N	666,429	Mental Health Research Career/Scientist Development Awards		
93.282	D	N	898,473	Mental Health National Research Service Awards for Research Training		
93.283	D	N	5,120,699	Centers for Disease Control and Prevention-Investigations and Technical Assistance		
93.283	I	N	55,253	Centers for Disease Control and Prevention-Investigations and Technical Assistance	17-312-0208235	RTI
93.283	I	N	157,285	Centers for Disease Control and Prevention-Investigations and Technical Assistance	5830-1272-00-A	Univ of So Florida
93.283	I	N	1,369	Centers for Disease Control and Prevention-Investigations and Technical Assistance	MM-0644-04/04	Assc Amer Medical
93.283	I	N	161	Centers for Disease Control and Prevention-Investigations and Technical Assistance	MM-0975-07/07	Assc Amer Medical
93.283	I	N	334,055	Centers for Disease Control and Prevention-Investigations and Technical Assistance	N/A	Assc Amer Medical
93.283	I	N	-133	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3486-23/24	Assoc Sch Pub Health
93.283	I	N	-2,487	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3493-23/24	Assoc Sch Pub Health
93.283	I	N	34,233	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3521-24/26	Assoc Sch Pub Health
93.283	I	N	-492	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3554-24/25	Assoc Sch Pub Health
93.283	I	N	89,063	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3554-24/26	Assoc Sch Pub Health

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93.283	I	N	34,254	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3665-24/26	Assoc Sch Pub Health
93.283	I	N	335,936	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3698	Assoc Sch Pub Health
93.283	I	N	-2,239	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3698-25/25	Assoc Sch Pub Health
93.283	I	N	-21,047	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3698-25/26	Assoc Sch Pub Health
93.283	I	N	16,841	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3715-25-26	Assoc Sch Pub Health
93.283	I	N	-2,727	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3715-25/25	Assoc Sch Pub Health
93.283	I	N	209,872	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3810	Assoc Sch Pub Health
93.283	I	N	241	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3810-26/26	Assoc Sch Pub Health
93.283	I	N	408,958	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3810-26/28	Assoc Sch Pub Health
93.286	D	N	2,788,163	Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.286	I	N	87,104	Discovery and Applied Research for Technological Innovations to Improve Human Health	149881	Brigham Women's Hosp
93.286	I	N	5,284	Discovery and Applied Research for Technological Innovations to Improve Human Health	21135-S1	Vanderbilt U Med C
93.286	I	N	4,487	Discovery and Applied Research for Technological Innovations to Improve Human Health	238900 UNC-CHAPEL HI	Temple Univ
93.286	I	N	333,976	Discovery and Applied Research for Technological Innovations to Improve Human Health	N/A	Brigham Women's Hosp
93.307	D	N	1,748,302	Minority Health and Health Disparities Research		
93.307	I	N	5,494	Minority Health and Health Disparities Research	WFUHS12771	Wake Forest U
93.310	D	N	2,039,826	Trans-NIH Research Support		
93.310	I	N	174,379	Trans-NIH Research Support	148614.0002	Harvard Med Sch
93.310	I	N	34,017	Trans-NIH Research Support	155346	Duke University
93.310	I	N	-347	Trans-NIH Research Support	2000345269	Johns Hopkins Univ
93.310	I	N	2,351	Trans-NIH Research Support	554874	Univ of Pennsylvania
93.310	I	N	15,793	Trans-NIH Research Support	9-526-3603	Albert Einstein Coll
93.310	I	N	125	Trans-NIH Research Support	GC11714-130654	Univ of Virginia
93.310	I	N	20,048	Trans-NIH Research Support	WU-10-60/PO2910972A	Wash Univ-St Louis
93.342	D	N	3,826,892	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		
93.358	D	N	110,328	Advanced Nursing Education Traineeships		
93.359	D	N	286,706	Nurse Education, Practice and Retention Grants		
93.361	D	N	3,492,171	Nursing Research		
93.361	I	N	11,734	Nursing Research	0008736	Univ of Pit
93.361	I	N	11,633	Nursing Research	0255-5071-4609	Mt Sinai Sch of Med
93.389	D	N	16,953,489	National Center for Research Resources		
93.389	I	N	51,836	National Center for Research Resources	002079-UNC	Univ Calif-Davis
93.389	I	N	186,983	National Center for Research Resources	07-002383-UNC	Univ Calif-Davis
93.389	I	N	230,508	National Center for Research Resources	633055	Jackson Laboratory
93.389	I	N	72,895	National Center for Research Resources	831909	Univ of Connecticut
93.390	D	N	215,565	Academic Research Enhancement Award		
93.392	I	N	23,268	Cancer Construction	H3155-01	Georgia State Univ
93.393	D	N	6,862,221	Cancer Cause and Prevention Research		
93.393	I	N	26,190	Cancer Cause and Prevention Research	0255-1051-4609	Mt Sinai Sch of Med
93.393	I	N	-1,402	Cancer Cause and Prevention Research	0600 370 D356 UNC	Northwestern Univ
93.393	I	N	99,975	Cancer Cause and Prevention Research	1156406	Dana-Farber Cancer

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93.393	I	N	380	Cancer Cause and Prevention Research	132702	Duke Clinical Rsch
93.393	I	N	20,792	Cancer Cause and Prevention Research	143602	Duke University
93.393	I	N	43,909	Cancer Cause and Prevention Research	153192/132702	Duke Clinical Rsch
93.393	I	N	2,870	Cancer Cause and Prevention Research	20728-03-04/950202RS	Children's Hosp Phil
93.393	I	N	7,010	Cancer Cause and Prevention Research	20728/950604RSUB	Children's Hosp Phil
93.393	I	N	-2,867	Cancer Cause and Prevention Research	3000975250	Univ of Michigan
93.393	I	N	24,480	Cancer Cause and Prevention Research	3001067966	Univ of Michigan
93.393	I	N	34,617	Cancer Cause and Prevention Research	3001360384	Univ of Michigan
93.393	I	N	11,043	Cancer Cause and Prevention Research	3001476655	Univ of Michigan
93.393	I	N	-98	Cancer Cause and Prevention Research	303-2189/DS836	Duke Univ
93.393	I	N	-830	Cancer Cause and Prevention Research	303-2551/DS494	Duke University
93.393	I	N	896	Cancer Cause and Prevention Research	303-2943	Duke University
93.393	I	N	917	Cancer Cause and Prevention Research	5-40635-G4	Emory University
93.393	I	N	158,373	Cancer Cause and Prevention Research	532	Dartmouth College
93.393	I	N	12,842	Cancer Cause and Prevention Research	883402	Univ of Wash-Seattle
93.393	I	N	-12,137	Cancer Cause and Prevention Research	F011807	Univ of Michigan
93.393	I	N	-3,720	Cancer Cause and Prevention Research	H35332	Univ Southern California
93.393	I	N	23,689	Cancer Cause and Prevention Research	H40022	Univ Southern California
93.393	I	N	24,996	Cancer Cause and Prevention Research	H43130	Univ Southern California
93.393	I	N	160,410	Cancer Cause and Prevention Research	PO Z880003-03	Univ of Hawaii
93.393	I	N	17,503	Cancer Cause and Prevention Research	PO#39506 0048	Indiana Univ
93.393	I	N	-1,370	Cancer Cause and Prevention Research	POZ743595,POZ799958	Univ of Hawaii
93.393	I	N	14,223	Cancer Cause and Prevention Research	QG840220	Univ of Kansas
93.393	I	N	21,958	Cancer Cause and Prevention Research	R00884	Florida Sta
93.393	I	N	1,258	Cancer Cause and Prevention Research	S366649	Emory University
93.393	I	N	38,103	Cancer Cause and Prevention Research	UNCCH/CA119069/50901	Wake F Univ Sch Med
93.393	I	N	-337	Cancer Cause and Prevention Research	X086170/144-PY41	Univ Wisconsin
93.394	D	N	5,313,299	Cancer Detection and Diagnosis Research		
93.394	I	N	-761	Cancer Detection and Diagnosis Research	0210603	Boston Med Ctr
93.394	I	N	33,550	Cancer Detection and Diagnosis Research	6615110-5500000131	Broad Institute
93.394	I	N	13,242	Cancer Detection and Diagnosis Research	N/A	Morphormics Inc
93.394	I	N	99,540	Cancer Detection and Diagnosis Research	PO 2910952A	Wash Univ-St Louis
93.394	I	N	-13,715	Cancer Detection and Diagnosis Research	PO#2904076A	Wash Univ-St Louis
93.394	I	N	-476	Cancer Detection and Diagnosis Research	WU-07-37/PO29574N	Wash Univ-St Louis
93.394	I	N	1,815	Cancer Detection and Diagnosis Research	WU-09-122/2905159N	Wash Univ-St Louis
93.395	D	N	3,587,255	Cancer Treatment Research		
93.395	I	N	-8	Cancer Treatment Research	0000634582	Fred Hutchinsn Can
93.395	I	N	-1,804	Cancer Treatment Research	10-14025-02-06/05-C1	H Lee Moffitt Cancer
93.395	I	N	164,698	Cancer Treatment Research	1568 G KB193	U Cal Los Angelos
93.395	I	N	20,824	Cancer Treatment Research	18498/19438	Natl Chldhd Cncr Fdn
93.395	I	N	22,952	Cancer Treatment Research	18748	Natl Chldhd Cncr Fdn
93.395	I	N	9,131	Cancer Treatment Research	18960	Natl Chldhd Cncr Fdn
93.395	I	N	67,480	Cancer Treatment Research	5-31033-8603	Univ of Chicago
93.395	I	N	-1,474	Cancer Treatment Research	60012380	Ohio State U Res Fdn
93.395	I	N	5,808	Cancer Treatment Research	6067359/RFS700037	Univ Mass

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93.395	I	N	14,830	Cancer Treatment Research	66249P	Univ of Miami
93.395	I	N	198,584	Cancer Treatment Research	N/A	Gynecologic Oncology
93.395	I	N	11,728	Cancer Treatment Research	WU-09-361/2906077N	Wash Univ-St Louis
93.395	I	N	23,886	Cancer Treatment Research	X088675	Univ Wisconsin
93.396	D	N	7,091,645	Cancer Biology Research		
93.396	I	N	44,837	Cancer Biology Research	100836231	Baylor Col Med
93.396	I	N	27,929	Cancer Biology Research	31029	Univ of Chicago
93.396	I	N	81,876	Cancer Biology Research	5600349733	Baylor Col Med
93.396	I	N	152,836	Cancer Biology Research	GMO-900807	UT Southwest Med Ctr
93.396	I	N	14,300	Cancer Biology Research	VUMC8874	Vanderbilt U Med C
93.396	I	N	15,476	Cancer Biology Research	WU-08-264/2906081A	Wash Univ-St Louis
93.397	D	N	10,186,497	Cancer Centers Support Grants		
93.397	I	N	42,017	Cancer Centers Support Grants	2000796704	Johns Hopkins Univ
93.397	I	N	6,950	Cancer Centers Support Grants	N/A	New Hanover Reg Med
93.398	D	N	4,929,684	Cancer Research Manpower		
93.399	D	N	5,099,210	Cancer Control		
93.399	I	N	72,256	Cancer Control	08-025	Univ Texas-Galveston
93.399	I	N	20,225	Cancer Control	090K355	Univ Wisconsin-Madis
93.399	I	N	79,077	Cancer Control	197K072	Univ Wisconsin-Madis
93.399	I	N	-21	Cancer Control	2000304568	Johns Hopkins Univ
93.399	I	N	87,295	Cancer Control	3001112276	Univ of Michigan
93.399	I	N	16,450	Cancer Control	N/A	NSABP Fdn
93.405	D	Y	17,652	ARRA - Public Health Traineeship Program		
93.600	D	N	312,838	Head Start		
93.631	D	N	321,977	Developmental Disabilities Projects of National Significance		
93.632	D	N	549,471	University Centers for Excellence in Developmental Disabilities Education, Research, and Service		
93.647	D	N	355,317	Social Services Research and Demonstration		
93.648	D	N	611,169	Child Welfare Research Training or Demonstration		
93.648	I	N	362,114	Child Welfare Research Training or Demonstration	1083232-4-52163	Research Fdn of SUNY
93.670	D	N	798,154	Child Abuse and Neglect Discretionary Activities		
93.701	D	Y	32,965,749	ARRA - Trans-NIH Recovery Act Research Support		
93.701	I	Y	3,634	ARRA - Trans-NIH Recovery Act Research Support	000259927-015	Univ of Alabama-Birm
93.701	I	Y	62,417	ARRA - Trans-NIH Recovery Act Research Support	0256-6031-4609	Mt Sinai Sch of Med
93.701	I	Y	34,243	ARRA - Trans-NIH Recovery Act Research Support	0256-6511-4609	Mt Sinai Sch of Med
93.701	I	Y	72,058	ARRA - Trans-NIH Recovery Act Research Support	09-46	Research Fdn of SUNY
93.701	I	Y	221,394	ARRA - Trans-NIH Recovery Act Research Support	1000737205/W00015860	Univ of Iowa
93.701	I	Y	9,898	ARRA - Trans-NIH Recovery Act Research Support	1000746008/W00014525	Univ of Iowa
93.701	I	Y	8,714	ARRA - Trans-NIH Recovery Act Research Support	10047SUB	Seattle Chld Rsch In
93.701	I	Y	24,298	ARRA - Trans-NIH Recovery Act Research Support	157130	Duke University
93.701	I	Y	191,356	ARRA - Trans-NIH Recovery Act Research Support	162833	Duke Univ Med Ctr
93.701	I	Y	126,726	ARRA - Trans-NIH Recovery Act Research Support	163354	Duke Univ Med Ctr
93.701	I	Y	69,760	ARRA - Trans-NIH Recovery Act Research Support	163360	Duke University
93.701	I	Y	123,756	ARRA - Trans-NIH Recovery Act Research Support	163997	Duke University
93.701	I	Y	51,811	ARRA - Trans-NIH Recovery Act Research Support	164084	Duke University

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93.701	I	Y	24,963	ARRA - Trans-NIH Recovery Act Research Support	164205	Duke University
93.701	I	Y	7,897	ARRA - Trans-NIH Recovery Act Research Support	182K011	Univ Wisconsin
93.701	I	Y	16,642	ARRA - Trans-NIH Recovery Act Research Support	2000 G MF327	U Cal Los Angeles
93.701	I	Y	21,082	ARRA - Trans-NIH Recovery Act Research Support	2000784930	Johns Hopkins Univ
93.701	I	Y	73,119	ARRA - Trans-NIH Recovery Act Research Support	2009123178	Group Health Cooper
93.701	I	Y	28,893	ARRA - Trans-NIH Recovery Act Research Support	24-6231-0186-002	Univ of Nebraska
93.701	I	Y	58,378	ARRA - Trans-NIH Recovery Act Research Support	24271-02-314	Wistar Institute
93.701	I	Y	281,458	ARRA - Trans-NIH Recovery Act Research Support	3 5-38254	Columbia Univ
93.701	I	Y	24,760	ARRA - Trans-NIH Recovery Act Research Support	3001419807	Univ of Michigan
93.701	I	Y	3,683	ARRA - Trans-NIH Recovery Act Research Support	3802-5/RA207909GM	Boston University
93.701	I	Y	40,232	ARRA - Trans-NIH Recovery Act Research Support	42932-E	Univ of Chicago
93.701	I	Y	96,620	ARRA - Trans-NIH Recovery Act Research Support	42989-D	Univ of Chicago
93.701	I	Y	121,433	ARRA - Trans-NIH Recovery Act Research Support	5-21435	Scripps Resch Inst
93.701	I	Y	120,639	ARRA - Trans-NIH Recovery Act Research Support	56028A 7806 AMG	San Diego St U Fdn
93.701	I	Y	69,380	ARRA - Trans-NIH Recovery Act Research Support	5633SC	Univ Calif-San Franc
93.701	I	Y	140,245	ARRA - Trans-NIH Recovery Act Research Support	60022088/RF01179898	Ohio State Univ
93.701	I	Y	35,558	ARRA - Trans-NIH Recovery Act Research Support	672590Z	Univ of Wash-Seattle
93.701	I	Y	22,424	ARRA - Trans-NIH Recovery Act Research Support	677011Z	Univ of Wash-Seattle
93.701	I	Y	82,450	ARRA - Trans-NIH Recovery Act Research Support	A001020701	Univ of Minnesota
93.701	I	Y	47,532	ARRA - Trans-NIH Recovery Act Research Support	A12142	Rensselaer Polytechn
93.701	I	Y	52,922	ARRA - Trans-NIH Recovery Act Research Support	BD513125	Sloan-Kettering Inst
93.701	I	Y	17,287	ARRA - Trans-NIH Recovery Act Research Support	BRS-ACURE-Q-06-00160	Social & Scientific
93.701	I	Y	344	ARRA - Trans-NIH Recovery Act Research Support	F6254-01	New York University
93.701	I	Y	25,538	ARRA - Trans-NIH Recovery Act Research Support	H-UONC-1	Sepulveda Rsch Corp
93.701	I	Y	134,704	ARRA - Trans-NIH Recovery Act Research Support	K00024-S1	Kitware Inc
93.701	I	Y	68,475	ARRA - Trans-NIH Recovery Act Research Support	N/A	Global Vaccines Inc
93.701	I	Y	9,553	ARRA - Trans-NIH Recovery Act Research Support	N000949301	Univ of Minnesota
93.701	I	Y	10,133	ARRA - Trans-NIH Recovery Act Research Support	P001015303	Univ of Minnesota
93.701	I	Y	33,727	ARRA - Trans-NIH Recovery Act Research Support	UNCCH-2009-0499-01	East Carolina Univ
93.701	I	Y	406,119	ARRA - Trans-NIH Recovery Act Research Support	VUMC35833	Vanderbilt U Med C
93.701	I	Y	2,515	ARRA - Trans-NIH Recovery Act Research Support	VUMC35939	Vanderbilt U Med C
93.701	I	Y	173,254	ARRA - Trans-NIH Recovery Act Research Support	VUMC36089	Vanderbilt U Med C
93.701	I	Y	6,913	ARRA - Trans-NIH Recovery Act Research Support	ZC10075-135218	Univ of Virginia
93.779	D	N	10,817	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.822	D	N	450,495	Health Careers Opportunity Program		
93.837	D	N	17,521,051	Cardiovascular Diseases Research		
93.837	I	N	265,391	Cardiovascular Diseases Research	0000926/112946-1	Univ of Pit
93.837	I	N	4,069	Cardiovascular Diseases Research	0004524B	Univ of Tex Houston
93.837	I	N	33,364	Cardiovascular Diseases Research	0004524C	Univ of Tex Houston
93.837	I	N	293	Cardiovascular Diseases Research	0004575B	Univ of Tex Houston
93.837	I	N	7,270	Cardiovascular Diseases Research	0005	Gramercy Rsch Group
93.837	I	N	75,900	Cardiovascular Diseases Research	0005624A	Univ of Tex Houston
93.837	I	N	34,129	Cardiovascular Diseases Research	0255-2751-4609	Mt Sinai Sch of Med
93.837	I	N	29,262	Cardiovascular Diseases Research	0255-2752-4609/SC618	Mt Sinai Sch of Med

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93.837	I	N	15,851	Cardiovascular Diseases Research	09-1107.006	SW Fdn Biomed Res
93.837	I	N	80,076	Cardiovascular Diseases Research	10007631	Univ of Utah
93.837	I	N	11,208	Cardiovascular Diseases Research	1000765379	Univ of Iowa
93.837	I	N	125,971	Cardiovascular Diseases Research	153742	Duke University
93.837	I	N	79,040	Cardiovascular Diseases Research	159334	Duke Univ Med Ctr
93.837	I	N	402,245	Cardiovascular Diseases Research	1R41HL084857-02	Vascular Pharmaceuti
93.837	I	N	-6,654	Cardiovascular Diseases Research	2 FRAM 771-01	Northern Calif Inst
93.837	I	N	11	Cardiovascular Diseases Research	2409028-1/PO134334/1	Univ of Utah
93.837	I	N	3,963	Cardiovascular Diseases Research	3000803800	Univ of Michigan
93.837	I	N	8,346	Cardiovascular Diseases Research	3001303804	Univ of Michigan
93.837	I	N	7	Cardiovascular Diseases Research	303-6092	Duke University
93.837	I	N	311	Cardiovascular Diseases Research	303-6566	Duke University
93.837	I	N	82,781	Cardiovascular Diseases Research	646532	Univ of Wash-Seattle
93.837	I	N	217,244	Cardiovascular Diseases Research	710-9694	Miriam Hospital
93.837	I	N	-775	Cardiovascular Diseases Research	918761	Univ of Wash-Seattle
93.837	I	N	47,104	Cardiovascular Diseases Research	9920070110	Rand Corporation,Inc
93.837	I	N	124,030	Cardiovascular Diseases Research	9920070130	Rand Corporation,Inc
93.837	I	N	139,740	Cardiovascular Diseases Research	9920080096	Rand Corporation,Inc
93.837	I	N	155,031	Cardiovascular Diseases Research	GC11231-132557	Univ of Virginia
93.837	I	N	82,443	Cardiovascular Diseases Research	N/A	Cirque Production LLC
93.837	I	N	70,132	Cardiovascular Diseases Research	N000550801	Univ of Minnesota
93.837	I	N	4,391	Cardiovascular Diseases Research	Q6636266508	Univ of Minnesota
93.838	D	N	12,932,848	Lung Diseases Research		
93.838	I	N	53,715	Lung Diseases Research	0016623/116438-3	Univ of Pit
93.838	I	N	92,991	Lung Diseases Research	10120SUB	Seattle Chld Rsch In
93.838	I	N	30,065	Lung Diseases Research	150261	Duke Univ Med Ctr
93.838	I	N	100,199	Lung Diseases Research	199722	Univ of Wash-Seattle
93.838	I	N	87,238	Lung Diseases Research	1R41HL09529301A2	Theralogics
93.838	I	N	65,646	Lung Diseases Research	413390300501.UNC	Seattle Chld Rsch In
93.838	I	N	14,229	Lung Diseases Research	41345009.UNC	Chldrns Hosp Reg Med
93.838	I	N	62,699	Lung Diseases Research	4915SSC	Univ Calif-San Franc
93.838	I	N	-58	Lung Diseases Research	5352/7R01HL072938-04	Educ Dev Ctr, Inc
93.838	I	N	500	Lung Diseases Research	553009	Univ of Pennsylvania
93.838	I	N	6,330	Lung Diseases Research	N/A	Hamner Inst Hlth Sci
93.839	D	N	6,679,927	Blood Diseases and Resources Research		
93.839	I	N	7,813	Blood Diseases and Resources Research	0000602884	Cedars-Sinai Med Ctr
93.839	I	N	22,427	Blood Diseases and Resources Research	09-SC-NIH-1028	Duke University
93.839	I	N	11,501	Blood Diseases and Resources Research	105008	Children's Hosp/Cinn/Cinn
93.839	I	N	149,510	Blood Diseases and Resources Research	139354/302-6003	Duke Univ Med Ctr
93.839	I	N	55,667	Blood Diseases and Resources Research	145041/139006	Duke Univ Med Ctr
93.839	I	N	39,203	Blood Diseases and Resources Research	151558/144098	Duke Univ Med Ctr
93.839	I	N	72,785	Blood Diseases and Resources Research	24-1106-0002-200	Univ of Nebraska
93.839	I	N	115,889	Blood Diseases and Resources Research	303-6651	Duke University
93.839	I	N	3,384	Blood Diseases and Resources Research	950193RSUB	Children's Hosp Phil
93.839	I	N	208,111	Blood Diseases and Resources Research	950382SUB	Children's Hosp Phil

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93.839	I	N	172,911	Blood Diseases and Resources Research	A12099	Rensselaer Polytechn
93.839	I	N	11,335	Blood Diseases and Resources Research	A12171	Rensselaer Polytechn
93.839	I	N	15,389	Blood Diseases and Resources Research	J065240	Univ Wisconsin
93.839	I	N	76,436	Blood Diseases and Resources Research	N/A	Ercole Biotech, Inc.
93.846	D	N	8,164,687	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	N	8,976	Arthritis, Musculoskeletal and Skin Diseases Research	000309743-001	Univ of Alabama-Birm
93.846	I	N	1,164	Arthritis, Musculoskeletal and Skin Diseases Research	1000651634	Univ of Iowa
93.846	I	N	6,373	Arthritis, Musculoskeletal and Skin Diseases Research	1000747561/W00016131	Univ of Iowa
93.846	I	N	18,380	Arthritis, Musculoskeletal and Skin Diseases Research	101643	Brigham Women's Hosp
93.846	I	N	-1,619	Arthritis, Musculoskeletal and Skin Diseases Research	141082/303-1718	Duke University
93.846	I	N	23,118	Arthritis, Musculoskeletal and Skin Diseases Research	238899 UNC-CHAPEL HI	Temple Univ
93.846	I	N	-1,365	Arthritis, Musculoskeletal and Skin Diseases Research	9000577	Univ of Pit
93.846	I	N	20,018	Arthritis, Musculoskeletal and Skin Diseases Research	9000582/112640-1	Univ of Pit
93.846	I	N	9,547	Arthritis, Musculoskeletal and Skin Diseases Research	MUSC08-127	Med Univ of SC
93.846	I	N	17,182	Arthritis, Musculoskeletal and Skin Diseases Research	MUSC08-128	Med Univ of SC
93.846	I	N	54,158	Arthritis, Musculoskeletal and Skin Diseases Research	N/A	Encelle, Inc
93.846	I	N	-75	Arthritis, Musculoskeletal and Skin Diseases Research	R01-AR045476	Med Unv of SC
93.847	D	N	16,509,908	Diabetes, Digestive, and Kidney Diseases Extramural Research		
93.847	I	N	15,798	Diabetes, Digestive, and Kidney Diseases Extramural Research	101H710	Univ Wisconsin-Madis
93.847	I	N	23,266	Diabetes, Digestive, and Kidney Diseases Extramural Research	2000521314	Johns Hopkins Univ
93.847	I	N	71,841	Diabetes, Digestive, and Kidney Diseases Extramural Research	3001310929	Univ of Michigan
93.847	I	N	500	Diabetes, Digestive, and Kidney Diseases Extramural Research	3100159441/105319	Children's Hosp/Cinn/Cinn
93.847	I	N	39,034	Diabetes, Digestive, and Kidney Diseases Extramural Research	GC11022-133122	Univ of Virginia
93.847	I	N	17,476	Diabetes, Digestive, and Kidney Diseases Extramural Research	MUSC07-032	Med Univ of SC
93.847	I	N	-69	Diabetes, Digestive, and Kidney Diseases Extramural Research	N/A	IGBMC
93.847	I	N	14,201	Diabetes, Digestive, and Kidney Diseases Extramural Research	Q6636505206	Univ of Minnesota
93.847	I	N	103	Diabetes, Digestive, and Kidney Diseases Extramural Research	RES504795	Case Western Reserve
93.847	I	N	7,240	Diabetes, Digestive, and Kidney Diseases Extramural Research	WFUHS/UNC12360	Wake Forest U
93.847	I	N	13,192	Diabetes, Digestive, and Kidney Diseases Extramural Research	WU-10-172	Wash Univ-St Louis
93.848	D	N	3,107,320	Digestive Diseases and Nutrition Research		
93.848	I	N	14,465	Digestive Diseases and Nutrition Research	0010021	Univ of Pit
93.848	I	N	52,645	Digestive Diseases and Nutrition Research	115-9472-02	Kaiser Fdn Res Insti
93.848	I	N	5,302	Digestive Diseases and Nutrition Research	5-58367	Vesta Therapeutics
93.848	I	N	11,235	Digestive Diseases and Nutrition Research	575243	Columbia Univ
93.848	I	N	31,280	Digestive Diseases and Nutrition Research	CR-19467-431526	VA Polytechnic Inst
93.848	I	N	-215	Digestive Diseases and Nutrition Research	MUSC07-032	Med Univ of SC
93.848	I	N	19,096	Digestive Diseases and Nutrition Research	PT096479-SC100534	VA Commonwealth Univ
93.848	I	N	-4,222	Digestive Diseases and Nutrition Research	ROY C ORLANDO,MD 544	Tulane University
93.849	D	N	1,826,899	Kidney Diseases, Urology and Hematology Research		
93.849	I	N	67,877	Kidney Diseases, Urology and Hematology Research	0000017/113312-2	Univ of Pit
93.849	I	N	-96	Kidney Diseases, Urology and Hematology Research	2000196602	Johns Hopkins Univ
93.849	I	N	10,590	Kidney Diseases, Urology and Hematology Research	2000521314	Johns Hopkins Univ
93.849	I	N	314,248	Kidney Diseases, Urology and Hematology Research	303-1251	Duke University
93.849	I	N	99,089	Kidney Diseases, Urology and Hematology Research	303-1252	Duke University
93.849	I	N	49,548	Kidney Diseases, Urology and Hematology Research	303-1415/123110	Duke Univ Med Ctr

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93.849	I	N	-6,747	Kidney Diseases, Urology and Hematology Research	320768-01-01/950103R	Children's Hosp Phil
93.849	I	N	-18,798	Kidney Diseases, Urology and Hematology Research	500297	Feinstein Inst Med R
93.849	I	N	1,578	Kidney Diseases, Urology and Hematology Research	701-7515	Rhode Island Hospitl
93.849	I	N	34,928	Kidney Diseases, Urology and Hematology Research	950407RSUB/320786-02	Children's Hosp Phil
93.849	I	N	1,169	Kidney Diseases, Urology and Hematology Research	950668RSUB/320786	Children's Hosp Phil
93.849	I	N	11,574	Kidney Diseases, Urology and Hematology Research	HS1403	Tufts University
93.849	I	N	636,356	Kidney Diseases, Urology and Hematology Research	N/A	Feinstein Inst Med R
93.849	I	N	-195	Kidney Diseases, Urology and Hematology Research	PO 8502-90010-6	Johns Hopkins Univ
93.853	D	N	12,778,498	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	N	15,441	Extramural Research Programs in the Neurosciences and Neurological Disorders	09-002115 UNC	Univ Calif-Davis
93.853	I	N	20,442	Extramural Research Programs in the Neurosciences and Neurological Disorders	19449/G100121-100434	Univ Cincinnati
93.853	I	N	48,410	Extramural Research Programs in the Neurosciences and Neurological Disorders	1R43NS063611-01	Asklepios Biopharm
93.853	I	N	151,174	Extramural Research Programs in the Neurosciences and Neurological Disorders	1U44NS060181-01A1	Asklepios Biopharm
93.853	I	N	52,584	Extramural Research Programs in the Neurosciences and Neurological Disorders	550900	Univ of Pennsylvania
93.853	I	N	29,528	Extramural Research Programs in the Neurosciences and Neurological Disorders	551947	Univ of Pennsylvania
93.853	I	N	37,424	Extramural Research Programs in the Neurosciences and Neurological Disorders	5R01NS051769-03	Mayo Clinic Rochester
93.853	I	N	18,151	Extramural Research Programs in the Neurosciences and Neurological Disorders	5R01NS051769-04	Mayo Clinic Rochester
93.853	I	N	-244	Extramural Research Programs in the Neurosciences and Neurological Disorders	A07203 M04A00005	Yale University
93.853	I	N	10,812	Extramural Research Programs in the Neurosciences and Neurological Disorders	A07542 (M10A10463)	Yale University
93.853	I	N	33,528	Extramural Research Programs in the Neurosciences and Neurological Disorders	N/A	Penn State Univ
93.853	I	N	-2,458	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO#1978162/548762	Univ of Pennsylvania
93.853	I	N	-21,517	Extramural Research Programs in the Neurosciences and Neurological Disorders	SPOTS19449/1003888	Univ Cincinnati
93.853	I	N	72	Extramural Research Programs in the Neurosciences and Neurological Disorders	WFUHS 17025	Wake Forest U
93.853	I	N	13,425	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-06-236	Wash Univ-St Louis
93.853	I	N	319	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-07-109	Wash Univ-St Louis
93.853	I	N	4,585	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-09-166/PO 2905438	Wash Univ-St Louis
93.853	I	N	205,819	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-10-14/PO2910619A	Wash Univ-St Louis
93.855	D	N	35,946,880	Allergy, Immunology and Transplantation Research		
93.855	I	N	15,775	Allergy, Immunology and Transplantation Research	0000663027	Fred Hutchinsn Can
93.855	I	N	59,672	Allergy, Immunology and Transplantation Research	0000669294	Fred Hutchinsn Can
93.855	I	N	10,020	Allergy, Immunology and Transplantation Research	0000688328	Fred Hutchinsn Can
93.855	I	N	330,507	Allergy, Immunology and Transplantation Research	007	Univ of Alabama-Birm
93.855	I	N	-21,700	Allergy, Immunology and Transplantation Research	131714-1	Duke University
93.855	I	N	-1	Allergy, Immunology and Transplantation Research	140514-1/303-0925	Duke University
93.855	I	N	-1,410	Allergy, Immunology and Transplantation Research	140514-1/303-1116	Duke University
93.855	I	N	-2,905	Allergy, Immunology and Transplantation Research	140514-2/303-1117	Duke University
93.855	I	N	57,007	Allergy, Immunology and Transplantation Research	144433/132572	Duke University
93.855	I	N	3,255	Allergy, Immunology and Transplantation Research	147036	Duke Univ Med Ctr
93.855	I	N	40,429	Allergy, Immunology and Transplantation Research	155346/148037/140514	Duke University
93.855	I	N	45,180	Allergy, Immunology and Transplantation Research	157518	Duke Univ Med Ctr
93.855	I	N	262,589	Allergy, Immunology and Transplantation Research	161802/155346/148037	Duke University
93.855	I	N	89,628	Allergy, Immunology and Transplantation Research	164553	Duke University
93.855	I	N	176,215	Allergy, Immunology and Transplantation Research	1R43A1084284-01	G-Zero Therapeutics
93.855	I	N	23,831	Allergy, Immunology and Transplantation Research	2000056553	Johns Hopkins Univ
93.855	I	N	3,051,018	Allergy, Immunology and Transplantation Research	2000098352	Johns Hopkins Univ

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93.855	I	N	64,179	Allergy, Immunology and Transplantation Research	2006-1719	Univ Calif-Irvine
93.855	I	N	144,629	Allergy, Immunology and Transplantation Research	2009-2312	Univ Calif-Irvine
93.855	I	N	-10,167	Allergy, Immunology and Transplantation Research	303-1085	Duke University
93.855	I	N	13,661	Allergy, Immunology and Transplantation Research	303-1086	Duke University
93.855	I	N	465	Allergy, Immunology and Transplantation Research	303-1373	Duke University
93.855	I	N	19,039	Allergy, Immunology and Transplantation Research	303-1374	Duke University
93.855	I	N	1,957	Allergy, Immunology and Transplantation Research	303-1375	Duke University
93.855	I	N	28,076	Allergy, Immunology and Transplantation Research	303-1376	Duke University
93.855	I	N	69,569	Allergy, Immunology and Transplantation Research	303-1377	Duke University
93.855	I	N	57,862	Allergy, Immunology and Transplantation Research	303-1378	Duke University
93.855	I	N	-5,092	Allergy, Immunology and Transplantation Research	303-1379	Duke University
93.855	I	N	7,626	Allergy, Immunology and Transplantation Research	303-1380	Duke University
93.855	I	N	280,633	Allergy, Immunology and Transplantation Research	303-5611	Duke University
93.855	I	N	640,739	Allergy, Immunology and Transplantation Research	303-5612	Duke University
93.855	I	N	649,728	Allergy, Immunology and Transplantation Research	303-5613	Duke University
93.855	I	N	446,015	Allergy, Immunology and Transplantation Research	303-5614	Duke University
93.855	I	N	551,362	Allergy, Immunology and Transplantation Research	303-5615	Duke University
93.855	I	N	425,399	Allergy, Immunology and Transplantation Research	303-5616	Duke University
93.855	I	N	144,091	Allergy, Immunology and Transplantation Research	303-5618	Duke University
93.855	I	N	4,915	Allergy, Immunology and Transplantation Research	3048103204-07-498	Univ of Kentucky
93.855	I	N	56,866	Allergy, Immunology and Transplantation Research	412A775	Univ Wisconsin
93.855	I	N	11,730	Allergy, Immunology and Transplantation Research	549109/PO# 2153031	Univ of Pennsylvania
93.855	I	N	25,079	Allergy, Immunology and Transplantation Research	549109/PO#2168287	Univ of Pennsylvania
93.855	I	N	111,787	Allergy, Immunology and Transplantation Research	638915	Univ of Wash-Seattle
93.855	I	N	81,000	Allergy, Immunology and Transplantation Research	7222	Magee Women Rsh Inst
93.855	I	N	-1,760	Allergy, Immunology and Transplantation Research	801-03	Family Health Intrnl
93.855	I	N	587,235	Allergy, Immunology and Transplantation Research	AVGTIO101	Oregon Hlth Sciences
93.855	I	N	169,493	Allergy, Immunology and Transplantation Research	AVGTIO102	Oregon Hlth Sciences
93.855	I	N	-1,707	Allergy, Immunology and Transplantation Research	GR 1-R41-AI069602-01	Theralogics
93.855	I	N	15,517	Allergy, Immunology and Transplantation Research	P661628544	Univ of Minnesota
93.855	I	N	5,248	Allergy, Immunology and Transplantation Research	PO# 2000056553	Johns Hopkins Univ
93.855	I	N	129,788	Allergy, Immunology and Transplantation Research	R42AI06902-02	Theralogics
93.855	I	N	10,477	Allergy, Immunology and Transplantation Research	SHU0001-02	Palo Alto Inst Rsch
93.855	I	N	14,516	Allergy, Immunology and Transplantation Research	UN-1031	Seattle Biomed Rsch
93.855	I	Y	54,758	ARRA - Allergy, Immunology and Transplantation Research	R42AI06902-02	Theralogics
93.856	D	N	-97,193	Microbiology and Infectious Diseases Research		
93.856	I	N	4,048	Microbiology and Infectious Diseases Research	005	Univ of Alabama-Birm
93.856	I	N	146,059	Microbiology and Infectious Diseases Research	1006194	Univ Cincinnati
93.856	I	N	42,606	Microbiology and Infectious Diseases Research	136398	Duke University
93.856	I	N	5,967	Microbiology and Infectious Diseases Research	303-0109/124646	Duke University
93.856	I	N	-515	Microbiology and Infectious Diseases Research	303-0836/137507	Duke University
93.856	I	N	2,658	Microbiology and Infectious Diseases Research	303-0974/143263	Duke University
93.856	I	N	1,927	Microbiology and Infectious Diseases Research	485235	Univ of Wash-Seattle
93.856	I	N	10,227	Microbiology and Infectious Diseases Research	710-7663	Miriam Hospital
93.856	I	N	-3,680	Microbiology and Infectious Diseases Research	AACTG.27.5199.01	Social & Scientific

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93.856	I	N	-160	Microbiology and Infectious Diseases Research	AACTG.45.IICTU.08	Social & Scientific
93.856	I	N	2,354	Microbiology and Infectious Diseases Research	N/A	Univ of Alabama-Birm
93.856	I	N	35,121	Microbiology and Infectious Diseases Research	P.O.#8011-39050	Johns Hopkins Univ
93.856	I	N	6	Microbiology and Infectious Diseases Research	UNC-CH-COHEN-01	Duke Univ Med Ctr
93.856	I	N	-13,975	Microbiology and Infectious Diseases Research	VUMC31558-R	Vanderbilt U Med C
93.858	I	N	3,856	Board of Trustess Systemic Conflict of Interest at Research Universities	RR335-043/3840898	Univ of Georgia
93.859	D	N	32,185,891	Biomedical Research and Research Training		
93.859	I	N	131,927	Biomedical Research and Research Training	00000046	Jackson Laboratory
93.859	I	N	47,386	Biomedical Research and Research Training	133612/146729	Duke Univ Med Ctr
93.859	I	N	62,742	Biomedical Research and Research Training	147497	Duke University
93.859	I	N	101,845	Biomedical Research and Research Training	154181	Duke University
93.859	I	N	36,689	Biomedical Research and Research Training	159285	Duke University
93.859	I	N	42,549	Biomedical Research and Research Training	3139-01/15-0032-02	Hlth Research Inc
93.859	I	N	12,279	Biomedical Research and Research Training	60008330/RF01201035	Ohio State Univ
93.859	I	N	25,737	Biomedical Research and Research Training	6100368/RFS900043	Univ Mass
93.859	I	N	234,588	Biomedical Research and Research Training	6114557/RFS900224	Univ Mass
93.859	I	N	24,897	Biomedical Research and Research Training	9-526-3061	Albert Einstein Coll
93.859	I	N	94,277	Biomedical Research and Research Training	9-526-3573	Albert Einstein Coll
93.859	I	N	63,447	Biomedical Research and Research Training	9004929	Univ of Pit
93.859	I	N	25,420	Biomedical Research and Research Training	A07008(M-08-156)	Yale University
93.859	I	N	113,494	Biomedical Research and Research Training	ARIA 31078	Univ of Arkansas
93.859	I	N	83,996	Biomedical Research and Research Training	M8446041102	Univ of Minnesota
93.859	I	N	49,022	Biomedical Research and Research Training	MUSC08-030	Med Univ of SC
93.859	I	N	167,813	Biomedical Research and Research Training	N/A	Avanti Polar Lipids
93.859	I	N	68,893	Biomedical Research and Research Training	PO# 52546	Univ of S Carolina
93.859	I	N	-2,002	Biomedical Research and Research Training	PO#614078/GM07646803	Jackson Laboratory
93.859	I	N	96,628	Biomedical Research and Research Training	PO#627332/00000062	Jackson Laboratory
93.859	I	N	29,038	Biomedical Research and Research Training	PO#640526	Jackson Laboratory
93.859	I	N	-14,432	Biomedical Research and Research Training	PO#G280111682/ARIA 3	Univ of Arkansas
93.859	I	N	13,187	Biomedical Research and Research Training	WU-09-305/2906044N	Wash Univ-St Louis
93.864	D	N	2,757,747	Population Research		
93.864	I	N	61,407	Population Research	1071750-3-46797/09-1	Research Fdn of SUNY
93.864	I	N	43,604	Population Research	154-4916	Univ of Colorado
93.864	I	N	105,460	Population Research	3001141253	Univ of Michigan
93.865	D	N	28,456,945	Child Health and Human Development Extramural Research		
93.865	I	N	1,007	Child Health and Human Development Extramural Research	13-312-0210070	RTI
93.865	I	N	138,336	Child Health and Human Development Extramural Research	3-312-0207778	RTI
93.865	I	N	-1,157	Child Health and Human Development Extramural Research	3000583782	Univ of Michigan
93.865	I	N	47,686	Child Health and Human Development Extramural Research	3001402196	Univ of Michigan
93.865	I	N	10,811	Child Health and Human Development Extramural Research	549604	Univ of Wash-Seattle
93.865	I	N	20,806	Child Health and Human Development Extramural Research	554599	Univ of Wash-Seattle
93.865	I	N	106,557	Child Health and Human Development Extramural Research	F6207-01	New York University
93.865	I	N	59,147	Child Health and Human Development Extramural Research	GMO-500121	UT Southwest Med Ctr
93.865	I	N	82,258	Child Health and Human Development Extramural Research	N/A	Columbia Univ
93.865	I	N	24,460	Child Health and Human Development Extramural Research	S417062	Emory University

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93.865	I	N	-11,584	Child Health and Human Development Extramural Research	VUMC 33345	Vanderbilt U Med C
93.865	I	N	-73	Child Health and Human Development Extramural Research	VUMC33449	Vanderbilt U Med C
93.865	I	N	91,134	Child Health and Human Development Extramural Research	VUMC35301	Vanderbilt U Med C
93.866	D	N	3,677,182	Aging Research		
93.866	I	N	16,166	Aging Research	0000004732	Univ Md-Baltimore
93.866	I	N	192,924	Aging Research	0000004939	Univ Md-Baltimore
93.866	I	N	31,612	Aging Research	103524	Brigham Women's Hosp
93.866	I	N	52,486	Aging Research	2007-05744-01/A3845	Univ of Ill Champaign
93.866	I	N	56,117	Aging Research	24861420-45510-D	Stanford University
93.866	I	N	-2,681	Aging Research	3134-5/RA251825 BAJ	Boston University
93.866	I	N	240,774	Aging Research	3521-5/PO RA206763NG	Boston University
93.866	I	N	19,119	Aging Research	463300	Univ of Wash-Seattle
93.866	I	N	133,169	Aging Research	57884-9061	Cornell Univ
93.867	D	N	3,260,452	Vision Research		
93.867	I	N	-5,299	Vision Research	2000011614	Johns Hopkins Univ
93.867	I	N	53,110	Vision Research	2000133834	Johns Hopkins Univ
93.867	I	N	101,482	Vision Research	2000540260	Johns Hopkins Univ
93.867	I	N	15,751	Vision Research	N/A	Johns Hopkins Univ
93.867	I	N	28,104	Vision Research	R073286098	Univ of Tennessee
93.879	D	N	201,678	Medical Library Assistance		
93.880	D	N	3,632	Minority Access to Research Careers		
93.884	D	N	366,215	Grants for Training in Primary Care Medicine and Dentistry		
93.887	D	N	165,330	Health Care and Other Facilities		
93.918	D	N	654,161	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		
93.924	D	N	8,894	Ryan White HIV/AIDS Dental Reimbursements Community Based Dental Partnership		
93.928	D	N	654,285	Special Projects of National Significance		
93.929	I	N	-5,751	Center for Medical Rehabilitation Research	N/A	Univ of Alabama-Birm
93.931	D	N	1,202,966	Demonstration Grants to States for Community Scholarship		
93.934	D	N	9,181	Fogarty International Research Collaboration Award		
93.941	D	N	559,164	HIV Demonstration, Research, Public and Professional Education Projects		
93.943	D	N	291,442	Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups		
93.945	D	N	785,123	Assistance Programs for Chronic Disease Prevention and Control		
93.945	I	N	6,208	Assistance Programs for Chronic Disease Prevention and Control	5-20210-G1	Emory University
93.964	D	N	212,454	Public Health Traineeships		
93.969	D	N	446,554	Geriatric Education Centers		
93.989	D	N	1,629,608	International Research and Research Training		
93.989	I	N	6,195	International Research and Research Training	61-0012UNC	Michigan St Univ
93.989	I	N	157,303	International Research and Research Training	THREE (3)	Columbia Univ
93.989	I	N	139,650	International Research and Research Training	VUMC34750	Vanderbilt U Med C
93.989	I	N	22,109	International Research and Research Training	VUMC35567	Vanderbilt U Med C
93.989	I	N	19,210	International Research and Research Training	VUMC35568	Vanderbilt U Med C
93.989	I	N	33,988	International Research and Research Training	VUMC35711	Vanderbilt U Med C
94.005	D	N	251,832	Learn and Serve America-Higher Education		

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Federal CFDA Number	Direct/Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
97	I	N	356,539	U S Department of Homeland Security	2-312-0211772/021177	RTI
97	I	N	25,350	U S Department of Homeland Security	5-312-0211772/021177	RTI
97	I	N	10,741	U S Department of Homeland Security	N/A	Univ Md College Park
97.044	D	N	208,083	Assistance to Firefighters Grant		
97.061	D	N	2,645,710	Centers for Homeland Security		
97.077	D	N	167,863	Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection		
97.122	D	N	18,282	Bio-Preparedness Collaboratory		
98	D	N	26,432,481	United States Agency for International Development		
98	I	N	256,544	United States Agency for International Development	08-UNC-97	Kenan Institute Asia
98	I	N	-364	United States Agency for International Development	2620-09-0-00-P-0108	Academy Edu Dev
98	I	N	258,462	United States Agency for International Development	31548-8S-1204	Macro
98	I	N	5,292	United States Agency for International Development	AID1233-02-08648-GRT	Path
98	I	N	14,839	United States Agency for International Development	FCO 172008	Family Health Intl
98	I	N	220,437	United States Agency for International Development	GHS-I-00-07-00002-00	John Snow Institute
98	I	N	129,328	United States Agency for International Development	GMDC-08-08	Eastern VA Med Sch
98	I	N	394,547	United States Agency for International Development	MSA-04-392	Eastern VA Med Sch
98	I	N	85,185	United States Agency for International Development	N/A	Wits Health Consort.
98	I	N	32,575	United States Agency for International Development	PPA-09-028	Eastern VA Med Sch
98	I	N	10,549	United States Agency for International Development	PSA-06-09	Eastern VA Med Sch
99	D	N	11,088	Other Federal Assistance		
99	I	N	12,241	Other Federal Assistance	N/A	MDC-MAK Diff Comm S.
			<u>667,342,175</u>	Total — University of North Carolina at Chapel Hill		

University of North Carolina at Charlotte

10.206	D	N	146,056	Grants for Agricultural Research-Competitive Research Grants		
10.652	D	N	57,594	Forestry Research		
10.680	D	N	5,061	Forest Health Protection		
11.300	D	N	18,373	Investments for Public Works and Economic Development Facilities		
11.558	D	Y	6,109	ARRA - State Broadband Data and Development Grant Program		
11.612	D	N	82,193	Advanced Technology Program		
12.300	D	N	541,082	Basic and Applied Scientific Research		
12.420	D	N	221,768	Military Medical Research and Development		
12.431	D	N	405,558	Basic Scientific Research		
12.431	I	N	14,406	Basic Scientific Research	186582	Univ of Central Florida
12.431	I	N	19,271	Basic Scientific Research	G-2618-1	Colorado State Univ.
12.800	D	N	293,879	Air Force Defense Research Sciences Program		
12.902	D	N	93,281	Information Security Grant Program		
12.910	D	N	283,991	Research and Technology Development		
15.810	D	N	10,511	National Cooperative Geologic Mapping Program		
16.560	D	N	139,727	National Institute of Justice Research, Evaluation, and Development Project Grants		
20.215	D	N	27,628	Highway Training and Education		
20.701	D	N	200,653	University Transportation Centers Program		
20.701	I	N	667	University Transportation Centers Program	08-015	Tuscaloosa
47.041	D	N	1,252,191	Engineering Grants		

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
47.041	I	N	104,947	Engineering Grants	1158-7558-26-2006281	Clemson University
47.041	I	N	9,115	Engineering Grants	2975-08-0667	LifeSciTech, LLC
47.041	I	N	104,146	Engineering Grants	CMMI0751621	Univ of California-Berkeley
47.041	I	N	93,171	Engineering Grants	NSFUV202012009	Dot Metrics Technologies
47.049	D	N	497,304	Mathematical and Physical Sciences		
47.050	D	N	158,393	Geosciences		
47.070	D	N	1,982,809	Computer and Information Science and Engineering		
47.070	I	N	63,603	Computer and Information Science and Engineering	09-059	Arizona State University
47.070	I	N	77,578	Computer and Information Science and Engineering	PO# P254493	Brown University
47.074	D	N	558,440	Biological Sciences		
47.074	I	N	31,733	Biological Sciences	4101-32635	Purdue University
47.075	D	N	253,440	Social, Behavioral, and Economic Sciences		
47.076	D	N	1,761,035	Education and Human Resources		
47.076	I	N	3,872	Education and Human Resources	Agmt dated 10/17/06	Amer Educ Rsch Assoc
47.079	D	N	8,634	International Science and Engineering (OISE)		
47.079	I	N	18,994	International Science and Engineering (OISE)	202200545-02	Florida International Univ
47.080	D	N	45,275	Office of Cyberinfrastructure		
47.082	D	Y	660,020	ARRA - Trans-NSF Recovery Act Reasearch Support		
47.082	I	N	35,345	Trans-NSF Recovery Act Reasearch Support	Project #25 7014510	Western Michigan Univ
47.082	I	Y	29,042	ARRA - Trans-NSF Recovery Act Reasearch Support	20090304	InfoSense, Inc
66.509	D	N	149,486	Science To Achieve Results (STAR) Research Program		
66.516	D	N	6,003	P3 Award: National Student Design Competition for Sustainability		
81.049	D	N	204,837	Office of Science Financial Assistance Program		
81.049	I	N	30,997	Office of Science Financial Assistance Program	20090293	Signatech Systems Inc
81.086	D	N	267,965	Conservation Research and Development		
81.087	I	N	46,367	Renewable Energy Research and Development	20129009	Univ of Central Florida
81.124	I	N	65,937	Predictive Science Academic Alliance Program	64031-001-08	Los Alamos Nat'l Security
84.007	D	N	619,368	Federal Supplemental Educational Opportunity Grants		
84.032	D	N	28,327,499	Federal Family Education Loans		
84.033	D	N	378,019	Federal Work-Study Program		
84.033	D	Y	87,321	ARRA - Federal Work-Study Program		
84.038	D	N	7,311,136	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	N	267,387	TRIO-Student Support Services		
84.063	D	N	26,505,196	Federal Pell Grant Program		
84.116	D	N	30,977	Fund for the Improvement of Postsecondary Education		
84.200	D	N	349,366	Graduate Assistance in Areas of National Need		
84.268	D	N	3,670,281	Federal Direct Student Loans		
84.324	D	N	1,007,628	Research in Special Education		
84.324	I	N	112,648	Research in Special Education	223311A	University of Oregon
84.324	I	N	314,479	Research in Special Education	4-68504-05-268	Univ of Kentucky RF
84.325	D	N	669,064	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities		
84.326	D	N	1,283,589	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.327	D	N	7,982	Special Education-Technology and Media Services for Individuals with Disabilities		
84.375	D	N	817,218	Academic Competitiveness Grants		

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Federal CFDA Number	Direct/Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.376	D	N	543,358	National Science and Mathematics Access to Retain Talent (SMART) Grants		
84.928	I	N	107,271	National Writing Project	92-NC08	Nat'l Writing Project Corp
93.124	D	N	5,944	Nurse Anesthetist Traineeships		
93.136	D	N	147,410	Injury Prevention and Control Research and State and Community Based Programs		
93.178	D	N	195,912	Nursing Workforce Diversity		
93.242	D	N	6,275	Mental Health Research Grants		
93.242	I	N	10,495	Mental Health Research Grants	5479SC	Univ of California-SF
93.243	D	N	445,492	Substance Abuse and Mental Health Services-Projects of Regional and National Significance		
93.273	I	N	10,969	Alcohol Research Programs	1R21AA016858-01A2	Carolinas HlthCare Sys
93.279	D	N	279,273	Drug Abuse and Addiction Research Programs		
93.279	I	N	5,422	Drug Abuse and Addiction Research Programs	4506	University of Pittsburgh
93.281	D	N	25,501	Mental Health Research Career/Scientist Development Awards		
93.286	D	N	249,040	Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.358	D	N	32,711	Advanced Nursing Education Traineeships		
93.359	I	N	161,934	Nurse Education, Practice and Retention Grants	158595	Duke University
93.361	D	N	256,286	Nursing Research		
93.395	D	N	124,700	Cancer Treatment Research		
93.396	D	N	301,542	Cancer Biology Research		
93.407	D	Y	53,651	ARRA - Scholarships for Disadvantaged Students		
93.701	D	Y	1,237,354	ARRA - Trans-NIH Recovery Act Research Support		
93.701	I	Y	91,350	ARRA - Trans-NIH Recovery Act Research Support	1R24 MD00493001	Carolinas HlthCare Sys
93.837	I	N	34,925	Cardiovascular Diseases Research	HL09353-015	Penn State Univ Med Ctr
93.838	D	N	6,107	Lung Diseases Research		
93.846	D	N	344,203	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	N	91,968	Arthritis, Musculoskeletal and Skin Diseases Research	PO1000644343	University of Iowa
93.848	D	N	127,879	Digestive Diseases and Nutrition Research		
93.849	D	N	25,408	Kidney Diseases, Urology and Hematology Research		
93.853	D	N	309,814	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	N	9,134	Extramural Research Programs in the Neurosciences and Neurological Disorders	09-1651	Univ of South Carolina
93.853	I	N	26,171	Extramural Research Programs in the Neurosciences and Neurological Disorders	26-1601-53-61	Univ of Texas-Arlington
93.855	D	N	125,632	Allergy, Immunology and Transplantation Research		
93.855	I	N	74,304	Allergy, Immunology and Transplantation Research	669286	Fred Hutchinson Can Ctr
93.859	D	N	1,057,962	Biomedical Research and Research Training		
93.865	I	N	4,599	Child Health and Human Development Extramural Research	R21 HD055202-01	Carolinas HlthCare Sys
93.866	D	N	66,057	Aging Research		
93.879	I	N	38,919	Medical Library Assistance	MUSC07-014	Med Univ of South Carol
93.925	D	N	118,021	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
97.044	D	N	186,949	Assistance to Firefighters Grant		
97.061	I	N	10,729	Centers for Homeland Security	4112-31739	Purdue University
97.104	I	N	60,193	Homeland Security-related Science, Technology, Engineering and Mathematics (HS STEM) Career Development Program	R9847-G1	Georgia Inst of Tech
97.108	D	N	148,265	Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies		
98.001	I	N	213,308	USAID Foreign Assistance for Programs Overseas	172013/0118.0376	Family Health International
			<u>90,220,082</u>	Total — University of North Carolina at Charlotte		

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
University of North Carolina at Greensboro						
10.206	I	N	20,718	Grants for Agricultural Research-Competitive Research Grants	416-17-04C	Iowa State University
10.217	D	N	72,571	Higher Education Challenge Grants		
10.253	D	N	74,784	Food Assistance and Nutrition Research Programs (FANRP)		
10.310	D	N	25,384	Agriculture and Food Research Initiative (AFRI)		
12.300	I	N	24,765	Basic and Applied Scientific Research	09-35 / 1082718-1-51	Research Foundation of State Univ of New York, The
12.300	I	N	18,204	Basic and Applied Scientific Research	R0313-G3	Georgia Inst. of Technology
12.420	I	N	395,161	Military Medical Research and Development	W81XWH-05-1-0383	Moses Cone Health System
12.800	I	N	59,570	Air Force Defense Research Sciences Program	715-1	Intelligent Automation, Inc
14.900	I	N	3,031	Lead-Based Paint Hazard Control in Privately-Owned Housing	2009-1004	City of Greensboro
14.900	I	N	2,247	Lead-Based Paint Hazard Control in Privately-Owned Housing	2009-1327	City of Greensboro
16.560	D	N	30,429	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.710	I	N	20,342	Public Safety Partnership and Community Policing Grants	91351-05/09-213	Guilford County
16.726	I	N	5,163	Juvenile Mentoring Program	91334-03/10-148	Guilford County
17.261	I	N	55,554	WIA Pilots, Demonstrations, and Research Projects	LD 08-01-05	Piedmont Triad Partnership
17.261	I	N	22,108	WIA Pilots, Demonstrations, and Research Projects	TG090803	Piedmont Triad Partnership
17.261	I	N	1,612	WIA Pilots, Demonstrations, and Research Projects	UNCG-03-09	Piedmont Triad Partnership
43	I	N	9,434	National Aeronautics and Space Administration	1329344	California Instit of Technology Jet Propulsion Lab
45.024	D	N	39,854	Promotion of the Arts-Grants to Organizations and Individuals		
45.160	I	N	26,766	Promotion of the Humanities-Fellowships and Stipends	N/A	American Council of Learned Societies
45.164	D	N	62	Promotion of the Humanities-Public Programs		
45.313	D	N	394,513	Laura Bush 21st Century Librarian Program		
47	I	N	1,211	National Science Foundation	PO210929	Indiana Univ./Purdue Univ.
47.049	D	N	213,996	Mathematical and Physical Sciences		
47.049	I	N	50,591	Mathematical and Physical Sciences	08175-000-00-UNC-01	Urban Institute
47.049	I	N	1,000	Mathematical and Physical Sciences	DMS-0846477	Mathematical Assoc of America,The
47.070	D	N	77,800	Computer and Information Science and Engineering		
47.074	D	N	376,207	Biological Sciences		
47.075	D	N	448,770	Social, Behavioral, and Economic Sciences		
47.075	I	N	657	Social, Behavioral, and Economic Sciences	09-062	University of Alabama
47.076	D	N	704,103	Education and Human Resources		
47.076	I	N	-580	Education and Human Resources	05-003249 B 00	University of Massachusetts
47.076	I	N	33,626	Education and Human Resources	60018933	Ohio State University
47.078	D	N	112,936	Polar Programs		
47.079	D	N	30,395	International Science and Engineering (OISE)		
47.082	D	Y	151,828	ARRA - Trans-NSF Recovery Act Reasearch Support		
66.509	D	N	22,831	Science To Achieve Results (STAR) Research Program		
81.049	I	N	65,844	Office of Science Financial Assistance Program	G-42-6C7-G2	Georgia Inst. of Technology
84	D	N	7,841,440	U.S. Department of Education		
84	I	N	13,065	U.S. Department of Education	PO 2040	Guilford County Schools
84	I	N	66,443	U.S. Department of Education	S-45000-05-013 / P00	Edvantia, Inc.
84.007	D	N	646,191	Federal Supplemental Educational Opportunity Grants		
84.016	D	N	78,352	Undergraduate International Studies and Foreign Language Programs		
84.032	D	N	9,002,765	Federal Family Education Loans		
84.033	D	N	462,467	Federal Work-Study Program		

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Federal CFDA Number	Direct/Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.033	D	Y	116,057	ARRA - Federal Work-Study Program		
84.038	D	N	6,208,216	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	N	319,836	TRIO-Student Support Services		
84.063	D	N	25,038,797	Federal Pell Grant Program		
84.170	D	N	22,189	Javits Fellowships		
84.195	D	N	222,923	Bilingual Education-Professional Development		
84.215	D	N	47,846	Fund for the Improvement of Education		
84.268	D	N	4,044,526	Federal Direct Student Loans		
84.305	D	N	617,889	Education Research, Development and Dissemination		
84.305	I	N	19,894	Education Research, Development and Dissemination	GM 10087-125783	University of Virginia
84.310	I	N	27,877	Parental Information and Resource Centers	U310A060130	Exceptional Children's Assistance Center
84.325	D	N	1,177,136	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities		
84.330	I	N	30,000	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)	S330C060132	Guilford County Schools
84.349	I	N	326,633	Early Childhood Educator Professional Development	P28080	South Carolina Department of Education
84.350	I	N	19,808	Transition to Teaching	SRV09TA-018	Guilford County Schools
84.367	I	N	36,793	Improving Teacher Quality State Grants	N/A	University of North Alabama
84.375	D	N	1,156,935	Academic Competitiveness Grants		
84.376	D	N	524,725	National Science and Mathematics Access to Retain Talent (SMART) Grants		
84.377	I	N	42,284	School Improvement Grants	C8U0508	State of Alabama Department of Education
84.377	I	N	14,412	School Improvement Grants	C9U0459	State of Alabama Department of Education
84.379	D	N	55,000	Teacher Education Assistance for College and Higher Education Grant (TEACH Grants)		
93.110	I	N	236	Maternal and Child Health Federal Consolidated Programs	4836-1732-1218V2	Genetic Alliance, Inc.
93.110	I	N	431,266	Maternal and Child Health Federal Consolidated Programs	6 U93MC00217-02-01	Sickle Cell Disease Association of America
93.121	D	N	452,754	Oral Diseases and Disorders Research		
93.121	I	N	30,050	Oral Diseases and Disorders Research	WFUHS 50029	Wake Forest University
93.124	D	N	18,328	Nurse Anesthetist Traineeships		
93.191	D	N	158,745	Allied Health Special Projects		
93.213	D	N	60,934	Research and Training in Complementary and Alternative Medicine		
93.226	D	N	120,983	Research on Healthcare Costs, Quality and Outcomes		
93.242	D	N	483,775	Mental Health Research Grants		
93.242	I	N	15,523	Mental Health Research Grants	147050	Duke University
93.242	I	N	1,588	Mental Health Research Grants	161616/157235	Duke University
93.242	I	N	164,576	Mental Health Research Grants	303-1237	Duke University
93.242	I	N	99,100	Mental Health Research Grants	639	Dartmouth College
93.242	I	N	656	Mental Health Research Grants	MH048762 UNC-G SUB	Duke University
93.243	D	N	71,804	Substance Abuse and Mental Health Services-Projects of Regional and National Significance		
93.243	I	N	5,158	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	4102-17087	Purdue Univ.
93.243	I	N	82,599	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	91351-12/09-110	Guilford County Department of Public Health
93.247	D	N	435,549	Advanced Nursing Education Grant Program		
93.260	D	N	51,822	Family Planning-Personnel Training		
93.262	I	N	39,641	Occupational Safety and Health Program	WFUHS 11210	Wake Forest University Health Sciences

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.265	D	N	179,359	Comprehensive Geriatric Education Program(CGEP)		
93.273	D	N	352,303	Alcohol Research Programs		
93.273	I	N	704	Alcohol Research Programs	20090058	Prevention Strategies LLC
93.273	I	N	-1,918	Alcohol Research Programs	WFUHS 12001	Wake Forest University
93.277	D	N	113,715	Career Development Awards		
93.279	D	N	362,056	Drug Abuse and Addiction Research Programs		
93.279	I	N	21,999	Drug Abuse and Addiction Research Programs	2-340-0211567	Research Triangle Institute International
93.279	I	N	27,801	Drug Abuse and Addiction Research Programs	36-0507-371 / PO #CC	Temple University
93.279	I	N	20,691	Drug Abuse and Addiction Research Programs	542650P0902021	Northeastern University
93.279	I	N	79,950	Drug Abuse and Addiction Research Programs	B6296386201	University of Minnesota
93.279	I	N	47,859	Drug Abuse and Addiction Research Programs	PO903683	Northeastern University
93.279	I	N	83,447	Drug Abuse and Addiction Research Programs	R414269	University at Buffalo, SUNY
93.281	D	N	112,151	Mental Health Research Career/Scientist Development Awards		
93.282	D	N	29,917	Mental Health National Research Service Awards for Research Training		
93.283	D	N	199,466	Centers for Disease Control and Prevention-Investigations and Technical Assistance		
93.283	I	N	63,615	Centers for Disease Control and Prevention-Investigations and Technical Assistance	TS-1455	Association for Prevention Teaching and Research
93.307	D	N	1,081,586	Minority Health and Health Disparities Research		
93.310	D	N	28,503	Trans-NIH Research Support		
93.358	D	N	107,447	Advanced Nursing Education Traineeships		
93.361	I	N	580	Nursing Research	3527-UNCG-DHHS-8910	Pennsylvania State University
93.365	I	N	56,835	Sickle Cell Treatment Demonstration Program	4-312-0210355	Research Triangle Institute International
93.390	D	N	8,878	Academic Research Enhancement Award		
93.394	D	N	95,999	Cancer Detection and Diagnosis Research		
93.395	I	N	62,485	Cancer Treatment Research	0255-2461-4609	Mount Sinai School of Medicine
93.395	I	N	297,412	Cancer Treatment Research	60014860	Ohio State University
93.398	I	N	10,446	Cancer Research Manpower	1 R25 CA106780-05	University of Alabama
93.558	I	N	120,602	Temporary Assistance for Needy Families	G90017-T	SC Department of Social Services
93.600	D	N	487,738	Head Start		
93.630	I	N	113,563	Developmental Disabilities Basic Support and Advocacy Grants	N/A	NC Council on Dev Disabilities
93.630	I	N	27,933	Developmental Disabilities Basic Support and Advocacy Grants	RFA #1 06-07	NC Council on Dev Disabilities
93.647	D	N	1,743	Social Services Research and Demonstration		
93.652	I	N	6,559	Adoption Opportunities	90CQ0002/01	Adoption Exchange Assoc
93.701	D	Y	261,636	ARRA - Trans-NIH Recovery Act Research Support		
93.713	I	Y	7,407	ARRA - Child Care and Development Block Grant	V10UNCG017	Georgia Dept of Early Care and Learning
93.846	D	N	35,691	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	N	7,973	Arthritis, Musculoskeletal and Skin Diseases Research	161870	Duke University
93.847	D	N	114,136	Diabetes, Digestive, and Kidney Diseases Extramural Research		
93.848	D	N	323,502	Digestive Diseases and Nutrition Research		
93.848	I	N	146,514	Digestive Diseases and Nutrition Research	165602/156662/148522	Duke University
93.853	D	N	62,945	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	N	10,702	Extramural Research Programs in the Neurosciences and Neurological Disorders	123467/139612/146343	Duke University
93.855	D	N	48,466	Allergy, Immunology and Transplantation Research		
93.859	D	N	99,303	Biomedical Research and Research Training		
93.865	D	N	653,253	Child Health and Human Development Extramural Research		
93.865	I	N	41,135	Child Health and Human Development Extramural Research	0002495336-001	University of Alabama

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Federal CFDA Number	Direct/Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.865	I	N	57,411	Child Health and Human Development Extramural Research	1 (ACCT #5-28641)	Columbia University
93.865	I	N	157,794	Child Health and Human Development Extramural Research	431500-19728	Virginia Polytechnic Institute and St Univ
93.865	I	N	19,575	Child Health and Human Development Extramural Research	46190-9033	Cornell University
93.865	I	N	126,125	Child Health and Human Development Extramural Research	5 U01 HD040533-09	University of Alabama
93.865	I	N	15,693	Child Health and Human Development Extramural Research	57016-8988	Cornell University
93.865	I	N	25,687	Child Health and Human Development Extramural Research	8608-53745	Johns Hopkins University
93.865	I	N	16,669	Child Health and Human Development Extramural Research	WFUHS 10055	Wake Forest Univ Health Sciences
93.866	I	N	12,554	Aging Research	103857	Brigham and Women's Hospital, Inc., The
93.941	D	N	186,012	HIV Demonstration, Research, Public and Professional Education Projects		
94.006	I	N	7,698	AmeriCorps	PO033638	Temple University
			<u>71,138,378</u>	Total — University of North Carolina at Greensboro		
University of North Carolina at Pembroke						
17.259	I	N	240,344	WIA Youth Activities	08-44-5467-YTH	LR COG
17.259	I	Y	89,411	ARRA - WIA Youth Activities	08-44-5467-ARRA	LR COG
20.205	D	N	9,508	Highway Planning and Construction		
47.041	I	N	12,356	Engineering Grants	44347	Louisiana State Univ
47.076	D	N	67,500	Education and Human Resources		
47.076	I	N	8,759	Education and Human Resources	603356	RCC
84.007	D	N	205,762	Federal Supplemental Educational Opportunity Grants		
84.032	D	N	2,158,832	Federal Family Education Loans		
84.033	D	N	315,653	Federal Work-Study Program		
84.033	D	Y	51,209	ARRA - Federal Work-Study Program		
84.038	D	N	1,793,105	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	N	295,442	TRIO-Student Support Services		
84.047	D	N	316,311	TRIO-Upward Bound		
84.063	D	N	14,518,998	Federal Pell Grant Program		
84.287	D	N	20,070	Twenty-First Century Community Learning Centers		
84.299	D	N	166,081	Indian Education-Special Programs for Indian Children		
84.375	D	N	447,997	Academic Competitiveness Grants		
84.376	D	N	32,000	National Science and Mathematics Access to Retain Talent (SMART) Grants		
84.379	D	N	166,500	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		
84.382	D	N	800,622	Strengthening Minority-Serving Institutions		
93.701	D	Y	97,446	ARRA - Trans-NIH Recovery Act Research Support		
93.859	D	N	230,264	Biomedical Research and Research Training		
93.865	D	N	98,527	Child Health and Human Development Extramural Research		
93.926	D	N	395,501	Healthy Start Initiative		
			<u>22,538,198</u>	Total — University of North Carolina at Pembroke		
University of North Carolina at Wilmington						
10.200	D	N	176,567	Grants for Agricultural Research, Special Research Grants		
10.206	D	N	149,371	Grants for Agricultural Research-Competitive Research Grants		
10.215	I	N	1,280	Sustainable Agriculture Research and Education	RD309-097/4688308WILMINGTON	University of Georgia
11.417	D	N	31,825	Sea Grant Support		

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Federal CFDA Number	Direct/Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11.417	I	N	2,683	Sea Grant Support	2226JC-A-UNCW	Dauphin Island Sea Lab
11.420	D	N	17,459	Coastal Zone Management Estuarine Research Reserves		
11.427	D	N	36,547	Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program		
11.430	D	N	3,194,441	Undersea Research		
11.432	I	N	22,734	Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes	658629/658847 PO# Z786412-04	The Research Corporation of the University of Hawaii
11.432	I	N	211,653	Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes	URH35-040130	Florida Atlantic University
11.439	D	N	142,944	Marine Mammal Data Program		
11.454	D	N	190,958	Unallied Management Projects		
11.455	I	N	49,315	Cooperative Science and Education Program	06-0124	University of New Hampshire
11.469	I	N	13,997	Congressionally Identified Awards and Projects	NA07SEC4690001	Consortium for Oceanographic Research and Education
11.473	D	N	869,971	Coastal Services Center		
11.473	I	N	-1	Coastal Services Center	S-401	South Carolina Sea Grant Consortium
11.478	D	N	102,870	Center for Sponsored Coastal Ocean Research-Coastal Ocean Program		
12.300	D	N	91,677	Basic and Applied Scientific Research		
12.910	I	N	139,349	Research and Technology Development	1130109-243780	Carnegie Mellon University
14.227	I	N	4,142	Community Development Block Grants/Technical Assistance Program	CD0809 023-8207-469.34-23	City of Wilmington
15.630	D	N	6,433	Coastal Program		
15.634	I	N	37,908	State Wildlife Grants	PABU 0079090876	SC Dept of Natural Resources
15.808	D	N	452,894	U.S. Geological Survey- Research and Data Collection		
15.929	D	N	1,452	Save America's Treasures		
16.525	D	N	41,948	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus		
43	D	N	42,533	National Aeronautics and Space Administration		
43.001	I	N	49,423	Aerospace Education Services Program	3TB029	South Dakota State University
45.024	D	N	2,245	Promotion of the Arts-Grants to Organizations and Individuals		
45.025	I	N	3,958	Promotion of the Arts-Partnership Agreements	3573-2010	Southern Arts Federation
47.049	D	N	103,335	Mathematical and Physical Sciences		
47.050	D	N	553,088	Geosciences		
47.050	I	N	3,165	Geosciences	10228241	University of California at San Diego
47.070	I	N	21,077	Computer and Information Science and Engineering	1153-7558-206-2006-152	Clemson University
47.074	D	N	323,192	Biological Sciences		
47.074	I	N	200	Biological Sciences	02-0285	University of Louisiana Lafayette
47.074	I	N	48,748	Biological Sciences	Y483309	University of Arizona
47.075	D	N	19,878	Social, Behavioral, and Economic Sciences		
47.076	D	N	577,070	Education and Human Resources		
47.078	D	N	197,184	Polar Programs		
47.079	D	N	707,215	International Science and Engineering (OISE)		
47.082	D	Y	140,428	ARRA - Trans-NSF Recovery Act Research Support		
81.121	I	N	41,905	Nuclear Energy Research, Development and Demonstration	108880-G0022987	Washington State University
84.007	D	N	218,983	Federal Supplemental Educational Opportunity Grants		
84.032	D	N	2,736,213	Federal Family Education Loans		
84.033	D	N	272,252	Federal Work-Study Program		
84.033	D	Y	66,745	ARRA - Federal Work-Study Program		

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Federal CFDA Number	Direct/Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.038	D	N	5,290,804	Federal Perkins Loan Program-Federal Capital Contributions		
84.063	D	N	11,193,975	Federal Pell Grant Program		
84.116	D	N	269,075	Fund for the Improvement of Postsecondary Education		
84.116	I	N	15,076	Fund for the Improvement of Postsecondary Education	520681-UNCW	College of Charleston
84.153	D	N	62,251	Business and International Education Projects		
84.153	I	N	12,606	Business and International Education Projects	520764-UNCW	College of Charleston
84.184	D	N	57,167	Safe and Drug-Free Schools and Communities-National Programs		
84.215	I	N	28,411	Fund for the Improvement of Education	U215X090306	Pender County Schools
84.268	D	N	48,153,560	Federal Direct Student Loans		
84.375	D	N	398,800	Academic Competitiveness Grants		
84.376	D	N	242,180	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93.113	D	N	1,687,725	Environmental Health		
93.243	D	N	500	Substance Abuse and Mental Health Services-Projects of Regional and National Significance		
93.279	D	N	22,470	Drug Abuse and Addiction Research Programs		
93.310	D	N	69,021	Trans-NIH Research Support		
93.701	D	Y	429,703	ARRA - Trans-NIH Recovery Act Research Support		
93.846	D	N	30,131	Arthritis, Musculoskeletal and Skin Diseases Research		
93.855	D	N	34,437	Allergy, Immunology and Transplantation Research		
93.859	D	N	66,596	Biomedical Research and Research Training		
93.865	D	N	219,203	Child Health and Human Development Extramural Research		
			<u>80,402,945</u>	Total — University of North Carolina at Wilmington		

Western Carolina University

10	D	N	77,864	U.S. Department of Agriculture		
10.305	D	N	20,412	International Science and Education Grants		
10.435	D	N	138,725	State Mediation Grants		
11.303	D	N	106,344	Economic Development-Technical Assistance		
11.469	D	N	345,815	Congressionally Identified Awards and Projects		
12	D	N	104,375	U.S. Department of Defense		
14	D	N	27,570	U.S. Department of Housing and Urban Development		
15	D	N	19,515	U.S. Department of the Interior		
15.632	D	N	57,534	Conservative Grants Private Stewardship for Imperiled Species		
23.011	D	N	45,247	Appalachian Research, Technical Assistance, and Demonstration Projects		
47.041	D	N	8,954	Engineering Grants		
47.049	I	N	1,200	Mathematical and Physical Sciences	DSM-536991 THRU NSF	Mathematical Assoc. of America
47.050	D	N	285,642	Geosciences		
47.070	I	N	2,373	Computer and Information Science and Engineering	1152-7558-206-2006152	Clemson University
47.074	D	N	180,166	Biological Sciences		
47.076	D	N	3,720	Education and Human Resources		
47.079	D	N	11,106	International Science and Engineering (OISE)		
59	D	N	324,088	Small Business Administration		
84.007	D	N	152,310	Federal Supplemental Educational Opportunity Grants		
84.032	D	N	1,542,797	Federal Family Education Loans		
84.033	D	N	307,017	Federal Work-Study Program		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.033	D	Y	70,586	ARRA - Federal Work-Study Program		
84.038	D	N	6,676,344	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	N	304,335	TRIO-Student Support Services		
84.044	D	N	323,595	TRIO-Talent Search		
84.063	D	N	9,513,687	Federal Pell Grant Program		
84.268	D	N	31,070,383	Federal Direct Student Loans		
84.305	I	N	22,206	Education Research, Development and Dissemination	2049-S1 R0305A080621	Vanderbilt University
84.325	D	N	310,959	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities		
93.124	D	N	9,825	Nurse Anesthetist Traineeships		
93.173	I	N	30,630	Research Related to Deafness and Communication Disorders	PROJECT NO. 60002973	Ohio State University Research
93.247	D	N	263,122	Advanced Nursing Education Grant Program		
93.358	D	N	47,029	Advanced Nursing Education Traineeships		
93.359	I	N	115,051	Nurse Education, Practice and Retention Grants	158595-D08 HP11272-02-00	Duke University
93.359	I	N	14,743	Nurse Education, Practice and Retention Grants	1U1KHP07713-04-00/DU 162325	Duke University
94.005	I	N	165	Learn and Serve America-Higher Education	SUB 00001360	Princeton University
97	I	N	41,892	U S Department of Homeland Security	AC653240	Savannah River Nuclear Solutions
97.077	I	N	28,648	Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection	#2008-DN-077-ARI020-03	Wake Forest University
97.111	D	N	95,549	Regional Catastrophic Preparedness Grant Program (RCPGP)		
			52,701,523	Total — Western Carolina University		

Winston-Salem State University

14.520	D	N	686,602	Historically Black Colleges and Universities Program		
15.809	D	N	19,870	National Spatial Data Infrastructure Cooperative Agreements Program		
47.049	D	N	20,692	Mathematical and Physical Sciences		
47.050	D	N	36,543	Geosciences		
47.076	D	N	512,992	Education and Human Resources		
84.007	D	N	746,959	Federal Supplemental Educational Opportunity Grants		
84.031	D	N	4,473,853	Higher Education-Institutional Aid		
84.032	D	N	17,048,125	Federal Family Education Loans		
84.033	D	N	589,649	Federal Work-Study Program		
84.033	D	Y	94,147	ARRA - Federal Work-Study Program		
84.038	D	N	1,208,757	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	N	247,406	TRIO-Student Support Services		
84.047	D	N	380,490	TRIO-Upward Bound		
84.063	D	N	15,747,994	Federal Pell Grant Program		
84.129	D	N	328,280	Rehabilitation Long-Term Training		
84.153	D	N	52,375	Business and International Education Projects		
84.367	D	N	67,233	Improving Teacher Quality State Grants		
84.375	D	N	268,395	Academic Competitiveness Grants		
84.376	D	N	31,210	National Science and Mathematics Access to Retain Talent (SMART) Grants		
84.382	D	N	180,526	Strengthening Minority-Serving Institutions		
93.242	D	N	11,103	Mental Health Research Grants		
93.307	D	N	990,845	Minority Health and Health Disparities Research		
93.358	D	N	1,444,056	Advanced Nursing Education Traineeships		

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Federal CFDA Number	Direct/Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.364	D	N	6,873	Nursing Student Loans		
93.407	D	Y	758,533	ARRA - Scholarships for Disadvantaged Students		
93.859	D	N	218,570	Biomedical Research and Research Training		
93.887	D	N	188,100	Health Care and Other Facilities		
			<u>46,360,178</u>	Total — Winston-Salem State University		
			<u>1,805,369,602</u>	Total — University of North Carolina System		

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

84.007	D	N	71,936	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	109,276	Federal Work-Study Program		
84.063	D	N	10,410,485	Federal Pell Grant Program		
84.375	D	N	155,654	Academic Competitiveness Grants		
			<u>10,747,351</u>	Total — Alamance Community College		

Asheville-Buncombe Technical Community College

17.258	I	N	62,668	WIA Adult Program	WIA-2009-0412-46-06	Mountain Area Workforce Development Board
17.258	I	Y	35,483	ARRA - WIA Adult Program	WIA-2009-0412-46-06	Mountain Area Workforce Development Board
17.260	I	N	62,064	WIA Dislocated Workers	WIA-2009-0412-46-06	Mountain Area Workforce Development Board
17.260	I	Y	28,418	ARRA - WIA Dislocated Workers	WIA-2009-0412-46-06	Mountain Area Workforce Development Board
47.076	I	N	3,955	Education and Human Resources	802710	SC Adv. Tech Educ
81	I	N	4,275	U.S. Department of Energy	DE-EE0002050	AB Tech Foundation
81.117	I	N	130,366	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	DE-FG26-08NT07066	AB Tech Foundation
84.007	D	N	100,380	Federal Supplemental Educational Opportunity Grants		
84.032	D	N	1,540,228	Federal Family Education Loans		
84.033	D	N	103,998	Federal Work-Study Program		
84.063	D	N	9,016,208	Federal Pell Grant Program		
84.375	D	N	88,684	Academic Competitiveness Grants		
93.558	I	N	22,746	Temporary Assistance for Needy Families	K11068	Mountain Area Workforce Development Board
			<u>11,199,473</u>	Total — Asheville-Buncombe Technical Community College		

Beaufort County Community College

84.007	D	N	27,296	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	50,017	Federal Work-Study Program		
84.042	D	N	348,388	TRIO-Student Support Services		
84.063	D	N	4,435,608	Federal Pell Grant Program		
84.375	D	N	35,788	Academic Competitiveness Grants		
			<u>4,897,097</u>	Total — Beaufort County Community College		

Bladen Community College

17.258	D	N	137,832	WIA Adult Program		
17.258	D	Y	63,074	ARRA - WIA Adult Program		
17.259	D	N	84,374	WIA Youth Activities		

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Federal CFDA Number	Direct/Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.259	D	Y	144,987	ARRA - WIA Youth Activities		
17.260	D	N	118,092	WIA Dislocated Workers		
17.260	D	Y	73,857	ARRA - WIA Dislocated Workers		
84.007	D	N	25,650	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	46,028	Federal Work-Study Program		
84.063	D	N	6,135,021	Federal Pell Grant Program		
84.375	D	N	11,612	Academic Competitiveness Grants		
			<u>6,840,527</u>	Total — Bladen Community College		
<u>Blue Ridge Community College</u>						
17.258	I	N	105,760	WIA Adult Program	WIA-2009-0421-46-07	Buncombe County
17.260	I	N	144,374	WIA Dislocated Workers	WIA-2009-0421-46-07	Buncombe County
84.007	D	N	23,642	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	38,770	Federal Work-Study Program		
84.063	D	N	3,498,035	Federal Pell Grant Program		
			<u>3,810,581</u>	Total — Blue Ridge Community College		
<u>Brunswick Community College</u>						
84.033	D	N	38,463	Federal Work-Study Program		
84.063	D	N	2,553,965	Federal Pell Grant Program		
97.067	D	N	3,833	Homeland Security Grant Program		
			<u>2,596,261</u>	Total — Brunswick Community College		
<u>Caldwell Community College and Technical Institute</u>						
84.007	D	N	49,919	Federal Supplemental Educational Opportunity Grants		
84.032	D	N	2,662,916	Federal Family Education Loans		
84.033	D	N	96,407	Federal Work-Study Program		
84.042	D	N	305,169	TRIO-Student Support Services		
84.044	D	N	238,862	TRIO-Talent Search		
84.063	D	N	8,772,945	Federal Pell Grant Program		
84.375	D	N	60,325	Academic Competitiveness Grants		
			<u>12,186,543</u>	Total — Caldwell Community College and Technical Institute		
<u>Cape Fear Community College</u>						
47.076	D	N	25,645	Education and Human Resources		
84.007	D	N	80,418	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	143,255	Federal Work-Study Program		
84.033	D	Y	29,455	ARRA - Federal Work-Study Program		
84.063	D	N	14,142,435	Federal Pell Grant Program		
84.268	D	N	11,094,526	Federal Direct Student Loans		
84.375	D	N	281,566	Academic Competitiveness Grants		
97.067	D	N	11,909	Homeland Security Grant Program		
97.073	D	N	1,681	State Homeland Security Program (SHSP)		
			<u>25,810,890</u>	Total — Cape Fear Community College		

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Carteret Community College</u>						
17.258	D	N	168,115	WIA Adult Program		
17.258	D	Y	29,078	ARRA - WIA Adult Program		
84.007	D	N	49,921	Federal Supplemental Educational Opportunity Grants		
84.031	D	N	436,848	Higher Education-Institutional Aid		
84.033	D	N	61,992	Federal Work-Study Program		
84.042	D	N	287,195	TRIO-Student Support Services		
84.063	D	N	3,199,470	Federal Pell Grant Program		
84.268	D	N	1,206,119	Federal Direct Student Loans		
84.335	D	N	12,405	Child Care Access Means Parents in School		
84.375	D	N	55,607	Academic Competitiveness Grants		
			<u>5,506,750</u>	Total — Carteret Community College		
<u>Catawba Valley Community College</u>						
11.300	D	N	559,662	Investments for Public Works and Economic Development Facilities		
84.007	D	N	84,630	Federal Supplemental Educational Opportunity Grants		
84.031	D	N	253,085	Higher Education-Institutional Aid		
84.032	D	N	150,120	Federal Family Education Loans		
84.033	D	N	66,888	Federal Work-Study Program		
84.063	D	N	9,073,174	Federal Pell Grant Program		
84.375	D	N	72,941	Academic Competitiveness Grants		
			<u>10,260,500</u>	Total — Catawba Valley Community College		
<u>Central Carolina Community College</u>						
84.007	D	N	52,285	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	64,419	Federal Work-Study Program		
84.063	D	N	7,672,246	Federal Pell Grant Program		
84.375	D	N	31,370	Academic Competitiveness Grants		
			<u>7,820,320</u>	Total — Central Carolina Community College		
<u>Central Piedmont Community College</u>						
16.560	D	N	320,973	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.753	D	N	212,928	Congressionally Recommended Awards		
17.260	I	Y	173,046	ARRA - WIA Dislocated Workers	N/A	Charlotte Meck. WDB
17.269	D	N	307,013	Community Based Job Training Grants		
17.275	I	Y	14,251	ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	N/A	MDC Inc.
47.076	I	N	50,708	Education and Human Resources	DUE-0801893	Texas Engineering Experiment Station
84.007	D	N	268,569	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	419,703	Federal Work-Study Program		
84.033	D	Y	73,462	ARRA - Federal Work-Study Program		
84.042	D	N	295,618	TRIO-Student Support Services		
84.063	D	N	27,902,936	Federal Pell Grant Program		
84.116	D	N	215,087	Fund for the Improvement of Postsecondary Education		

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.375	D	N	49,847	Academic Competitiveness Grants		
93.283	D	N	71,541	Centers for Disease Control and Prevention-Investigations and Technical Assistance		
			<u>30,375,682</u>	Total — Central Piedmont Community College		
Cleveland Community College						
11	D	N	277,047	U.S. Department of Commerce		
84	D	N	480,361	U.S. Department of Education		
84.007	D	N	64,489	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	86,778	Federal Work-Study Program		
84.063	D	N	9,027,983	Federal Pell Grant Program		
84.375	D	N	41,632	Academic Competitiveness Grants		
			<u>9,978,290</u>	Total — Cleveland Community College		
Coastal Carolina Community College						
17.258	I	N	141,082	WIA Adult Program	08-4020-40-6035-07	East Carolina Workforce Development Board
17.258	I	N	167,971	WIA Adult Program	09-4050-40-6035-07	East Carolina Workforce Development Board
17.258	I	Y	38,429	ARRA - WIA Adult Program	08-4020-40-6035-07	East Carolina Workforce Development Board
84.007	D	N	70,424	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	108,342	Federal Work-Study Program		
84.063	D	N	9,223,621	Federal Pell Grant Program		
84.375	D	N	168,137	Academic Competitiveness Grants		
			<u>9,918,006</u>	Total — Coastal Carolina Community College		
College of the Albemarle						
84.007	D	N	53,441	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	38,867	Federal Work-Study Program		
84.042	D	N	293,445	TRIO-Student Support Services		
84.063	D	N	4,045,270	Federal Pell Grant Program		
84.066	D	N	180,169	TRIO-Educational Opportunity Centers		
84.375	D	N	65,948	Academic Competitiveness Grants		
			<u>4,677,140</u>	Total — College of the Albemarle		
Craven Community College						
84.007	D	N	80,160	Federal Supplemental Educational Opportunity Grants		
84.032	D	N	315,758	Federal Family Education Loans		
84.033	D	N	108,241	Federal Work-Study Program		
84.063	D	N	5,464,085	Federal Pell Grant Program		
84.375	D	N	45,525	Academic Competitiveness Grants		
			<u>6,013,769</u>	Total — Craven Community College		
Davidson County Community College						
11.300	D	N	224,932	Investments for Public Works and Economic Development Facilities		
17.269	D	N	183,579	Community Based Job Training Grants		
84.007	D	N	49,200	Federal Supplemental Educational Opportunity Grants		
84.031	D	N	88,060	Higher Education-Institutional Aid		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.032	D	N	1,257,325	Federal Family Education Loans		
84.033	D	N	44,385	Federal Work-Study Program		
84.042	D	N	246,005	TRIO-Student Support Services		
84.063	D	N	7,546,135	Federal Pell Grant Program		
84.375	D	N	65,231	Academic Competitiveness Grants		
			<u>9,704,852</u>	Total — Davidson County Community College		
<u>Durham Technical Community College</u>						
84.007	D	N	33,125	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	74,916	Federal Work-Study Program		
84.063	D	N	8,571,759	Federal Pell Grant Program		
94.002	D	N	57,581	Retired and Senior Volunteer Program		
			<u>8,737,381</u>	Total — Durham Technical Community College		
<u>Edgecombe Community College</u>						
17.258	D	N	93,920	WIA Adult Program		
17.260	D	N	921,164	WIA Dislocated Workers		
17.260	D	Y	373,548	ARRA - WIA Dislocated Workers		
84.033	D	N	60,000	Federal Work-Study Program		
84.063	D	N	8,408,153	Federal Pell Grant Program		
			<u>9,856,785</u>	Total — Edgecombe Community College		
<u>Fayetteville Technical Community College</u>						
84.007	D	N	212,250	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	225,143	Federal Work-Study Program		
84.033	D	Y	52,393	ARRA - Federal Work-Study Program		
84.063	D	N	23,517,287	Federal Pell Grant Program		
84.215	D	N	230,863	Fund for the Improvement of Education		
84.268	D	N	17,520,428	Federal Direct Student Loans		
84.375	D	N	25,475	Academic Competitiveness Grants		
			<u>41,783,839</u>	Total — Fayetteville Technical Community College		
<u>Forsyth Technical Community College</u>						
17.261	I	N	28,934	WIA Pilots, Demonstrations, and Research Projects	AIHC-01-09-01-08	Piedmont Triad Partnership
17.261	I	N	36,434	WIA Pilots, Demonstrations, and Research Projects	AIHC-01-09-01-15	Piedmont Triad Partnership
17.261	I	N	13,444	WIA Pilots, Demonstrations, and Research Projects	FG050701	Piedmont Triad Partnership
84.007	D	N	309,066	Federal Supplemental Educational Opportunity Grants		
84.031	D	N	432,560	Higher Education-Institutional Aid		
84.033	D	N	155,238	Federal Work-Study Program		
84.033	D	Y	30,562	ARRA - Federal Work-Study Program		
84.063	D	N	15,704,377	Federal Pell Grant Program		
84.375	D	N	318,837	Academic Competitiveness Grants		
93.710	I	Y	53,539	ARRA - Community Services Block Grant	ARRA-1013	Experiment in Self-Reliance, Inc.
			<u>17,082,991</u>	Total — Forsyth Technical Community College		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Gaston College</u>						
10.001	D	N	38,500	Agricultural Research-Basic and Applied Research		
84.007	D	N	85,500	Federal Supplemental Educational Opportunity Grants		
84.031	D	N	186,828	Higher Education-Institutional Aid		
84.033	D	N	58,081	Federal Work-Study Program		
84.063	D	N	10,972,364	Federal Pell Grant Program		
			<u>11,341,273</u>	Total — Gaston College		
<u>Guilford Technical Community College</u>						
17.261	I	N	59,297	WIA Pilots, Demonstrations, and Research Projects	AIHC-01-09-03-06	Piedmont Triad Partnership
17.261	I	N	33,425	WIA Pilots, Demonstrations, and Research Projects	AIHC-01-09-03-10	Piedmont Triad Partnership
17.261	I	N	2,436	WIA Pilots, Demonstrations, and Research Projects	HC-02-08-02-03	Piedmont Triad Partnership
17.261	I	N	34,886	WIA Pilots, Demonstrations, and Research Projects	TG070801	Workforce Dev Consortium
64.028	D	N	55,920	Post-9/11 Veterans Educational Assistance		
84.007	D	N	219,812	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	295,621	Federal Work-Study Program		
84.033	D	Y	65,393	ARRA - Federal Work-Study Program		
84.063	D	N	33,729,419	Federal Pell Grant Program		
84.268	D	N	26,731,274	Federal Direct Student Loans		
84.375	D	N	469,210	Academic Competitiveness Grants		
			<u>61,696,693</u>	Total — Guilford Technical Community College		
<u>Halifax Community College</u>						
17.258	I	N	140,108	WIA Adult Program	8-2020-2-1.4505.02.04	Upper Coastal Plain Council
17.260	I	Y	105,332	ARRA - WIA Dislocated Workers	8-4020-21-4505-02,04	Upper Coastal Plain Council
84.007	D	N	48,511	Federal Supplemental Educational Opportunity Grants		
84.032	D	N	390,575	Federal Family Education Loans		
84.033	D	N	37,956	Federal Work-Study Program		
84.042	D	N	374,524	TRIO-Student Support Services		
84.063	D	N	5,000,102	Federal Pell Grant Program		
84.335	D	N	18,845	Child Care Access Means Parents in School		
84.375	D	N	22,499	Academic Competitiveness Grants		
84.382	D	N	539,310	Strengthening Minority-Serving Institutions		
93.887	D	N	188,009	Health Care and Other Facilities		
			<u>6,865,771</u>	Total — Halifax Community College		
<u>Haywood Community College</u>						
10.681	D	N	4,043	Wood Education and Resource Center (WERC)		
23.011	D	N	29,701	Appalachian Research, Technical Assistance, and Demonstration Projects		
84.007	D	N	33,316	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	45,474	Federal Work-Study Program		
84.063	D	N	4,693,679	Federal Pell Grant Program		
			<u>4,806,213</u>	Total — Haywood Community College		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Isothermal Community College</u>						
84.007	D	N	20,900	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	47,240	Federal Work-Study Program		
84.063	D	N	6,014,203	Federal Pell Grant Program		
84.375	D	N	134,076	Academic Competitiveness Grants		
			<u>6,216,419</u>	Total — Isothermal Community College		
<u>James Sprunt Community College</u>						
17.258	D	N	244,564	WIA Adult Program		
17.258	D	Y	41,737	ARRA - WIA Adult Program		
17.259	D	Y	42,863	ARRA - WIA Youth Activities		
84.007	D	N	27,070	Federal Supplemental Educational Opportunity Grants		
84.032	D	N	136,000	Federal Family Education Loans		
84.033	D	N	27,379	Federal Work-Study Program		
84.042	D	N	334,645	TRIO-Student Support Services		
84.044	D	N	234,384	TRIO-Talent Search		
84.047	D	N	274,328	TRIO-Upward Bound		
84.063	D	N	3,075,954	Federal Pell Grant Program		
84.375	D	N	19,568	Academic Competitiveness Grants		
			<u>4,458,492</u>	Total — James Sprunt Community College		
<u>Johnston Community College</u>						
84.007	D	N	35,725	Federal Supplemental Educational Opportunity Grants		
84.032	D	N	424,615	Federal Family Education Loans		
84.033	D	N	70,708	Federal Work-Study Program		
84.063	D	N	6,146,879	Federal Pell Grant Program		
84.375	D	N	127,219	Academic Competitiveness Grants		
84.400	D	N	240,263	Centers for Independent Living, Recovery Act		
			<u>7,045,409</u>	Total — Johnston Community College		
<u>Lenoir Community College</u>						
17.258	I	N	187,724	WIA Adult Program	09-2020-40-6169	Eastern Carolina Workforce Dev Bd
17.258	I	Y	93,209	ARRA - WIA Adult Program	09-4020-40-6169	Eastern Carolina Workforce Dev Bd
17.259	I	N	56,308	WIA Youth Activities	09-2040-40-6169	Eastern Carolina Workforce Dev Bd
17.259	I	Y	49,028	ARRA - WIA Youth Activities	09-4040-40-6169	Eastern Carolina Workforce Dev Bd
17.260	I	N	364,191	WIA Dislocated Workers	09-2030-40-6169	Eastern Carolina Workforce Dev Bd
17.26	I	Y	277,664	ARRA - WIA Dislocated Workers	09-4030-40-6169	Eastern Carolina Workforce Dev Bd
17.267	I	N	20,432	Incentive Grants-WIA Section 503	09-2050-40-6169	Eastern Carolina Workforce Dev Bd
84.033	D	N	26,669	Federal Work-Study Program		
84.063	D	N	7,673,495	Federal Pell Grant Program		
84.375	D	N	46,498	Academic Competitiveness Grants		
			<u>8,795,218</u>	Total — Lenoir Community College		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Martin Community College</u>						
84.007	D	N	22,020	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	27,347	Federal Work-Study Program		
84.063	D	N	1,832,962	Federal Pell Grant Program		
			<u>1,882,329</u>	Total — Martin Community College		
<u>Mayland Community College</u>						
11.300	I	N	119,866	Investments for Public Works and Economic Development Facilities	04-01-05849	Economic Dev. Admin
17.258	I	N	320	WIA Adult Program	09-2010-49-1380	Region D
17.258	I	N	249,999	WIA Adult Program	09-2020-49-1380	Region D
17.258	I	Y	589	ARRA - WIA Adult Program	09-4010-49-1380	Region D
17.258	I	Y	149,995	ARRA - WIA Adult Program	09-4020-49-1380	Region D
17.259	I	N	182	WIA Youth Activities	09-2010-49-1380	Region D
17.259	I	N	140,000	WIA Youth Activities	09-2040-49-1380	Region D
17.259	I	Y	460	ARRA - WIA Youth Activities	09-4010-49-1380	Region D
17.259	I	Y	115,000	ARRA - WIA Youth Activities	09-4040-49-1380	Region D
17.260	I	N	363	WIA Dislocated Workers	09-2010-49-1380	Region D
17.260	I	N	280,000	WIA Dislocated Workers	09-2030-49-1380	Region D
17.260	I	Y	791	ARRA - WIA Dislocated Workers	09-4010-49-1380	Region D
17.260	I	Y	199,999	ARRA - WIA Dislocated Workers	09-4030-49-1380	Region D
23	D	N	36,854	Appalachian Regional Commission		
84.007	D	N	26,835	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	25,962	Federal Work-Study Program		
84.042	D	N	316,887	TRIO-Student Support Services		
84.063	D	N	2,059,268	Federal Pell Grant Program		
84.375	D	N	14,275	Academic Competitiveness Grants		
			<u>3,737,645</u>	Total — Mayland Community College		
<u>McDowell Technical Community College</u>						
17.258	I	N	50,877	WIA Adult Program	09-2040-01	Isothermal, PDC
17.259	I	N	85,282	WIA Youth Activities	09-2040-01	Isothermal, PDC
84.007	D	N	19,084	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	31,053	Federal Work-Study Program		
84.063	D	N	3,431,061	Federal Pell Grant Program		
84.375	D	N	32,184	Academic Competitiveness Grants		
			<u>3,649,541</u>	Total — McDowell Technical Community College		
<u>Mitchell Community College</u>						
84.007	D	N	34,187	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	37,252	Federal Work-Study Program		
84.063	D	N	6,083,019	Federal Pell Grant Program		
84.375	D	N	61,464	Academic Competitiveness Grants		
			<u>6,215,922</u>	Total — Mitchell Community College		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
Montgomery Community College						
84.007	D	N	20,033	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	31,394	Federal Work-Study Program		
84.063	D	N	1,678,729	Federal Pell Grant Program		
84.375	D	N	12,475	Academic Competitiveness Grants		
			<u>1,742,631</u>	Total — Montgomery Community College		
Nash Community College						
17.258	D	N	109,938	WIA Adult Program		
17.259	D	N	56,401	WIA Youth Activities		
84.007	D	N	14,711	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	28,815	Federal Work-Study Program		
84.042	D	N	249,679	TRIO-Student Support Services		
84.063	D	N	5,031,341	Federal Pell Grant Program		
84.375	D	N	23,250	Academic Competitiveness Grants		
			<u>5,514,135</u>	Total — Nash Community College		
Pamlico Community College						
17.258	D	N	60,489	WIA Adult Program		
17.258	D	Y	3,809	ARRA - WIA Adult Program		
17.267	D	N	3,282	Incentive Grants-WIA Section 503		
84.007	D	N	10,560	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	8,719	Federal Work-Study Program		
84.063	D	N	1,077,784	Federal Pell Grant Program		
84.375	D	N	1,300	Academic Competitiveness Grants		
			<u>1,165,943</u>	Total — Pamlico Community College		
Piedmont Community College						
17.258	I	N	45,432	WIA Adult Program	N/A	Council of Governments
17.258	I	Y	90,439	ARRA - WIA Adult Program	N/A	Council of Governments
17.259	I	N	135,173	WIA Youth Activities	N/A	Council of Governments
17.259	I	Y	174,923	ARRA - WIA Youth Activities	N/A	Council of Governments
17.260	I	N	193,183	WIA Dislocated Workers	N/A	Council of Governments
17.260	I	Y	153,090	ARRA - WIA Dislocated Workers	N/A	Council of Governments
84.007	D	N	37,825	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	59,999	Federal Work-Study Program		
84.042	D	N	387,076	TRIO-Student Support Services		
84.063	D	N	4,801,416	Federal Pell Grant Program		
84.066	D	N	591,671	TRIO-Educational Opportunity Centers		
84.375	D	N	52,892	Academic Competitiveness Grants		
93	D	Y	8,919	ARRA - U.S. Department of Health and Human Services		
93.925	D	Y	20,342	ARRA - Scholarships for Health Professions Students from Disadvantaged Backgrounds		
			<u>6,752,380</u>	Total — Piedmont Community College		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Pitt Community College</u>						
10.558	D	N	12,304	Child and Adult Care Food Program		
84.007	D	N	197,436	Federal Supplemental Educational Opportunity Grants		
84.032	D	N	1,947,982	Federal Family Education Loans		
84.033	D	N	171,433	Federal Work-Study Program		
84.033	D	Y	34,351	ARRA - Federal Work-Study Program		
84.038	D	N	4,533	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	N	252,416	TRIO-Student Support Services		
84.063	D	N	14,100,094	Federal Pell Grant Program		
84.268	D	N	459,806	Federal Direct Student Loans		
84.375	D	N	133,023	Academic Competitiveness Grants		
93.364	D	N	2,657	Nursing Student Loans		
			<u>17,316,035</u>	Total — Pitt Community College		
<u>Randolph Community College</u>						
84.007	D	N	31,440	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	51,054	Federal Work-Study Program		
84.042	D	N	292,482	TRIO-Student Support Services		
84.063	D	N	4,785,656	Federal Pell Grant Program		
84.375	D	N	19,999	Academic Competitiveness Grants		
			<u>5,180,631</u>	Total — Randolph Community College		
<u>Richmond Community College</u>						
84.007	D	N	12,800	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	43,768	Federal Work-Study Program		
84.063	D	N	5,026,070	Federal Pell Grant Program		
			<u>5,082,638</u>	Total — Richmond Community College		
<u>Roanoke-Chowan Community College</u>						
84.007	D	N	31,968	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	39,606	Federal Work-Study Program		
84.042	D	N	338,334	TRIO-Student Support Services		
84.063	D	N	2,045,020	Federal Pell Grant Program		
84.375	D	N	24,437	Academic Competitiveness Grants		
			<u>2,479,365</u>	Total — Roanoke-Chowan Community College		
<u>Robeson Community College</u>						
17.259	D	Y	152,764	ARRA - WIA Youth Activities		
17.259	I	N	203,782	WIA Youth Activities	2040 44 5465	Council of Government
43	D	N	47,179	National Aeronautics and Space Administration		
47	D	N	166,133	National Science Foundation		
84.007	D	N	36,400	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	31,072	Federal Work-Study Program		
84.042	D	N	213,291	TRIO-Student Support Services		
84.063	D	N	8,182,836	Federal Pell Grant Program		
			<u>9,033,457</u>	Total — Robeson Community College		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Rockingham Community College</u>						
84.007	D	N	36,285	Federal Supplemental Educational Opportunity Grants		
84.031	D	N	91,000	Higher Education-Institutional Aid		
84.033	D	N	57,437	Federal Work-Study Program		
84.063	D	N	4,817,617	Federal Pell Grant Program		
84.375	D	N	51,879	Academic Competitiveness Grants		
			<u>5,054,218</u>	Total — Rockingham Community College		
<u>Rowan-Cabarrus Community College</u>						
84.007	D	N	22,400	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	11,404	Federal Work-Study Program		
84.063	D	N	15,137,025	Federal Pell Grant Program		
84.375	D	N	212,898	Academic Competitiveness Grants		
			<u>15,383,727</u>	Total — Rowan-Cabarrus Community College		
<u>Sampson Community College</u>						
84.002	D	N	205,142	Adult Education-Basic Grants to States		
84.007	D	N	40,475	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	45,325	Federal Work-Study Program		
84.042	D	N	272,154	TRIO-Student Support Services		
84.048	D	N	47,670	Career and Technical Education-Basic Grants to States		
84.063	D	N	3,150,069	Federal Pell Grant Program		
84.243	D	N	129,688	Tech-Prep Education		
84.375	D	N	8,875	Academic Competitiveness Grants		
			<u>3,899,398</u>	Total — Sampson Community College		
<u>Sandhills Community College</u>						
84.007	D	N	63,802	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	99,197	Federal Work-Study Program		
84.042	D	N	291,550	TRIO-Student Support Services		
84.063	D	N	7,898,547	Federal Pell Grant Program		
84.375	D	N	96,410	Academic Competitiveness Grants		
			<u>8,449,506</u>	Total — Sandhills Community College		
<u>South Piedmont Community College</u>						
84.033	D	N	51,471	Federal Work-Study Program		
84.063	D	N	4,447,423	Federal Pell Grant Program		
			<u>4,498,894</u>	Total — South Piedmont Community College		
<u>Southeastern Community College</u>						
17.258	I	N	166,613	WIA Adult Program	0-2020-33	Cape Fear COG
17.258	I	Y	52,694	ARRA - WIA Adult Program	0-2020-33	Cape Fear COG
17.259	I	N	60,000	WIA Youth Activities	0-2040-33	Cape Fear COG
17.259	I	Y	129,866	ARRA - WIA Youth Activities	0-2040-33	Cape Fear COG
17.260	I	N	248,930	WIA Dislocated Workers	0-2030-33	Cape Fear COG

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Federal CFDA Number	Direct/Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.260	I	Y	64,138	ARRA - WIA Dislocated Workers	0-2030-33	Cape Fear COG
84.007	D	N	56,042	Federal Supplemental Educational Opportunity Grants		
84.032	D	N	495,098	Federal Family Education Loans		
84.033	D	N	95,339	Federal Work-Study Program		
84.038	D	N	12,804	Federal Perkins Loan Program-Federal Capital Contributions		
84.044	D	N	340,928	TRIO-Talent Search		
84.047	D	N	378,878	TRIO-Upward Bound		
84.063	D	N	6,606,192	Federal Pell Grant Program		
84.375	D	N	14,950	Academic Competitiveness Grants		
93.364	D	N	21,024	Nursing Student Loans		
94.002	D	N	104,693	Retired and Senior Volunteer Program		
			<u>8,848,189</u>	Total — Southeastern Community College		
<u>Southwestern Community College</u>						
84.007	D	N	24,019	Federal Supplemental Educational Opportunity Grants		
84.031	D	N	275,796	Higher Education-Institutional Aid		
84.032	D	N	415,691	Federal Family Education Loans		
84.033	D	N	58,041	Federal Work-Study Program		
84.042	D	N	304,777	TRIO-Student Support Services		
84.047	D	N	303,890	TRIO-Upward Bound		
84.063	D	N	4,088,950	Federal Pell Grant Program		
84.334	D	N	1,080,314	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.375	D	N	41,770	Academic Competitiveness Grants		
			<u>6,593,248</u>	Total — Southwestern Community College		
<u>Stanly Community College</u>						
17.275	I	Y	88,177	ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	GJ-19871-10-60-A-11	CWA
84.007	D	N	35,469	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	59,703	Federal Work-Study Program		
84.063	D	N	5,654,997	Federal Pell Grant Program		
84.375	D	N	74,595	Academic Competitiveness Grants		
			<u>5,912,941</u>	Total — Stanly Community College		
<u>Surry Community College</u>						
84.007	D	N	53,585	Federal Supplemental Educational Opportunity Grants		
84.032	D	N	303,143	Federal Family Education Loans		
84.033	D	N	54,905	Federal Work-Study Program		
84.047	D	N	494,358	TRIO-Upward Bound		
84.063	D	N	5,170,325	Federal Pell Grant Program		
84.066	D	N	185,873	TRIO-Educational Opportunity Centers		
84.116	D	N	54,988	Fund for the Improvement of Postsecondary Education		
			<u>6,317,177</u>	Total — Surry Community College		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Tri-County Community College</u>						
84.007	D	N	20,849	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	31,992	Federal Work-Study Program		
84.063	D	N	3,146,750	Federal Pell Grant Program		
84.375	D	N	30,852	Academic Competitiveness Grants		
			<u>3,230,443</u>	Total — Tri-County Community College		
<u>Vance-Granville Community College</u>						
17.258	D	N	200,485	WIA Adult Program		
17.258	D	Y	84,695	ARRA - WIA Adult Program		
17.259	D	N	99,137	WIA Youth Activities		
17.259	D	Y	143,447	ARRA - WIA Youth Activities		
84.007	D	N	32,200	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	117,149	Federal Work-Study Program		
84.063	D	N	7,569,198	Federal Pell Grant Program		
			<u>8,246,311</u>	Total — Vance-Granville Community College		
<u>Wake Technical Community College</u>						
17.269	D	N	218,464	Community Based Job Training Grants		
47.076	D	N	99,805	Education and Human Resources		
84.007	D	N	168,000	Federal Supplemental Educational Opportunity Grants		
84.032	D	N	6,015,925	Federal Family Education Loans		
84.033	D	N	141,362	Federal Work-Study Program		
84.033	D	Y	27,943	ARRA - Federal Work-Study Program		
84.063	D	N	15,265,728	Federal Pell Grant Program		
84.141	D	N	441,697	Migrant Education-High School Equivalency Program		
84.268	D	N	116,325	Federal Direct Student Loans		
84.375	D	N	25,375	Academic Competitiveness Grants		
			<u>22,520,624</u>	Total — Wake Technical Community College		
<u>Wayne Community College</u>						
17.258	I	N	121,736	WIA Adult Program	09-2020-40-6331-09	East. Carolina Workforce
17.258	I	Y	61,136	ARRA - WIA Adult Program	09-4020-40-6331-09	East. Carolina Workforce
17.260	I	N	160,743	WIA Dislocated Workers	09-2030-40-6331-09	East. Carolina Workforce
17.260	I	Y	145,417	ARRA - WIA Dislocated Workers	09-4030-40-6331-09	East. Carolina Workforce
84.007	D	N	89,632	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	132,022	Federal Work-Study Program		
84.063	D	N	6,811,342	Federal Pell Grant Program		
84.375	D	N	39,575	Academic Competitiveness Grants		
94.002	D	N	40,789	Retired and Senior Volunteer Program		
			<u>7,602,392</u>	Total — Wayne Community College		
<u>Western Piedmont Community College</u>						
84.007	D	N	60,618	Federal Supplemental Educational Opportunity Grants		
84.032	D	N	294,554	Federal Family Education Loans		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2010

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.033	D	N	92,228	Federal Work-Study Program		
84.044	D	N	291,837	TRIO-Talent Search		
84.063	D	N	9,196,452	Federal Pell Grant Program		
84.335	D	N	8,304	Child Care Access Means Parents in School		
84.375	D	N	136,571	Academic Competitiveness Grants		
94.005	D	N	13,938	Learn and Serve America-Higher Education		
			<u>10,094,502</u>	Total — Western Piedmont Community College		
<u>Wilkes Community College</u>						
17.258	I	N	2,610	WIA Adult Program	02-2020-49-1533	High Country COG
17.258	I	N	239,467	WIA Adult Program	09-2020-49-1533	High Country COG
17.258	I	Y	7,094	ARRA - WIA Adult Program	08-4020-49-1533	High Country COG
17.258	I	Y	138,482	ARRA - WIA Adult Program	09-4020-49-1533	High Country COG
17.260	I	N	2,532	WIA Dislocated Workers	08-2030-49-1533	High Country COG
17.260	I	N	235	WIA Dislocated Workers	08-2031-49-1533	High Country COG
17.260	I	N	249,022	WIA Dislocated Workers	09-2030-49-1533	High Country COG
17.260	I	Y	11,608	ARRA - WIA Dislocated Workers	08-4030-49-1533	High Country COG
17.260	I	Y	195,099	ARRA - WIA Dislocated Workers	09-4030-49-1533	High Country COG
84	D	N	511	U.S. Department of Education		
84.007	D	N	20,000	Federal Supplemental Educational Opportunity Grants		
84.032	D	N	755,298	Federal Family Education Loans		
84.033	D	N	45,000	Federal Work-Study Program		
84.042	D	N	340,831	TRIO-Student Support Services		
84.063	D	N	6,131,878	Federal Pell Grant Program		
84.375	D	N	90,940	Academic Competitiveness Grants		
			<u>8,230,607</u>	Total — Wilkes Community College		
<u>Wilson Community College</u>						
84.007	D	N	50,349	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	60,658	Federal Work-Study Program		
84.042	D	N	345,266	TRIO-Student Support Services		
84.044	D	N	206,602	TRIO-Talent Search		
84.047	D	N	264,316	TRIO-Upward Bound		
84.063	D	N	5,543,720	Federal Pell Grant Program		
84.375	D	N	42,520	Academic Competitiveness Grants		
			<u>6,513,431</u>	Total — Wilson Community College		
			<u>562,178,776</u>	Total — Community Colleges		
<u>Other Component Units:</u>						
<u>Global TransPark</u>						
20.106	D	N	934,698	Airport Improvement Program		
			<u>934,698</u>	Total — Global TransPark		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2010

The North Carolina Health Risk Pool, Inc. d/b/a Inclusive Health

93.780	D	N	<u>662,463</u>	Grants to States for Operation of Qualified High-Risk Pools
			<u>662,463</u>	Total — The North Carolina Health Risk Pool, Inc. d/b/a Inclusive Health
			<u>1,597,161</u>	Total — Other Component Units
			<u>2,369,145,539</u>	Total — Component Units
			<u>\$24,269,764,299</u>	Total Expenditures of Federal Awards

N/A = Not Available

The accompanying notes are an integral part of this schedule.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2010

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 (93.342), Nursing Student Loans (CFDA 93.364), Capitalization Grants for Clean Water State Revolving Funds (CFDA 66.458), Capitalization Grants for Drinking Water State Revolving Funds (66.468) and Economic Adjustment Assistance (11.307) – Expenditures of federal awards in the accompanying Schedule of Expenditures of Federal Awards include the value of new loans made during the year, the balance of loans from previous years with federal continuing compliance requirements, federal capital contributions received during the year, interest subsidy, and administrative cost allowances. Loan balances outstanding at year-end are disclosed in Note 2.
- Federal Family Education Loans (CFDA 84.032) and Federal Direct Student Loans (CFDA 84.268) – These loans are made by outside lenders to students at institutions of higher education within the State reporting entity. The institutions are responsible for certain administrative requirements for new loans. As a result, the value of loans made during the year and administrative cost allowances are recognized as expenditures of federal awards in the accompanying Schedule of Expenditures of Federal Awards. The balance of loans for previous years is not included because the lender accounts for the prior balances.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2010

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.
- Donation of Federal Surplus Personal Property (CFDA 39.003) – Federal surplus property donated to the N.C. Department of Administration is valued at estimated fair market value at the time of receipt.

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	\$106,468,184
Capitalization Grants for Drinking Water State Revolving Funds	66.468	62,329,902
Capitalization Grants for Clean Water State Revolving Funds	66.458	45,237,225
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	3,775,505
Economic Adjustment Assistance	11.307	600,000
Nursing Student Loans	93.364	303,582
Nurse Faculty Loan Program	93.264	261,232

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 \$2,321,341,769 and \$3,268,068,327 respectively. Of the federal portion of expenditures noted, \$2,647,988,801 are American Recovery and Reinvestment Act funds.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2010

NOTE 4: SUPPLEMENTAL NUTRITIONAL ASSISTANCE PROGRAM

The reported expenditures for benefits under the Supplemental Nutrition Assistance Program (SNAP) (CFDA No. 10.551) are supported by both regularly appropriated funds and incremental funding made available under section 101 of the American Recovery and Reinvestment Act of 2009. The portion of total expenditures for SNAP benefits that is supported by Recovery Act funds varies according to fluctuations in the cost of the Thrifty Food Plan, and to changes in participating households' income, deductions, and assets. This condition prevents USDA from obtaining the regular and Recovery Act components of SNAP benefits expenditures through normal program reporting processes. As an alternative, USDA has computed a weighted average percentage to be applied to the national aggregate SNAP benefits provided to households in order to allocate an appropriate portion thereof to Recovery Act funds. This methodology generates valid results at the national aggregate level but not at the individual State level. Therefore, we cannot validly disaggregate the regular and Recovery Act components of our reported expenditures for SNAP benefits. At the national aggregate level, however, Recovery Act funds account for 16.38 percent of USDA's total expenditures for SNAP benefits in the Federal fiscal year ended September 30, 2010.

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**Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2010**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
07-SA-1	Health and Human Services	<p data-bbox="570 415 1469 468"><u>Monitoring Procedures Should be Improved for Management Evaluation Reviews</u></p> <p data-bbox="570 506 1247 531">The audit finding does not warrant further action because:</p> <ol data-bbox="618 562 1469 804" style="list-style-type: none"> <li data-bbox="618 562 1469 653">1. As of today, December 17, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 to the Federal clearinghouse; <li data-bbox="618 684 1469 741">2. The U.S. Department of Agriculture is not currently following up with the Department on the audit finding; and <li data-bbox="618 772 1198 804">3. A management decision has not been issued.
07-SA-2	Health and Human Services	<p data-bbox="570 835 1190 861"><u>Monitoring of a Service Provider Needs Improvement</u></p> <p data-bbox="570 898 1247 924">The audit finding does not warrant further action because:</p> <ol data-bbox="618 955 1469 1192" style="list-style-type: none"> <li data-bbox="618 955 1469 1045">1. As of today, December 30, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 to the Federal clearinghouse; <li data-bbox="618 1077 1469 1134">2. The U.S. Department of Agriculture is not currently following up with the Department on the audit finding; and <li data-bbox="618 1165 1198 1192">3. A management decision has not been issued.
07-SA-3	Health and Human Services	<p data-bbox="570 1224 1469 1281"><u>Lack of Segregation of Duties for Processes Within the Food Stamp Information System</u></p> <p data-bbox="570 1318 1247 1344">The audit finding does not warrant further action because:</p> <ol data-bbox="618 1375 1469 1612" style="list-style-type: none"> <li data-bbox="618 1375 1469 1465">1. As of today, December 17, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 to the Federal clearinghouse; <li data-bbox="618 1497 1469 1554">2. The U.S. Department of Agriculture is not currently following up with the Department on the audit finding; and <li data-bbox="618 1585 1198 1612">3. A management decision has not been issued.
07-SA-4	Health and Human Services	<p data-bbox="570 1644 1469 1701"><u>Lack of Program Change Controls for the Food Stamp Information System (FSIS)</u></p> <p data-bbox="570 1738 1247 1764">The audit finding does not warrant further action because:</p> <ol data-bbox="618 1795 1469 1881" style="list-style-type: none"> <li data-bbox="618 1795 1469 1881">1. As of today, December 30, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 to the Federal clearinghouse;

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<ol style="list-style-type: none"> 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.
07-SA-5	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, December 9, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-6	Health and Human Services	<p><u>Food Stamp Participants Using Invalid Social Security Numbers</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, December 17, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-9	Health and Human Services	<p><u>Deficiencies in Cash Management Procedures</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, November 24, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-10	Health and Human Services	<p><u>Monitoring of a Service Organization 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, November 24, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 to the Federal clearinghouse;

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<ol style="list-style-type: none"> 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.
07-SA-11	Health and Human Services	<p><u>Deficiencies in Cash Management Procedures</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, November 24, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-12	Health and Human Services	<p><u>Inadequate Monitoring of Nongovernmental 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, December 30, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-13	Health and Human Services	<p><u>Monitoring Procedures Should be Improved for Management Evaluation Reviews</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, December 17, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-14	Agriculture and Consumer Services	<p><u>Inadequate Tracking and Review 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, February 10, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 to the Federal clearinghouse;

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<ol style="list-style-type: none"> 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.
07-SA-15	Agriculture and Consumer Services	<p><u>Inadequate Tracking and Review 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, February 10, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-16	Crime Control and Public Safety	<p><u>Deficiencies in Documentation Supporting Salaries Charged to Grant</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, November 19, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 to the Federal clearinghouse; 2. The U.S. Department of Defense is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
07-SA-17	Crime Control and Public Safety	<p><u>Incompatible Duties Not Segregated for Journal Entry Process</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, November 25, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 to the Federal clearinghouse; 2. The U.S. Department of Defense is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
07-SA-18	Crime Control and Public Safety	<p><u>Deficiencies in Cash Management Procedures</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, November 19, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 to the Federal clearinghouse;

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<ol style="list-style-type: none"> 2. The U.S. Department of Defense is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
07-SA-19	Crime Control and Public Safety	<p><u>Failure to Complete the Federal Cash Transaction Report</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, November 19, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 to the Federal clearinghouse; 2. The U.S. Department of Defense is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
07-SA-22	Transportation	<p><u>Federal Billings Exceeded Actual Costs</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, December 10, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-23	Transportation	<p><u>Deficiencies Noted in Subrecipient Monitoring</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, December 10, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-24	Transportation	<p><u>Level of Effort Not Maintained for Highway Safety Cluster Grant</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, January 5, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 to the Federal clearinghouse;

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<ol style="list-style-type: none"> 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.
07-SA-25	Transportation	<p><u>Deficiencies Noted in Subrecipient Monitoring</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, December 10, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-26	Transportation	<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, December 10, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-27	Transportation	<p><u>Level of Effort Not Maintained for Highway Safety Cluster Grant</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, January 5, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-28	Transportation	<p><u>Deficiencies Noted in Subrecipient Monitoring</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, December 10, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 to the Federal clearinghouse;

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
07-SA-29	Transportation	<ol style="list-style-type: none"> 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.
07-SA-29	Transportation	<p data-bbox="566 527 1304 552"><u>Schedule of Expenditures of Federal Awards Contained Errors</u></p> <p data-bbox="566 583 1248 609">The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, December 10, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-30	Transportation	<p data-bbox="566 905 1235 930"><u>Internal Control Over Procurements Needs Improvement</u></p> <p data-bbox="566 961 1248 987">The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, December 10, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-31	Transportation	<p data-bbox="566 1283 1105 1308"><u>Deficiencies Noted in Subrecipient Monitoring</u></p> <p data-bbox="566 1339 1248 1365">The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, December 10, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-32	Transportation	<p data-bbox="566 1661 1304 1686"><u>Schedule of Expenditures of Federal Awards Contained Errors</u></p> <p data-bbox="566 1717 1248 1743">The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, December 10, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 to the Federal clearinghouse;

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<ol style="list-style-type: none"> 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.
07-SA-33	Transportation	<p><u>Deficiencies Noted in Subrecipient Monitoring</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, December 10, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-34	Transportation	<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, December 10, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-35	Transportation	<p><u>Federal Billings Exceeded Actual Costs</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, December 10, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-36	Transportation	<p><u>Deficiencies Noted in Subrecipient Monitoring</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, December 10, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 to the Federal clearinghouse;

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<ol style="list-style-type: none"> 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.
07-SA-37	Transportation	<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, December 10, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-38	Transportation	<p><u>Deficiencies Noted in Subrecipient Monitoring</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, December 10, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-39	Environment and Natural Resources	<p><u>Noncompliance 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, October 7, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-40	Environment and Natural Resources	<p><u>Noncompliance 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, October 7, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 to the Federal clearinghouse;

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<ol style="list-style-type: none"> 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.
07-SA-46	Winston-Salem State University	<u>Student Financial Aid Over-Awarded</u> Full corrective action has been taken.
07-SA-57	Fayetteville State University	<u>Untimely Return of Federal Funds</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> Full corrective action has been taken.
07-SA-71	Fayetteville State University	<u>Untimely Return of Federal Funds</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> Full corrective action has been taken.
07-SA-90	Fayetteville State University	<u>Untimely Return of Federal Funds</u> Full corrective action has been taken.
07-SA-94	Health and Human Services	<u>Improper Access to the County Administration Reimbursement System (CARS)</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, December 9, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-95	Health and Human Services	<u>Lack of Segregation of Duties for Processes Within the Eligibility Information System</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, December 30, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 to the Federal clearinghouse;

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

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.
07-SA-96	Health and Human Services	<p data-bbox="570 537 1325 569"><u>Identified Local County Eligibility Issues With the TANF Program</u></p> <p data-bbox="570 600 1247 632">The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, December 30, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-97	Health and Human Services	<p data-bbox="570 940 1468 1003"><u>Lack of Program Change Controls for the Eligibility Information System (EIS)</u></p> <p data-bbox="570 1035 1247 1066">The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, December 30, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-98	Health and Human Services	<p data-bbox="570 1371 1187 1402"><u>Improper Access to the Eligibility Computer Systems</u></p> <p data-bbox="570 1434 1247 1465">The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, December 9, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-99	Health and Human Services	<p data-bbox="570 1780 1175 1812"><u>Documentation Lacking in County TANF Case Files</u></p> <p data-bbox="570 1843 1247 1875">The audit finding does not warrant further action because:</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
07-SA-102	Health and Human Services	<ol style="list-style-type: none"> 1. As of today, December 30, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-103	Health and Human Services	<p data-bbox="570 663 1458 688"><u>Identified Local County Eligibility Issues With the Foster Care IV-E Program</u></p> <p data-bbox="570 726 1247 751">The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, November 24, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-104	Health and Human Services	<p data-bbox="570 1068 1263 1094"><u>Documentation Errors in County Foster Care IV-E Program</u></p> <p data-bbox="570 1131 1247 1157">The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, November 24, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-104	Health and Human Services	<p data-bbox="570 1474 1469 1526"><u>Identified Local County Eligibility Issues With the Adoption Assistance Program</u></p> <p data-bbox="570 1564 1247 1589">The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, November 24, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
07-SA-105	Health and Human Services	<p><u>Monitoring Procedures Not Performed for the Adoption Assistance Program</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, November 24, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-106	Health and Human Services	<p><u>Deficiencies in the Social Services Block Grant Monitoring Procedures</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, November 24, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-107	Health and Human Services	<p><u>Deficiencies in Calculation of Key Eligibility Information</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, December 9, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-108	Health and Human Services	<p><u>Lack of Segregation of Duties for Processes Within the Eligibility Information System</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, December 9, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 to the Federal clearinghouse;

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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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.
07-SA-109	Health and Human Services	<p data-bbox="570 537 1469 590"><u>Identified Local County Eligibility Issues With the State Children's Health Insurance Program</u></p> <p data-bbox="570 625 1247 651">The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, November 24, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-110	Health and Human Services	<p data-bbox="570 963 1273 989"><u>Documentation Lacking in County Health Choice Case Files</u></p> <p data-bbox="570 1024 1247 1050">The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, December 9, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-111	State Health Plan for Teachers and State Employees	<p data-bbox="570 1367 932 1392"><u>Claim Payments Made in Error</u></p> <p data-bbox="570 1428 1247 1453">The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, November 3, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 to the Federal clearinghouse; 2. The US 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, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
07-SA-112	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, November 24, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-113	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, December 1, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-114	Health and Human Services	<p><u>Federal Reimbursement for Unallowable Costs of the Albemarle Mental Health Center</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, December 30, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-115	Health and Human Services	<p><u>Deficiencies in Calculation of Key Eligibility Information</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, December 9, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 to the Federal clearinghouse;

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

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.
07-SA-116	Health and Human Services	<p data-bbox="570 537 1469 590"><u>Lack of Segregation of Duties for Processes Within the Eligibility Information System</u></p> <p data-bbox="570 632 1247 657">The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, December 9, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-117	Health and Human Services	<p data-bbox="570 972 1360 997"><u>Identified Local County Eligibility Issues With the Medicaid Program</u></p> <p data-bbox="570 1039 1247 1064">The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, November 24, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-118	Health and Human Services	<p data-bbox="570 1373 1214 1398"><u>Documentation Lacking in County Medicaid Case Files</u></p> <p data-bbox="570 1440 1247 1465">The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, November 24, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
07-SA-119	Health and Human Services	<p><u>Failure to Contract for Temporary Services</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, December 9, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
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>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, December 9, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
07-SA-125	Crime Control and Public Safety	<p><u>Amounts in the Schedule of Expenditures of Federal Awards Were Misclassified</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, November 19, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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-126	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, November 19, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 to the Federal clearinghouse;

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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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.
07-SA-128	Crime Control and Public Safety	<p><u>Homeland Security Funds Were Not Obligated Within 60 Days</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, November 19, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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-129	Crime Control and Public Safety	<p><u>Amounts in the Schedule of Expenditures of Federal Awards Were Misclassified</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, November 19, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2008 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.
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. County security officers are required to complete systems security reviews twice each year. The reports used to complete these reviews are listed in the Security Manual and referenced in the PM-REM-06-2010 Administrative Letter dated July 15, 2010. These systems reviews are also required in accordance with the Statewide Information Security Manual, section 020101, Managing Access Control Standards. The County Administration Reimbursement System (CARS) security report is not available in NCXPTR at this time. However, the Department of Health and Human Services (DHHS) Division of Social Services (DSS) and Division of Information Resources Management (DIRM) staff are working on getting this report into NCXPTR with a target date of early 2011.</p> <p>The requirement that an Information Resource Access Authorization Form (IRAAF) be generated and maintained on file for every individual with access to State Information Systems is still enforced. For employees who</p>

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>were granted access after July 1, 2007, an IRAAF is required to be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS Customer Support, the entity which grants system access from the IRAAF, is still processing these annual review forms submitted by counties. Due to this backlog, the Department has created an automated solution known as electronic Information Resource Access Authorization Form (e-IRAAF) that should be available for counties to use in early 2011. The e-IRAAF is currently being piloted by two counties and two State divisions.</p> <p>DHHS also implemented a new access control requirement for all division/office employees with access to Resource Access Control Facility (RACF) and Online Verification (OLV) via the generation of two new reports. The first report, available through NCXPTR, lists all employees with access to systems through RACF. Employees with access to CARS will appear on the RACF report. A second report, available through WIRM, lists all employees with access to OLV and their respective roles. Per management directive, (Memorandum titled "Inadequate User Access Controls", issued by Secretary Cansler on October 30, 2009), attention must be given to ensuring access is granted and/or removed appropriately based on employees' current employment and work responsibilities.</p> <p>All DHHS division/office Information Security Officials (ISO) are required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form is used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email. The ISOs in the county departments of Social Services submit this form to the DHHS DSS Performance Management Section, which tracks compliance of this requirement.</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>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</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>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

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>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</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. County security officers are required to complete systems security reviews twice each year. The reports used to complete these reviews are listed in the Security Manual and referenced in the PM-REM-06-2010 Administrative Letter dated July 15, 2010. These systems reviews are also required in accordance with the Statewide Information Security Manual, section 020101, Managing Access Control Standards. The County Administration Reimbursement System (CARS) security report is not available in NCXPTR at this time. However, the Department of Health and Human Services (DHHS) Division of Social Services (DSS) and Division of Information Resources Management (DIRM) staff are working on getting this report into NCXPTR with a target date of early 2011.</p> <p>The requirement that an Information Resource Access Authorization Form (IRAAF) be generated and maintained on file for every individual with access to State Information Systems is still enforced. For employees who were granted access after July 1, 2007, an IRAAF is required to be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS Customer Support, the entity which grants system access from the IRAAF, is still processing these annual review forms submitted by counties. Due to this backlog, the Department has created an automated solution known as electronic Information Resource Access Authorization Form (e-IRAAF) that should be available for counties to use in early 2011. The e-IRAAF is currently being piloted by two counties and two State divisions.</p> <p>DHHS also implemented a new access control requirement for all division/office employees with access to Resource Access Control Facility</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>(RACF) and Online Verification (OLV) via the generation of two new reports. The first report, available through NCXPTR, lists all employees with access to systems through RACF. Employees with access to CARS will appear on the RACF report. A second report, available through WIRM, lists all employees with access to OLV and their respective roles. Per management directive, (Memorandum titled "Inadequate User Access Controls", issued by Secretary Cansler on October 30, 2009), attention must be given to ensuring access is granted and/or removed appropriately based on employees' current employment and work responsibilities.</p> <p>All DHHS division/office Information Security Officials (ISO) are required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form is used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email. The ISOs in the county departments of Social Services submit this form to the DHHS DSS Performance Management Section, which tracks compliance of this requirement.</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, 2011.</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. County security officers are required to complete systems security reviews twice each year. The reports used to complete these reviews are listed in the Security Manual and referenced in the PM-REM-06-2010 Administrative Letter dated July 15, 2010. These systems reviews are also required in accordance with the Statewide Information Security Manual, section 020101, Managing Access Control Standards.</p> <p>The Enterprise Program Integrity Control System (EPICS) security report is available in NCXPTR. Review of this report ensures access is still valid, required authorizations are on file, and appropriate action is taken to correct any discrepancies found. County security officers must complete and sign the Documentation of County Security Review form found in Appendix 13 of the Security Manual, which verifies that the EPICS Security Review has been completed. This form is maintained in the local county departments of social services.</p> <p>The requirement that an Information Resource Access Authorization Form (IRAAF) be generated and maintained on file for every individual with access to State Information Systems is still enforced. For employees who were granted access after July 1, 2007, an IRAAF is required to be on file with DHHS Customer Support for every employee with access to any State</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>Information System by August 31, 2010. DHHS Customer Support, the entity which grants system access from the IRAAF, is still processing these annual review forms submitted by counties. Due to this backlog, the Department has created an automated solution known as electronic Information Resource Access Authorization Form (e-IRAAF) that should be available for counties to use in early 2011. The e-IRAAF is currently being piloted by two counties and two State divisions.</p> <p>DHHS also implemented a new access control requirement for all division/office employees with access to Resource Access Control Facility (RACF) and Online Verification (OLV) via the generation of two new reports. The first report, available through NCXPTR, lists all employees with access to systems through RACF. Employees with access to CARS will appear on the RACF report. A second report, available through WIRM, lists all employees with access to OLV and their respective roles. Per management directive, (Memorandum titled "Inadequate User Access Controls", issued by Secretary Cansler on October 30, 2009), attention must be given to ensuring access is granted and/or removed appropriately based on employees' current employment and work responsibilities.</p> <p>All DHHS division/office Information Security Officials (ISO) are required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form is used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email. The ISOs in the county departments of Social Services submit this form to the DHHS DSS Performance Management Section, which tracks compliance of this requirement.</p>
08-SA-12	Environment and Natural Resources	<p><u>Insufficient Documentation For Cooperative Forestry Assistance Program Payments</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</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.</p>
08-SA-15	Administration	<p><u>Inadequate Review Procedures and Internal Control Monitoring</u></p> <p>Full corrective action has not been taken, however the U.S. Department of Housing and Urban Development has issued a final management decision and action taken was consistent with the final management decision.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-16	Administration	<u>Inappropriate Access to the Voucher Management System</u> Full corrective action has been taken.
08-SA-17	Administration	<u>Lack of Documentation to Support Annual Review of Utility Allowance Schedule</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. Corrective action has been taken for all items except for the review and correction of the existing audit trail program noted in the "ETA 227 Overpayment Detection and Recovery Activities Report" response. This has been incorporated into a larger modification that is currently underway. Anticipated Completion Date: March 1, 2011.
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> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
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> Full corrective action has been taken.
08-SA-31	Fayetteville State University	<u>Untimely Return of Federal Funds</u> Full corrective action has been taken.
08-SA-33	University of North Carolina-Pembroke	<u>Inappropriate System Access Rights To Financial Aid Data</u> Full corrective action has been taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-34	Winston-Salem State University	<u>Weakness in the Student Financial Aid Application Verification Process</u> Full corrective action has been taken.
08-SA-35	Winston-Salem State University	<u>Student Financial Aid Funds Not Returned to Providers as Required</u> Full corrective action has been taken.
08-SA-36	Public Instruction	<u>Failure to Monitor for the Participation of Private School Children Requirement</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
08-SA-39	Elizabeth City State University	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> Full corrective action has been taken.
08-SA-41	Fayetteville State University	<u>Untimely Return of Federal Funds</u> Full corrective action has been taken.
08-SA-42	Fayetteville State University	<u>Untimely Notice to Lender of Changes in Students' Status</u> Full corrective action has been taken.
08-SA-44	University of North Carolina-Pembroke	<u>Inappropriate System Access Rights to Financial Aid Data</u> Full corrective action has been taken.
08-SA-45	University of North Carolina-Pembroke	<u>Incorrect Federal Aid Awards</u> Full corrective action has been taken.
08-SA-47	University of North Carolina-Pembroke	<u>Errors in the Return of Federal Funds</u> Full corrective action has been taken.
08-SA-48	Winston-Salem State University	<u>Student Financial Aid Over-Awards and Errors</u> Full corrective action has been taken.
08-SA-49	Winston-Salem State University	<u>Weakness in the Student Financial Aid Application Verification Process</u> Full corrective action has been taken.
08-SA-50	Winston-Salem State University	<u>Student Financial Aid Funds Not Returned to Providers as Required</u> Full corrective action has been taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-51	Elizabeth City State University	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> Full corrective action has been taken.
08-SA-53	University of North Carolina-Pembroke	<u>Inappropriate System Access Rights to Financial Aid Data</u> Full corrective action has been taken.
08-SA-54	Winston-Salem State University	<u>Weakness in the Student Financial Aid Application Verification Process</u> Full corrective action has been taken.
08-SA-55	Elizabeth City State University	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> Full corrective action has been taken.
08-SA-57	University of North Carolina-Pembroke	<u>Inappropriate System Access Rights to Financial Aid Data</u> Full corrective action has been taken.
08-SA-58	Winston-Salem State University	<u>Weakness in the Student Financial Aid Application Verification Process</u> Full corrective action has been taken.
08-SA-59	Elizabeth City State University	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> Full corrective action has been taken.
08-SA-61	Fayetteville State University	<u>Untimely Return of Federal Funds</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> Full corrective action has been taken.
08-SA-65	University of North Carolina-Pembroke	<u>Incorrect Federal Aid Awards</u> Full corrective action has been taken.
08-SA-66	University of North Carolina-Pembroke	<u>Errors in the Return of Federal Funds</u> Full corrective action has been taken.
08-SA-67	Winston-Salem State University	<u>Weakness in the Student Financial Aid Application Verification Process</u> Full corrective action has been taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-68	Winston-Salem State University	<u>Student Financial Aid Funds Not Returned to Providers as Required</u> Full corrective action has been taken.
08-SA-71	Health and Human Services	<u>Control Weaknesses Over Fixed Asset Inventory</u> Full corrective action has been taken.
08-SA-73	Elizabeth City State University	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> Full corrective action has been taken.
08-SA-77	Public Instruction	<u>Failure to Comply With Federal Suspension and Debarment Requirements</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
08-SA-78	Public Instruction	<u>Failure to Monitor for Federal Level of Effort Requirement</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
08-SA-79	Public Instruction	<u>Failure to Comply With Federal Suspension and Debarment Requirements</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
08-SA-80	Public Instruction	<u>Failure to Monitor for the Participation of Private School Children Requirement</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
08-SA-81	Elizabeth City State University	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> Full corrective action has been taken.
08-SA-84	University of North Carolina-Pembroke	<u>Inappropriate System Access Rights to Financial Aid Data</u> Full corrective action has been taken.
08-SA-85	Elizabeth City State University	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> Full corrective action has been taken.
08-SA-88	University of North Carolina-Pembroke	<u>Inappropriate System Access Rights to Financial Aid Data</u> Full corrective action has been taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-89	Health and Human Services	<p data-bbox="570 384 1468 443"><u>Inadequate Control Over User Access to the County Administration Reimbursement System</u></p> <p data-bbox="570 470 1468 831">Partial corrective action has been taken. County security officers are required to complete systems security reviews twice each year. The reports used to complete these reviews are listed in the Security Manual and referenced in the PM-REM-06-2010 Administrative Letter dated July 15, 2010. These systems reviews are also required in accordance with the Statewide Information Security Manual, section 020101, Managing Access Control Standards. The County Administration Reimbursement System (CARS) security report is not available in NCXPTR at this time. However, the Department of Health and Human Services (DHHS) Division of Social Services (DSS) and Division of Information Resources Management (DIRM) staff are working on getting this report into NCXPTR with a target date of early 2011.</p> <p data-bbox="570 858 1468 1220">The requirement that an Information Resource Access Authorization Form (IRAAF) be generated and maintained on file for every individual with access to State Information Systems is still enforced. For employees who were granted access after July 1, 2007, an IRAAF is required to be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS Customer Support, the entity which grants system access from the IRAAF, is still processing these annual review forms submitted by counties. Due to this backlog, the Department has created an automated solution known as electronic Information Resource Access Authorization Form (e-IRAAF) that should be available for counties to use in early 2011. The e-IRAAF is currently being piloted by two counties and two State divisions.</p> <p data-bbox="570 1247 1468 1581">DHHS also implemented a new access control requirement for all division/office employees with access to Resource Access Control Facility (RACF) and Online Verification (OLV) via the generation of two new reports. The first report, available through NCXPTR, lists all employees with access to systems through RACF. Employees with access to CARS will appear on the RACF report. A second report, available through WIRM, lists all employees with access to OLV and their respective roles. Per management directive, (Memorandum titled "Inadequate User Access Controls", issued by Secretary Cansler on October 30, 2009), attention must be given to ensuring access is granted and/or removed appropriately based on employees' current employment and work responsibilities.</p> <p data-bbox="570 1608 1468 1818">All DHHS division/office Information Security Officials (ISO) are required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form is used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email. The ISOs in the county departments of Social Services submit this form to the DHHS DSS Performance Management Section, which tracks compliance of this requirement.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-91	Health and Human Services	<p><u>Deficiencies in County Eligibility Determination Process - 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>
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>
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. County security officers are required to complete systems security reviews twice each year. The reports used to complete these reviews are listed in the Security Manual and referenced in the PM-REM-06-2010 Administrative Letter dated July 15, 2010. These systems reviews are also required in accordance with the Statewide Information Security Manual, section 020101, Managing Access Control Standards. The County Administration Reimbursement System (CARS) security report is not available in NCXPTR at this time. However, the Department of Health and Human Services (DHHS) Division of Social Services (DSS) and Division of Information Resources Management (DIRM) staff are working on getting this report into NCXPTR with a target date of early 2011.</p> <p>The requirement that an Information Resource Access Authorization Form (IRAAF) be generated and maintained on file for every individual with access to State Information Systems is still enforced. For employees who were granted access after July 1, 2007, an IRAAF is required to be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS Customer Support, the entity which grants system access from the IRAAF, is still processing these annual review forms submitted by counties. Due to this backlog, the Department has created an automated solution known as electronic Information Resource Access Authorization Form (e-IRAAF) that should be available for counties to use in early 2011. The e-IRAAF is currently being piloted by two counties and two State divisions.</p> <p>DHHS also implemented a new access control requirement for all division/office employees with access to Resource Access Control Facility (RACF) and Online Verification (OLV) via the generation of two new reports. The first report, available through NCXPTR, lists all employees with access to systems through RACF. Employees with access to CARS will appear on the RACF report. A second report, available through WIRM, lists all employees with access to OLV and their respective roles. Per management directive, (Memorandum titled "Inadequate User Access Controls", issued by Secretary Cansler on October 30, 2009), attention must be given to</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-94	Health and Human Services	<p data-bbox="570 384 1469 443">ensuring access is granted and/or removed appropriately based on employees' current employment and work responsibilities.</p> <p data-bbox="570 478 1469 688">All DHHS division/office Information Security Officials (ISO) are required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form is used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email. The ISOs in the county departments of Social Services submit this form to the DHHS DSS Performance Management Section, which tracks compliance of this requirement.</p> <p data-bbox="570 722 1469 781"><u>Inadequate Control Over User Access to the County Administration Reimbursement System</u></p> <p data-bbox="570 821 1469 1184">Partial corrective action has been taken. County security officers are required to complete systems security reviews twice each year. The reports used to complete these reviews are listed in the Security Manual and referenced in the PM-REM-06-2010 Administrative Letter dated July 15, 2010. These systems reviews are also required in accordance with the Statewide Information Security Manual, section 020101, Managing Access Control Standards. The County Administration Reimbursement System (CARS) security report is not available in NCXPTR at this time. However, the Department of Health and Human Services (DHHS) Division of Social Services (DSS) and Division of Information Resources Management (DIRM) staff are working on getting this report into NCXPTR with a target date of early 2011.</p> <p data-bbox="570 1234 1469 1598">The requirement that an Information Resource Access Authorization Form (IRAAF) be generated and maintained on file for every individual with access to State Information Systems is still enforced. For employees who were granted access after July 1, 2007, an IRAAF is required to be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS Customer Support, the entity which grants system access from the IRAAF, is still processing these annual review forms submitted by counties. Due to this backlog, the Department has created an automated solution known as electronic Information Resource Access Authorization Form (e-IRAAF) that should be available for counties to use in early 2011. The e-IRAAF is currently being piloted by two counties and two State divisions.</p> <p data-bbox="570 1648 1469 1919">DHHS also implemented a new access control requirement for all division/office employees with access to Resource Access Control Facility (RACF) and Online Verification (OLV) via the generation of two new reports. The first report, available through NCXPTR, lists all employees with access to systems through RACF. Employees with access to CARS will appear on the RACF report. A second report, available through WIRM, lists all employees with access to OLV and their respective roles. Per management directive, (Memorandum titled "Inadequate User Access Controls", issued by Secretary Cansler on October 30, 2009), attention must be given to</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>ensuring access is granted and/or removed appropriately based on employees' current employment and work responsibilities.</p> <p>All DHHS division/office Information Security Officials (ISO) are required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form is used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email. The ISOs in the county departments of Social Services submit this form to the DHHS DSS Performance Management Section, which tracks compliance of this requirement.</p>
08-SA-96	Health and Human Services	<p><u>Appropriate Action Not Taken in Child Support Cases</u></p> <p>Full corrective action has been taken.</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>Full corrective action has been taken.</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. County security officers are required to complete systems security reviews twice each year. The reports used to complete these reviews are listed in the Security Manual and referenced in the PM-REM-06-2010 Administrative Letter dated July 15, 2010. These systems reviews are also required in accordance with the Statewide Information Security Manual, section 020101, Managing Access Control Standards. The County Administration Reimbursement System (CARS) security report is not available in NCXPTR at this time. However, the Department of Health and Human Services (DHHS) Division of Social Services (DSS) and Division of Information Resources Management (DIRM) staff are working on getting this report into NCXPTR with a target date of early 2011.</p> <p>The requirement that an Information Resource Access Authorization Form (IRAAF) be generated and maintained on file for every individual with access to State Information Systems is still enforced. For employees who were granted access after July 1, 2007, an IRAAF is required to be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS Customer Support, the entity which grants system access from the IRAAF, is still processing these annual review forms submitted by counties. Due to this backlog, the Department has created an automated solution known as electronic</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-101	Health and Human Services	<p data-bbox="566 384 1469 474">Information Resource Access Authorization Form (e-IRAAF) that should be available for counties to use in early 2011. The e-IRAAF is currently being piloted by two counties and two State divisions.</p> <p data-bbox="566 506 1469 835">DHHS also implemented a new access control requirement for all division/office employees with access to Resource Access Control Facility (RACF) and Online Verification (OLV) via the generation of two new reports. The first report, available through NCXPTR, lists all employees with access to systems through RACF. Employees with access to CARS will appear on the RACF report. A second report, available through WIRM, lists all employees with access to OLV and their respective roles. Per management directive, (Memorandum titled "Inadequate User Access Controls", issued by Secretary Cansler on October 30, 2009), attention must be given to ensuring access is granted and/or removed appropriately based on employees' current employment and work responsibilities.</p> <p data-bbox="566 867 1469 1073">All DHHS division/office Information Security Officials (ISO) are required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form is used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email. The ISOs in the county departments of Social Services submit this form to the DHHS DSS Performance Management Section, which tracks compliance of this requirement.</p> <p data-bbox="566 1104 1469 1129"><u>Inadequate Control Over User Access to the Foster Care Financial Systems</u></p> <p data-bbox="566 1167 1469 1373">Partial corrective action has been taken. County security officers are required to complete systems security reviews twice each year. The reports used to complete these reviews are listed in the Security Manual and referenced in the PM-REM-06-2010 Administrative Letter dated July 15, 2010. These systems reviews are also required in accordance with the Statewide Information Security Manual, section 020101, Managing Access Control Standards.</p> <p data-bbox="566 1413 1469 1743">The Child Placement and Payment System (CPPS) and the Foster Care Facility Licensing System (FCFLS) security reports are available in NCXPTR. Reviews of these reports ensure access is still valid, required authorizations are on file, and appropriate actions are taken to correct any discrepancies found. County security officers must complete and sign the Documentation of County Security Review form found in Appendix 13 of the Security Manual, which verifies that the CPPS and FCFLS Security Reviews (as well as others) have been completed. This form is maintained in the local county department of Social Services. Administrative Letter, PM-REM-06-2010 referenced above, again stressed the requirement of documenting these reviews on Appendix 13.</p> <p data-bbox="566 1782 1469 1898">The requirement that an Information Resource Access Authorization Form (IRAAF) must be generated and maintained on file for every individual with access to State Information Systems is still enforced. For employees who were granted access to any State Information System after July 1, 2007, it</p>

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		<p>was required that an IRAAF be on file with DHHS Customer Support for every employee by August 31, 2010. DHHS Customer Support, the entity which grants system access from the IRAAF, is still processing these annual review forms submitted by counties. Due to this backlog, the Department created an automated solution (the next generation of the IRAAF) known as electronic Information Resource Access Authorization Form (e-IRAAF) which was implemented for use by counties and department in January 2011.</p>
		<p>DHHS also implemented a new access control requirement for all division/office employees with access to Resource Access Control Facility (RACF) and Online Verification (OLV) via the generation of two new reports. The first report, available through NCXPTR, lists all employees with access to systems through RACF. A second report, available through web identity role management (WIRM), lists all employees with access to OLV and their respective roles. Per management directive, (memorandum titled "Inadequate User Access Controls", issued by Secretary Cansler on October 30, 2009), attention must be given to ensuring that access is granted and/or removed appropriately based on employees' current employment and work responsibilities.</p>
		<p>All DHHS division/office Information Security Officials (ISO) are required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form is used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email. The ISOs in the county departments of Social Services submit this form to the State DSS Performance Management Section, who tracks compliance of this requirement.</p>
08-SA-102	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. County security officers are required to complete systems security reviews twice each year. The reports used to complete these reviews are listed in the Security Manual and referenced in the PM-REM-06-2010 Administrative Letter dated July 15, 2010. These systems reviews are also required in accordance with the Statewide Information Security Manual, section 020101, Managing Access Control Standards. The County Administration Reimbursement System (CARS) security report is not available in NCXPTR at this time. However, the Department of Health and Human Services (DHHS) Division of Social Services (DSS) and Division of Information Resources Management (DIRM) staff are working on getting this report into NCXPTR with a target date of early 2011.</p> <p>The requirement that an Information Resource Access Authorization Form (IRAAF) be generated and maintained on file for every individual with access to State Information Systems is still enforced. For employees who were granted access after July 1, 2007, an IRAAF is required to be on file with DHHS Customer Support for every employee with access to any State</p>

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		<p>Information System by August 31, 2010. DHHS Customer Support, the entity which grants system access from the IRAAF, is still processing these annual review forms submitted by counties. Due to this backlog, the Department has created an automated solution known as electronic Information Resource Access Authorization Form (e-IRAAF) that should be available for counties to use in early 2011. The e-IRAAF is currently being piloted by two counties and two State divisions.</p> <p>DHHS also implemented a new access control requirement for all division/office employees with access to Resource Access Control Facility (RACF) and Online Verification (OLV) via the generation of two new reports. The first report, available through NCXPTR, lists all employees with access to systems through RACF. Employees with access to CARS will appear on the RACF report. A second report, available through WIRM, lists all employees with access to OLV and their respective roles. Per management directive, (Memorandum titled "Inadequate User Access Controls", issued by Secretary Cansler on October 30, 2009), attention must be given to ensuring access is granted and/or removed appropriately based on employees' current employment and work responsibilities.</p> <p>All DHHS division/office Information Security Officials (ISO) are required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form is used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email. The ISOs in the county departments of Social Services submit this form to the DHHS DSS Performance Management Section, which tracks compliance of this requirement.</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. County security officers are required to complete systems security reviews twice each year. The reports used to complete these reviews are listed in the Security Manual and referenced in the PM-REM-06-2010 Administrative Letter dated July 15, 2010. These systems reviews are also required in accordance with the Statewide Information Security Manual, section 020101, Managing Access Control Standards.</p> <p>The Child Placement and Payment System (CPPS) security report is available in NCXPTR. Review of this report ensures access is still valid, required authorizations are on file, and appropriate action is taken to correct any discrepancies found. County security officers must complete and sign the Documentation of County Security Review form found in Appendix 13 of the Security Manual, which verifies that the CPPS Security Review has</p>

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>been completed. This form is maintained in the local county departments of social services. Administrative Letter, PM-REM-06-2010 referenced above, again stressed the requirement of documenting these reviews on Appendix 13.</p> <p>The requirement that an Information Resource Access Authorization Form (IRAAF) be generated and maintained on file for every individual with access to State Information Systems is still enforced. For employees who were granted access after July 1, 2007, an IRAAF is required to be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS Customer Support, the entity which grants system access from the IRAAF, is still processing these annual review forms submitted by counties. Due to this backlog, the Department has created an automated solution known as electronic Information Resource Access Authorization Form (e-IRAAF) that should be available for counties to use in early 2011. The e-IRAAF is currently being piloted by two counties and two State divisions.</p> <p>DHHS also implemented a new access control requirement for all division/office employees with access to Resource Access Control Facility (RACF) and Online Verification (OLV) via the generation of two new reports. The first report, available through NCXPTR, lists all employees with access to systems through RACF. A second report, available through WIRM, lists all employees with access to OLV and their respective roles. Per management directive, (Memorandum titled "Inadequate User Access Controls," issued by Secretary Cansler on October 30, 2009), attention must be given to ensuring access is granted and/or removed appropriately based on employees' current employment and work responsibilities.</p> <p>All DHHS division/office Information Security Officials (ISO) are required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form is used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email. The ISOs in the county departments of Social Services submit this form to the DHHS DSS Performance Management Section, which tracks compliance of this requirement.</p>
08-SA-106	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. County security officers are required to complete systems security reviews twice each year. The reports used to complete these reviews are listed in the Security Manual and referenced in the PM-REM-06-2010 Administrative Letter dated July 15, 2010. These systems reviews are also required in accordance with the Statewide Information Security Manual, section 020101, Managing Access Control Standards. The County Administration Reimbursement System (CARS) security report is not available in NCXPTR at this time. However, the Department of Health and Human Services (DHHS) Division of Social Services (DSS) and Division of Information Resources</p>

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>Management (DIRM) staff are working on getting this report into NCXPTR with a target date of early 2011.</p> <p>The requirement that an Information Resource Access Authorization Form (IRAAF) be generated and maintained on file for every individual with access to State Information Systems is still enforced. For employees who were granted access after July 1, 2007, an IRAAF is required to be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS Customer Support, the entity which grants system access from the IRAAF, is still processing these annual review forms submitted by counties. Due to this backlog, the Department has created an automated solution known as electronic Information Resource Access Authorization Form (e-IRAAF) that should be available for counties to use in early 2011. The e-IRAAF is currently being piloted by two counties and two State divisions.</p> <p>DHHS also implemented a new access control requirement for all division/office employees with access to Resource Access Control Facility (RACF) and Online Verification (OLV) via the generation of two new reports. The first report, available through NCXPTR, lists all employees with access to systems through RACF. Employees with access to CARS will appear on the RACF report. A second report, available through WIRM, lists all employees with access to OLV and their respective roles. Per management directive, (Memorandum titled "Inadequate User Access Controls", issued by Secretary Cansler on October 30, 2009), attention must be given to ensuring access is granted and/or removed appropriately based on employees' current employment and work responsibilities.</p> <p>All DHHS division/office Information Security Officials (ISO) are required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form is used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email. The ISOs in the county departments of Social Services submit this form to the DHHS DSS Performance Management Section, which tracks compliance of this requirement.</p>
08-SA-107	Health and Human Services	<p><u>Deficiencies in County Eligibility Determination Process - Adoption Assistance Program</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
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>

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08-SA-109	Health and Human Services	<p data-bbox="570 384 1469 443"><u>Inadequate Control Over User Access to the County Administration Reimbursement System</u></p> <p data-bbox="570 478 1469 842">Partial corrective action has been taken. County security officers are required to complete systems security reviews twice each year. The reports used to complete these reviews are listed in the Security Manual and referenced in the PM-REM-06-2010 Administrative Letter dated July 15, 2010. These systems reviews are also required in accordance with the Statewide Information Security Manual, section 020101, Managing Access Control Standards. The County Administration Reimbursement System (CARS) security report is not available in NCXPTR at this time. However, the Department of Health and Human Services (DHHS) Division of Social Services (DSS) and Division of Information Resources Management (DIRM) staff are working on getting this report into NCXPTR with a target date of early 2011.</p> <p data-bbox="570 877 1469 1241">The requirement that an Information Resource Access Authorization Form (IRAAF) be generated and maintained on file for every individual with access to State Information Systems is still enforced. For employees who were granted access after July 1, 2007, an IRAAF is required to be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS Customer Support, the entity which grants system access from the IRAAF, is still processing these annual review forms submitted by counties. Due to this backlog, the Department has created an automated solution known as electronic Information Resource Access Authorization Form (e-IRAAF) that should be available for counties to use in early 2011. The e-IRAAF is currently being piloted by two counties and two State divisions.</p> <p data-bbox="570 1276 1469 1608">DHHS also implemented a new access control requirement for all division/office employees with access to Resource Access Control Facility (RACF) and Online Verification (OLV) via the generation of two new reports. The first report, available through NCXPTR, lists all employees with access to systems through RACF. Employees with access to CARS will appear on the RACF report. A second report, available through WIRM, lists all employees with access to OLV and their respective roles. Per management directive, (Memorandum titled "Inadequate User Access Controls", issued by Secretary Cansler on October 30, 2009), attention must be given to ensuring access is granted and/or removed appropriately based on employees' current employment and work responsibilities.</p> <p data-bbox="570 1644 1469 1850">All DHHS division/office Information Security Officials (ISO) are required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form is used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email. The ISOs in the county departments of Social Services submit this form to the DHHS DSS Performance Management Section, which tracks compliance of this requirement.</p>

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
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 to any State Information System after July 1, 2007, it is required that an IRAAF be on file with DHHS Customer Support for every employee by August 31, 2010. Due to this backlog, the Department created an automated solution (the next generation of the IRAAF) known as electronic Information Resource Access Authorization Form (e-IRAAF) which was implemented for use by counties and department in January 2011.</p> <p>DHHS also implemented a new access control requirement for all division/office employees with access to Resource Access Control Facility (RACF) and Online Verification (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 Web Identify Role Management (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) are 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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		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-113	State Health Plan for Teachers and State Employees	<p data-bbox="566 506 1029 531"><u>Incorrect Health Insurance Claims Paid</u></p> <p data-bbox="566 569 1008 594">Full corrective action has been taken.</p>
08-SA-114	Health and Human Services	<p data-bbox="566 632 1469 684"><u>Failure to Terminate User Access for the Medicaid Management Information System and Department Network</u></p> <p data-bbox="566 722 1469 1356">Partial corrective action has been taken. The Division of Medical Assistance (DMA) Information Technology (IT) and the Health Insurance Portability and Accountability Act (HIPAA) Section is currently working on developing a new Intranet website which will host a link to the Automated Access and Resource Management System (AARMS) now in development. The new intranet website is being completed in phases. It is anticipated that the first phase will be completed by December 31, 2011. Due to the non-availability of resources, delays have occurred. This AARMS system will be a Structured Query Language (SQL) database using Hyper Text Markup Language (HTML), front end forms and automated workflow processes. It will have auditable, password validated authorization, steps built in that will ensure these notifications are accomplished and accesses are revoked in the specified time frame allotted for each system, application or network. The data used to populate personnel records in AARMS will directly feed the information to security officials in DMA's Recipient and Provider Services section who will use the Division of Information Resources Management's (DIRM's) electronic Information Resource Access Authorization Form (e-IRAAF) (Eligibility Information System (EIS), Online Verification (OLV), IEVS, etc). Currently the Division is using e-IRAAF system that is mandated by the Department of Health Human Services (DHHS) Privacy and Security Office (PSO) to track all system access.</p> <p data-bbox="566 1409 1469 1650">In the case of DMA non workforce personnel who have been granted Medicaid Management Information System (MMIS) access, these notifications of departing employees come from that organization's access liaison. Additionally, all non DMA employees sign a "Non-DMA Workforce Agreement" which is kept on file by the MMIS Access Administrator. This process is formally documented in the DMA Information Systems User Authorization and Access Policy, dated April 28, 2010 and the Internal DMA MMIS Access Control Procedures, dated April 1, 2010.</p> <p data-bbox="566 1703 1469 1911">In a Memorandum dated October 30, 2009, the DHHS Office of the Secretary instructed the DHHS 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. These logs from the DHHS PSO will help immediately identify those for which forms were not submitted. DMA performs an MMIS and North Carolina Identification (NCID) audit in</p>

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08-SA-115	Health and Human Services	<p>conjunction with the DHHS mandated monthly OLV and Resource Access Control Facility (RACF) ID audits.</p> <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. Currently, there are two issues that remain open on this finding. A decision was made at the time of the audit that it was not cost effective to pursue the recoupments of the claims. The two claims had payment errors totaling less than \$50. Currently, Program Integrity follows the Cash Management Plan and recoups all amounts over \$1.00. Legislation has been sent forward, but not yet approved, to establish the threshold at \$150.00 on all future recoupments.</p> <p>As for the claim paid with the Diagnosis Related Group (DRG) code that was changed but not entered into MMIS at the time of processing; it was adjusted after the correct grouper code was entered.</p> <p>Finally, for another claim identified during the audit, it was determined the provider did not bill for some of the procedures performed during the inpatient stay; and therefore assigned a Grouper that reimburses at a lower rate. The corrected DRG rate would have reimbursed at a higher rate and the provider chose not to file an adjustment or re-submit to capture these procedures.</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>
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 conducts 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.</p>

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		<p>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. Currently the Division is using the electronic Information Resource Access Authorization Form (e-IRAAF) system that is mandated by DHHS Privacy and Security Office (PSO) to track all mainframe based system access including the Eligibility Information System (EIS) system.</p> <p>DHHS also implemented a new access control requirement for all division/office employees with access to Resource Access Control Facility (RACF) and Online Verification (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 Web Identify Role Management (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 to adhere to the monthly review and reporting procedures by April 2010.</p> <p>All DHHS division/office Information Security Officials (ISOs) 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 had 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. Control procedures which identify the availability of funds, ensure the appropriate funding is in place prior to processing contracts. In addition, the Division of Medical Assistance (DMA) will continue to make sure all applicable documents are included in the contract files. DMA will also work closely with the Office of State Budget and Management (OSBM) to ensure purchase orders are processed, for submitted contracts, and upon completion entered into the Department of Health and Human Services (DHHS) Contracts database by DMA Contract staff. Written procedures to document this process will be completed by June 30, 2011.</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 Division of Medical Assistance (DMA) Provider Services has improved its internal controls of provider files by implementing a desk procedure to consistently file, track, and document provider file activity as well as all required enrollment documentation. Under the contractual terms for the fiscal agent, all</p>

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		<p>documents are required to be scanned and maintained electronically with the providers electronic file, DMA Provider Services realizes they must also support accurate and consistent provider records by maintaining strict filing and record keeping discipline.</p> <p>In addition, the Department has 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 Department of Health and Human Services (DHHS) agencies. "Early implementation" process for Provider Enrollment, including Verification and Credentialing (EVC) and related other activities were assumed by CSC in late April 2009. The EVC process requires the fiscal agent to perform imaging of all provider documents, contracts, agreements and attachments in order to be retrievable by State and fiscal agent staff. The fiscal agent is scheduled to verify and validate credentials for all existing providers within the first year of early implementation; and thereafter complete re-credentialing procedures for all providers whose data indicates expiration of any license, accreditation, certification, or other authorizing agencies. This re-credentialing will occur every three years. CSC sub-contracts 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. Based upon the contractual terms, 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>DMA Provider Services currently conducts monitoring of the Provider EVC operations to ensure CSC's compliance with the MMIS Contract, which include 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 also identify instances when CSC excludes ineligible providers from participating in the Medicaid program, or when excluded providers are not removed from the Medicaid program.</p>
08-SA-122	Health and Human Services	<p><u>Long-Term Care Facility Audits Not Completed Timely</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-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. As of January, 2011, management meetings within the Division of Public Health (DPH) regarding the need for more effective and appropriate internal controls for all Purchase of Medical Care Services (POMCS) programs, including AIDS Drug Assistance, have begun. This determination will be completed by the end of April, 2011.</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>
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. As a result of the audit finding, the Division of Public Health developed internal controls to set work limitations on temporary employees so as not to exceed 11 months of continuous temporary employment; whether through temporary agencies or in a work-against situation. This directive went into effect October 30, 2009.</p> <p>The Department of Health and Human Services is working to create uniform policies and procedures throughout the agency for future contracting of temporary services as well as streamlining the temporary agencies currently being used. Divisions will be instructed to follow Human Resources guidelines and these procedures should be completed by June 30, 2011.</p> <p>In addition, the Division of State Operated Healthcare Facilities (DSOHF) already began the process of reducing temporary agencies used. In April 2010, DSOHF issued an informal Request For Proposal to all North Carolina Temporary Agencies specializing in Nursing with whom we conduct business. Through this process, temporary agencies used were reduced from 6 (six) to 2 (two) agencies. The two businesses chosen were awarded the contracts and they became effective July 1, 2010.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-128	Health and Human Services	<u>Noncompliance With Earmarking Requirements for the Block Grants for Prevention and Treatment of Substance Abuse Program</u> Full corrective action has been taken.
08-SA-129	Health and Human Services	<u>Monitoring Procedures Need to Be Improved for the Block Grants for Prevention and Treatment of Substance Abuse Program</u> Full corrective action has been taken.
08-SA-131	Crime Control and Public Safety	<u>Subrecipient Monitoring Procedures Not Sufficient</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.
08-SA-132	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 U.S. Department of Homeland Security.
08-SA-133	Crime Control and Public Safety	<u>Inadequate Controls to Ensure Compliance With the Suspension and Debarment Requirement</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.
08-SA-134	Crime Control and Public Safety	<u>Subrecipient Monitoring Procedures Not Sufficient</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.
08-SA-135	Crime Control and Public Safety	<u>Homeland Security Funds Were Not Obligated Within 60 Days</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.
09-SA-1	Health and Human Services	<u>Control Weaknesses Identified in the Calculation of WIC Rebates</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.
09-SA-2	Health and Human Services	<u>Inadequate Control Over User Access to the Aid To County Reimbursement System</u> Partial corrective action has been taken. 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 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.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>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> <p>Effective March 2010, the Department enhanced existing access control requirements for all division/office employees with access to Resource Access Control Facility (RACF) and Online Verification (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 Web Identify Role Management (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 is used to report monthly to the DHHS 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. The counties began using these procedures April 2010.</p>
09-SA-3	Health and Human Services	<p><u>Documentation Lacking in County WIC Case Files</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</p>
09-SA-4	Health and Human Services	<p><u>Deficiencies in Internal Control Over WIC Period of Availability Requirements</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</p>
09-SA-5	Health and Human Services	<p><u>Deficiencies Identified With the Verification of the WIC Food Instrument Non-Reconciliation Rate</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</p>
09-SA-6	Health and Human Services	<p><u>Deficiencies Identified with the WIC Food Instrument Review Process</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</p>
09-SA-7	Health and Human Services	<p><u>Weaknesses in the Monitoring of the Calculation of the WIC Maximum Allowable Reimbursement Rates</u></p> <p>No corrective action has been taken. The Division of Public Health (DPH) has established procedures to ensure the Maximum Allowable Reimbursement (MAR) rates are calculated correctly. Our fiscal agent will be monitored to ensure they adhere to the following procedures:</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<ol style="list-style-type: none"> 1) Retrieval of the MAR report for predominately WIC vendors (PWVs), capturing a one month time period, from our fiscal agent quarterly. 2) Generating reports of PWVs for the same time period as the MAR report and randomly selecting 5 food instrument (FI) types to be tested. This information will then be provided to the Division of Information Resource Management (DIRM) for report generation. 3) The report requested will include the following data: PWV code by specific food type including the total value of all FIs redeemed, the total count of all FIs redeemed, the total value of FIs redeemed by PWVs, the total count of FIs redeemed by PWVs, the total value of FIs redeemed by non PWVs, and the total count of FIs redeemed by non PWVs for the same time period used by our fiscal agent to calculate the MAR. 4) Using the DIRM generated report; we will manually calculate the MAR and compare it to the MAR calculations provided by the fiscal agent. 5) The Vendor Unit Manager is required to review and document the data at least once per quarter. <p>Based on correspondence with DPH as of 8/26/10, MAR calculations were being reviewed by WIC staff.</p>
09-SA-8	Health and Human Services	<p><u>Deficiencies Identified in the Monitoring of WIC High-Risk Vendors</u></p> <p>Partial corrective action has been taken. The Division is currently adhering to the following procedures to ensure full corrective action is taken.</p> <ol style="list-style-type: none"> 1. Federal regulation 7 CFR 246.12(j)(3) requires the State Agency to identify at least one time per year high-risk Women, Infants, and Children (WIC) vendors by using Food and Nutrition Service (FNS) criteria. 2. WIC Vendor Unit obtains the coefficient of variation (COV) and Mean reports twice per fiscal year. Report time periods are Oct 1-March 31 and April 1-September 30. 3. State agency uses criteria developed by FNS to identify high-risk vendors. A vendor having a COV less than 0.1 and/or a mean at or near the MAP is considered a high-risk vendor. The COV report is used as the primary means to identify high-risk vendors and the Mean report is used as a secondary source. 4. Identifying vendors for compliance investigation: Federal regulation 7 CFR 246.12(j)(4)(i) requires the State agency to conduct compliance investigations of a minimum of five percent of the number of vendors authorized by the State agency as of October 1 of each fiscal year. The State agency must conduct compliance investigations on all high-risk vendors up to the five percent minimum.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>5. The minimum number of vendors to be investigated during the fiscal year is determined by calculating five percent of the total authorized vendors as of October 1 from the NC WIC Vendor Tracking database.</p> <p>6. If fewer than five percent of the authorized vendors have a coefficient of variation of less than 0.1 on the COV report, additional high-risk vendors (up to a total of 5%) are identified using the Mean report. If fewer than five percent of the total authorized vendors are identified as high-risk using the COV and Mean reports, additional vendors are randomly selected for compliance investigation sufficient to meet the five percent requirement. To reduce travel costs, geographic proximity to high-risk vendors identified for investigation may be considered when randomly selecting additional vendors for investigation. Consideration may also be given to vendors that have not been identified as high-risk on either report, but complaints have been received from the general public, local agencies and/or other vendors. A complete list of all high risk vendors based on priority will be generated. A separate list of vendors selected based on geographic proximity and complaints will be generated. A combined list of vendors based on high risk, geographic proximity and complaints will be provided as supporting documentation.</p> <p>The Vendor Manager will review these reports to ensure compliance with the regulation and will maintain verification that such review occurred. The first reporting time period is March 2011.</p>
09-SA-9	Health and Human Services	<p><u>Inadequate Control Over User Access to the North Carolina Claims and Reimbursement Entry System</u></p> <p>Partial corrective action has been taken. County security officers are required to complete systems security reviews twice each year. The reports used to complete these reviews are listed in the Security Manual and referenced in the PM-REM-06-2010 Administrative Letter dated July 15, 2010. These systems reviews are also required in accordance with the Statewide Information Security Manual, section 020101, Managing Access Control Standards. The North Carolina Claims and Reimbursement Entry System (NCCARES) security report is reviewed as a part of this requirement.</p> <p>The requirement that an Information Resource Access Authorization Form (IRAAF) be generated and maintained on file for every individual with access to State Information Systems is still enforced. For employees who were granted access to any State Information System after July 1, 2007, an IRAAF was required to be on file with the Department of Health and Human Services (DHHS) Customer Support for every employee by August 31, 2010. DHHS Customer Support, the entity which grants system access from the IRAAF, is still processing these annual review forms submitted by counties. Due to this backlog, the Department created an</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
09-SA-10	Health and Human Services	<p>automated solution (the next generation of the IRAAF) known as electronic Information Resource Access Authorization Form (e-IRAAF) which was implemented for us use by counties and department in January 2011.</p> <p>As of September 2010, the Department has implemented policies and procedures to ensure adequate control of access to its system applications and conducts periodic, documented reviews of its users' access rights. Appropriate documentation has been located or user access terminated/revised for the 7 (seven) users identified by the North Carolina Office of the State Auditor as having no authorization documentation on file to support the individuals' access to the Eligibility Information System.</p> <p><u>Inadequate Control Over County User Access to the County Administration Reimbursement System</u></p> <p>Partial corrective action has been taken. County security officers are required to complete systems security reviews twice each year. The reports used to complete these reviews are listed in the Security Manual and referenced in the PM-REM-06-2010 Administrative Letter dated July 15, 2010. These systems reviews are also required in accordance with the Statewide Information Security Manual, section 020101, Managing Access Control Standards. The County Administration Reimbursement System (CARS) security report is not available in NCXPTR at this time. However, the Department of Health and Human Services (DHHS) Division of Social Services (DSS) and Division of Information Resources Management (DIRM) staff are working on getting this report into NCXPTR with a target date of early 2011.</p> <p>The requirement that an Information Resource Access Authorization Form (IRAAF) be generated and maintained on file for every individual with access to State Information Systems is still enforced. For employees who were granted access after July 1, 2007, an IRAAF is required to be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS Customer Support, the entity which grants system access from the IRAAF, is still processing these annual review forms submitted by counties. Due to this backlog, the Department has created an automated solution known as electronic Information Resource Access Authorization Form (e-IRAAF) that should be available for counties to use in early 2011. The e-IRAAF is currently being piloted by two counties and two State divisions.</p> <p>DHHS also implemented a new access control requirement for all division/office employees with access to Resource Access Control Facility (RACF) and Online Verification (OLV) via the generation of two new reports. The first report, available through NCXPTR, lists all employees with access to systems through RACF. Employees with access to CARS will appear on the RACF report. A second report, available through WIRM, lists all employees with access to OLV and their respective roles. Per management directive, (Memorandum titled "Inadequate User Access Controls," issued by Secretary Cansler on October 30, 2009), attention must be given to</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		ensuring access is granted and/or removed appropriately based on employees' current employment and work responsibilities.
		All DHHS division/office Information Security Officials (ISO) are required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form is used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email. The ISOs in the county departments of Social Services submit this form to the DHHS DSS Performance Management Section, which tracks compliance of this requirement.
09-SA-11	Health and Human Services	<u>Failure to Timely Communicate ARRA Federal Award Information to Subrecipients</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.
09-SA-12	Agriculture and Consumer Services	<u>Deficiencies in Internal Control Over Federal Reporting</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.
09-SA-13	Crime Control and Public Safety	<u>Salaries Not Allocated Based on Time and Attendance Records</u> Partial corrective action has been taken. Procedures have been implemented to guard against future data entry errors.
09-SA-14	Crime Control and Public Safety	<u>Deficiencies in Subrecipient Monitoring - Edward Byrne Memorial Justice Assistance Grant Program</u> Partial corrective action has been taken. Will strengthen procedures and ensure that all compliance requirements are included.
09-SA-15	Crime Control and Public Safety	<u>Lack of Review of Subrecipient Audit Reports</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Justice.
09-SA-16	Employment Security Commission	<u>Inappropriate Information System Access</u> Full corrective action has been taken.
09-SA-17	Employment Security Commission	<u>Control Weaknesses Over Equipment Inventory</u> Full corrective action has been taken.
09-SA-18	Employment Security Commission	<u>Errors Noted in the Schedule of Expenditures of Federal Awards</u> Full corrective action has been taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
09-SA-19	Employment Security Commission	<u>Inappropriate Information System Access</u> Full corrective action has been taken.
09-SA-20	Employment Security Commission	<u>Extended Benefits Payments Drawn from Improper Funding Source</u> Full corrective action has been taken.
09-SA-21	Employment Security Commission	<u>Changes to Unemployment Insurance Benefits Payment System Not Properly Implemented</u> Partial corrective action has been taken. Programming is under development to identify federal additional compensation overpayments and to begin recovery of such payments.
09-SA-22	Employment Security Commission	<u>Weaknesses in General Program Change Controls</u> No corrective action has been taken. 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. Anticipated completion date is 12/31/11.
09-SA-23	Employment Security Commission	<u>Errors Noted in the Schedule of Expenditures of Federal Awards</u> Full corrective action has been taken.
09-SA-24	Employment Security Commission	<u>Noncompliance in Unemployment Insurance Reporting</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.
09-SA-25	Employment Security Commission	<u>Deficiencies Noted in the Benefit Payment Quality Control Process</u> Partial corrective action has been taken. UI Management and Benefit Payment Control (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 soon. The delay of the testing in the agency's testing environment was first due to production problems by the Vendor that had to be resolved prior to proceeding. The Vendor created the new test environment on September 13, 2010, which provided the Vendor and Agency staff the test environment to populate specific reporting data to be used for reporting and monitoring of BARTS activities. BARTS reports and monitoring capabilities have been tested but contain errors in which the Vendor must correct. BPC staff will continue to review and test the reporting and monitoring application.

Anticipated Completion Date: March 31, 2011

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
09-SA-26	Employment Security Commission	<u>Insufficient Documentation Noted in Workforce Investment Act Case Files</u> Full corrective action has been taken.
09-SA-27	Employment Security Commission	<u>Insufficient Documentation Noted in Workforce Investment Act Case Files</u> Full corrective action has been taken.
09-SA-28	Employment Security Commission	<u>Errors Noted in the Schedule of Expenditures of Federal Awards</u> Full corrective action has been taken.
09-SA-29	Employment Security Commission	<u>Inappropriate Information System Access</u> Full corrective action has been taken.
09-SA-30	Employment Security Commission	<u>Inappropriate Information System Access</u> Full corrective action has been taken.
09-SA-31	Employment Security Commission	<u>Errors Noted in the Schedule of Expenditures of Federal Awards</u> Full corrective action has been taken.
09-SA-32	Transportation	<u>Failure to Comply With Federal Suspension and Debarment Requirements</u> Full corrective action has been taken.
09-SA-33	Transportation	<u>Testing Standards Were Not Met</u> Full corrective action has been taken.
09-SA-34	Transportation	<u>Supervisor Review Procedures Not Performed</u> No corrective action has been taken. The Assistant Director for Mobility or the Director reviews the funding recommendations of the 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 Assistant Director had recently assumed the position and was unaware that their signature was required. Therefore, a list of key activities and deadlines will be provided to all newly hired Assistant Directors. Also, signature approval of the Assistant Director or Director is an item on the application process checklist.
09-SA-35	Transportation	<u>Financial Status Reports Contained Errors</u> Partial corrective action has been taken. Federal Transit Administration (FTA) implemented the new Federal Financial Reports (FFR) for the quarter ending June 30, 2010. The Public Transportation Division staff's interpretation of Item B and Item C of this form was that FTA wanted the cumulative totals for the reporting period. FTA was contacted for

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		clarification after questions were raised by the State Auditor's Office. Their interpretation was that the amounts should have been cumulative from the origination of the grant. FTA also indicated that NCDOT should not go back and make any corrections to the last two quarterly FFR reports submitted but to submit the upcoming quarter (Oct – Dec) with amounts calculated from the origination of the grants.
09-SA-36	Environment and Natural Resources	<u>Subrecipient Audit Reports Were Not Obtained and Reviewed</u> Full corrective action has been taken, however awaiting management decision from the U.S. Environmental Protection Agency.
09-SA-37	Environment and Natural Resources	<u>Subrecipient Audit Reports Were Not Obtained and Reviewed</u> Full corrective action has been taken, however awaiting management decision from the U.S. Environmental Protection Agency.
09-SA-38	Elizabeth City State University	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> Full corrective action has been taken.
09-SA-39	University of North Carolina-Pembroke	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> Full corrective action has been taken.
09-SA-40	University of North Carolina-Pembroke	<u>Inappropriate Information System Access Student Financial Aid Systems and Data</u> Full corrective action has been taken.
09-SA-41	University of North Carolina-Pembroke	<u>Federal Reporting to Office of the State Controller Contained Misstatements</u> Full corrective action has been taken.
09-SA-42	Winston-Salem State University	<u>Student Financial Aid Over-Awards and Errors</u> Full corrective action has been taken.
09-SA-43	Winston-Salem State University	<u>Weakness in the Student Financial Aid Application Verification Process</u> Full corrective action has been taken.
09-SA-44	Winston-Salem State University	<u>Inconsistencies in Students' Cost of Attendance</u> Full corrective action has been taken.
09-SA-45	Public Instruction	<u>Action Not Taken on Maintenance of Effort Requirement</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
09-SA-46	Public Instruction	<p><u>Management Decisions Not Issued to Subrecipients</u></p> <p>No corrective action has been taken. 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. Beginning with the audits ending June 30, 2010, the Department will formally notify subrecipients within six months of the receipt of the audit that the responses are adequate or will formally notify subrecipients when items requiring follow up in the audit are resolved.</p>
09-SA-47	Public Instruction	<p><u>Deficiencies With Special Education Cluster Subrecipient Monitoring</u></p> <p>No corrective action has been taken. Position reassignments will allow the Monitoring and Compliance Section to perform desk monitoring of all Special Education Grants to States subrecipients during the 2010-11 fiscal year and will require charter school reviews to follow the process and procedures in place for Local Education Agencies, including the timely issuance of written monitoring reports and follow-up on corrective actions. Additionally, the onsite monitoring checklist will include a sample of State Expenditures allowing the Monitoring and Compliance Section to test eligibility in determining maintenance of effort.</p>
09-SA-48	Public Instruction	<p><u>Management Decisions Not Issued to Subrecipients</u></p> <p>No corrective action has been taken. 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. Beginning with the audits ending June 30, 2010, the Department will formally notify subrecipients within six months of the receipt of the audit that the responses are adequate or will formally notify subrecipients when items requiring follow up in the audit are resolved.</p>
09-SA-49	Catawba Valley Community College	<p><u>Failure to Return Unearned Student Financial Assistance to Lenders</u></p> <p>Partial corrective action has been taken. Catawba Valley Community College has partially corrected the prior year finding. The College returned \$15,150 for the 2009 academic year and \$5,070 for academic years 2008, 2005, and 2004 in unearned student financial assistance to federal lending agencies in accordance with program regulations.</p> <p>The Business and Financial Aid Offices are in the process of implementing several procedures to mitigate the issues that have been addressed. The current refund document has been modified to reflect when the student withdrew. The Financial Aid Office will reconcile the individual return of refunds with the Accounts Receivable Trial Balance to determine that they have been properly calculated.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
09-SA-50	Elizabeth City State University	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> Full corrective action has been taken.
09-SA-51	Elizabeth City State University	<u>Federal Loan Funds Not Disbursed Timely</u> Full corrective action has been taken.
09-SA-52	University of North Carolina-Pembroke	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> Full corrective action has been taken.
09-SA-53	University of North Carolina-Pembroke	<u>Inappropriate Information System Access Student Financial Aid Systems and Data</u> Full corrective action has been taken.
09-SA-54	University of North Carolina-Pembroke	<u>Federal Reporting to Office of the State Controller Contained Misstatements</u> Full corrective action has been taken.
09-SA-55	Wake Technical Community College	<u>Federal Loan Funds Not Disbursed Timely</u> Full corrective action has been taken.
09-SA-56	Wake Technical Community College	<u>Untimely Return of Federal Funds</u> Full corrective action has been taken.
09-SA-57	Wake Technical Community College	<u>Untimely Notice to Lender of Changes in Students' Status</u> Full corrective action has been taken.
09-SA-58	Winston-Salem State University	<u>Student Financial Aid Over-Awards and Errors</u> Full corrective action has been taken.
09-SA-59	Winston-Salem State University	<u>Weakness in the Student Financial Aid Application Verification Process</u> Full corrective action has been taken.
09-SA-60	Winston-Salem State University	<u>Inconsistencies in Students' Cost of Attendance</u> Full corrective action has been taken.
09-SA-61	Winston-Salem State University	<u>Student Financial Aid Funds For Withdrawn Students Not Cleared Timely</u> Partial corrective action has been taken. 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 were put in place March 2010 and are detailed below for official and unofficial withdrawals:

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For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>Official Withdrawals</p> <p>The Registrar's Office will provide the Billings and Receivables Department approved official withdrawals immediately after the approval is granted. The Director will ensure that funds are returned to the appropriate agency within the required timeframe.</p> <p>Unofficial Withdrawals</p> <p>In the Spring of 2010 the University reprogrammed the student information system Banner to require faculty to submit a last date of attendance for each student who has earned a grade of "F" or "I". This will allow the Office of Financial Aid to identify funds that must be returned to the agency because of non-attendance within the required 45 day timeframe.</p> <p>Further corrective action includes a detailed analysis of return of Title IV set-up in the student information system to ensure that all calculations are performed correctly. Also the University has reassigned responsibilities for the Assistant Director of Accounting to be primarily responsible for the timely and correct calculation and return of Title IV funds.</p>
09-SA-62	Elizabeth City State University	<p><u>Inadequate Reconciliation of Student Financial Aid Awards</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
09-SA-63	University of North Carolina-Pembroke	<p><u>Inadequate Reconciliation of Student Financial Aid Awards</u></p> <p>Full corrective action has been taken.</p>
09-SA-64	University of North Carolina-Pembroke	<p><u>Inappropriate Information System Access Student Financial Aid Systems and Data</u></p> <p>Full corrective action has been taken.</p>
09-SA-65	Winston-Salem State University	<p><u>Inconsistencies in Students' Cost of Attendance</u></p> <p>Full corrective action has been taken.</p>
09-SA-66	Elizabeth City State University	<p><u>Inadequate Reconciliation of Student Financial Aid Awards</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
09-SA-67	University of North Carolina-Pembroke	<p><u>Inadequate Reconciliation of Student Financial Aid Awards</u></p> <p>Full corrective action has been taken.</p>
09-SA-68	University of North Carolina-Pembroke	<p><u>Inappropriate Information System Access Student Financial Aid Systems and Data</u></p> <p>Full corrective action has been taken.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
09-SA-69	Winston-Salem State University	<u>Inconsistencies in Students' Cost of Attendance</u> Full corrective action has been taken.
09-SA-70	Public Instruction	<u>Personnel Costs Charged to Career and Technical Education Grant in Error</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
09-SA-71	Public Instruction	<u>Career and Technical Education Grant Lacks Formalized Monitoring Procedures</u> Partial corrective action has been taken. Although the Department did begin to formalize the subrecipient monitoring methodology, the process was not complete. Continuing corrective action is to add all federal assurances to a Zoomerang.com template document used by all monitors to document visits. Based on those results, 20% of the school systems in the greatest need for improvement will receive an onsite monitoring visit with plans for all school systems to have an onsite monitoring visit every five years.
09-SA-72	Public Instruction	<u>Management Decisions Not Issued to Subrecipients</u> No corrective action has been taken. 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. Beginning with the audits ending June 30, 2010, the Department will formally notify subrecipients within six months of the receipt of the audit that the responses are adequate or will formally notify subrecipients when items requiring follow up in the audit are resolved.
09-SA-73	Elizabeth City State University	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
09-SA-74	University of North Carolina-Pembroke	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> Full corrective action has been taken.
09-SA-75	University of North Carolina-Pembroke	<u>Inappropriate Information System Access Student Financial Aid Systems and Data</u> Full corrective action has been taken.
09-SA-76	University of North Carolina-Pembroke	<u>Federal Reporting to Office of the State Controller Contained Misstatements</u> Full corrective action has been taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
09-SA-77	Wake Technical Community College	<u>Lack Of Controls Over Required Reporting of Federal Award Data</u> Full corrective action has been taken.
09-SA-78	Wake Technical Community College	<u>Untimely Return of Federal Funds</u> Full corrective action has been taken.
09-SA-79	Winston-Salem State University	<u>Student Financial Aid Over-Awards and Errors</u> Full corrective action has been taken.
09-SA-80	Winston-Salem State University	<u>Weakness in the Student Financial Aid Application Verification Process</u> Full corrective action has been taken.
09-SA-81	Winston-Salem State University	<u>Inconsistencies in Students' Cost of Attendance</u> Full corrective action has been taken.
09-SA-82	Winston-Salem State University	<u>Student Financial Aid Funds For Withdrawn Students Not Cleared Timely</u> Partial corrective action has been taken. 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 were put into place March 2010 and are detailed below for official and unofficial withdrawals: Official Withdrawals The Registrar's Office will provide the Billings and Receivables Department approved official withdrawals immediately after the approval is granted. The Director will ensure that funds are returned to the appropriate agency within the required timeframe. Unofficial Withdrawals In the Spring of 2010 the University reprogrammed the student information system Banner to require faculty to submit a last date of attendance for each student who has earned a grade of "F" or "I". This will allow the Office of Financial Aid to identify funds that must be returned to the agency because of non-attendance within the required 45 day timeframe. Further corrective action includes a detailed analysis of return of Title IV set-up in the student information system to ensure that all calculations are performed correctly. Also the University has reassigned responsibilities for the Assistant Director of Accounting to be primarily responsible for the timely and correct calculation and return of Title IV funds.
09-SA-83	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, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
09-SA-84	Public Instruction	<p><u>Deficiencies With Special Education Cluster Subrecipient Monitoring</u></p> <p>No corrective action has been taken. Position reassignments will allow the Monitoring and Compliance Section to perform desk monitoring of all Preschool Grant subrecipients during the 2010-11 fiscal year and will require charter school reviews to follow the process and procedures in place for Local Education Agencies, including the timely issuance of written monitoring reports and follow-up on corrective actions. Additionally, the onsite monitoring checklist will include a sample of State Expenditures allowing the Monitoring and Compliance Section to test eligibility in determining maintenance of effort.</p>
09-SA-85	Public Instruction	<p><u>Management Decisions Not Issued to Subrecipients</u></p> <p>No corrective action has been taken. 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. Beginning with the audits ending June 30, 2010, the Department will formally notify subrecipients within six months of the receipt of the audit that the responses are adequate or will formally notify subrecipients when items requiring follow up in the audit are resolved.</p>
09-SA-86	Elizabeth City State University	<p><u>Inadequate Reconciliation of Student Financial Aid Awards</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
09-SA-87	North Carolina Central University	<p><u>Untimely Notice to Lender of Changes in Students' Status</u></p> <p>Full corrective action has been taken.</p>
09-SA-88	Elizabeth City State University	<p><u>Inadequate Reconciliation of Student Financial Aid Awards</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
09-SA-89	University of North Carolina-Pembroke	<p><u>Inadequate Reconciliation of Student Financial Aid Awards</u></p> <p>Full corrective action has been taken.</p>
09-SA-90	University of North Carolina-Pembroke	<p><u>Inappropriate Information System Access Student Financial Aid Systems and Data</u></p> <p>Full corrective action has been taken.</p>
09-SA-91	University of North Carolina-Pembroke	<p><u>Federal Reporting to Office of the State Controller Contained Misstatements</u></p> <p>Full corrective action has been taken.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
09-SA-92	Winston-Salem State University	<u>Inconsistencies in Students' Cost of Attendance</u> Full corrective action has been taken.
09-SA-93	Elizabeth City State University	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
09-SA-94	University of North Carolina-Pembroke	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> Full corrective action has been taken.
09-SA-95	University of North Carolina-Pembroke	<u>Inappropriate Information System Access Student Financial Aid Systems and Data</u> Full corrective action has been taken.
09-SA-96	University of North Carolina-Pembroke	<u>Federal Reporting to Office of the State Controller Contained Misstatements</u> Full corrective action has been taken.
09-SA-97	Winston-Salem State University	<u>Inconsistencies in Students' Cost of Attendance</u> Full corrective action has been taken.
09-SA-98	Elizabeth City State University	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
09-SA-99	University of North Carolina-Pembroke	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> Full corrective action has been taken.
09-SA-100	University of North Carolina-Pembroke	<u>Inappropriate Information System Access Student Financial Aid Systems and Data</u> Full corrective action has been taken.
09-SA-101	Public Instruction	<u>Failure to Communicate ARRA Federal Award Information to Subrecipients</u> No corrective action has been taken. The Department provides a website that allows Local Education Agencies to review ARRA award information and compliance requirements. To ensure the LEAs are aware of updates made to the website, a communication of the change(s) will be included in the weekly Finance Officers' Newsletter along with the website link.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
09-SA-102	Public Instruction	<p><u>Verification of Central Contractor Registration Not Performed Timely</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
09-SA-103	Public Instruction	<p><u>Deficiencies With Special Education Cluster Subrecipient Monitoring</u></p> <p>No corrective action has been taken. The Department has modified its monitoring procedures to ensure ARRA funds are monitored within their grant period and all Special Education ARRA subrecipients are being desk monitored in 2010-11 by the Exceptional Children Division of the Department.</p>
09-SA-104	Public Instruction	<p><u>Failure to Communicate ARRA Federal Award Information to Subrecipients</u></p> <p>No corrective action has been taken. The Department provides a website that allows Local Education Agencies to review ARRA award information and compliance requirements. To ensure the LEAs are aware of updates made to the website, a communication of the change(s) will be included in the weekly Finance Officers' Newsletter along with the website link.</p>
09-SA-105	Public Instruction	<p><u>Verification of Central Contractor Registration Not Performed Timely</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
09-SA-106	Public Instruction	<p><u>Deficiencies With Special Education Cluster Subrecipient Monitoring</u></p> <p>No corrective action has been taken. The Department has modified its monitoring procedures to ensure ARRA funds are monitored within their grant period and all Preschool ARRA subrecipients are being desk monitored in 2010-11 by the Exceptional Children Division of the Department.</p>
09-SA-107	Public Instruction	<p><u>Failure to Communicate ARRA Federal Award Information to Subrecipients</u></p> <p>No corrective action has been taken. The Department provides a website that allows Local Education Agencies to review ARRA award information and compliance requirements. To ensure the LEAs are aware of updates made to the website, a communication of the change(s) will be included in the weekly Finance Officers' Newsletter along with the website link.</p>
09-SA-108	Public Instruction	<p><u>Verification of Central Contractor Registration Not Performed Timely</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
09-SA-109	State Budget and Management	<u>Error in Level of Support Calculation</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
09-SA-110	State Budget and Management	<u>Error in Level of Support Calculation</u> The audit finding is no longer valid. The audit finding does not warrant further action because the level of effort issue reported did not apply to this CFDA of the State Fiscal Stabilization cluster. No corrective action is required.
09-SA-111	Health and Human Services	<u>Deficiencies in Federal Reporting Procedures</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
09-SA-112	Health and Human Services	<u>Failure to Timely Communicate Federal Award Information to Subrecipients</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
09-SA-113	Health and Human Services	<u>Subrecipient Monitoring Documentation Needs Improvement</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
09-SA-114	Health and Human Services	<u>Deficiencies in Federal Reporting Procedures</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
09-SA-115	Health and Human Services	<u>Failure to Timely Communicate Federal Award Information to Subrecipients</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
09-SA-116	Health and Human Services	<u>Subrecipient Monitoring Documentation Needs Improvement</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
09-SA-117	Health and Human Services	<u>Deficiencies in Federal Reporting Procedures</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
09-SA-118	Health and Human Services	<p><u>Failure to Timely Communicate Federal Award Information to Subrecipients</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
09-SA-119	Health and Human Services	<p><u>Subrecipient Monitoring Documentation Needs Improvement</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
09-SA-120	Health and Human Services	<p><u>Inadequate Control Over County User Access to the County Administration Reimbursement System</u></p> <p>Partial corrective action has been taken. County security officers are required to complete systems security reviews twice each year. The reports used to complete these reviews are listed in the Security Manual and referenced in the PM-REM-06-2010 Administrative Letter dated July 15, 2010. These systems reviews are also required in accordance with the Statewide Information Security Manual, section 020101, Managing Access Control Standards. The County Administration Reimbursement System (CARS) security report is not available in NCXPTR at this time. However, the Department of Health and Human Services (DHHS) Division of Social Services (DSS) and Division of Information Resources Management (DIRM) staff are working on getting this report into NCXPTR with a target date of early 2011.</p> <p>The requirement that an Information Resource Access Authorization Form (IRAAF) be generated and maintained on file for every individual with access to State Information Systems is still enforced. For employees who were granted access after July 1, 2007, an IRAAF is required to be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS Customer Support, the entity which grants system access from the IRAAF, is still processing these annual review forms submitted by counties. Due to this backlog, the Department has created an automated solution known as electronic Information Resource Access Authorization Form (e-IRAAF) that should be available for counties to use in early 2011. The e-IRAAF is currently being piloted by two counties and two State divisions.</p> <p>DHHS also implemented a new access control requirement for all division/office employees with access to Resource Access Control Facility (RACF) and Online Verification (OLV) via the generation of two new reports. The first report, available through NCXPTR, lists all employees with access to systems through RACF. Employees with access to CARS will appear on the RACF report. A second report, available through WIRM, lists all employees with access to OLV and their respective roles. Per management directive, (Memorandum titled "Inadequate User Access Controls", issued by Secretary Cansler on October 30, 2009), attention must be given to</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>ensuring access is granted and/or removed appropriately based on employees' current employment and work responsibilities.</p> <p>All DHHS division/office Information Security Officials (ISO) are required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form is used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email. The ISOs in the county departments of Social Services submit this form to the DHHS DSS Performance Management Section, which tracks compliance of this requirement.</p>
09-SA-121	Health and Human Services	<p><u>Documentation Lacking in County Case Files 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>
09-SA-122	Health and Human Services	<p><u>Inadequate Control Over County-Level User Access to the Eligibility Information System</u></p> <p>Partial corrective action has been taken. 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 Resource Access Control Facility (RACF) and Online Verification (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 Web Identify Role Management (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 is used to report monthly to the DHHS 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. The counties began using these procedures April 2010.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
09-SA-123	Health and Human Services	<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><u>Inadequate Control Over County User Access to the TANF Data Collection System</u></p> <p>Partial corrective action has been taken. 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.</p> <p>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. However, not all users in this category have an IRAAF on file. Access to systems is decentralized and tracked on various forms and/or methods. Only DSS, DIRM and Office of Internal Audit use the IRAAF to track access.</p> <p>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.</p> <p>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. A security review occurred in June 2010 and again in September 2010.</p> <p>As of September 2010, appropriate documentation has been located or user access terminated/revoked for all seven users identified by the North Carolina Office of the State Auditor as having no authorization documentation on file to support the individuals' access to the TANF Data Collection System.</p> <p>As of September 2010, the Department has implemented policies and procedures to ensure adequate control of access to its system applications, and conducts periodic, documented reviews of its users' access rights. Appropriate documentation has been located or user access terminated/revoked for all seven users identified by the North Carolina Office of the State Auditor as having no authorization documentation on file to support the individuals' access to the TANF Data Collection System.</p> <p>Not all users granted access to State Information Systems since July 2007 have an Information Resource Access Authorization Form (IRAAF) on file. Only DSS, DIRM and Office of Internal Audit use the IRAAF to track access.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
09-SA-124	Health and Human Services	<p>The Department created an automated solution (the next generation of the IRAAF) known as electronic Information Resource Access Authorization Form (e-IRAAF) which was implemented for use by counties and department in January 2011.</p>
		<p><u>Inadequate Control Over County User Access to the County Administration Reimbursement System</u></p>
		<p>Partial corrective action has been taken. County security officers are required to complete systems security reviews twice each year. The reports used to complete these reviews are listed in the Security Manual and referenced in the PM-REM-06-2010 Administrative Letter dated July 15, 2010. These systems reviews are also required in accordance with the Statewide Information Security Manual, section 020101, Managing Access Control Standards. The County Administration Reimbursement System (CARS) security report is not available in NCXPTR at this time. However, the Department of Health and Human Services (DHHS) Division of Social Services (DSS) and Division of Information Resources Management (DIRM) staff are working on getting this report into NCXPTR with a target date of early 2011.</p>
		<p>The requirement that an Information Resource Access Authorization Form (IRAAF) be generated and maintained on file for every individual with access to State Information Systems is still enforced. For employees who were granted access after July 1, 2007, an IRAAF is required to be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS Customer Support, the entity which grants system access from the IRAAF, is still processing these annual review forms submitted by counties. Due to this backlog, the Department has created an automated solution known as electronic Information Resource Access Authorization Form (e-IRAAF) that should be available for counties to use in early 2011. The e-IRAAF is currently being piloted by two counties and two State divisions.</p>
		<p>DHHS also implemented a new access control requirement for all division/office employees with access to Resource Access Control Facility (RACF) and Online Verification (OLV) via the generation of two new reports. The first report, available through NCXPTR, lists all employees with access to systems through RACF. Employees with access to CARS will appear on the RACF report. A second report, available through WIRM, lists all employees with access to OLV and their respective roles. Per management directive, (Memorandum titled "Inadequate User Access Controls", issued by Secretary Cansler on October 30, 2009), attention must be given to ensuring access is granted and/or removed appropriately based on employees' current employment and work responsibilities.</p>
		<p>All DHHS division/office Information Security Officials (ISO) are required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form is used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
09-SA-125	Health and Human Services	<p>via email. The ISOs in the county departments of Social Services submit this form to the DHHS DSS Performance Management Section, which tracks compliance of this requirement.</p> <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 help improve compliance in the area of Establishment. These activities included specific Client Services Data Warehouse reports to identify cases with the potential to fail. These "Self-Assessment" Reports are generated monthly and are run by the local office supervisor and the Regional Representatives. Corrective Action Plans are continually developed by the local offices in cooperation with their respective Regional Representative. The Regional Representatives monitor these plans and submit reports quarterly to Central Office Child Support management. In addition to these corrective actions, Central Office management has expanded its management team to include staff for purposes of focusing on performance.</p> <p>A Child Support Excels Committee has been formed with the Results Oriented Value as its focus. Staff is revising the performance reports to make them easier to use and understand. Effective July 1, 2010, 28 counties changed from being State operated to county operated. Regional Representatives were realigned ensuring these counties received the needed attention to help prevent any negative impact on their performance. Child Support has conducted numerous additional training classes for county staff and utilized special teams to hopefully mitigate the risks associated with this transition.</p> <p>The statewide compliance has improved; however, unless caseload size can be reduced in those offices with large establishment caseloads, the 75% compliance rate will continue to be a challenge. Until then, the Central Office will continue to monitor performance closely, with a concentration on those counties in which there have been recent changes in management and/or hired new staff.</p>
09-SA-126	Health and Human Services	<p><u>Failure to Timely Communicate ARRA Federal Award Information to Subrecipients</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
09-SA-127	Health and Human Services	<p><u>Inadequate Control Over County User Access to the County Administration Reimbursement System</u></p> <p>Partial corrective action has been taken. County security officers are required to complete systems security reviews twice each year. The reports used to complete these reviews are listed in the Security Manual and referenced in the PM-REM-06-2010 Administrative Letter dated July 15, 2010. These systems reviews are also required in accordance with the Statewide Information Security Manual, section 020101, Managing</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>Access Control Standards. The County Administration Reimbursement System (CARS) security report is not available in NCXPTR at this time. However, the Department of Health and Human Services (DHHS) Division of Social Services (DSS) and Division of Information Resources Management (DIRM) staff are working on getting this report into NCXPTR with a target date of early 2011.</p> <p>The requirement that an Information Resource Access Authorization Form (IRAAF) be generated and maintained on file for every individual with access to State Information Systems is still enforced. For employees who were granted access after July 1, 2007, an IRAAF is required to be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS Customer Support, the entity which grants system access from the IRAAF, is still processing these annual review forms submitted by counties. Due to this backlog, the Department has created an automated solution known as electronic Information Resource Access Authorization Form (e-IRAAF) that should be available for counties to use in early 2011. The e-IRAAF is currently being piloted by two counties and two State divisions.</p> <p>DHHS also implemented a new access control requirement for all division/office employees with access to Resource Access Control Facility (RACF) and Online Verification (OLV) via the generation of two new reports. The first report, available through NCXPTR, lists all employees with access to systems through RACF. Employees with access to CARS will appear on the RACF report. A second report, available through WIRM, lists all employees with access to OLV and their respective roles. Per management directive, (Memorandum titled "Inadequate User Access Controls", issued by Secretary Cansler on October 30, 2009), attention must be given to ensuring access is granted and/or removed appropriately based on employees' current employment and work responsibilities.</p> <p>All DHHS division/office Information Security Officials (ISO) are required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form is used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email. The ISOs in the county departments of Social Services submit this form to the DHHS DSS Performance Management Section, which tracks compliance of this requirement.</p>
09-SA-128	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 Health and Human Services.</p>
09-SA-129	Health and Human Services	<p><u>Documentation Lacking in County LIHEAP 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>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
09-SA-130	Health and Human Services	<p><u>Failure to Follow Subrecipient Monitoring Plan For LIHEAP Crisis Intervention Program</u></p> <p>Partial corrective action has been taken. 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 are updated each year and posted on the Division of Social Services website. The counties identified during the audit have since been monitored. The Department updated the monitoring plan on 9/16/10 and the Low-Income Home Energy Assistance Program (LIHEAP) was listed in the SFY 2009-10 list to be monitored.</p>
09-SA-131	Health and Human Services	<p><u>Deficiencies in Cash Management Procedures for the Community Services Block Grant Program</u></p> <p>Full corrective action has been taken.</p>
09-SA-132	Health and Human Services	<p><u>Deficiencies in Internal Control Over Earmarking Requirements</u></p> <p>Full corrective action has been taken.</p>
09-SA-133	Health and Human Services	<p><u>Deficiencies in Internal Control Over Period of Availability Requirements</u></p> <p>Full corrective action has been taken.</p>
09-SA-134	Health and Human Services	<p><u>Deficiencies in Federal Reporting Procedures for the Community Services Block Grant 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>
09-SA-135	Health and Human Services	<p><u>Subrecipient Monitoring for the Community Services Block Grant Needs Improvement</u></p> <p>Full corrective action has been taken.</p>
09-SA-136	Health and Human Services	<p><u>Inadequate Control Over County User Access to the Subsidized Child Care Reimbursement System</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
09-SA-137	Health and Human Services	<p><u>Inadequate Control Over County User Access to the Subsidized Child Care Reimbursement System</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, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
09-SA-138	Health and Human Services	<p data-bbox="570 384 1469 443"><u>Inadequate Control Over County User Access to the County Administration Reimbursement System</u></p> <p data-bbox="570 478 1469 842">Partial corrective action has been taken. County security officers are required to complete systems security reviews twice each year. The reports used to complete these reviews are listed in the Security Manual and referenced in the PM-REM-06-2010 Administrative Letter dated July 15, 2010. These systems reviews are also required in accordance with the Statewide Information Security Manual, section 020101, Managing Access Control Standards. The County Administration Reimbursement System (CARS) security report is not available in NCXPTR at this time. However, the Department of Health and Human Services (DHHS) Division of Social Services (DSS) and Division of Information Resources Management (DIRM) staff are working on getting this report into NCXPTR with a target date of early 2011.</p> <p data-bbox="570 877 1469 1241">The requirement that an Information Resource Access Authorization Form (IRAAF) be generated and maintained on file for every individual with access to State Information Systems is still enforced. For employees who were granted access after July 1, 2007, an IRAAF is required to be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS Customer Support, the entity which grants system access from the IRAAF, is still processing these annual review forms submitted by counties. Due to this backlog, the Department has created an automated solution known as electronic Information Resource Access Authorization Form (e-IRAAF) that should be available for counties to use in early 2011. The e-IRAAF is currently being piloted by two counties and two State divisions.</p> <p data-bbox="570 1276 1469 1608">DHHS also implemented a new access control requirement for all division/office employees with access to Resource Access Control Facility (RACF) and Online Verification (OLV) via the generation of two new reports. The first report, available through NCXPTR, lists all employees with access to systems through RACF. Employees with access to CARS will appear on the RACF report. A second report, available through WIRM, lists all employees with access to OLV and their respective roles. Per management directive, (Memorandum titled "Inadequate User Access Controls", issued by Secretary Cansler on October 30, 2009), attention must be given to ensuring access is granted and/or removed appropriately based on employees' current employment and work responsibilities.</p> <p data-bbox="570 1644 1469 1850">All DHHS division/office Information Security Officials (ISO) are required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form is used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email. The ISOs in the county departments of Social Services submit this form to the DHHS DSS Performance Management Section, which tracks compliance of this requirement.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
09-SA-139	Health and Human Services	<p data-bbox="570 384 1469 443"><u>Inadequate Control Over County User Access to the County Administration Reimbursement System</u></p> <p data-bbox="570 470 1469 831">Partial corrective action has been taken. County security officers are required to complete systems security reviews twice each year. The reports used to complete these reviews are listed in the Security Manual and referenced in the PM-REM-06-2010 Administrative Letter dated July 15, 2010. These systems reviews are also required in accordance with the Statewide Information Security Manual, section 020101, Managing Access Control Standards. The County Administration Reimbursement System (CARS) security report is not available in NCXPTR at this time. However, the Department of Health and Human Services (DHHS) Division of Social Services (DSS) and Division of Information Resources Management (DIRM) staff are working on getting this report into NCXPTR with a target date of early 2011.</p> <p data-bbox="570 858 1469 1220">The requirement that an Information Resource Access Authorization Form (IRAAF) be generated and maintained on file for every individual with access to State Information Systems is still enforced. For employees who were granted access after July 1, 2007, an IRAAF is required to be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS Customer Support, the entity which grants system access from the IRAAF, is still processing these annual review forms submitted by counties. Due to this backlog, the Department has created an automated solution known as electronic Information Resource Access Authorization Form (e-IRAAF) that should be available for counties to use in early 2011. The e-IRAAF is currently being piloted by two counties and two State divisions.</p> <p data-bbox="570 1247 1469 1581">DHHS also implemented a new access control requirement for all division/office employees with access to Resource Access Control Facility (RACF) and Online Verification (OLV) via the generation of two new reports. The first report, available through NCXPTR, lists all employees with access to systems through RACF. Employees with access to CARS will appear on the RACF report. A second report, available through WIRM, lists all employees with access to OLV and their respective roles. Per management directive, (Memorandum titled "Inadequate User Access Controls," issued by Secretary Cansler on October 30, 2009), attention must be given to ensuring access is granted and/or removed appropriately based on employees' current employment and work responsibilities.</p> <p data-bbox="570 1608 1469 1818">All DHHS division/office Information Security Officials (ISO) are required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form is used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email. The ISOs in the county departments of Social Services submit this form to the DHHS DSS Performance Management Section, which tracks compliance of this requirement.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
09-SA-140	Health and Human Services	<p><u>Ineligible Benefit Payments for the Foster Care Program</u></p> <p>Partial corrective action has been taken. The questioned costs identified were adjusted April 2010. The Child Placement Services Policy Section 1201, Subsection F, Youth Involvement in Planning for Services has been further reviewed for any necessary revisions. The Contractual Agreement for Residential Support (CARS) policy currently provides clear guidance that IV-E funding is not available to youth beyond the age of 18. Therefore, revisions to the policy for this specific issue are not necessary.</p> <p>The Data Reporting and Performance Management Team in partnership with the North Carolina Division of Resource Management are developing a system edit to prevent IV-E payments from being issued for youth over the age of 18. This system edit is expected to be completed by July 2011.</p> <p>The Division is using a monthly report to monitor ineligible IV-E payments for youth over the age of 18. The report is entitled, "Youth 18 and older in Foster Care and Receiving Title IV-E Payments" and will remain in effect until the system edit is fully implemented.</p>
09-SA-141	Health and Human Services	<p><u>Documentation Errors in County Foster Care Title IV-E 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>
09-SA-142	Health and Human Services	<p><u>Failure to Timely Communicate ARRA Federal Award Information to Subrecipients</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
09-SA-143	Health and Human Services	<p><u>Inadequate Control Over County User Access to the County Administration Reimbursement System</u></p> <p>Partial corrective action has been taken. County security officers are required to complete systems security reviews twice each year. The reports used to complete these reviews are listed in the Security Manual and referenced in the PM-REM-06-2010 Administrative Letter dated July 15, 2010. These systems reviews are also required in accordance with the Statewide Information Security Manual, section 020101, Managing Access Control Standards. The County Administration Reimbursement System (CARS) security report is not available in NCXPTR at this time. However, the Department of Health and Human Services (DHHS) Division of Social Services (DSS) and Division of Information Resources Management (DIRM) staff are working on getting this report into NCXPTR with a target date of early 2011.</p> <p>The requirement that an Information Resource Access Authorization Form (IRAAF) be generated and maintained on file for every individual with access to State Information Systems is still enforced. For employees who were granted access after July 1, 2007, an IRAAF is required to be on file with DHHS Customer Support for every employee with access to any State</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>Information System by August 31, 2010. DHHS Customer Support, the entity which grants system access from the IRAAF, is still processing these annual review forms submitted by counties. Due to this backlog, the Department has created an automated solution known as electronic Information Resource Access Authorization Form (e-IRAAF) that should be available for counties to use in early 2011. The e-IRAAF is currently being piloted by two counties and two State divisions.</p> <p>DHHS also implemented a new access control requirement for all division/office employees with access to Resource Access Control Facility (RACF) and Online Verification (OLV) via the generation of two new reports. The first report, available through NCXPTR, lists all employees with access to systems through RACF. Employees with access to CARS will appear on the RACF report. A second report, available through WIRM, lists all employees with access to OLV and their respective roles. Per management directive, (Memorandum titled "Inadequate User Access Controls", issued by Secretary Cansler on October 30, 2009), attention must be given to ensuring access is granted and/or removed appropriately based on employees' current employment and work responsibilities.</p> <p>All DHHS division/office Information Security Officials (ISO) are required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form is used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email. The ISOs in the county departments of Social Services submit this form to the DHHS DSS Performance Management Section, which tracks compliance of this requirement.</p>
09-SA-144	Health and Human Services	<p><u>Failure to Timely Communicate ARRA Federal Award Information to Subrecipients</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
09-SA-145	Health and Human Services	<p><u>Inadequate Control Over County User Access to the County Administration Reimbursement System</u></p> <p>Partial corrective action has been taken. County security officers are required to complete systems security reviews twice each year. The reports used to complete these reviews are listed in the Security Manual and referenced in the PM-REM-06-2010 Administrative Letter dated July 15, 2010. These systems reviews are also required in accordance with the Statewide Information Security Manual, section 020101, Managing Access Control Standards. The County Administration Reimbursement System (CARS) security report is not available in NCXPTR at this time. However, the Department of Health and Human Services (DHHS) Division of Social Services (DSS) and Division of Information Resources Management (DIRM) staff are working on getting this report into NCXPTR with a target date of early 2011.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
09-SA-146	Health and Human Services	<p>The requirement that an Information Resource Access Authorization Form (IRAAF) be generated and maintained on file for every individual with access to State Information Systems is still enforced. For employees who were granted access after July 1, 2007, an IRAAF is required to be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS Customer Support, the entity which grants system access from the IRAAF, is still processing these annual review forms submitted by counties. Due to this backlog, the Department has created an automated solution known as electronic Information Resource Access Authorization Form (e-IRAAF) that should be available for counties to use in early 2011. The e-IRAAF is currently being piloted by two counties and two State divisions.</p> <p>DHHS also implemented a new access control requirement for all division/office employees with access to Resource Access Control Facility (RACF) and Online Verification (OLV) via the generation of two new reports. The first report, available through NCXPTR, lists all employees with access to systems through RACF. Employees with access to CARS will appear on the RACF report. A second report, available through WIRM, lists all employees with access to OLV and their respective roles. Per management directive, (Memorandum titled "Inadequate User Access Controls", issued by Secretary Cansler on October 30, 2009), attention must be given to ensuring access is granted and/or removed appropriately based on employees' current employment and work responsibilities.</p> <p>All DHHS division/office Information Security Officials (ISO) are required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form is used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email. The ISOs in the county departments of Social Services submit this form to the DHHS DSS Performance Management Section, which tracks compliance of this requirement.</p> <p><u>Inadequate Control Over County User Access to the County Administration Reimbursement System</u></p> <p>Partial corrective action has been taken. County security officers are required to complete systems security reviews twice each year. The reports used to complete these reviews are listed in the Security Manual and referenced in the PM-REM-06-2010 Administrative Letter dated July 15, 2010. These systems reviews are also required in accordance with the Statewide Information Security Manual, section 020101, Managing Access Control Standards. The County Administration Reimbursement System (CARS) security report is not available in NCXPTR at this time. However, the Department of Health and Human Services (DHHS) Division of Social Services (DSS) and Division of Information Resources Management (DIRM) staff are working on getting this report into NCXPTR with a target date of early 2011.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>The requirement that an Information Resource Access Authorization Form (IRAAF) be generated and maintained on file for every individual with access to State Information Systems is still enforced. For employees who were granted access after July 1, 2007, an IRAAF is required to be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS Customer Support, the entity which grants system access from the IRAAF, is still processing these annual review forms submitted by counties. Due to this backlog, the Department has created an automated solution known as electronic Information Resource Access Authorization Form (e-IRAAF) that should be available for counties to use in early 2011. The e-IRAAF is currently being piloted by two counties and two State divisions.</p> <p>DHHS also implemented a new access control requirement for all division/office employees with access to Resource Access Control Facility (RACF) and Online Verification (OLV) via the generation of two new reports. The first report, available through NCXPTR, lists all employees with access to systems through RACF. Employees with access to CARS will appear on the RACF report. A second report, available through WIRM, lists all employees with access to OLV and their respective roles. Per management directive, (Memorandum titled "Inadequate User Access Controls", issued by Secretary Cansler on October 30, 2009), attention must be given to ensuring access is granted and/or removed appropriately based on employees' current employment and work responsibilities.</p> <p>All DHHS division/office Information Security Officials (ISO) are required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form is used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email. The ISOs in the county departments of Social Services submit this form to the DHHS DSS Performance Management Section, which tracks compliance of this requirement.</p>
09-SA-147	Health and Human Services	<p><u>Documentation Lacking in County Children's Health Insurance Program 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>
09-SA-148	Health and Human Services	<p><u>Inadequate Control Over County-Level User Access to the Eligibility Information System</u></p> <p>Partial corrective action has been taken. 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;</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>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 Resource Access Control Facility (RACF) and Online Verification (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 Web Identify Role Management (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 is used to report monthly to the DHHS 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. The counties began using these procedures 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-149	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>
09-SA-150	Health and Human Services	<p><u>Deficiencies in Medicaid Provider Billing and Payment Process</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 proper coding and documentation requirements has been incorporated into the DMA training offered to providers.</p> <p>With regards to the 22 claims totaling \$40,597 (federal share = \$30,535) that were questioned by the State Auditors, 14 claims totaling \$59,397.14 (federal share = \$42,581.44) have been appropriately resolved and/or recouped as of 09/8/2010.</p> <p>Seven claims totaling \$253.95 (federal share = \$167.38) unresolved as of 09/8/2010 are now corrected. Claim #074 was not paid in error. It paid correctly for the rate on file for the Date of Service of the claim. Claim #092 was an At Risk Case Management Provider; these types of claims are not</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>recouped/repaid and are handled through cost settlements; which are all completed for the audit period.</p> <p>Claims #101, #111, #124, and #132 were paid using the correct rate for the Date of Service of the claim. The variances were caused by system truncation when calculating the payment and rounding to the nearest penny. These errors were resolved during the provider's cost settlement.</p> <p>Claim #194 was originally paid with the wrong rate. Our procedures do require we update the rate timely; however, these rate changes may not be approved timely and may cause us to have to do a recoup/repay. This claim was resolved during cost settlement.</p> <p>The final remaining claim which is also a payable in the amount of \$18,546.03 (federal share \$11,878.73) has not been resolved as of 9/16/10; the provider has not requested an adjustment.</p> <p>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.</p>
09-SA-151	Health and Human Services	<p><u>Inadequate Reconciliations of Medical Assistance Payments</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
09-SA-152	Health and Human Services	<p><u>Deficiencies Noted with Tracking of Program Change Controls for Medicaid Management Information System</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
09-SA-153	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 Division of Medical Assistance (DMA) Information Technology (IT) and the Health Insurance Portability and Accountability Act (HIPAA) Section is currently working on developing a new Intranet website which will host a link to the Automated Access and Resource Management System (AARMS) now in development. The new intranet website is being completed in phases. It is anticipated that the first phase will be completed by December 31, 2011. Due to the non-availability of resources, delays have occurred. This AARMS system will be a Structured Query Language (SQL) database using Hyper Text Markup Language (HTML), front end forms and automated workflow processes. It will have auditable, password validated authorization, steps built in that will ensure these notifications are accomplished and accesses are revoked in the specified time frame allotted for each system, application or network. The data used to populate personnel records in AARMS will directly feed the</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>information to security officials in DMA's Recipient and Provider Services section who will use the Division of Information Resources Management's (DIRM's) electronic Information Resource Access Authorization Form (e-IRAAF) (Eligibility Information System (EIS), Online Verification (OLV), IEVS, etc). Currently the Division is using e-IRAAF system that is mandated by the Department of Health Human Services (DHHS) Privacy and Security Office (PSO) to track all system access.</p> <p>In the case of DMA non workforce personnel who have been granted Medicaid Management Information System (MMIS) access, these notifications of departing employees come from that organization's access liaison. Additionally, all non DMA employees sign a "Non-DMA Workforce Agreement" which is kept on file by the MMIS Access Administrator. This process is formally documented in the DMA Information Systems User Authorization and Access Policy, dated April 28, 2010 and the Internal DMA MMIS Access Control Procedures, dated April 1, 2010.</p> <p>In a Memorandum dated October 30, 2009, the DHHS Office of the Secretary instructed the DHHS 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. These logs from the DHHS PSO will help immediately identify those for which forms were not submitted. DMA performs an MMIS and North Carolina Identification (NCID) audit in conjunction with the DHHS mandated monthly OLV and Resource Access Control Facility (RACF) ID audits.</p>
09-SA-154	Health and Human Services	<p><u>Inadequate Control Over County User Access to the County Administration Reimbursement System</u></p> <p>Partial corrective action has been taken. County security officers are required to complete systems security reviews twice each year. The reports used to complete these reviews are listed in the Security Manual and referenced in the PM-REM-06-2010 Administrative Letter dated July 15, 2010. These systems reviews are also required in accordance with the Statewide Information Security Manual, section 020101, Managing Access Control Standards. The County Administration Reimbursement System (CARS) security report is not available in NCXPTR at this time. However, the Department of Health and Human Services (DHHS) Division of Social Services (DSS) and Division of Information Resources Management (DIRM) staff are working on getting this report into NCXPTR with a target date of early 2011.</p> <p>The requirement that an Information Resource Access Authorization Form (IRAAF) be generated and maintained on file for every individual with access to State Information Systems is still enforced. For employees who were granted access after July 1, 2007, an IRAAF is required to be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS Customer Support, the entity which grants system access from the IRAAF, is still processing these</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>annual review forms submitted by counties. Due to this backlog, the Department has created an automated solution known as electronic Information Resource Access Authorization Form (e-IRAAF) that should be available for counties to use in early 2011. The e-IRAAF is currently being piloted by two counties and two State divisions.</p> <p>DHHS also implemented a new access control requirement for all division/office employees with access to Resource Access Control Facility (RACF) and Online Verification (OLV) via the generation of two new reports. The first report, available through NCXPTR, lists all employees with access to systems through RACF. Employees with access to CARS will appear on the RACF report. A second report, available through WIRM, lists all employees with access to OLV and their respective roles. Per management directive, (Memorandum titled "Inadequate User Access Controls," issued by Secretary Cansler on October 30, 2009), attention must be given to ensuring access is granted and/or removed appropriately based on employees' current employment and work responsibilities.</p> <p>All DHHS division/office Information Security Officials (ISO) are required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form is used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email. The ISOs in the county departments of Social Services submit this form to the DHHS DSS Performance Management Section, which tracks compliance of this requirement.</p>
09-SA-155	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>
09-SA-156	Health and Human Services	<p><u>Documentation Lacking in County Medicaid Case Files</u></p> <p>Partial corrective action has been taken. While the combined counties error rate identified was extremely low (.01336), the Department's goal is no errors. The individual findings were referred to the Medicaid Program Representatives (MPRs) 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 MPRs and continues to be stressed statewide. The completion date for the follow-up on these findings was December 31, 2010.</p> <p>This finding was composed of discrepancies in eleven counties. It was referred to the Medicaid Program Representative (MPR) for the counties who followed up to ensure corrective action was taken.</p> <p>A. <u>Client had not met certain eligibility criteria.</u> County A (1) – Documentation was provided indicating corrective action and follow up. The auditor identified an overpayment for the month in question and the amount of \$104.64 was charged back to the county.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>B. <u>Sixteen files did not contain all eligibility documentation.</u> County B (4) – The county provided documentation indicating corrective action and follow up. County C (5) – The county provided documentation indicating corrective action and follow up. County D (5) – The county provided documentation indicating corrective action and follow up. County E (1) – The county was unable to locate the file as the CPA firm that completed the audit was unable to provide the name of the client. The MPR for Vance addressed the issue of documentation “globally” with the county. County F (1) - The county provided documentation indicating corrective action and follow up.</p> <p>C. <u>Five files were identified as incomplete or missing information.</u> County G (5) – The county provided documentation indicating corrective action and follow up.</p> <p>D. <u>Six files did not contain evidence that automated processes were performed for verification of income and resources.</u> County H (6) – The county provided documentation indicating corrective action and follow up.</p> <p>E. <u>Eight files did not contain documentation that the “Notice of Rights to Transportation Form” was sent to the applicant.</u> County I (6) – The county provided documentation indicating corrective action and follow up. County C (2) – This finding was only brought to our attention on July 6, 2010 by the Controller’s Office. The county provided documentation that the missing transportation forms were sent to the clients.</p> <p>F. <u>One client file was recertified without reviewing the eligibility criteria with the client.</u> County J (1) - The county provided documentation indicating corrective action and follow up.</p> <p>G. <u>The information in one client file could not be verified as the file had not been transferred from another county.</u> County K (1) – The MPR for Hertford followed up on this finding to ensure that a process was implemented to ensure all files have documentation to substantiate eligibility as indicated in the Management response.</p>

MPR’s have provided written statements that they have followed up on all findings and corrective action. In addition, during the period of May to September 2010, the MPRs completed statewide training on the top ten quality control errors as part of corrective action required by CMS for the Payment Error Measurement Rate (PERM) findings for 2007. Topics

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
09-SA-157	Health and Human Services	included documentation, verification of income/resources, budgeting, calculation of income/resources, and other issues.
09-SA-157	Health and Human Services	<p data-bbox="570 478 1469 537"><u>Inadequate Control Over County-Level User Access to the Eligibility Information System</u></p> <p data-bbox="570 569 1469 961">Partial corrective action has been taken. 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 data-bbox="570 993 1469 1451">Effective March 2010, the Department enhanced existing access control requirements for all division/office employees with access to Resource Access Control Facility (RACF) and Online Verification (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 Web Identify Role Management (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 is used to report monthly to the DHHS 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. The counties began using these procedures April 2010.</p> <p data-bbox="570 1482 1469 1570">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-158	Health and Human Services	<p data-bbox="570 1602 1469 1633"><u>Deficiencies in Medicaid Reporting Processes</u></p> <p data-bbox="570 1665 1469 1717">Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
09-SA-159	Health and Human Services	<p data-bbox="570 1749 1469 1780"><u>Deficiencies In Controls Over the Provider Eligibility Enrollment Process</u></p> <p data-bbox="570 1812 1469 1896">Partial corrective action has been taken. The Division of Medical Assistance will implement new procedures that will provide improved controls over the reinstatement of inactive providers to coincide with the</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>re-verification process which is currently in early implementation and a part of the existing contractual terms. The re-verification process is currently behind schedule and under an approved extension for completion. A new completion date has not been reported to the Division; however, we estimate that completion should be June 30, 2011. To prevent the misuse of provider numbers and to reduce the occurrence of fraud and abuse, the Division will require inactive providers to:</p> <p>(a) Submit a new application, or (b) require the re-verification of critical information before the reinstatement of a provider who is terminated or placed in a suspense file due to inactive billing.</p> <p>The re-verification process will be amended to include the requirement for a provider to disclose whether an owner, control interest, agent, or managing employee of the provider has been convicted of a criminal offense in any program under Medicare, Medicaid, or the Title XX services program in order to comply with the federal law. The anticipated completion date for the stated correction action to occur is June 30, 2011.</p>
09-SA-160	Health and Human Services	<p><u>Deficiencies in Internal Control Over Earmarking Requirements</u></p> <p>Partial corrective action has been taken. The Division of Public Health representatives have met with Office of the State Auditor (OSA) staff to discuss acceptable corrective actions for better internal controls over earmarking requirements. An agreement was reached, those corrective actions are in development, and will be fully implemented by April 1, 2011; which is the beginning of the next Ryan White CARE Act grant budget period.</p>
09-SA-161	Winston-Salem State University	<p><u>Student Financial Aid Over-Awards and Errors</u></p> <p>Full corrective action has been taken.</p>
09-SA-162	Winston-Salem State University	<p><u>Inconsistencies in Students' Cost of Attendance</u></p> <p>Full corrective action has been taken.</p>
09-SA-163	Health and Human Services	<p><u>Deficiencies in Internal Control Over Earmarking Requirements</u></p> <p>Partial corrective action has been taken. The Division of Mental Health/ Developmental Disabilities/ Substance Abuse Services (DMH/DD/SAS) has initiated corrective measures to properly track the allocation of funds and the reporting of expenses for the Substance Abuse Prevention and Treatment Block Grant (SAPTBG) and HIV set aside requirement. DMH/DD/SAS procedures for the earmarking of not less than 20% of the statewide SAPTBG funds for prevention and not less than 5% for HIV was accomplished with the establishment of a specific budget coding structure that distinguishes the type of service for each grant year within the North Carolina Accounting System (NCAS). This process was implemented for the SFY 2010.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2010

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>The Division has refunded the HIV and Primary Prevention set-aside shortfalls to SAMHSA grants management in the amounts of \$363,020 and \$491,350 respectively (check amount \$854,370 dated 3/5/10).</p> <p>The Division of Mental Health has also contacted the National Association of State Alcohol and Drug Abuse Directors for input and clarification of State sponsorships regarding the \$10,000 questioned cost. As of 9/23/10, the Division has not received a response and the questioned cost remains unresolved.</p>
09-SA-164	Health and Human Services	<p><u>Monitoring Procedures Need Improvement</u></p> <p>Partial corrective action has been taken. The Division of Mental Health/ Developmental Disabilities/ Substance Abuse Services (DMH/DD/SAS) developed procedures during SFY 2010 to facilitate monitoring activities. The DMH/DD/SAS has initiated a fiscal monitoring plan for the Local Management Entities (LME) that provides timely response of monitoring performed by Division staff. The response begins with an exit conference performed prior to the staff leaving the LME. Within 45 days after completion of the monitoring event, a formal report is issued outlining the results of the review and a request for a corrective action plan 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 events and address all items outlined within the corrective action plan submitted by the LME.</p>
09-SA-165	Crime Control and Public Safety	<p><u>Lack of Internal Control Over Homeland Security Cluster Equipment</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p>
09-SA-166	Crime Control and Public Safety	<p><u>Lack of Internal Control Over Homeland Security Cluster Equipment</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p>
09-SA-167	Crime Control and Public Safety	<p><u>Deficiencies in Subrecipient Monitoring - Homeland Security Cluster</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p>
09-SA-168	Crime Control and Public Safety	<p><u>Homeland Security Cluster Funds Were Not Obligated Within Required Timeframe</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p>

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

**Corrective Action Plan
For the Year Ended June 30, 2010**

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2010

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
10-SA-1	Public Instruction Alexis Schauss (919) 807-3553	<u>Management Decisions Not Issued to Subrecipients</u> The Department will issue a management decision on audit findings to all subrecipients within six months after receipt of the audit. <i>Anticipated Completion Date:</i> Corrective action was completed on 1/13/11.
10-SA-2	Public Instruction Alexis Schauss (919) 807-3553	<u>Management Decisions Not Issued to Subrecipients</u> See 10-SA-1 for Corrective Action Plan.
10-SA-3	Public Instruction Lynn Harvey (919) 807-3507	<u>Failure to Monitor Subrecipients for State Revenue Match</u> The Department believes internal controls and fiscal monitoring procedures, which were recently revised as a result of this audit finding, ensure subrecipients use state matching funds for allowable program activities. <i>Anticipated Completion Date:</i> Correction action was completed on 10/1/10.
10-SA-4	Public Instruction Alexis Schauss (919) 807-3553	<u>Management Decisions Not Issued to Subrecipients</u> See 10-SA-1 for Corrective Action Plan.
10-SA-5	Health and Human Services Kim Lovenduski (919) 707-5750	<u>Documentation Lacking in County WIC Case Files</u> Technical assistance visits are being conducted at three local Health Departments where issues were noted. The Nutrition Services Branch Head will send a memo to Local Agency Women, Infants, and Children (WIC) Directors and Local Health Directors reminding them of program requirements related to participant eligibility and the need to have policies and procedures related to maintenance of documentation. <i>Anticipated Completion Date:</i> April 30, 2011.
10-SA-6	Health and Human Services Kim Lovenduski (919) 707-5750	<u>Deficiencies Identified in the Monitoring of WIC High-Risk Vendors</u> The Vendor Manager will review reports to ensure compliance with the regulations. These reviews will be documented, signed and recorded. <i>Anticipated Completion Date:</i> Completed January 13, 2011.
10-SA-7	Health and Human Services Kim Lovenduski (919) 707-5750	<u>Weaknesses in the Monitoring of the Calculation of the WIC Maximum Allowable Reimbursement Rates</u> Using a Division of Information Resources Management (DIRM) report, Vendor Unit staff manually calculates the Maximum Allowable

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2010

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
10-SA-8	Health and Human Services Leigh Ann Kerr (919) 855-3738	<p>Reimbursement (MAR) rates and compares them to the MAR calculations provided by the banking contractor. The Vendor Unit Manager verifies MAR calculations using this procedure and will document the review at least once per quarter.</p> <p><i>Anticipated Completion Date:</i> Completed January 13, 2011.</p> <p><u>Deficiencies Identified in the Monitoring Controls for Nongovernmental Subrecipients</u></p> <p>The Audit Resolution and Monitoring Branch (ARM) within the Department of Health and Human Services (DHHS) Office of the Controller will develop and implement procedures to address the identified issues. New procedures will include requiring divisions to report new grant awards to appropriate ARM staff at the time they are recorded in the online www.NCGrants.gov reporting system. In addition, ARM staff will investigate the possibility of using reports generated from the Department's Contracts Database and Nongovernmental Audit Confirmation website to ensure the tracking log and NCGrants.gov contain all appropriate grant data. ARM staff will utilize reporting functions in the online system for comparison to the tracking log to ensure consistency of the data in both. ARM staff will also utilize new reports available in the online www.NCGrants.gov reporting system to ensure the current nongovernmental subrecipient tracking mechanism accurately captures the appropriate level of State funding for each subrecipient.</p> <p>ARM will strengthen its internal controls to include periodic supervisory review of the manual tracking logs in comparison to data in the NCGrants system to verify data is updated in a timely manner.</p> <p><i>Anticipated Completion Date:</i> June 30, 2011.</p>
10-SA-9	Health and Human Services Dean Simpson (919) 334-1234	<p><u>Identified Questioned Costs at the Subrecipient Level</u></p> <p>A review of the Nutrition Education expenditures was conducted November 2010 for FFY 09. Unallowable expenditures were identified totaling \$12,095.03. The Center identified was notified of reimbursement owed to the Department.</p> <p><i>Anticipated Completion Date:</i> June 30, 2011.</p>
10-SA-10	Commerce Vickie Miller (919) 571-4900	<p><u>Deficiencies in Federal Reporting</u></p> <p>13 of 14 sections of the 2009 Annual Performance Report were submitted to U.S. HUD by the March 31, 2010 deadline as required. The Section 3 Report has since been completed and submitted. All previous and subsequent NSP Quarterly Performance Reports were reconciled. Due to office relocation during this time period, the reconciliation occurred after submission. As of this date, the NSP (Fourth) Quarterly Performance Report</p>

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2010

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
10-SA-11	Commerce Vickie Miller (919) 571-4900	<p>Report has been reconciled and will be corrected in the subsequent quarterly submission per recommendation by U.S. HUD staff. The division staff is in the process of developing internal control procedures to ensure timely and accurate reporting as required for both reports.</p> <p><i>Anticipated Completion Date:</i> July 1, 2011.</p> <p><u>Subrecipient Monitoring Needs Improvement</u></p> <p>Suspension/debarment requirements are included in the Grant Agreements (contracts) with division subrecipients. Additionally, division staff conducts on-site monitoring of the contracts. There were no instances where subrecipients entered into transactions with suspended or debarred entities. The division has implemented the Auditor's recommendation to include additional provisions on the monitoring tool related to suspension and debarment.</p> <p>Requirements regarding equipment purchases using Federal funds are included in the Grant Agreement (contract) and in 4 NCAC 19L. There were no instances found where regulations covering equipment purchases were violated; and the division has incorporated the Auditor's recommendation to enhance the monitoring checklist related to equipment compliance.</p> <p><i>Anticipated Completion Date:</i> May 1, 2011.</p>
10-SA-12	Commerce Graham Watt (919) 329-5230 William Schmidt (919) 715-6712	<p><u>Errors Noted in the Schedule of Expenditures of Federal Awards (SEFA)</u></p> <p>a. Procedures and controls will be installed so that the numbers reported will match financial records. The Access database that interfaces FMIS with the Cash Draw process and subsequently to NCAS had a programming issue that has been repaired. The reconciliation of FMIS and NCAS will be completed at year-end before preparation of the SEFA. CFDA numbers will be checked prior to submission of the SEFA.</p> <p>b. As stated in the finding the amount for the total awards expended did not match the accounting records. This error resulted from the accidental omission of the administrative expenses for the CDBG program. It should be noted that the amounts provided to subrecipients were correct. To ensure the accurate reporting of this and other numbers reported on the SEFA, Commerce will add an additional review once the values have been computed prior to the submission of the SEFA to the Office of State Controller.</p> <p>c. As stated in the finding the amount for the ARRA Weatherization Assistance grant, and regular Weatherization Assistance grant were not supported by the accounting records. The overstatement of \$615,585 out of the total program budget of \$131,954,536.00 resulted from total</p>

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2010

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<p>from total non-salary item line value being entered on the SEFA rather than the expenditures line. The \$1,000.00 error reported for regular Weatherization was caused by a typo. To ensure the accurate reporting of this and other numbers reported on the SEFA, Commerce will add an additional review once the values have been computed prior to the submission of the SEFA to the Office of State Controller.</p> <p>d. FMIS will be reconciled with NCAS at year end before preparation of the SEFA report.</p> <p><i>Anticipated Completion Date:</i> August 30, 2011.</p>
10-SA-13	Crime Control and Public Safety Gwendolyn Burrell (919) 733-4564	<p><u>Improper Allocations of Salaries to Fund Sources</u></p> <p>The Department agrees with the items noted in the audit finding. Procedures have been strengthened for reconciliation and review of data entered into the time keeping system.</p> <p><i>Anticipated Completion Date:</i> Completed March 1, 2011.</p>
10-SA-14	Crime Control and Public Safety Gwendolyn Burrell (919) 733-4564	<p><u>Lack of Internal Control Over Access to Computer Information Systems</u></p> <p>The Department's procedures will ensure periodic reviews of access to computer systems.</p> <p><i>Anticipated Completion Date:</i> June 1, 2011.</p>
10-SA-15	Crime Control and Public Safety Gwendolyn Burrell (919) 733-4564	<p><u>Deficiencies Noted in the Subrecipient Monitoring Process</u></p> <p>The Department will strengthen its monitoring procedures to ensure full compliance with subrecipient monitoring requirements.</p> <p><i>Anticipated Completion Date:</i> July 1, 2011.</p>
10-SA-16	Crime Control and Public Safety Marvin Mervin (919) 733-2193	<p><u>Deficiencies Noted in the Tracking and Review of Subrecipient Audit Reports</u></p> <p>The Department's procedures now include completion dates when reports are collected from subrecipients' websites.</p> <p><i>Anticipated Completion Date:</i> March 31, 2011.</p>
10-SA-17	Crime Control and Public Safety Gwendolyn Burrell (919) 733-4564	<p><u>Improper Allocations of Salaries to Fund Sources</u></p> <p>See 10-SA-13 for Corrective Action Plan.</p>

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2010

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
10-SA-18	Crime Control and Public Safety Gwendolyn Burrell (919) 733-4564	<u>Lack of Internal Control Over Access to Computer Information Systems</u> See 10-SA-14 for Corrective Action Plan.
10-SA-19	Crime Control and Public Safety Gwendolyn Burrell (919) 733-4564	<u>Deficiencies Noted in the Subrecipient Monitoring Process</u> See 10-SA-15 for Corrective Action Plan.
10-SA-20	Employment Security Commission Mary Carol Lewis (919) 733-7310	<u>Control Weakness Over Equipment Inventory</u> On February 24, 2011, nine of the 13 records referenced in bullet one (1) already included the percentage of federal participation by federal program code. Percentages of federal participation by federal program code were added for the four records where such information was not found. All updates were completed on or before February 24, 2011. The 25 assets referenced in bullet two (2) were all written off following the inventory that was completed in June 2009. When an asset is written off, it is moved from the current cost center to an "inactive" cost center which is 99999 Surplus. These 25 assets were erroneously moved to 99500 which is also an "inactive" cost center. All assets were moved to the correct "inactive" cost center of 99999 on July 15, 2010. All 25 assets had a book value of zero dollars. The one asset referred to in bullet three (3) of the finding was a workstation system. Previously workstations purchased for an office, regardless of the number of workstations, an asset tag was assigned. When an office moved or workstations were no longer needed, the vendor would disassemble them and store them at their off-site facility. The workstations at this point were considered parts for use by the agency. This created a problem in accounting for the asset. All workstations currently in the system will be converted to an "inactive" status and in the future workstations will not be assigned a fixed asset number. <i>Anticipated Completion Date:</i> June 30, 2011.
10-SA-21	Employment Security Commission Mary Carol Lewis (919) 733-7310	<u>State Procurement Policies Not Followed</u> Procedures will be written for the processing of Personal Service Contracts and for the processing of Short Term IT Supplemental Staffing Contracts. <i>Anticipated Completion Date:</i> June 30, 2011.

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2010

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
10-SA-22	Employment Security Commission Gloria Avent-Kindred (919) 733-2443, Manfred Emmrich (919) 733-7522	<p><u>Deficiencies in Employment Services Cluster Reporting</u></p> <p>Management is reviewing internal controls to ensure expenditures are reported correctly and reports are prepared according to federal guidelines.</p> <p>Employment Services will prepare an Interoffice Memorandum for dissemination to ES staff to ensure that all ARRA job orders are correctly identified for reporting purposes by selecting the appropriate job source code.</p> <p>Employment Services has met with staff from the Information Systems Division to prepare a corrected report of ARRA job orders created.</p> <p><i>Anticipated Completion Date: 03/31/2011.</i></p>
10-SA-23	Employment Security Commission Gloria Avent-Kindred (919) 733-2443	<p><u>Weaknesses Noted in Cash Reconciliation Process</u></p> <ol style="list-style-type: none"> 1) Reconciling Bank Balance to NCAS accounting records is being reviewed. 2) All reconciling items on the Bank Reconciliation have been corrected. 3) In process of developing a UI database to eliminate numerous spreadsheets which should eliminate spreadsheets not being updated with corrections. <p><i>Anticipated Completion Date: 10/31/2011.</i></p>
10-SA-24	Employment Security Commission Robert Cottrell (919) 733-4806	<p><u>Inappropriate Information Systems Access</u></p> <p>Corrective action has been taken. All corrections and/or updates were completed on or before September 20, 2010. The revised RACF policy was issued on October 8, 2010, and ESC appointed an IT Security Officer on December 1, 2010.</p> <p><i>Anticipated Completion Date: December 1, 2010.</i></p>
10-SA-25	Employment Security Commission David Canady (919) 707-1437	<p><u>Computer Programming Resulted in Payment from Incorrect Funding Source</u></p> <p>The Commission will review and develop additional internal controls over the process for implementing changes/revisions of benefit payment requirements to ensure programming changes are made timely and in accordance with regulations, so that benefit payments are paid from the correct funding source.</p>

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2010

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<p>The Unemployment Insurance Division submitted a Service Request on January 13, 2010, to Information Services to provide assistance in identifying and implementing additional programming verification(s) to ensure federal compliance. These changes were implemented in phases from May to September.</p> <p><i>Anticipated Completion Date:</i> June 30, 2011.</p>
10-SA-26	Employment Security Commission David Canady (919) 707-1424	<p><u>Deficiencies Noted In Unemployment Insurance Benefit Processing</u></p> <p>UI is in the process of reprogramming the benefit payment system which will include enhancements that will strengthen internal controls and include edits to ensure payments are processed and paid properly.</p> <p>UI Management staff trains and retrains employees on continual bases to ensure all employees follow established guidelines and procedures for conducting eligibility review interviews.</p> <p><i>Anticipated Completion Date:</i> September 30, 2011.</p>
10-SA-27	Employment Security Commission Robert Cottrell (919) 733-4806	<p><u>Weaknesses in General Program Change Controls</u></p> <p>Both the change control and the naming conventions documents are slated for review. Once that review and any necessary updates are completed, the documents will be reformatted and reissued so as to conform to ESC's new Policies and Procedures format and release standards. In the interim, folders for Change Control and Naming Conventions containing the appropriate documents have been created. Access is available to all IS employees.</p> <p><i>Anticipated Completion Date:</i> December 31, 2011.</p>
10-SA-28	Employment Security Commission Mary Carol Lewis (919) 733-7310	<p><u>State Procurement Policies Not Followed</u></p> <p>See 10-SA-21 for Corrective Action Plan.</p>
10-SA-29	Employment Security Commission Robert Cottrell (919) 733-4806	<p><u>Improper Payment of Federal Additional Compensation</u></p> <p>ESC is engaged in gathering business and technical requirements and has begun initial program design for enhancement of the Unemployment Insurance Benefits Payment system. These enhancements include mechanisms for the identification and recovery of federal additional compensation overpayments. As noted in our previous response to this finding, these enhancements will be implemented by the end of the calendar year.</p> <p><i>Anticipated Completion Date:</i> December 31, 2011.</p>

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2010

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
10-SA-30	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 Benefit Payment Control have requested additional reporting and monitoring capabilities for the BARTS system to ensure proper assignment and tracking of cases through completion. The agency is currently reviewing the monitoring and reporting capabilities of the BARTS system enhancements in the test environment.</p> <p><i>Anticipated Completion Date:</i> June 30, 2011.</p>
10-SA-31	Commerce Graham Watt (919) 329-5230	<p><u>Failure To Comply With Federal Suspension and Debarment Requirements</u></p> <p>Sub recipients will be required on an annual basis to submit a signed Suspension and Debarment Certification form. The division has implemented the Auditor's recommendation to include additional provisions on the monitoring tool related to suspension and debarment.</p> <p><i>Anticipated Completion Date:</i> June 30, 2011.</p>
10-SA-32	Commerce Graham Watt (919) 329-5230	<p><u>Deficiencies In Federal Reporting</u></p> <p>As indicated in the findings, the annual report (ETA-9091) was designed to track individual participant data to verify compliance with federal requirements and that monitoring procedures were not designed to ensure that all data elements needed for the federal reports were in the subsystem. The Division has made changes to the sampling report used by monitoring staff to increase the numbers of records reviewed. The number of records reviewed is based on current enrollment and now can be up to 35%.</p> <p><i>Anticipated Completion Date:</i> March 4, 2011.</p> <p>The Division acknowledges that error rates in the validation of participant information are higher than acceptable. Clarifying policy guidance, training and technical assistance has been, and will continue to be provided to all sub recipients in order to reduce the error rate.</p> <p><i>Anticipated Completion Date:</i> The provision of local technical assistance and training is an ongoing effort.</p> <p>In the next data validation review (October 2011 into January 2012), the Division will establish a procedure to ensure that there is an additional review, comparing all of the worksheet results to the data entered in the DRVS software. This will be prior to the submission of the data validation report to the U.S. Department of Labor.</p> <p><i>Anticipated Completion Date:</i> February 3, 2012.</p> <p>The ETA-9149 report lists the total number of youth participants served during the most recent month. The programs that create this report have</p>

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2010

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<p>been changed to allow it to run against previous months' data. The source code is now captured as part of the monthly copy so that it will reference the program that was used to create a specific months report. Two additional programs have been created that will create detail snapshots of all data used in the summary reports, and will be kept to support the report. The step-by-step processes for all reports will be fully documented, and cross-training will be provided to create a check-and-balance to ensure that more than one person is able to generate the reports.</p> <p><i>Anticipated Completion Date:</i> February 1, 2012.</p> <p>A procedure has been implemented requiring that at the time of 9130 preparation screen prints of FMIS system data are maintained in the files. Also included are related reconciliation worksheets and signed copies of the 9130 reports.</p> <p><i>Anticipated Completion Date:</i> December 31, 2010.</p>
10-SA-33	Commerce Graham Watt (919) 329-5230	<p><u>Subrecipient Monitoring Needs Improvement</u></p> <p>All sub recipients will be required to submit information that documents their registration in the CCR database, as well as their active status. A schedule of CCR active status expiration dates will be maintained and subrecipients will be reminded to re-enroll prior to the expiration date of the active status.</p> <p><i>Anticipated Completion Date:</i> April 30, 2011.</p>
		<p>Each of the field representatives will receive additional training and technical assistance related to the oversight of the 5% earmarking requirement. Additionally, reports from the state's Workforce Investment Act participant tracking database will be enhanced to allow improved oversight of this requirement.</p> <p><i>Anticipated Completion Date:</i> April 30, 2011.</p>
10-SA-34	Commerce Graham Watt (919) 329-5230 William Schmidt (919) 715-6712	<p><u>Errors Noted in the Schedule of Expenditures of Federal Awards (SEFA)</u></p> <p>See 10-SA-12 for Corrective Action Plan.</p>
10-SA-35	Commerce Graham Watt (919) 329-5230	<p><u>Failure to Communicate ARRA Federal Award Information to Subrecipients</u></p> <p>Documents to subrecipients that communicate funding information at time of award will include CFDA numbers, federal grant award number, and an ARRA identification number. Also, CFDA numbers, federal grant award numbers, and the amount will be added to the Cash Disbursement Code</p>

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2010

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		Sheet transmitted to the subrecipients in the Notification of Funds transfer e-mail. <i>Anticipated Completion Date:</i> June 30, 2011.
10-SA-36	Employment Security Commission Manfred Emmrich (919) 733-7522	<u>Errors Noted Related to Workforce Investment Act Participant Timesheets</u> Corrective action was implemented in July 2010 to enhance procedures for processing WIA participants' timesheets. The Commission will continue emphasis on accurate participant time sheets. <i>Anticipated Completion Date:</i> Implemented.
10-SA-37	Employment Security Commission Manfred Emmrich (919) 733-7522	<u>Insufficient Documentation Noted in Workforce Investment Act Case Files</u> The Commission strengthened policies and procedures and trained agency WIA staff on proper file documentation for WIA participant files during July 2010. The Commission will continue emphasis on proper documentation of eligibility for WIA participants. <i>Anticipated Completion Date:</i> Implemented
10-SA-38	Commerce Graham Watt (919) 329-5230	<u>Failure to Comply with Federal Suspension and Debarment Requirements</u> See 10-SA-31 for Corrective Action Plan.
10-SA-39	Commerce Graham Watt (919) 329-5230	<u>Deficiencies in Federal Reporting</u> See 10-SA-32 for Corrective Action Plan.
10-SA-40	Commerce Graham Watt (919) 329-5230	<u>Subrecipient Monitoring Needs Improvement</u> See 10-SA-33 for Corrective Action Plan.
10-SA-41	Commerce Graham Watt (919) 329-5230 William Schmidt (919) 715-6712	<u>Errors Noted in the Schedule of Expenditures of Federal Awards (SEFA)</u> See 10-SA-12 for Corrective Action Plan.

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For the Fiscal Year Ended June 30, 2010

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
10-SA-42	Commerce Graham Watt (919) 329-5230	<u>Failure to Communicate ARRA Federal Award Information to Subrecipients</u> See 10-SA-35 for Corrective Action Plan.
10-SA-43	Employment Security Commission Manfred Emmrich (919) 733-7522	<u>Errors Noted Related to Workforce Investment Act Participant Timesheets</u> See 10-SA-36 for Corrective Action Plan.
10-SA-44	Commerce Graham Watt (919) 329-5230	<u>Failure to Comply with Federal Suspension and Debarment Requirements</u> See 10-SA-31 for Corrective Action Plan.
10-SA-45	Commerce Graham Watt (919) 329-5230	<u>Deficiencies in Federal Reporting</u> See 10-SA-32 for Corrective Action Plan.
10-SA-46	Commerce Graham Watt (919) 329-5230	<u>Subrecipient Monitoring Needs Improvement</u> See 10-SA-33 for Corrective Action Plan.
10-SA-47	Commerce Graham Watt (919) 329-5230 William Schmidt (919) 715-6712	<u>Errors Noted in the Schedule of Expenditures of Federal Awards (SEFA)</u> See 10-SA-12 for Corrective Action Plan.
10-SA-48	Commerce Graham Watt (919) 329-5230	<u>Failure to Communicate ARRA Federal Award Information to Subrecipients</u> See 10-SA-35 for Corrective Action Plan.
10-SA-49	Employment Security Commission Manfred Emmrich (919) 733-7522	<u>Errors Noted Related to Workforce Investment Act Participant Timesheets</u> See 10-SA-36 for Corrective Action Plan.

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For the Fiscal Year Ended June 30, 2010

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
10-SA-50	Employment Security Commission Manfred Emmrich (919) 733-7522	<u>Insufficient Documentation Noted in Workforce Investment Act Case Files</u> See 10-SA-37 for Corrective Action Plan.
10-SA-51	Employment Security Commission Gloria Avent-Kindred (919) 733-2443, Manfred Emmrich (919) 733-7522	<u>Deficiencies in Employment Services Cluster Reporting</u> See 10-SA-22 for Corrective Action Plan.
10-SA-52	Employment Security Commission Gloria Avent-Kindred (919) 733-2443, Manfred Emmrich (919) 733-7522	<u>Deficiencies in Employment Services Cluster Reporting</u> See 10-SA-22 for Corrective Action Plan.
10-SA-53	Transportation Mark Foster (919) 733-3624	<u>Federal Highway Project Overbilled</u> The existing control has been reinforced with current staff, emphasizing the importance of reviewing the federal billing percentages after the completion of expenditure reclassifications on a project. This will resolve potential billing issues sooner, rather than identifying an issue when making additional modifications to the project during the project life or at the project closure stage. The correction to the one project was made immediately once the issue was identified in the amount of \$91,160. <i>Anticipated Completion Date:</i> February 11, 2011.
10-SA-54	Transportation Virgil Pridemore (919) 733-7694	<u>Approval Procedures Not Followed For Right of Way Acquisitions</u> The Right of Way Branch has reinforced with staff members the need to follow established procedures and guidelines in the approval of final reports for right of way acquisitions. In addition, a check list has been developed to better track required reviews and approvals and ensure segregation of duties. This has been incorporated in the <i>Right of Way Manual</i> . <i>Anticipated Completion Date:</i> October, 2010

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For the Fiscal Year Ended June 30, 2010

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
10-SA-55	Transportation Jon Nance (919) 715-5662	<p data-bbox="570 428 1143 453"><u>Required Plant Inspections Were Not Performed</u></p> <p data-bbox="570 491 1492 674">Two of the concrete culvert pipe plants that are on the Department's approved supplier list did not have Annual Inspections performed during the period of July 1, 2009 to June 30, 2010. Plant inspections took place within 5 days of this discovery and both plants were in proper order. During the fiscal year, inspections took place of all pipes produced for use on Department projects independent of the annual plant inspections.</p> <p data-bbox="570 705 1492 1010">The inspector and the inspector's supervisor for the two plants retired during this time frame. The loss of the key personnel led to this issue. A tracking process for plant inspections already exists. Our HiCAMS sample and inspection database is automated to send notifications for various functions required by the Department. Thirty days before the expiration of an approved plant a notification is sent to the inspector assigned to that particular plant. The problem occurred because the inspector had retired when this notification happened. The inspector's supervisor is notified when a plant's certification is actually expired. In this case, that supervisor had retired and both of these positions were still vacant.</p> <p data-bbox="570 1041 1492 1556">As stated above, NCDOT has an inspection process for pipe produced for use on Department projects in addition to annual plant inspections. These inspections consist of the following measures per lot of pipe for each individual size. 1) A piece of pipe from each lot is randomly selected to be tested for conformance to AASHTO specifications. 2) The inspector observes pipe strength breaks for each lot and size. 3) The inspector obtains samples of the pipe for absorption testing at the Materials and Tests Unit's Central Laboratory for each 5,000 linear feet of pipe. 4) The inspector conducts a walkthrough inspection of the casting operation, the steel cage fabrication process, and a visual inspection of the aggregate stock piles. 5) An inspection of the pipe etching process that identifies each piece of pipe produced is also performed. 6) Approval of an acceptable lot of pipe is designated by each piece of pipe in that lot receiving an NCDOT Approved stamp. This stamp must be present for pipe to be approved and used on any NCDOT project. Before this stamp is applied the inspector visually inspects the entire lot of pipe for cracks and honeycombs or any other defects that may cause the pipe to not perform as intended.</p> <p data-bbox="570 1623 1492 1925">While we feel that the regular inspection and acceptance of concrete pipe significantly reduces any risk the Department has for this material, the Annual Plant Inspections are important and the following measures have been implemented to insure that these inspections occur during the prescribed timeframes. 1) Each functional area of the Unit responsible for performing Annual Inspections of any type is required to update the status of these inspections quarterly to the State Materials Engineer. This metric is included on the Materials and Tests Business Unit Work Plan. The Work Plan is reviewed at least quarterly at Senior Staff Meetings that include the Director of Field Operations, the Chief Engineer and the State Highway</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<p>Administrator. Whenever these functions are not on schedule a corrective action plan and justification is required for that metric for that particular quarter. 2) Because of the requirement for reporting on the Annual Plant Inspection metric and the results of this specific instance of vacant positions causing a lapse in inspection, the HiCAMS notification process has been updated to notify not only the responsible inspector but that inspector's supervisor and the Field Operations Engineer who manages all the Area Field staff. This additional notification will insure that for such cases when the responsibility has been dropped that there is a thirty day window for supervisors and the manager of these functions to remediate by providing additional staff or reminding the responsible parties when necessary. 3) A copy of this corrective action plan will be distributed to all area staff responsible for performing Annual Plant Inspections and emphasis will be placed on performing these duties in a timely manner.</p> <p><i>Anticipated Completion Date:</i> March 31, 2011.</p>
10-SA-56	Environment and Natural Resources Rod Davis (919) 733-4166	<p><u>Subrecipient Monitoring Needs Improvement</u></p> <p>Both the Clean Water and Drinking Water programs have improved their project review process to ensure that all projects are in compliance with the ARRA Buy American provisions and Davis-Bacon Act provisions.</p> <p>All contracts have been reviewed to ensure compliance with federal suspension and debarment requirements. Checking the federal debarment list is now a routine procedure in the contracting process.</p> <p>To ensure that we are in compliance with federal cash management requirements, we are developing procedures for project staff to confirm compliance during project reviews. We will also develop "compliance supplements" addressing this issue for independent auditors performing single audits of these local governments.</p> <p><i>Anticipated Completion Date:</i> February, 2011.</p>
10-SA-57	Environment and Natural Resources Rod Davis (919) 733-4166	<p><u>Source of ARRA Funds Not Communicated to Subrecipients</u></p> <p>Federal grant award numbers and CFDA numbers for both the Clean Water and Drinking Water State Revolving Loan programs are now included on all ARRA payments.</p> <p><i>Anticipated Completion Date:</i> September 17, 2011.</p>
10-SA-58	Environment and Natural Resources Rod Davis (919) 733-4166	<p><u>Subrecipient Monitoring Needs Improvement</u></p> <p>See 10-SA-56 for Corrective Action Plan.</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
10-SA-59	Environment and Natural Resources Rod Davis (919) 733-4166	<u>Public Notice for Categorical Exclusions Not Provided</u> While verbal approval from EPA exists for North Carolina's SERP, the fully executed document has not been received back from EPA. The department will continue to pursue the fully executed document. Since the public review will no longer be federally required, the state requirement in the SERP is being dropped. In response to the auditor's recommendation, the PWS Section has been scanning and posting the CE's on line, and will continue to do so until the executed revised SERP is received back from EPA. <i>Anticipated Completion Date:</i> Spring 2011.
10-SA-60	Environment and Natural Resources Rod Davis (919) 733-4166	<u>Source of ARRA Funds Not Communicated to Subrecipients</u> See 10-SA-57 for Corrective Action Plan.
10-SA-61	Environment and Natural Resources Rod Davis (919) 733-4166	<u>Binding Commitments Threshold Not Properly Tracked</u> Tracking of the 120 percent requirement has been done historically, but was neglected during ARRA in order to meet very strict requirements and very short deadlines. We have reviewed the commitments and determined that the 120 percent requirement was met. Binding commitments will be reported quarterly by the PWS Section to the DEH finance office for tracking. <i>Anticipated Completion Date:</i> Fall 2010.
10-SA-62	Commerce William Schmidt (919) 715-6712	<u>Deficiencies In Cash Management</u> Weatherization transferred into the Department of Commerce, State Energy Office by legislative fiat for fiscal year 2009 - 10 (SB897) from the Department of Health and Human Services. The merger was made ex post facto; hence, Commerce did not begin processing payments for Weatherization until January 2010 as referenced in the audit finding. The Department has implemented a procedure to pay grantees promptly, and in compliance with federal and state cash disbursement requirements. <i>Anticipated Completion Date:</i> March 31, 2011.
10-SA-63	Commerce Jennifer Bumgarner (919) 733-3448	<u>Deficiencies in Federal Reporting</u> The Department has assigned staff with reporting knowledge to prepare and submit the reports. <i>Anticipated Completion Date:</i> March 31, 2011.

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
10-SA-64	Commerce Jennifer Bumgarner (919) 733-3448	<p data-bbox="574 428 1101 453"><u>Subrecipient Monitoring Needs Improvement</u></p> <ol style="list-style-type: none"> <li data-bbox="574 491 1481 642">a. For ARRA, the Department hired seven staff in August 2010 who now are trained and equipped to meet DOE Guidelines for monitoring. For regular WAP, the Department is in the final stages of hiring an additional program monitor. The Department has instituted a tracking spreadsheet to ensure comprehensive monitoring takes place. <li data-bbox="574 680 1481 865">b. The Department has completed one (1) comprehensive monitoring visit for each agency and plans to have monitored five (5) percent of units completed by subrecipients prior to March 30, 2011. Thereafter, subrecipients will be adequately monitored through the end of the fiscal year to comply with DOE monitoring guidance. The Department will complete 5% monitoring prior to the end of the fiscal year - June 2011. <li data-bbox="574 903 1481 1020">c. The Department instituted internal controls to prevent this oversight in the future. Supervisory personnel will now verify that all necessary signatures have been obtained before signing the final assessment letter. <li data-bbox="574 1058 1481 1272">d. Contracts between the Department and its subrecipients require the subrecipient to certify that they will not use contractors that are on the debarment, suspension, and ineligible and voluntary exclusion lists. Effective March 2011, the Department will review subrecipients' activities for compliance with suspension and debarment requirements as part of fiscal monitoring and include additional provisions on the monitoring tool related to suspension and debarment. <li data-bbox="574 1310 1481 1461">e. The Department has updated its subrecipient policy and guidelines manual and has trained subrecipients on the compliance procedures related to vehicle purchases. Effective March 2011, the Department will review and document their subrecipients' compliance with federal requirements related to vehicle purchases as part of fiscal monitoring. <li data-bbox="574 1499 1481 1617">f. The Department captures subrecipient program income on the monthly financial status report. Effective March 2011, the Department will review and document their subrecipients' compliance with program income requirements as part of fiscal monitoring. <li data-bbox="574 1654 1481 1839">g. The subrecipients' average cost per unit is now detailed on the monthly financial status report and electronically flagged for excessive averages. The average cost per unit was reviewed and supplemental documentation provided to each subrecipient in September 2010 and February 2011. The Department is in compliance with federal rules for North Carolina average cost per unit requirements. <li data-bbox="574 1877 1481 1936">h. The Department notified subrecipients in October 2009 of federal requirements related to SEFA compliance. Effective March 2011, the

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<p>Department will review and document subrecipients' compliance with SEFA as part of fiscal monitoring.</p> <p><i>Anticipated Completion Date:</i> June 30, 2011.</p>
10-SA-65	Commerce Jennifer Bumgarner (919) 733-3448	<p><u>Federal Award Number not Communicated to ARRA Subrecipients</u></p> <p>Effective March 2011, the Department has placed the ARRA award number on the monthly financial status report and the award number and CFDA number will be added to the Cash Disbursement Code Sheet and transmitted to the subrecipients in the Notification of Funds transfer e-mail.</p> <p><i>Anticipated Completion Date:</i> March 31, 2011.</p>
10-SA-66	Commerce Graham Watt (919) 329-5230 William Schmidt (919) 715-6712	<p><u>Errors Noted in the Schedule of Expenditures of Federal Awards (SEFA)</u></p> <p>See 10-SA-12 for Corrective Action Plan.</p>
10-SA-67	Public Instruction Alexis Schauss (919) 807-3553 Charlotte Hughes (919) 807-3443	<p><u>Title I Subrecipient Monitoring Process Needs Improvement</u></p> <p>The Department will implement effective monitoring procedures which include onsite reviews, desk reviews and self-monitoring reports. Program staff will be trained on how to review for comparability and procedures are now in place to ensure corrective action plans are received and implemented. The Department believes the fiscal monitoring procedures, which were recently revised as a result of the audit finding, now address all compliance requirements effectively and adequately. The Department is placing special emphasis on ARRA funds.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed on 2/15/11.</p>
10-SA-68	Public Instruction Alexis Schauss (919) 807-3553	<p><u>Management Decisions Not Issued to Subrecipients</u></p> <p>See 10-SA-1 for Corrective Action Plan.</p>
10-SA-69	Public Instruction Laura Snyder (919) 807-3992	<p><u>Control Weakness Over Maintenance of Effort Requirement</u></p> <p>The Department will strengthen internal controls over the monitoring of state-wide maintenance of effort.</p> <p><i>Anticipated Completion Date:</i> Corrective action is to be implemented in April 2011.</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
10-SA-70	Public Instruction Alexis Schauss (919) 807-3553 Laura Snyder (919) 807-3992	<u>Deficiencies in Subrecipient Monitoring Process</u> The Department believes the fiscal monitoring procedures, which were recently revised as a result of the audit finding, now address all compliance requirements effectively and adequately. The Department has made position reassignments which will allow desk monitoring of all State Fiscal Stabilization Fund subrecipients prior to the end of the grant period as well as timely issuance of written monitoring reports and follow-up on corrective actions. The Department is placing special emphasis on ARRA funds. <i>Anticipated Completion Date:</i> Corrective action was completed on 11/1/10.
10-SA-71	Public Instruction Alexis Schauss (919) 807-3553	<u>Management Decisions Not Issued to Subrecipients</u> See 10-SA-1 for Corrective Action Plan.
10-SA-72	Public Instruction Angela Quick (919) 807-3759	<u>Inadequate Subrecipient Monitoring of the Career and Technical Education Grant</u> The Department will formalize and appropriately document the Career and Technical Education subrecipient monitoring methodology <i>Anticipated Completion Date:</i> Corrective action was completed on 1/3/11.
10-SA-73	Public Instruction Alexis Schauss (919) 807-3553	<u>Management Decisions Not Issued to Subrecipients</u> See 10-SA-1 for Corrective Action Plan.
10-SA-74	North Carolina Agricultural and Technical State University Sherri M. Avent (336) 334-7973	<u>University Failed to Properly Return Unearned Student Financial Aid Funds</u> The Office of Student Financial Aid has developed the following corrective actions: All of the funds in question have been returned. Monthly withdrawal reports will be received from the Registrar's Office indicating students that have withdrawn for the semester. Withdrawal calculations will be performed on eligible students. Prior term information has been incorporated in the report to capture students who may have been retroactively withdrawn from the University. Withdrawal calculations will be performed and aid will be removed from the Banner system.

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
10-SA-75	Health and Human Services Patricia Harper (919) 855-3592	<p>Additional staff members have been trained to ensure that the calculations will continue to be performed correctly and the aid is removed from the system in a timely manner.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed on January 31, 2011</p> <p><u>Claim Payment Errors for the Rehabilitation Services – Vocational Rehabilitation Grants to States Program</u></p> <p>An analysis of the errors has been performed to determine the impact to the Divisions. Adjustments have been initiated for the items noted by the auditors and all adjustment payments to providers have been made. In the cases where an overpayment occurred, the payee has been contacted and a refund has been requested.</p> <p>Training, monitoring, and evaluation of staff performance will continue as the Department strengthens internal controls to ensure that all claims are properly documented, processed, and paid.</p> <p>The Department will develop and implement statewide training to be conducted by the Quality Development Specialists (QDS). Following the training, progress towards eliminating these errors will be measured by a monthly analysis of the QDS database. Progress will be measured looking at findings in the area of determination of financial need and application of client resources.</p> <p><i>Anticipated Completion Date:</i> June 30, 2011.</p>
10-SA-76	Health and Human Services Patricia Harper (919) 855-3592	<p><u>Deficiencies in Documentation of Client Eligibility</u></p> <p>The Division of Vocational Rehabilitation (DVR) will revise its applicant/sixty day eligibility policies to strengthen controls and procedures for managing applicant files to ensure determinations are reached within required timeframes. DVR's Quality Development Specialists (QDS) will conduct monthly monitoring of each caseload's management of applicant files and provide monthly feedback to Unit Managers, the Chief of Policy and Counselors on any compliance issues. Progress on this will be measured by monthly analysis on the Automated Case Management System of applicant cases.</p> <p>DVR will work with a counselor to address the one case identified as missing medical documentation in the file to support eligibility and determine a course of corrective action.</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<p>The Division of Services for the Blind (DSB) is in the beginning stages of making a rule and policy change for verifying economic needs for vocational rehabilitation cases. This rule change will take several months to implement.</p> <p><i>Anticipated Completion Date:</i> DVR: October 31, 2011. DSB: Temporary rule change by July 1, 2011. Planned completion date for full ruling change is December 2011.</p>
10-SA-77	Public Instruction Laura Snyder (919) 807-3992	<p><u>Control Weakness Over Maintenance of Effort Requirement</u></p> <p>See 10-SA-69 for Corrective Action Plan.</p>
10-SA-78	Public Instruction Alexis Schauss (919) 807-3553 Laura Snyder (919) 807-3992	<p><u>Deficiencies in Subrecipient Monitoring Process</u></p> <p>See 10-SA-70 for Corrective Action Plan</p>
10-SA-79	Public Instruction Alexis Schauss (919) 807-3553	<p><u>Management Decisions Not Issued to Subrecipients</u></p> <p>See 10-SA-1 for Corrective Action Plan.</p>
10-SA-80	North Carolina Agricultural and Technical State University Sherri M. Avent (336) 334-7973	<p><u>University Failed to Properly Return Unearned Student Financial Aid Funds</u></p> <p>See 10-SA-74 for Corrective Action Plan.</p>
10-SA-81	Public Instruction Alexis Schauss (919) 807-3553 Lynne Johnson (919) 807-3355	<p><u>Weaknesses in Improving Teacher Quality Subrecipient Monitoring Process</u></p> <p>The Department is implementing revisions and additions to the monitoring protocol and procedures to address all program compliance findings. Position reassignments will allow timely issuance of written monitoring reports and follow-up on corrective actions. The Department believes the fiscal monitoring procedures, which were recently revised as a result of the audit finding, now address all compliance requirements effectively and adequately.</p> <p><i>Anticipated Completion Date:</i> Corrective action is to be completed on 4/1/11.</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
10-SA-82	Public Instruction Alexis Schauss (919) 807-3553	<u>Management Decisions Not Issued to Subrecipients</u> See 10-SA-1 for Corrective Action Plan.
10-SA-83	Public Instruction Alexis Schauss (919) 807-3553 Charlotte Hughes (919) 807-3443	<u>Title I Subrecipient Monitoring Process Needs Improvement</u> See 10-SA-67 for Corrective Action Plan.
10-SA-84	Public Instruction Alexis Schauss (919) 807-3553	<u>Management Decisions Not Issued to Subrecipients</u> See 10-SA-1 for Corrective Action Plan.
10-SA-85	Public Instruction Alexis Schauss (919) 807-3553	<u>Failure to Communicate ARRA Federal Award Information to Subrecipients</u> The Department will implement procedures notifying subrecipients when ARRA federal award information is added to the Department's website. <i>Anticipated Completion Date:</i> Corrective action was completed on 11/10/10.
10-SA-86	Health and Human Services Patricia Harper (919) 855-3592	<u>Claim Payment Errors for the Rehabilitation Services – Vocational Rehabilitation Grants to States Program</u> See 10-SA-75 for Corrective Action Plan.
10-SA-87	Health and Human Services Patricia Harper (919) 855-3592	<u>Deficiencies in Documentation of Client Eligibility</u> See 10-SA-76 for Corrective Action Plan.
10-SA-88	Public Instruction Laura Snyder (919) 807-3992	<u>Control Weakness Over Maintenance of Effort Requirement</u> See 10-SA-69 for Corrective Action Plan.
10-SA-89	Public Instruction Alexis Schauss (919) 807-3553 Laura Snyder (919) 807-3992	<u>Deficiencies in Subrecipient Monitoring Process</u> See 10-SA-70 for Corrective Action Plan.

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
10-SA-90	Public Instruction Alexis Schauss (919) 807-3553	<u>Management Decisions Not Issued to Subrecipients</u> See 10-SA-1 for Corrective Action Plan.
10-SA-91	Public Instruction Alexis Schauss (919) 807-3553	<u>Failure to Communicate ARRA Federal Award Information to Subrecipients</u> See 10-SA-85 for Corrective Action Plan.
10-SA-92	Public Instruction Laura Snyder (919) 807-3992	<u>Control Weakness Over Maintenance of Effort Requirement</u> See 10-SA-69 for Corrective Action Plan.
10-SA-93	Public Instruction Alexis Schauss (919) 807-3553 Laura Snyder (919) 807-3992	<u>Deficiencies in Subrecipient Monitoring Process</u> See 10-SA-70 for Corrective Action Plan.
10-SA-94	Public Instruction Alexis Schauss (919) 807-3553	<u>Management Decisions Not Issued to Subrecipients</u> See 10-SA-1 for Corrective Action Plan.
10-SA-95	Public Instruction Alexis Schauss (919) 807-3553	<u>Failure to Communicate ARRA Federal Award Information to Subrecipients</u> See 10-SA-85 for Corrective Action Plan.
10-SA-96	Public Instruction Alexis Schauss (919) 807-3553 Laura Snyder (919) 807-3992	<u>Deficiencies in Subrecipient Monitoring Process</u> See 10-SA-70 for Corrective Action Plan.
10-SA-97	Public Instruction Alexis Schauss (919) 807-3553	<u>Failure to Communicate ARRA Federal Award Information to Subrecipients</u> See 10-SA-85 for Corrective Action Plan.

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
10-SA-98	Health and Human Services Scarlette Edwards (919) 855-3718	<u>Deficiencies in Federal Reporting Procedures</u> A crosswalk of RCCs denoting each federal fiscal year will become part of the working papers for each submission of the 269 report for supervisory review and verification purposes. <i>Anticipated Completion Date:</i> October 2011.
10-SA-99	Health and Human Services Fred Jamison (919) 715-1411	<u>Deficiencies In Subrecipient Monitoring Procedures</u> The Department will update the grant supplement to reflect the correct coding and all governing laws, regulations and program requirements. The Department will establish a complete three-year monitoring schedule, based on the state fiscal year, for monitoring all local health departments for the SFY 2012, SFY 2013, and SFY 2014. The Department will incorporate all Department of Health and Human Services (DHHS)-Division of Public Health (DPH) subrecipient monitoring tools into the Public Health Emergency Preparedness grant awards subrecipient monitoring manual to ensure monitoring visits are planned, documented, and corrective action implemented as required. <i>Anticipated Completion Date:</i> June 30, 2011.
10-SA-100	Health and Human Services Beth Rowe-West (919) 707-5551	<u>Inadequate Control Over Access to Computer Systems for the Immunization Cluster</u> Based on the audit recommendations, periodic reviews of the VACMAN system access are now conducted in accordance with State and Department policy. The State requires the North Carolina Immunization Registry (NCIR) system providers sign a contract that obligates them to review user access. The Immunization Branch now maintains copies on file of the contracts for all providers. In addition, the provider review of the NCIR system access paperwork is verified as part of the Department's subrecipient monitoring process in accordance with State policy. <i>Anticipated Completion Date:</i> Completed February 28, 2011.
10-SA-101	Health and Human Services Beth Rowe-West (919) 707-5551	<u>Deficiencies in Subrecipient Monitoring Procedures for the Immunization Cluster</u> A minimum of 25% of providers will receive site visits each year. Items will be identified on the PIP and communicated to the provider at the completion of each visit. We will ensure that corrective action plans for all providers address noted deficiencies in their immunization records. PIPs are now reviewed by IB staff to ensure all items are documented. We will continue to provide periodic oversight of vaccinating providers to ensure proper control

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		<p>proper control and accountability is maintained for vaccine; vaccine is properly safeguarded; and VFC-eligibility screening is conducted.</p> <p>In addition, the Branch now verifies that a record of vaccine administered is made in each person's permanent medical record or in a permanent office log or file. The Immunization Branch now utilizes Catalog of Federal Domestic Assistance (CFDA) 93.268 resources to ensure its annual CDC monitoring goals are met. The corrective action is to complete all site visits, have no clerical errors and ensure completion of all follow-up paperwork.</p> <p><i>Anticipated Completion Date:</i> Completed February 28, 2011.</p>
10-SA-102	Health and Human Services Beth Rowe-West (919) 707-5551	<p><u>Failure to Timely Communicate ARRA Federal Award Information to Subrecipients</u></p> <p>The Division of Public Health (DPH) is able to provide supporting documentation related to the timely notification of American Recovery and Reinvestment Act (ARRA) requirements to subrecipients. The DPH Contracts Manager was able to confirm the originals of the Agreement Addendum for Activity 847 has the ARRA Special Conditions attached. However, the Catalog of Federal Domestic Assistance (CFDA) number was not included in the Agreement Addendum. Letters referencing awards for State Fiscal Years 2010-2011 and 2011-2012 will be sent to the subrecipients informing them of the CFDA number for the ARRA activity by May 31, 2011.</p> <p><i>Anticipated Completion Date:</i> May 31, 2011.</p>
10-SA-103	Health and Human Services Dean Simpson (919) 334-1234	<p><u>Documentation Lacking in County Case Files for Temporary Assistance For Needy Families Program</u></p> <p>The appropriate Work First Program Consultant (WFPC) will contact the county Departments of Social Services (DSS) to determine the current status of the missing documentation, eligibility supporting documentation, and missing signatures and required documentation, as identified during the audit.</p> <p>A WFPC will also work with county DSS staff to develop a program improvement plan to ensure county staff is aware of the requirements for all eligibility records.</p> <p><i>Anticipated Completion Date:</i> June 30, 2011</p>
10-SA-104	Health and Human Services Jack Rogers (919) 334-1010	<p><u>Appropriate Action Not Taken in Child Support Cases</u></p> <p>Annually, the Department outlines a corrective action plan for areas where non-compliance is shown. In addition to the state corrective action plan, each county showing non-compliance is provided a specific corrective action plan. Additional and continued training is provided to all staff involved in</p>

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10-SA-105	Information Technology Services Gordon Goeking (919) 754-6286	<p>involved in managing Child Support cases. The number of cases monitored quarterly will be increased. Training continues to be performed by Policy and Training and Program Representative staff in order to educate agents on the requirements involved in establishment of paternity and support orders.</p> <p><i>Anticipated Completion Date:</i> June 30, 2011.</p> <p><u>Control Deficiencies Noted for Expenditures Charged to Computing Services Fund</u></p> <p>We agree that the errors found are accurate and we have taken corrective action to delete those items that should be disconnected and are no longer in use. The items were all related to phone lines and pagers. As part of our ongoing process improvement work we are implementing the following actions that all address this finding. Two of the actions are already fully implemented and the third action will be implemented by May 2011.</p> <p>ACTION 1:</p> <p>ITS has implemented an employee on boarding and off boarding process that was designed and deployed to help us improve our business operational processes around the movement of employees within the ITS Agency and those who join and leave the agency. This new process was deployed in February 2010. Please find below a list of the three sub-processes and the numbers of tasks that are part of each sub-process. We are using our IT ticketing system to help us kickoff this process and to manage completion of each and every task within the process. We also have a quality control (QA) process in place to inspect our completeness of this process. The QA process sends reports to the administrators on a weekly basis that shows the task status of their tickets to ensure they continue to drive resolution to each task. In addition, we are holding quarterly meeting to insure we complete all tasks in a timely manner.</p> <p>On board and off board process has 3 sub-processes:</p> <ol style="list-style-type: none"> 1. New employee on boarding sub-process <ol style="list-style-type: none"> a. Sub-process has 21 tasks 2. Employee move process <ol style="list-style-type: none"> a. Sub-process has 21 tasks 3. Employee exit process <ol style="list-style-type: none"> a. Sub-process has 20 tasks <p><i>Anticipated Completion Date:</i> Action to implement the new employee on boarding/off boarding process was completed in February 2010.</p>

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		<p>ACTION 2:</p> <p>ITS has been performing internal audits and reviews of phone bills that has been focused on our customers. We recently expanded the focus of this team to include the auditing of the ITS internal phone bills. This increased focus on internal audit and review of phone bills has already started to yield results within ITS as well. As we discover items that need to be corrected we are seeking to change or modify processes to reduce the reoccurrence of these items going forward. The audit team is producing a monthly report for review with management that includes potential recommendations for process and procedure changes.</p> <p><i>Anticipated Completion Date:</i> Action to implement the new internal audit and phone bill review process was completed in December 2010.</p> <p>ACTION 3:</p> <p>Several of the phone lines noted are in the data center and have been used to connect to data center equipment and provide communications facilities to this equipment for maintenance, problem management and other service and support items that the specific vendors may well use to support their product in the state data center. As a corrective action, we are modifying our decommissioning process within the data centers that will check to verify if communications ports and equipment is attached to the device being decommissioned. If there is, a step will be added to the decommissioning process to disconnect these communications facilities so that we will not continue to be charged for communication services we no longer need.</p> <p><i>Anticipated Completion Date:</i> May 2011.</p>
10-SA-106	Health and Human Services Scarlette Edwards (919) 855-3718	<p><u>Deficiencies in Federal Reporting Procedures</u></p> <p>The total grant award received will be verified to the authorizations in Smartlink before the report is submitted.</p> <p><i>Anticipated Completion Date:</i> September 2011.</p>
10-SA-107	Health and Human Services Leigh Ann Kerr (919) 855-3738	<p><u>Deficiencies Identified in the Monitoring Controls for Nongovernmental Subrecipients</u></p> <p>See 10-SA-8 for Corrective Action Plan.</p>
10-SA-108	Health and Human Services Leigh Ann Kerr (919) 855-3738	<p><u>Deficiencies Identified in the Monitoring Controls for Nongovernmental Subrecipients</u></p> <p>See 10-SA-8 for Corrective Action Plan.</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
10-SA-109	Health and Human Services Robin Register (919) 334-1032	<p data-bbox="571 428 1446 487"><u>Inadequate Control Over County User Access for the Child Placement and Payment System</u></p> <p data-bbox="571 537 1479 928">The Child Placement and Payment System (CPPS) security report (Foster Care and Adoptions, DHRPQA SECURITY TABLE REPORT) was made available in NCXPTR June 1, 2009. Counties were notified of this report via Dear County Director Letter PM-REM-06-2009, and again via Dear County Director Letter PM-REM-09-2009. Counties were reminded of the semi-annual review requirement in Dear County Director Letter PM-REM-02-2010. County security officers must complete and sign the Documentation of County Security Review form found in Appendix 13 of the Security Manual. Each county must complete the Self-Assessment on an annual basis, unless they meet the requirements allowing completion of only the Certification Form, as outlined in Dear County Director Letter BG-02-2010 issued August 26, 2010. Counties submit the Assessment and/or Certification Form to their Local Business Liaison.</p> <p data-bbox="571 966 1479 1264">The Division has also added references to the Suggested Audit Procedures under Terminal or Personal Computer Security in the Crosscutting Requirements of the 2011 Program Compliance Supplements. These references specifically mention confirmation that (1) the agency staff are reviewing all required monthly Security Access Review reports and the semi-annual Systems Security Reports; (2) reports on the monthly reviews are submitted to the supervising agency; and (3) Appendix 13 of the DSS Information Security Manual, Documentation of County Security Review has been completed at least twice a year and is retained on file in the County DSS Office.</p> <p data-bbox="571 1302 1279 1331"><i>Anticipated Completion Date:</i> Completed January 14, 2011.</p>
10-SA-110	Health and Human Services Hank Bowers (919) 334-1012	<p data-bbox="571 1365 1230 1394"><u>Ineligible Benefit Payments for the Foster Care Program</u></p> <p data-bbox="571 1432 1479 1852">The Department implemented automated system edit checks to ensure payments are made only to eligible recipients of the Foster Care – Title IV-E program. Specifically, a system edit has been implemented in the Child Placement and Payment System (CPPS) to disallow reimbursement for monthly claims for residential services beginning the month following a child’s 18th birthday (as indicated in Field 8 (Date of Birth) if “IV-E” is still indicated in Field 55 (Funding Source) of the DSS-5094. Federal IV-E reimbursement is allowed through the last day of the month of the child’s 18th birthday only if Field 19 (Type of Authority) of the DSS-5094 contains a code other than “09” (Contractual Agreement for Residential Services - CARS). If Field 19 contains a code “09” and a fund source other than “State Foster Home Funds” (State) is indicated in Field 55, the system displays an error message, “FUNDING SOURCE INVALID FOR TYPE OF AUTHORITY CODE”.</p> <p data-bbox="571 1890 1479 1942">A batch edit was also implemented to deny all payments for children coded as “IV-E” in Field 55 of the DSS-5094 for the service period/month following</p>

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10-SA-111	Health and Human Services Robin Register (919) 334-1032	<p>the child's 18th birthday. The message "PMT DENIED: FUNDING SOURCE NOT APPROPRIATE FOR CHILD AGE" will appear for such a child on NCXPTR report FC PMT RPT PQA020.</p> <p>Additionally, the Division corrected the specific claim error amounts that were processed at the gross amount. This is the amount of the claim before percentages (both state and federal) are applied to produce the questionable cost associated with the finding. An analysis of the audit findings includes the following:</p> <ul style="list-style-type: none"> • Gross claim amounts of \$197,586 less adjusted postings of (\$28,754) within the fiscal year for a total gross adjustment of \$168,832 • Additional findings for the previous and current fiscal year have a gross adjustment total of \$64,673 • One correction was noted for \$1,290 (gross) included within the finding that was determined to be correct. The auditor was contacted in January 2011 and provided with the additional supporting documentation in order to remove this amount from the finding. • Gross adjustment total = \$260,969 <p>During the course of the audit when this issue was presented, the State moved forward with adjustments as identified. Adjustments totaling \$28,754 were processed within the state fiscal year 2010. Additional adjustments were processed in the following fiscal year: October 2010 adjustments totaled \$112,669, January 2011 adjustments total \$119,546.</p> <p>Total gross adjustments identified and processed \$260,969</p> <p>In addition, prior to implementation of the systematic changes, ongoing monthly checks were conducted to identify potential error payments and correct if necessary.</p> <p><i>Anticipated Completion Date:</i> Completed January 2011</p> <p><u>Inadequate Control Over County User Access for the Child Placement and Payment System</u></p> <p>See 10-SA-109 for Corrective Action Plan.</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
10-SA-112	Health and Human Services Dean Simpson (919) 334-1234	<p><u>Documentation and Enrollment Errors in County Adoption Assistance (Title IV-E) Program</u></p> <p>One of the counties identified in the audit is developing training for the Family Services Agreement and eligibility redeterminations.</p> <p>The other county identified in the audit implemented a process by which all adoption assistance records are reviewed by the supervisor with a specific focus on:</p> <ol style="list-style-type: none"> 1. Supervisor's initialing all Adoption Eligibility Checklists (DSS 5012) 2. Supervisor's initial case record set up and maintenance of the files. <p>The division will follow up on the 6 case files identified by the State Auditors and implement the necessary corrective actions to resolve the errors.</p> <p><i>Anticipated Completion Date:</i> June 30, 2011.</p>
10-SA-113	Health and Human Services Beth Rowe-West (919) 707-5551	<p><u>Inadequate Control Over Access to Computer Systems for the Immunization Cluster</u></p> <p>See 10-SA-100 for Corrective Action Plan.</p>
10-SA-114	Health and Human Services Beth Rowe-West (919) 707-5551	<p><u>Deficiencies in Subrecipient Monitoring Procedures for the Immunization Cluster</u></p> <p>See 10-SA-101 for Corrective Action Plan.</p>
10-SA-115	Health and Human Services Beth Rowe-West (919) 707-5551	<p><u>Failure to Timely Communicate ARRA Federal Award Information to Subrecipients</u></p> <p>See 10-SA-102 for Corrective Action Plan.</p>
10-SA-116	Health and Human Services Leigh Ann Kerr (919) 855-3738	<p><u>Deficiencies Identified in the Monitoring Controls for Nongovernmental Subrecipients</u></p> <p>See 10-SA-8 for Corrective Action Plan.</p>

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10-SA-117	Health and Human Services Kathy Sommese (919) 334-1027	<u>Failure to Timely Communicate ARRA Federal Award Information to Subrecipients</u> On February 25, 2011, the Department notified the affected counties of the reclassification and additional reporting requirements for the Temporary Assistance for Needy Families (TANF) American Recovery and Reinvestment Act (ARRA). In the future the Division will notify counties of any TANF ARRA funding and reporting requirements in a timely manner. <i>Anticipated Completion Date:</i> Completed February 25, 2011.
10-SA-118	Health and Human Services Venessa Hodge (919) 855-4147	<u>Documentation Lacking In County Children's Health Insurance Program Case Files</u> The Division of Medical Assistance (DMA) Field Representatives for the appropriate counties will implement follow-up procedures to determine the current status of the 5 case files identified as having errors related to verification and calculation, and eligibility documentation. <i>Anticipated Completion Date:</i> June 30, 2011.
10-SA-119	Health and Human Services Jeryl Anderson (919) 647-8156	<u>Deficiencies in Monitoring Procedures for the Children's Health Insurance Program</u> Quality Assurance will initiate the North Carolina Health Choice (NCHC) monitoring planning, implementation meetings, and include required partners to: (1) develop NCHC database requirements; design the NCHC database; and complete NCHC database testing; (2) develop case sample selection process for NCHC active and negative cases; (3) determine NCHC reporting requirements for monitoring; (4) conduct QC eligibility reviews of NCHC active and negative cases (5) create corrective action processes and procedures; and, (6) develop process and procedures for ordering NCHC claims. Using the NCHC eligibility determination process such as budget units, calculation of income, and verification of health insurance will help the Children's Health Insurance Program ensure monitoring of subgrantee eligibility determination processes occur annually and within program guidelines. <i>Anticipated Completion Date:</i> September 30, 2011.
10-SA-120	State Health Plan for Teachers and State Employees Mona M. Moon (919) 881-2300	<u>Payment Errors for Children's Health Insurance Program Claims</u> The Plan acknowledges the on-going need to minimize the number of claims processing errors. In an effort to do so, the Plan continues to work with its Claims Processing Contractor (CPC) and Pharmacy Benefit Manager (PBM) to ensure NC Health Choice ¹ (CHIP) and State Health Plan PPO claims are processed accurately. The errors identified in State Fiscal Year 2010 were made in processing medical claims.

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10-SA-121	Health and Human Services Linda Marsh (919) 647-8036	<p>The CPC has taken action to correct the errors identified in the audit, most of which are attributed to human error during manual processing procedures. Noted claim errors have been corrected, and the CPC has requested refunds from and issued additional payments to providers as applicable. In addition, with respect to human errors, the CPC provided feedback to all examiners regarding errors identified in the audit and refresher training regarding processing of adjustments, the use of updated pricing sheets, viewing claims history and handling DRG claims. With respect to processes and policies, the CPC will review and update COB payment policies as needed and review the duplicate claim identification report to determine if additional criteria can be included.</p> <p>The Plan will follow up with the CPC to verify receipt of refunds and determine the outcome of the internal review of process and policies.</p> <p><i>Anticipated Completion Date:</i> Ongoing</p> <p>¹Note effective July 1, 2010, administration of the NC Health Choice program, including oversight of the CPC and PBM contracts, was transitioned to the North Carolina Department of Health and Human Services, Division of Medical Assistance (DMA). DMA will be responsible for monitoring the performance of the CPC and PBM and ensuring corrective action is taken relative to claims processing errors that occur on or after July 1, 2010.</p> <p><u>Errors in Medicaid Provider Billing and Payment Process</u></p> <p>The Division of Medical Assistance (DMA) Program Integrity (PI) reviewed the 28 claim payment errors cited and took the following corrective action:</p> <p>PI identified twenty (20) overpayments and set up corresponding accounts receivables. Twenty recoupment letters were sent to initiate recovery of the overpayments, explain the error findings and applicable policy, and assist with preventing further errors. Sixteen (16) accounts receivables have been collected. One (1) recoupment amount was modified to \$0.00 as a result of appeal. Three (3) overpayments have not yet been collected and remain in open status.</p> <p>Two (2) claims did not result in recoupment. One (1) provider was sent an educational letter to inform the provider of the error and applicable policy to prevent future overpayments. In the other case, the provider was found to have refunded the error amount prior to audit discovery.</p> <p>Five (5) claims were found to be correct at the time of PI review. Auditors later determined three (3) claims to be in error because rate adjustment changes were not in the system at the time of claims payment. Auditors later determined two (2) claims to be in error because payment adjustment</p>

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		methodology was not current in the system. As of March 2011, there is one claim/billing error yet to be identified for corrective action. <i>Anticipated Completion Date:</i> June 30, 2011.
10-SA-122	Health and Human Services Nitya Ganapathy (919) 855-4236	<u>Failure to Terminate User Access for the Medicaid Management Information System And Department Network</u> The new replacement MMIS system, with a target implementation date of October 2012, will incorporate controls to track and validate the access to the system and address the password expiration issue. Appropriate policies and procedures are in the process of being updated and audit logs created by the DHHS Privacy and Security Office for use by divisions/offices to self monitor on a routine basis should enable Department compliance until the new system is operative. <i>Anticipated Completion Date:</i> June 30, 2011.
10-SA-123	Health and Human Services Robbie Alfred (919) 715-8985	<u>Deficiencies in Cash Management Procedures for the Medicaid Program</u> The Department worked with its administrator to develop a report to provide the necessary information based on actual claims payments. This report was developed and incorporated into our process in November 2010. The Department will work to develop a more accurate model of drug rebate payments. <i>Anticipated Completion Date:</i> Report developed by administrator completed November 2010; Model of drug rebate payments will be implemented by June 30, 2011.
10-SA-124	Health and Human Services Venessa Hodge (919) 855-4147	<u>Documentation Lacking in County Medicaid Case Files</u> 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. As part of the Department's standard management decision process, each finding will be evaluated and the Counties' corrective action plans will be reviewed and approved. <i>Anticipated Completion Date:</i> December 31, 2011.
10-SA-125	Health and Human Services Craig Umstead (919) 855-4061	<u>Deficiencies In Monitoring Procedures Over the Provider Eligibility Enrollment Process</u> The reported deficiency is being corrected by the Office of Medicaid Management Information System Services (OMMISS) directing the fiscal

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10-SA-126	Health and Human Services Craig Umstead (919) 855-4061	<p>agent, Computer Sciences Corporation (CSC), to provide written desk procedures for review and any necessary updates to ensure the completeness and accuracy of the provider enrollment approval/denial and reverification/recertification processes. Requirements for the procedures will include detailed descriptions in its enrollment and reverification process to disclose ownership information relative to the disclosing entity or subcontractors having an direct or indirect ownership interest in the company of five percent or more; and that owners, and all those with a controlling interest including agents and contractors, disclose all criminal offenses in any program under Medicare, Medicaid, or the Title XX services program.</p> <p><i>Anticipated Completion Date:</i> June 30, 2011.</p> <p><u>Control Deficiencies Over the Provider Sanction Notification and Termination Process</u></p> <p>The Office of Medicaid Management Information System Services (OMMISS) will direct the fiscal agent, Computer Sciences Corporation (CSC), to provide written desk procedures and direct CSC staff to support generally accepted business processes used for controlling basic operations.</p> <p><i>Anticipated Completion Date:</i> June 30, 2011.</p>
10-SA-127	Health and Human Services Brenda Jordan-Choate (919) 647-8122	<p><u>Deficiencies Noted with Program Integrity Case Management Tracking System</u></p> <p>Program Integrity implemented an additional verification to be completed prior to filing all case records to ensure the completeness of the case tracking form. Once all completed documentation is reviewed by the supervisor, the updated case tracking sheet is to be signed to verify proper investigation and closure.</p> <p><i>Anticipated Completion Date:</i> Completed January 30, 2011.</p> <p>A Supplemental Memorandum form was developed for use in Program Integrity. All additional cases are referred using the Supplemental Memorandum form. All referrals to the Medicaid Investigation Unit and their responses are to be filed in the appropriate case file</p> <p><i>Anticipated Completion Date:</i> Completed January 30, 2011.</p>

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10-SA-128	Health and Human Services Susie Harrington (919) 855-3652	<u>Deficiencies Identified With the HIV Individual Eligibility Verification Process</u> The new procedures require signed and dated documentation of eligibility verification is included in the participant file prior to processing staff's final approval or denial of participant eligibility within the system. <i>Anticipated Completion Date:</i> Completed January 2011.
10-SA-129	Health and Human Services John Peebles (919) 715-6737	<u>Deficiencies in Internal Control Over Earmarking Requirements</u> The spreadsheet used by the program to record earmarks has been revised to accurately identify, track, and account for applicable cost. In addition, monthly reconciliations have been scheduled to ensure accuracy. <i>Anticipated Completion Date:</i> April 1, 2011.
10-SA-130	Health and Human Services Leigh Ann Kerr (919) 855-3738	<u>Deficiencies Identified in the Monitoring Controls for Nongovernmental Subrecipients</u> See 10-SA-8 for Corrective Action Plan.
10-SA-131	Health and Human Services Wanda Mitchell (919) 733-7013	<u>Deficiencies in Internal Control Over Earmarking Requirements</u> The Department initiated corrective measures to properly track, evaluate, and monitor the allocation of funds and the reporting of expenses for the prevention and HIV set aside requirement. Procedures for the earmarking of not less than 20% of the statewide SAPTBG funds for prevention and not less than 5% for HIV were accomplished through the coding structure for each grant year within the North Carolina Accounting System (NCAS). <i>Anticipated Completion Date:</i> July 1, 2010.
10-SA-132	Health and Human Services Scarlette Edwards (919) 855-3718	<u>Deficiencies In Internal Control Over Federal Reporting</u> To effectively manage the set aside requirements and North Carolina Accounting System (NCAS) coding of expenditures to the appropriate federal fiscal year, the monitoring and tracking of the FRCs and set asides will transition to the Division of Mental Health (DMH) Budget Office. <i>Anticipated Completion Date:</i> June 2011.
10-SA-133	Health and Human Services Wanda Mitchell (919) 733-7013	<u>Monitoring Procedures Need Improvement</u> The Department developed procedures to facilitate monitoring activities including a fiscal monitoring plan for the Local Management Entities (LME's) during the State's 2009-2010 fiscal year. The Division of Mental Health (DMH) developed written procedures entitled "DMH/DD/SAS Budget & Finance Team Settlement and Sub-recipient Monitoring Procedures for Local

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		<p>Local Management Entities” to ensure fiscal operations related to the LME services delivery and systems management are being documented and reported accurately. Additionally, processes and procedures including an exit conference performed at the conclusion of a monitoring visit and prior to DMH staff leaving the LME, issuance of a draft report outlying the results of the review to the LME fiscal staff followed by a formal report, and a request for a plan of correction for specific non-compliances issues; should ensure a more timely response to monitoring results.</p> <p>DMH staff will conduct follow up efforts for items found lacking during the course of the audit.</p> <p><i>Anticipated Completion Date:</i> Completed June 30, 2011</p>

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