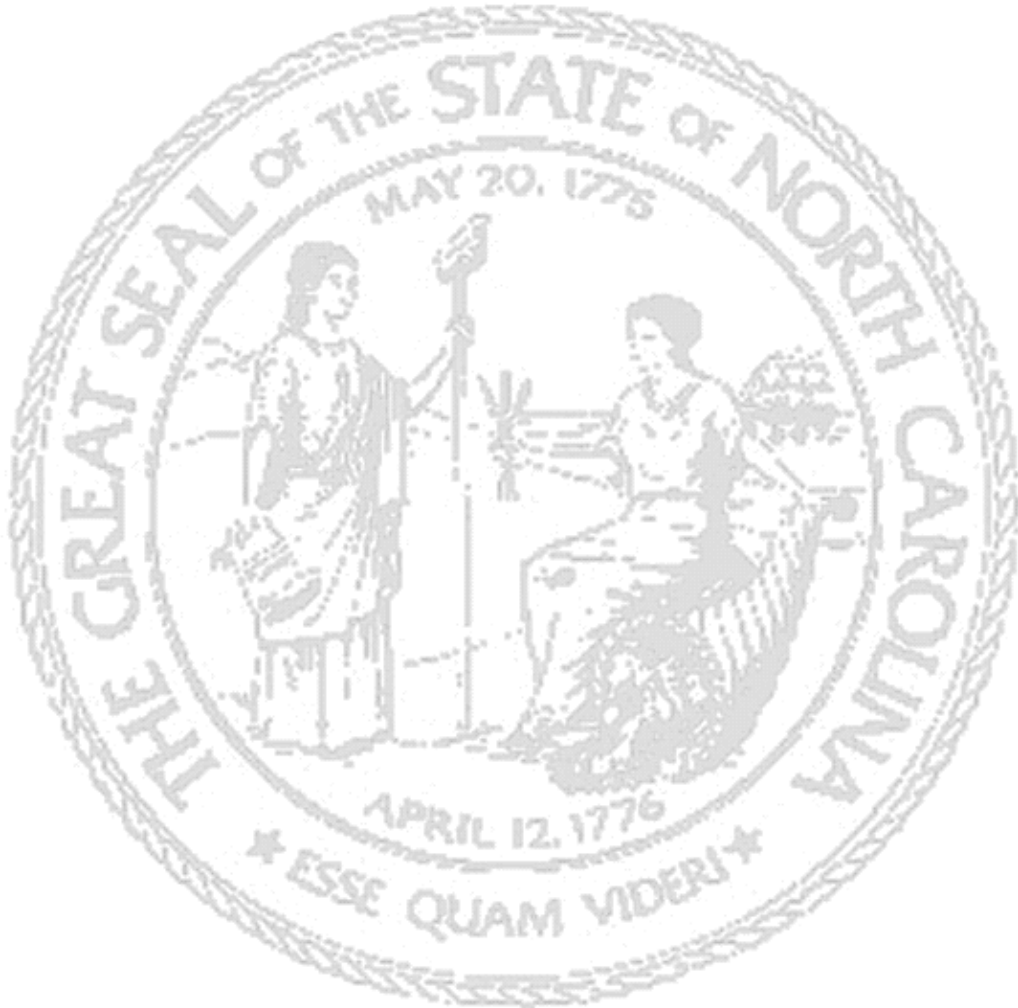


Single Audit Report

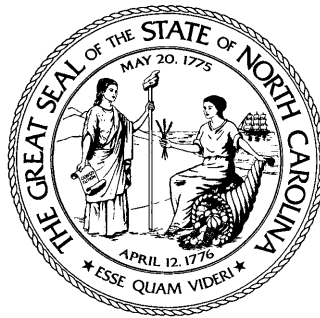
For the Year Ended June 30, 2011



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

State of North Carolina

STATE OF NORTH CAROLINA



SINGLE AUDIT REPORT

2 0 1 1

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

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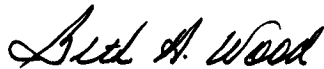
North Carolina Office of the State Auditor

Our Mission and Our Commitment

The Office of the State Auditor protects the interests of taxpayers and others who provide financial resources to the State of North Carolina. Specifically, we provide objective information to interested parties about whether economic resources are properly accounted for, reported and managed; as well as whether publically-funded programs are achieving desired results.

The Office of the State Auditor's mission is accomplished by conducting thorough audits and investigations. These audits and investigations are performed by highly competent and professional staff and 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 financial management deficiencies, we will report them without apology because our ultimate responsibility is to the citizens and taxpayers of North Carolina.

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

Beth A. Wood, CPA
State Auditor



Beth A. Wood, CPA
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March 26, 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, 2011. 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 \$24.7 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, 2011 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, 2011 (not presented herein), which collectively comprise the State's basic financial statements, and have issued our report thereon dated December 8, 2011. 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. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and Statement No. 59, *Financial Instruments Omnibus*, during the year ended June 30, 2011.

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.

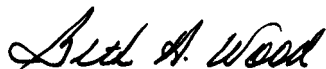
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in findings 11-FS-1 and 11-FS-2 in Section II, Financial Statement Findings, of the accompanying Schedule of Findings and Questioned Costs, that we consider to be significant deficiencies in internal control over financial reporting. A *significant deficiency* is a control 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.

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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

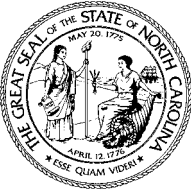
The State of North Carolina's responses to the findings identified in our audit are described in Section II, Financial Statement Findings, of the accompanying Schedule of Findings and Questioned Costs. We did not audit the State's responses and, accordingly, we express no opinion on them.

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, 2011



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, 2011. 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, 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.

The State of North Carolina's financial reporting entity includes the operations of the State Education Assistance Authority and the North Carolina Housing Finance Agency. These agencies reported \$3.21 billion and \$233 million, respectively, in federal awards which are not included in the Schedule of Expenditures of Federal Awards during the year ended June 30, 2011. 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
11-SA-7	Special Tests and Provisions	10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
11-SA-11	Subrecipient Monitoring	14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
11-SA-15	Subrecipient Monitoring	14.255	ARRA - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii – (Recovery Act Funded)
11-SA-18	Subrecipient Monitoring	16.738	Edward Byrne Memorial Justice Assistance Grant Program
11-SA-22	Subrecipient Monitoring	16.803	ARRA - Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories
11-SA-40	Subrecipient Monitoring	20.509	Formula Grants for Other Than Urbanized Areas
11-SA-45	Cash Management	81.042	Weatherization Assistance for Low-Income Persons
11-SA-46	Subrecipient Monitoring	81.042	Weatherization Assistance for Low-Income Persons
11-SA-67	Subrecipient Monitoring	84.287	Twenty-First Century Community Learning Centers
11-SA-84	Cash Management	84.394	ARRA - State Fiscal Stabilization Fund (SFSF)-Education State Grants, Recovery Act
11-SA-92	Special Tests and Provisions	93.268	Immunization Grants
11-SA-96	Subrecipient Monitoring	93.563	Child Support Enforcement
11-SA-97	Subrecipient Monitoring	93.563	Child Support Enforcement
11-SA-98	Special Tests and Provisions	93.563	Child Support Enforcement
11-SA-101	Subrecipient Monitoring	93.575	Child Care and Development Block Grant
11-SA-103	Subrecipient Monitoring	93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund
11-SA-105	Subrecipient Monitoring	93.658	Foster Care-Title IV-E

Finding Number	Type of Compliance Requirement	CFDA	Major Federal Program
11-SA-106	Subrecipient Monitoring	93.658	Foster Care-Title IV-E
11-SA-107	Subrecipient Monitoring	93.659	Adoption Assistance
11-SA-109	Subrecipient Monitoring	93.710	ARRA - Community Services Block Grant
11-SA-110	Special Tests and Provisions	93.710	ARRA - Community Services Block Grant
11-SA-111	Special Tests and Provisions	93.712	ARRA - Immunization
11-SA-112	Subrecipient Monitoring	93.713	ARRA - Child Care and Development Block Grant
11-SA-120	Allowable Costs/Cost Principles	93.767	Children's Health Insurance Program
11-SA-131	Subrecipient Monitoring	93.959	Block Grants for Prevention and Treatment of Substance Abuse
11-SA-132	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, 2011. 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 as items 11-SA-25, 11-SA-26, 11-SA-30, 11-SA-35, 11-SA-38, 11-SA-59, 11-SA-93, 11-SA-99, 11-SA-114, 11-SA-117, 11-SA-121, 11-SA-124, 11-SA-125, 11-SA-128, 11-SA-129, and 11-SA-134.

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 11-SA-7, 11-SA-8, 11-SA-11, 11-SA-12, 11-SA-15, 11-SA-18, 11-SA-22, 11-SA-29, 11-SA-32, 11-SA-34, 11-SA-37, 11-SA-40, 11-SA-45, 11-SA-46, 11-SA-49, 11-SA-61, 11-SA-62, 11-SA-67, 11-SA-70, 11-SA-74, 11-SA-76, 11-SA-77, 11-SA-84, 11-SA-92, 11-SA-96, 11-SA-97, 11-SA-98, 11-SA-101, 11-SA-103, 11-SA-105, 11-SA-106, 11-SA-107, 11-SA-109, 11-SA-110, 11-SA-111, 11-SA-112, 11-SA-120, 11-SA-122, 11-SA-123, 11-SA-131, and 11-SA-132, 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 11-SA-1, 11-SA-2, 11-SA-3, 11-SA-4, 11-SA-5, 11-SA-6, 11-SA-9, 11-SA-10, 11-SA-13, 11-SA-14, 11-SA-16, 11-SA-17, 11-SA-19, 11-SA-20, 11-SA-21, 11-SA-23, 11-SA-24, 11-SA-26, 11-SA-27, 11-SA-28, 11-SA-30, 11-SA-31, 11-SA-33, 11-SA-35, 11-SA-36, 11-SA-38, 11-SA-39, 11-SA-41, 11-SA-42, 11-SA-43, 11-SA-44, 11-SA-47, 11-SA-48, 11-SA-50, 11-SA-51, 11-SA-52, 11-SA-53, 11-SA-54, 11-SA-55, 11-SA-56, 11-SA-57, 11-SA-58, 11-SA-59, 11-SA-60, 11-SA-63, 11-SA-64, 11-SA-65, 11-SA-66, 11-SA-68, 11-SA-69, 11-SA-71, 11-SA-72, 11-SA-73, 11-SA-75, 11-SA-78, 11-SA-79, 11-SA-80, 11-SA-81, 11-SA-82, 11-SA-83, 11-SA-85, 11-SA-86, 11-SA-87, 11-SA-88, 11-SA-89, 11-SA-90, 11-SA-91, 11-SA-94, 11-SA-95, 11-SA-100, 11-SA-102, 11-SA-104, 11-SA-108, 11-SA-113, 11-SA-115, 11-SA-116, 11-SA-118, 11-SA-119, 11-SA-124, 11-SA-125, 11-SA-126, 11-SA-127, 11-SA-129, 11-SA-130, 11-SA-133, 11-SA-134, 11-SA-135, and 11-SA-136, to be significant deficiencies.

We noted certain deficiencies in information systems controls that were only generally described in this report. Details about these deficiencies, due to their sensitive nature, were communicated to management in separate letters pursuant to the provisions of *North Carolina General Statute* 147-64.6(c)(18).

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, 2011, which collectively comprise the State's basic financial statements (not presented herein) and have issued our report thereon dated December 8, 2011. 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. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and Statement No. 59, *Financial Instruments Omnibus*, during the year ended June 30, 2011.

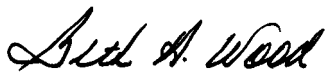
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in

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’s responses and, accordingly, we express no opinion on them.

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



Beth A. Wood, CPA
State Auditor

March 9, 2012 (except as related to the
Report on the Schedule of Expenditures of Federal Awards,
as to which the date is December 8, 2011)

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Fiscal Year Ended June 30, 2011

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS**I. Summary of Auditor's Results**For the Fiscal Year Ended June 30, 2011

Financial Statements

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

Federal Awards

- | | |
|--|---|
| – Internal control over major programs: | |
| • Material weaknesses identified? | Yes |
| • Significant deficiencies identified that are not considered to be material weaknesses? | Yes |
| • Type of auditor's report issued on compliance for major programs? | Unqualified for all major programs except for Special Supplemental Nutrition Program for Women, Infants, and Children; Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii; ARRA – Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii, Recovery Act; Edward Byrne Memorial Justice Assistance Grant Program; ARRA – Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories; Formula Grants for Other Than Urbanized Areas; Weatherization Assistance for Low-Income Persons; Twenty-First Century Community Learning Centers; ARRA – State Fiscal Stabilization Fund (SFSF) – Education State Grants, Recovery Act; Immunization Grants; Child Support Enforcement; Child Care and Development Block Grant; Child Care |

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

For the Fiscal Year Ended June 30, 2011

Mandatory and Matching Funds of the Child Care and Development Fund; Foster Care – Title IV-E; Adoption Assistance; ARRA – Community Services Block Grant; ARRA – Immunization; ARRA – Child Care and Development Block Grant; Children's Health Insurance 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
AGEC	Aging Cluster
CCDF	CCDF Cluster
CHNC	Child Nutrition Cluster
CSBG	CSBG Cluster
DISI	Disability Insurance/SSI Cluster
EMPS	Employment Service Cluster
HPCC	Highway Planning and Construction Cluster
IMMC	Immunization Cluster
JAGC	JAG Program Cluster
MEDC	Medicaid Cluster
SCPC	CDBG – State-Administered Small Cities Program Cluster
SPED	Special Education Cluster (IDEA)
SFSF	State Fiscal Stabilization Fund 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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS**I. Summary of Auditor's Results**For the Fiscal Year Ended June 30, 2011

CFDA Number	Name of Federal Program or Cluster (continued)
17.225	Unemployment Insurance
20.509	Formula Grants for Other Than Urbanized Areas
66.458	Capitalization Grants for Clean Water State Revolving Funds
66.468	Capitalization Grants for Drinking Water State Revolving Funds
81.042	Weatherization Assistance for Low-Income Persons
84.031	Higher Education – Institutional Aid
84.048	Career and Technical Education – Basic Grants to States
84.287	Twenty-First Century Community Learning Centers
84.367	Improving Teacher Quality State Grants
84.410	Education Jobs Fund
93.563	Child Support Enforcement
93.568	Low-Income Home Energy Assistance
93.658	Foster Care – Title IV-E
93.659	Adoption Assistance
93.767	Children's Health Insurance Program
93.959	Block Grants for Prevention and Treatment of Substance Abuse
– Dollar threshold used to distinguish between type A and type B programs?	
\$ 36,983,532	
– 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, 2011

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, a designation of reportable noncompliance will appear. **Reportable Noncompliance** includes the following:

- Fraud or illegal acts (violations of a laws or regulations) that have an effect on the financial statements that is more than inconsequential;
- Violations of provisions of contracts or grant agreements that have a material effect on the determination of financial statement amounts or other financial data significant to the audit, and
- Abuse that is material, either quantitatively or qualitatively. Abuse involves behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary business practice given the facts and circumstances. Abuse also includes misuse of authority or position for personal financial interests or those of an immediate or close family member or business associate. Abuse does not necessarily involve fraud or violations of laws, regulations, or provisions of contracts or grant agreements.

DEPARTMENT OF STATE TREASURER

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2011

	Type of Finding	Findings and Recommendations
11-FS-1	Significant Deficiency	<p data-bbox="519 441 1476 472"><u>Deficiency in Internal Control Over the Completeness of Note Disclosures</u></p> <p data-bbox="519 504 1476 745">The Department of State Treasurer does not have sufficient procedures in place to ensure that all required disclosures are included in the financial statement information provided to the Office of the State Controller. The Department did not include a required investment risk disclosure in its financial statement information, which was corrected as a result of our audit. Without this correction, the disclosures in the State's <i>Comprehensive Annual Financial Report (CAFR)</i> would have been incomplete and could have been misleading to readers.</p> <p data-bbox="519 777 1476 1113">Under <i>North Carolina General Statutes</i> 143B-426.40H and 143D-7, it is the Department's responsibility to have controls in place to ensure the annual financial information presented to the Office of State Controller for inclusion in the State's <i>CAFR</i> is materially correct and in accordance with generally accepted accounting principles. These accounting standards include a requirement to disclose investments in one issuer that represent 5% or more of total investments. We found that at June 30, 2011 the Department held over \$5 billion of investments in the Federal National Mortgage Association, which represents approximately 6% of the investment pool's total investments. In the prior year, no investments in one issuer exceeded the 5% disclosure threshold, thus no such disclosure was required.</p> <p data-bbox="519 1144 1476 1302">Required investment disclosures are voluminous and complex, and the Department accurately prepared the disclosures that are typically necessary. However, the Department did not add the investment concentration disclosure when the percentage of holdings increased beyond the reporting threshold. Internal controls should be designed to identify and adjust for such situations.</p> <p data-bbox="519 1333 1476 1491"><i>Recommendation:</i> The Department should enhance its internal control procedures to ensure the financial disclosures it provides to the Office of the State Controller for inclusion in the State's <i>CAFR</i> are complete. One possible internal control to consider is using a disclosure checklist as a reminder to consider all of the disclosures that may be needed.</p> <p data-bbox="519 1522 1476 1732"><i>Agency Response:</i> The State Treasurer agrees with the assessment that a proper system of internal controls should be in place in order to ensure that the financial statement disclosures in the <i>CAFR</i> are complete. For the fiscal year 2012, a disclosure checklist will be used to incorporate all possible disclosures to be made per Governmental Accounting Standards. This will identify missing disclosures in instances where the underlying facts change from year to year as they did in fiscal year 2011.</p>

DEPARTMENT OF TRANSPORTATION

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2011

Type of Finding		Findings and Recommendations
11-FS-2	Prior Year Finding	<u>Payroll Time Entries Not Verified</u>
	Significant Deficiency	<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>Reports are produced from the payroll system to ensure that the time entered in the payroll system is complete and accurate. One report (ZCAPS) is used to check for completeness by identifying any employee whose time has not been entered for the pay period. The Department's policy states that a copy of this report should be printed, initialed, dated, and retained.</p> <p>In our sample of 60 employees, we noted the following related to this report:</p> <ul style="list-style-type: none"> • Twenty-nine instances where the time validation report was not initialed to confirm that all employees' time had been entered. • Two instances where the payroll reports were not printed, initialed, dated, or retained. <p>Another report (ZHPAY) is run after all employees' time has been entered in the payroll system. The Department's policy requires the hours on this report to be agreed to each employee's timesheet to ensure that each employee's time was entered correctly in the payroll system. The policy also states that a copy of this report should be printed, initialed, dated, and retained along with original timesheets.</p> <p>In our sample of 60 employees, we noted the following related to this report:</p> <ul style="list-style-type: none"> • Six instances where the payroll reports were not initialed or dated to confirm that the accuracy of time entry was checked. • Ten instances where the payroll reports were not dated to confirm when the accuracy of the time entry was verified. • One instance where the payroll report was not approved in a timely manner. The report was approved on June 14, 2011 for the pay period ending October 15, 2010. • One instance where the timesheet showed an employee had worked 40 hours but the time entered in the system was 43 hours, thereby allowing the employee to receive three hours of compensatory time for hours not worked. <p>Aspects of this finding have been reported for three consecutive years.</p>

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

For the Fiscal Year Ended June 30, 2011

Type of Finding	Findings and Recommendations
	<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> DOT's Office of Inspector General will conduct an internal review of time entry processes prior to the end of the fiscal year.</p> <p>The business areas identified in the audit finding were contacted to discuss the specific issues noted in the audit. They discussed the proper internal controls that must be followed.</p> <p>DOT has developed an on-line course that all time keepers and paymasters will be asked to take each year. This tool will provide an effective reminder of the controls that must be followed.</p> <p>Fiscal staff will send quarterly e-mail reminders to time entry and paymasters to reinforce the steps that should be followed.</p> <p>The audit finding and corrective action plan will be sent to all senior management levels to ask for their assistance in communicating the importance of following appropriate internal controls.</p>

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

For the Fiscal Year Ended June 30, 2011

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, 2011. 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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-1	Subrecipient Monitoring: Significant Deficiency	<p><u>Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings</u></p> <p>The Department did not issue management decisions to its subrecipients for significant deficiency findings as required by OMB Circular A-133. 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>In prior years, the Department did not issue formal management decisions on any type subrecipient audit finding. In an effort to correct the issue, the Department began issuing management decisions on material findings. However, the requirement for management decisions applies to significant findings as well.</p> <p>We examined 58 audit reports for subrecipients that expended \$500,000 or more in federal awards and noted that 18 subrecipients had significant deficiency findings related to federal awards. The Department did not issue formal management decisions on those audit findings.</p> <p>OMB Circular A-133 requires a pass-through agency to issue a management decision on audit findings within six months after receipt of the subrecipient's audit report and ensure that the subrecipient takes appropriate and timely corrective action.</p> <p><i>Federal Award Information:</i> This finding impacts these federal programs:</p> <ol style="list-style-type: none"> School Breakfast Program, National School Lunch Program, and Special Milk Program for Children: Federal funding Period October 1, 2009 - September 30, 2010 (5NC300327). Title I Grants to Local Education Agencies: Federal funding period 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 (S389A090033). Special Education - Grants to States: Federal funding period July 1, 2009 - September 30, 2010 (H027A090092A).

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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<ul style="list-style-type: none">e. Special Education - Preschool Grants: Federal funding periods July 1, 2009 - September 30, 2010 (H173A090096).f. Special Education Grants to States, Recovery Act: Federal funding period February 17, 2009 - September 30, 2010 (H391A090092A).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, 2009 – September 30, 2010 (V048A090033A).i. Improving Teacher Quality State Grants: Federal funding period July 1, 2009 - September 30, 2010 (S367A090032A).j. State Fiscal Stabilization Fund - Education State Grant, Recovery Act: Federal funding period May 20, 2009 - September 30, 2010 (S394A090034).
	<p><i>Recommendation:</i> The Department should comply with federal regulations by issuing a management decision on all reportable audit findings to its subrecipients within six months after receipt of the audit report.</p>
	<p><i>Agency Response:</i> Previously, the Department only issued formal management decisions to subrecipients on material findings. The Department now issues formal management decisions on all audit findings to all subrecipients within six months after receipt of the audit report.</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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-2	Subrecipient <u>Monitoring:</u> Significant Deficiency	<p><u>Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings</u></p> <p>The Department did not issue management decisions to its subrecipients for significant deficiency findings as required by OMB Circular A-133. 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 11-SA-1 for a description.</p>
11-SA-3	Subrecipient <u>Monitoring:</u> Significant Deficiency	<p><u>Inadequate Monitoring of Subrecipients for the State Revenue Match</u></p> <p>The Department did not adequately 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 could be used for unallowable program activities.</p> <p>The Department provided NSLP subrecipients approximately \$7 million in state funds to comply with the federal matching requirement. The Department compared summary level expenditures reported by the subrecipients to allowable account codes for the state revenue match. However, it did not review supporting documentation of the reported expenditures to determine whether individual transactions were coded correctly.</p> <p>During the audit period, the Department developed procedures to review supporting documentation of the state revenue match during on-site visits. However, these procedures were not implemented during the audit period.</p> <p>OMB Circular A-133 requires pass-through entities to monitor the activities of subrecipients as necessary to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved. Expenditures should be for allowable activities in order to qualify as matching funds.</p> <p><i>Federal Award Information:</i> This finding impacts federal funding periods October 1, 2009 - September 30, 2010 and October 1, 2010 - September 30, 2011 (5NC300327).</p>

10.555 NATIONAL SCHOOL LUNCH 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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<i>Recommendation:</i> The Department should implement its monitoring procedures to ensure subrecipients use state matching funds for allowable program activities.
	<i>Agency Response:</i> The Department believes its revised internal controls and fiscal monitoring procedures effectively and adequately ensure subrecipients use state matching funds for allowable program activities. These revisions became effective in fiscal year 2011-12.

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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-4	Subrecipient <u>Monitoring:</u> Significant Deficiency	<u>Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings</u> The Department did not issue management decisions to its subrecipients for significant deficiency findings as required by OMB Circular A-133. 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 11-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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-5	Allowable Costs/Cost Principles: Significant Deficiency	<p data-bbox="537 562 987 590"><u>Inadequate Program Change Controls</u></p> <p data-bbox="537 625 1468 779">We identified deficiencies in the Department's segregation of duties for program changes for the Aid to Counties system, specifically the duties involved in moving application changes from the test environment into production. The lack of segregation of duties increases the risk that unauthorized or unintentional changes could occur and go undetected.</p> <p data-bbox="537 814 1468 961">The Aid to Counties system is used to setup each county subrecipient's annual budget allotment/allocation. The State puts in the allocation amounts and the counties input their actual expenditures to request reimbursement for their administrative costs. During our procedures, we noted that the same analysts were able to perform all program change functions for the system.</p> <p data-bbox="537 997 1468 1325">Adequate segregation of duties involves assigning responsibilities such that the duties of one employee automatically provide a cross-check on the work of other employees. All changes relating to infrastructure and applications within the production environment, including emergency maintenance and patches, should be formally managed in a controlled manner. As such, changes (including those to procedures, processes, and system and service parameters) should be logged, assessed and authorized prior to implementation and reviewed against planning outcomes following implementation. It should be noted that upon notification of the problem, the Department implemented procedural changes to address the identified concerns.</p> <p data-bbox="537 1360 1468 1451"><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, 2010.</p> <p data-bbox="537 1486 1468 1545"><i>Recommendation:</i> The Department should ensure proper segregation of duties exists for program changes made to the Aid to Counties system.</p> <p data-bbox="537 1581 1468 1879"><i>Agency Response:</i> The Department agrees with the finding and recommendation. Stakeholders for the Aid to Counties application, including Division of Public Health (DPH) Business Office and Information Technology (IT) Branch, Department of Health and Human Services (DHHS) Office of the Controller, and DHHS Division of Information Resources Management (DIRM) reviewed the audit finding and mutually developed a process and technical solution that addresses the segregation of duties. All business-related program change requests are initiated via an enhancement request or support from a single point from the DPH Business Office. Program development makes the changes in a development environment and then moves them to a</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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>test environment where the users review and approve the changes. After approval, a different developer from the one who made the changes or an IT supervisor provides a secondary approval of the changes. This secondary approval moves the program changes from the test environment into the live production environment. As of October 14, 2011, the program changes to the Aid to Counties system have already been implemented.</p>
11-SA-6	<p>Cash Management:</p> <p>Significant Deficiency</p>	<p><u>Deficiencies in WIC Cash Management Procedures</u></p> <p>The Department did not have effective controls in place to ensure the reporting of cash management activities for the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) program was in accordance with federal requirements. As a result, federal deposit and expenditure data reported were incomplete and not in compliance with the Treasury-State agreement.</p> <p>The Department submits federal deposit and expenditure data to the Office of the State Controller based on its Cash Management Improvement Act (CMIA) spreadsheets. This information is tracked to improve the timing of the flow of federal reimbursements to the State for federal program expenditures. In reporting WIC program activities, the Department inadvertently excluded deposit and expenditure information for WIC breast pumps and special formula. These deposits and expenditures are subject to the same cash management requirements as WIC administrative costs. As a result, federal deposit and expenditure information was understated by \$3.5 million and \$1.2 million, respectively.</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, 2010 and 2011.</p> <p><i>Recommendation:</i> The Department should strengthen controls to ensure all WIC deposit and expenditure transactions are reported to the Office of State Controller in compliance with the Treasury-State Agreement.</p> <p><i>Agency Response:</i> The Department agrees with the finding and recommendation. The Department of Health and Human Services Office of the Controller's General Accounting/Financial Management and Federal Funds/Financial Reporting Sections will meet to review the individual account numbers associated with the Women, Infants, and Children (WIC) program to</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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
		confirm all applicable expenditures and revenues are reported on the Cash Management Improvement Act (CMIA) reports. The Grant Master file will continue to be reviewed for accuracy on a quarterly basis. Anticipated completion date is June 30, 2012.
11-SA-7	<p><u>Special Tests and Provisions:</u></p> <p>Material Weakness</p> <p>Material Noncompliance</p>	<p><u>Deficiencies Identified in the Monitoring of WIC High-Risk Vendors</u></p> <p>The Department's monitoring activities did not sufficiently address high-risk vendors identified in the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC). As a result, there is an increased risk that the Department may not perform compliance investigations for those vendors determined to have the greatest potential for program noncompliance or loss of funds.</p> <p>Federal regulations require the Department to conduct compliance investigations for a minimum of five percent of authorized vendors. Additionally, 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, its monitoring plan did not address the prioritization of high-risk vendors. As a result, the Department only conducted 52% (46 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, 2010.</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 up to the five percent minimum federal requirement.</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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><i>Agency Response:</i> The Department concurs with the finding and recommendation. At the time the prior year finding was identified, prompt corrective action was taken. On January 13, 2011 our revised procedure was put in place to ensure that we are properly prioritizing high-risk vendors and following federal regulations appropriately. The timing of the audits are such that the Department is halfway through the subsequent year before a finding of the previous year is identified; thus, a finding appears in two separate fiscal year reports even though prompt corrective action was taken after the first audit.</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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-8	<u>Reporting:</u>	<u>Lack of Segregation of Duties – Administration of Grant Management System</u>
	Material Weakness	The Department did not properly segregate duties for the administration of the Grant Management System (GMS). As a result, there is an increased risk that data integrity could be compromised and noncompliance with federal regulations could occur.
	<u>Subrecipient Monitoring:</u>	
	Material Weakness	Duties for production and programming of the GMS are not separated. Instead, a single individual is responsible for all duties related to the system. A review is not conducted by an alternate person after changes to the database and programs have been implemented. Also, there are no formal procedures to identify needed maintenance and updates, emergency changes, and incident handling. The <i>Statewide Information Security Manual</i> states that agency management must ensure that there is proper segregation of duties to reduce the risk of agency system misuse and fraud. In addition, system development and system change management shall be performed by different personnel and system operations and system security administration shall be performed by different personnel. <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 and CFDA 14.255 Community Development Block Grant (Recovery Act Funded) award B-09-DY-37-0001 for the award period of June 15, 2009 - September 30, 2012. <i>Recommendation:</i> The Department should adequately segregate duties for the administration of the Grant Management System. <i>Agency Response:</i> Due to budget constraints, the ability to hire additional IT staff is not feasible at this time. Division will identify additional methods within budgetary means to address segregation of duties concern and ensure the intended outcomes resulting from changes to the database and program are correct. <i>Anticipated Completion Date:</i> March 31, 2012

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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-9	<u>Reporting:</u> Significant Deficiency	<p data-bbox="519 588 925 619"><u>Deficiencies in Federal Reporting</u></p> <p data-bbox="519 651 1481 808">For the Community Development Block Grant (CDBG), 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, reports submitted to the federal agency were misstated.</p> <p data-bbox="519 840 1396 871">During our test of the federal reports, we noted the following deficiencies:</p> <ul data-bbox="568 903 1481 1491" style="list-style-type: none"> <li data-bbox="568 903 1481 1081">• The Department did not adequately review the data or supporting documentation to ensure the accuracy of the information in the Section 1512 American Recovery and Reinvestment Act (ARRA) report prior to its submission. As a result, the amount of total ARRA expenditures reported was understated by \$1,819,063.12 for the period ended 6/30/2011. <li data-bbox="568 1113 1481 1302">• The Department did not adequately review the data or supporting documentation to ensure the accuracy of the information in the 2010 CDBG Performance and Evaluation Report (PER) prior to its submission. As a result, the 2010 grant State administrative expenditures of \$1,078,848.62 and technical assistance expenditures of \$489,424.31 were not reported. <li data-bbox="568 1333 1481 1491">• While testing documentation supporting the annual <i>Section 3 Summary Report</i>, we reviewed a sample of 60 subrecipient Annual Performance Reports and found that data for four subrecipients were not included in the report. As a result, not all activity was included in the annual report submitted to HUD. <p data-bbox="519 1522 1481 1711">As required by the <i>OMB Circular A-133 Compliance Supplement</i>, the recipients of federal awards are expected to have controls in place to ensure compliance with the following federal 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.</p> <p data-bbox="519 1743 1412 1774">Significant aspects of this finding were also reported in a prior year finding.</p> <p data-bbox="519 1806 1481 1894"><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</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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>awarded January 1, 2008; and award B-07-DC-37-0001 awarded January 1, 2007 and CFDA 14.255 Community Development Block Grant (Recovery Act Funded) award B-09-DY-37-0001 for the award period of June 15, 2009 - September 30, 2012.</p> <p><i>Recommendation:</i> The Department should strengthen internal controls to ensure reports are prepared in accordance with federal reporting requirements.</p> <p><i>Agency Response:</i></p> <p>a. There was a clerical error with the 1512 Report for the period identified in the audit. That error has since been corrected and procedures have been implemented to ensure that additional review is conducted prior to submission of subsequent 1512 Reports.</p> <p><i>Anticipated Completion Date:</i> Completed Prior to March 15, 2012</p> <p>b. Division did not adequately review the data or supporting documentation to ensure the accuracy of the PER. Administrative and technical assistance expenditures not included in the 2010 PER have been included and submitted to U.S. HUD. Procedures have been implemented to ensure that additional review is conducted prior to submission of subsequent PER's.</p> <p><i>Anticipated Completion Date:</i> Completed Prior to March 15, 2012</p> <p>c. Division did not include data for four subrecipients in the Section 3 Summary Report. Data is being collected from the four subrecipients that did not submit the Section 3 Summary Report. Once the data is collected, it will be submitted to U.S. HUD. Procedures have been implemented to ensure that additional review is conducted prior to submission of subsequent Section 3 Summary Reports.</p> <p><i>Anticipated Completion Date:</i> June 30, 2012</p>
11-SA-10	<p><u>Reporting:</u></p> <p>Significant Deficiency</p> <p><u>Deficiencies in Information System Access Controls</u></p> <p>The Department of Commerce did not conduct semi-annual reviews of user access levels for the Grant Management System (GMS) as required by the <i>Statewide Information Security Manual</i>. Lack of such procedures increases</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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
Subrecipient <u>Monitoring:</u>	the risk of unauthorized access to the database and that noncompliance with federal regulations could occur.
Significant Deficiency	<p>The current process to request issuance, modification, and termination of user access is an email sent by the user's supervisor or manager to the System Administrator. If an email is not sent to the Administrator, a user's access remains unchanged. Without adequate access controls, unauthorized individuals could potentially gain access to information within the application and could intentionally or unintentionally read, add, modify, delete, or remove data that are outside their approved span of authority. In addition, the administrator may not be aware of all the users who should have access and the type of access they should have.</p> <p>The <i>Statewide Information Security Manual</i> requires that access to State information technology assets be controlled and managed to ensure that only authorized devices/persons have access as is appropriate for an agency in accordance with the agency's business needs. The manual further provides that access shall be controlled by the documented semi-annual review of users' rights and documented review of privileged accounts every quarter.</p> <p><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 and CFDA 14.255 Community Development Block Grant (Recovery Act Funded) award B-09-DY-37-0001 for the award period of June 15, 2009 - September 30, 2012.</p> <p><i>Recommendation:</i> The Department should implement a semi-annual user access review and a quarterly user access review for privileged accounts as required by the <i>Statewide Information Security Manual</i>.</p> <p><i>Agency Response:</i> In compliance with the <i>Statewide Information Security Manual</i>, Division will conduct semi-annual user and a quarterly user access review for privileged accounts.</p> <p><i>Anticipated Completion Date:</i> March 31, 2012</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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-11	Subrecipient <u>Monitoring:</u>	<u>Deficiencies in Subrecipient Monitoring</u>
	Material Weakness	For projects funded by the Community Development Block Grant (CDBG), the Department of Commerce did not establish adequate monitoring procedures to ensure that the subrecipients were in compliance with all federal requirements.
	Material Noncompliance	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>During our review of the Department's monitoring procedures, we noted the following deficiencies:</p> <ul style="list-style-type: none"> • The Department's procedures do not include monitoring subrecipients funded by American Recovery and Reinvestment Act (ARRA) funds to ensure they were registered in the Central Contractor Registration (CCR) database with a valid Data Universal Numbering System (DUNS) number. We examined six of the 26 total subrecipients and found that one was not registered in the CCR database. • The Department's procedures do not include monitoring subrecipients of the CDBG - Neighborhood Stabilization Program (NSP) to ensure that required audits were performed or reviewed. Of the 16 NSP subrecipients requiring an audit, only 3 audits were received and reviewed. <p>The <i>OMB Circular A-133 Compliance Supplement</i> states that a pass-through entity is responsible for identifying to first-tier subrecipients the requirement to register in the Central Contractor Registration database, including obtaining a Dun and Bradstreet Data Universal Numbering System (DUNS) number, and for maintaining the currency of that information. This requirement is codified in Section 1512(h) of ARRA and 2 CFR section 176.50(c).</p> <p>The <i>OMB Circular A-133 Compliance Supplement</i> requires pass-through entities who expend \$500,000 or more in federal awards during the subrecipient's fiscal year have an audit completed within nine months after the end of the subrecipient's audit period. The pass-through entity is also required to issue management decisions on audit findings within six months after the receipt of the subrecipient's audit report and ensure the subrecipient takes timely and appropriate corrective action on all audit findings.</p> <p><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;</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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>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 and CFDA 14.255 Community Development Block Grant (Recovery Act Funded) award B-09-DY-37-0001 for the award period of June 15, 2009 - September 30, 2012.</p> <p><i>Recommendation:</i> The Department should strengthen internal controls to ensure that all applicable federal compliance requirements are included in their subrecipient monitoring procedures.</p> <p><i>Agency Response:</i></p> <ol style="list-style-type: none"> CDBG Recovery grantees have been instructed to maintain updated CCRs and a procedure has been implemented to check against the CCR database at time of preparing the 1512 Report to the Federal Government. All NSP grantees that expended \$500,000 or more in federal awards have submitted audits and the audits have been reviewed. Division has implemented procedures to ensure that this issue does not recur. <p><i>Anticipated Completion Date:</i> Completed Prior to March 15, 2012</p>

14.255 ARRA - COMMUNITY DEVELOPMENT BLOCK GRANTS / STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII, RECOVERY ACT FUNDED

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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-12	<u>Reporting:</u> Material Weakness <u>Subrecipient Monitoring:</u> Material Weakness	<u>Lack of Segregation of Duties – Administration of Grant Management System</u> The Department did not properly segregate duties for the administration of the Grant Management System (GMS). As a result, there is an increased risk that data integrity could be compromised and noncompliance with federal regulations could occur. See finding 11-SA-8 for a description.
11-SA-13	<u>Reporting:</u> Significant Deficiency	<u>Deficiencies in Federal Reporting</u> For the Community Development Block Grant (CDBG), 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, reports submitted to the federal agency were misstated. See finding 11-SA-9 for a description.
11-SA-14	<u>Reporting:</u> Significant Deficiency <u>Subrecipient Monitoring:</u> Significant Deficiency	<u>Deficiencies in Information System Access Controls</u> The Department of Commerce did not conduct semi-annual reviews of user access levels for the Grant Management System (GMS) as required by the <i>Statewide Information Security Manual</i> . Lack of such procedures increases the risk of unauthorized access to the database and that noncompliance with federal regulations could occur. See finding 11-SA-10 for a description.
11-SA-15	<u>Subrecipient Monitoring:</u> Material Weakness Material Noncompliance	<u>Deficiencies in Subrecipient Monitoring</u> For projects funded by the Community Development Block Grant (CDBG), 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. See finding 11-SA-11 for a description.

14.255 ARRA - COMMUNITY DEVELOPMENT BLOCK GRANTS / STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII, RECOVERY ACT FUNDED (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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-16	Special Tests and Provisions: Significant Deficiency	<p><u>Federal Information Not Communicated to ARRA Subrecipients</u></p> <p>For the Community Development Block 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 or the federal award number and CFDA number 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>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 Community Development Block 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, but do not identify the federal award number or CFDA number.</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; and require their 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 14.255 Community Development Block Grant (Recovery Act Funded) award B-09-DY-37-0001 for the award period of June 15, 2009 - September 30, 2012.</p> <p><i>Recommendation:</i> The Department should ensure the federal award number and CFDA number are communicated to subrecipients of ARRA funds.</p> <p><i>Agency Response:</i> Division corresponded with subrecipients notifying them of the Federal Award number and instructed them to place the Federal Award information on all future correspondence and reports. The Department implemented a cash disbursement code sheet that ensures Federal Award numbers and CFDA numbers are communicated to subrecipients.</p> <p><i>Anticipated Completion Date:</i> Completed Prior to March 15, 2012</p>

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

U.S. Department of Justice

N.C. Department of Crime Control and Public Safety

For the Fiscal Year Ended June 30, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-17	Procurement and Suspension and Debarment: Significant Deficiency	<p><u>Deficiencies in Internal Control Over Access to the E-Procurement System</u></p> <p>The Department of Crime Control and Public Safety (Department) has deficiencies in internal control over access to the E-Procurement System. Improper levels of access to the systems could occur and remain undetected for extended periods of time, allowing for unauthorized approval of purchases. If proper levels of approval are not in place, there is an increased risk that the expenditures made could be for unallowable activities and costs, and may not be in compliance with procurement policies.</p> <p>Our review of internal control over information systems access identified the following deficiencies:</p> <ul style="list-style-type: none"> • Users are requesting access to E-Procurement directly and not via their immediate supervisors. The Purchasing Officer performs a semi-annual user access review; however, the Purchasing Officer also grants access to new users and removes users as needed. In addition, the Purchasing Officer alone is not likely to have a full knowledge of all staffs' roles and responsibilities to sufficiently assess all access rights. • The E-Procurement administrators who grant users access to the application also have access to other roles within E-Procurement, which causes these individuals to have conflicting responsibilities. All of the four users have requestor, approver, and purchasing agent roles in conjunction with the "e-form" role. The "e-form" role can change permissions and roles within the application and grant access for new users. <p><i>Federal Award Information:</i> This finding affects the following:</p> <ul style="list-style-type: none"> • CFDA 16.738 Edward Byrne Memorial Justice Assistance Grant Program award 2006-DJ-BX-0056 for the award period October 1, 2005 – December 31, 2011; award 2008-DJ-BX-0032 for the award period October 1, 2007 – September 30, 2011; award 2009-DJ-BX-0839 for the award period October 1, 2008 – September 30, 2012; and award 2010-DJ-BX-0045 for the award period October 1, 2009 – September 30, 2013. • CFDA 16.803 Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to States and Territories award 2009-SU-B9-0054 for the award period March 1, 2009 – February 28, 2013.

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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p><i>Recommendation:</i> The Department should correct the identified deficiencies over access to the E-Procurement system. At a minimum, access requests should be initiated and approved by the employee's supervisor and persons who can modify users' access within the E-Procurement system should not themselves be users (requestor, approver or purchasing agent). In addition, supervisors should review access rights of employees semi-annually and sign off on their appropriateness.</p> <p><i>Agency Response:</i></p> <ul style="list-style-type: none"> • The Department will review its procedures and implement changes as necessary. • Due to limited resources and the critical nature of purchases due to departments mission adequate segregation of duties is a challenge. The Department will review its procedures and implement changes as necessary.
11-SA-18	<p>Subrecipient Monitoring:</p> <p>Material Weakness</p> <p>Material Noncompliance</p>	<p><u>Subrecipient Monitoring Needs Improvement</u></p> <p>The Department of Crime Control and Public Safety (Department) did not adequately monitor subrecipients of the Edward Byrne Memorial Justice Assistance Grant (JAG) and the Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG ARRA) for compliance with all applicable federal requirements. This resulted in noncompliance with certain federal requirements and increases the risk that noncompliance with other 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> <p>a. The Department did not completely communicate to its subrecipients the state procedures governing the use, management, and disposal of equipment. Even though the grant award document and the compliance packet contain general equipment compliance requirements, certain specific requirements were not communicated. Specific state procedures that were not communicated to the subrecipients include proper safeguarding of equipment, capitalizing equipment purchases of \$5,000 or more, and taking a physical inventory on at least an annual basis. As a result, there is an increased risk that the subrecipient will not properly use,</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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>manage, and/or dispose of equipment in accordance with state procedures as required by the OMB Circular A-133.</p> <p>b. The Department did not have a specific, agency-wide plan in place to ensure that required site visits are performed for all applicable subrecipients. The Department does have a policy that requires site visits to be performed, and based on the Department's monitoring procedures, site visits are used to monitor equipment, procurement, and cash management. However, without a specific site monitoring plan, there is an increased risk that site visits will not be performed for all subrecipients within the required timeframe. During the audit, we noted 66 JAG subrecipients with open grants during the 2011 fiscal year that should have received a site visit before June 30, 2011 per the Governor's Crime Commission's monitoring policy. We found that 23 of these 66 did not receive a site visit (a 35% error rate). In addition, the grant period for all 23 of these subrecipients had ended as of June 30, 2011 and none had received a site visit during the life of their grant. These 23 subrecipients received over \$1.6 million during the 2011 fiscal year. This results in noncompliance since the subrecipients were not monitored for certain compliance requirements during the award period as required by OMB Circular A-133.</p> <p>c. The Department did not consistently monitor to ensure that subrecipients were not contracting with suspended or debarred parties. During our test of controls, we tested seven subrecipients that had contracts and identified two instances (a 28% error rate) where the Department had no documentation to support they had monitored the subrecipients for the suspension and debarment requirements. This increases the risk that a subrecipient could contract with a suspended or debarred vendor.</p> <p>d. The Department did not adequately monitor subrecipients that received the JAG ARRA funds to ensure subrecipients maintained a current, up-to-date Central Contractor Registration (CCR) as required by OMB Circular A-133. We reviewed the CCR status for 12 JAG ARRA subrecipients and found that three of them (a 25% error rate) did not have an active CCR for a portion or all of the fiscal year when they were receiving JAG ARRA funds.</p> <p>e. The Department did not monitor cash management requirements for subrecipients of grants designated as "equipment-only." This increases the risk that subrecipients could submit a reimbursement request for costs that have not yet been paid. The Governor's Crime Commission added procedures to monitor equipment-only grants for compliance with cash</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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>management requirements; however it was not effective until July 1, 2011, which was after the fiscal year under audit.</p> <p>f. The Department did not adequately monitor subrecipients of grants designated as "equipment-only" for the continued use, management, and disposal of equipment in accordance with state laws and procedures. The information obtained from these subrecipients when the equipment is initially purchased does not provide the Department with a means to continue to monitor the subrecipients to ensure the subrecipient still owns the equipment, is safeguarding the equipment, or that the equipment is being used for its intended purpose. If the agency does not adequately monitor equipment-only subrecipients for compliance there is an increased risk that the subrecipient will not properly use, manage, and dispose of equipment in accordance with state procedures as required by the OMB Circular A-133.</p> <p>The <i>OMB Circular A-133 Compliance Supplement</i> specifies that a pass-through entity should identify to the subrecipient applicable compliance requirements and that the pass-through entity is responsible for during-the-award monitoring. This includes monitoring the subrecipient's use of federal awards through reporting, site visits, regular contact, or other means to provide reasonable assurance that the subrecipient administers federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.</p> <p>Significant aspects of this finding have been reported for the prior two years.</p> <p><i>Federal Award Information:</i> This finding affects the following:</p> <ul style="list-style-type: none"> CFDA 16.738 Edward Byrne Memorial Justice Assistance Grant Program award 2006-DJ-BX-0056 for the award period October 1, 2005 – December 31, 2011; award 2007-DJ-BX-0079 for the award period October 1, 2006 – September 30, 2011; award 2008-DJ-BX-0032 for the award period October 1, 2007 – September 30, 2011; award 2008-DJ-BX-0768 for the award period October 1, 2007 – September 30, 2012; award 2009-DJ-BX-0839 for the award period October 1, 2008 – September 30, 2012; and award 2010-DJ-BX-0045 for the award period October 1, 2009 – September 30, 2013. CFDA 16.803 Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to States and Territories award 2009-SU-B9-0054 for the award period March 1, 2009 – February 28, 2013.

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

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Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><i>Recommendation:</i> The Department should strengthen its monitoring procedures to ensure compliance with all applicable 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 so that all necessary site visits are completed in a timely manner.</p> <p><i>Agency Response:</i></p> <p>a. Grant award instructions were issued with language requiring that subrecipients comply with state procedures for acquiring, managing and disposing of assets. However, the instructions did not restate the specifics of the capital asset policies published by the Office of the State Controller.</p> <p>The Governor's Crime Commission will provide subrecipients with references to the specific capital asset policies issued by the Office of the State Controller.</p> <p>b. The Governor's Crime Commission has a monitoring plan that has been in place for several years, and the plan was modified effective April 1, 2011, to comply with a prior year audit recommendation. The modified plan set internal goals to complete site visits prior to June 30, 2011 for grants ending on that date. However, the significant workload associated with the implementation of the new Grant Enterprise Management System (GEMS) resulted in the required redirection of the work of the grants managers, precluding their travel to offsite locations. While site visits were not completed prior to June 30, 2011 for the 23 exceptions noted in the audit report, site visits were completed prior to the close-out of these grants during the months of July and August 2011. In addition, each sub-recipient was monitored using authorized desk monitoring techniques throughout the projects.</p> <p>The Governor's Crime Commission will continue to work to strengthen its agency-wide site visit plan.</p> <p>c. As a part of the monitoring process, procedures require grants managers to review the suspension and debarment lists to ensure subrecipients are not contracting with suspended or debarred parties; however, we agree that documentation was not provided to verify that reviews were performed in the two instances noted.</p> <p>Management has reinforced the procedural requirements for review and documentation of suspension and debarment lists.</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

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Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>d. The Governor's Crime Commission required of subrecipients a current CCR at the time of application; however, there was no follow-up to ensure their CCR was up-to-date.</p> <p>To correct this issue, we have placed this requirement in GEMS. Every subrecipient has to certify that they are in fact CCR registered and provide us with the expiration date of their registration. If during the life of their project, they allow their CCR registration to lapse, the GEMS system will freeze any further payments to them until their CCR registration is updated.</p> <p>e. Equipment-only sub-recipients were required to submit proof of purchase of the equipment through pictures, a certification, and invoice. Once these documents were received, the law enforcement agencies were reimbursed. Procedures were modified to require agencies to submit cancelled checks following grant cycle that started July 1, 2011 (subsequent to the audit date). However, we have noted that most financial institutions are no longer routinely providing cancelled checks along with the bank statement. Consistent application of this procedure has proven to be impractical. We will explore alternative means to address this issue.</p> <p>The "cancelled" check policy was implemented effective July 1, 2011. We will implement alternative means to accomplish the cash management objectives.</p> <p>f. It has always been the policy of the Governor's Crime Commission to award, reimburse, and close "equipment-only" grants as quickly as possible (preferably within six months) based on the case load of our grants management specialists. This policy allows our grants managers to concentrate and devote more time to the larger, more programmatic-type grants.</p> <p>Once a grant closes, the grant does not remain a part of the grants manager's caseload for which additional monitoring of the equipment is required. Sub-recipients are made aware that they become owners of the equipment as long as the equipment continues to be used for the purposes for which it was purchased.</p> <p>This matter will be further researched and discussed with federal program representatives to determine what action, if any, will satisfy this finding.</p>

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

U.S. Department of Justice

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For the Fiscal Year Ended June 30, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-19	Subrecipient <u>Monitoring:</u> Significant Deficiency	<p><u>Deficiencies in Internal Control Over Access to Grant Enterprise Management System</u></p> <p>The Department of Crime Control and Public Safety (Department) has deficiencies in internal control over access to the Grant Enterprise Management System (GEMS). While user level controls are in place to correct and detect material noncompliance, lesser amounts of noncompliance could occur and not be detected and corrected on a timely basis. Maintaining proper access controls over computer systems helps prevent improper alteration, unauthorized use, or loss of data that could result in unauthorized grants and/or unauthorized payments to subrecipients.</p> <p>Our review of internal control over information systems access identified the following deficiencies:</p> <ul style="list-style-type: none"> • The Department did not conduct semi-annual reviews of user access levels for GEMS at the Governor's Crime Commission (GCC), as required by the Statewide Information Security Manual. Without a regular review, levels of user access to the system could occur that is not required by the users' current job functions and remain undetected for extended periods of time. The Department has developed a process for performing the semi-annual access reviews over GEMS; however the first review of access rights is scheduled to occur in 2012, subsequent to the fiscal year under audit. • The GEMS application was implemented in July 2010, replacing the Grants Management System (GMS). Access was initially granted in GEMS based on access rights in this previous system. The administrator may not be aware of all the users who should have access and the type of access they should have, and semi-annual reviews of access levels were not performed in the previous system. Additionally, during the audit period, the Department was not following its usual method of granting and removing access to the GEMS application. Instead of using the help desk tracking system, access change requests were being requested verbally during weekly meetings between the IT staff and GCC. Subsequent to our initial audit work, we observed that requests are being routed through the help desk tracking system. • We noted other deficiencies relating to access controls over GEMS. Due to the sensitive nature of the conditions found, we have conveyed these findings to management in a separate letter pursuant to the provision of North Carolina General Statute 132-6.1(c).

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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>Without adequate access controls, unauthorized individuals could potentially gain access to information within the application and could intentionally or unintentionally read, add, modify, delete, or remove data that are outside their approved span of authority.</p> <p>Significant aspects of this finding were also reported in the prior year.</p> <p><i>Federal Award Information:</i> This finding affects the following:</p> <ul style="list-style-type: none"> CFDA 16.738 Edward Byrne Memorial Justice Assistance Grant Program award 2006-DJ-BX-0056 for the award period October 1, 2005 – December 31, 2011; award 2007-DJ-BX-0079 for the award period October 1, 2006 – September 30, 2011; award 2008-DJ-BX-0032 for the award period October 1, 2007 – September 30, 2011; award 2008-DJ-BX-0768 for the award period October 1, 2007 – September 30, 2012; award 2009-DJ-BX-0839 for the award period October 1, 2008 – September 30, 2012; and award 2010-DJ-BX-0045 for the award period October 1, 2009 – September 30, 2013. CFDA 16.803 Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to States and Territories award 2009-SU-B9-0054 for the award period March 1, 2009 – February 28, 2013. <p><i>Recommendation:</i> The Department, specifically the Governor's Crime Commission, should continue to implement the semi-annual user access reviews required by ITS policy for the Grant Enterprise Management System. The Department should continue to manage all user access change requests to the Grant Enterprise Management System through its Help Desk ticketing solution.</p> <p><i>Agency Response:</i></p> <ul style="list-style-type: none"> Since the GEMS system was still under development, the GCC had not performed its first review of access rights. To correct this issue, we created a new Access Control Audit feature inside of GEMS to enable appropriate staff members the ability to perform the semi-annual reviews and generate the results in a report format for auditing purposes. This has been tested and is in production. GEMS developers have completed a system-wide user review. The access change requests were being communicated during the weekly status meetings while in the application development period. Now that GEMS has moved into a live production environment, we are

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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	routing access control requests via the helpdesk for tracking and validation.
	<ul style="list-style-type: none">• The Department has been made aware of deficiencies associated with access controls over GEMS. The Department will review procedures and implement changes as necessary.
	<i>Auditor Comment:</i> We agree with the Department that portions of the GEMS application were still actively in development during the audit period. However, since all payments to subrecipients were initiated and approved through the GEMS application beginning in July 2010, our opinion is that the access controls over the system should have been in place as of that time. We are pleased with the Department's timely response to our concerns about access controls over GEMS.

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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-20	Procurement and Suspension and Debarment: Significant Deficiency	<p><u>Internal Controls Over Procurement Needs Improvement</u></p> <p>The Department of Crime Control and Public Safety (Department) did not have adequate controls for purchases made through the U.S. General Services Administration (GSA). This increases the risk of noncompliance with procurement laws and regulations.</p> <p>The U.S. GSA provides innovative solutions for its customers by offering numerous purchasing programs to state governments, such as the 1122 program. This 1122 program allows state governments to purchase approved law enforcement equipment and vehicles from selected GSA Schedules for use in counter-drug, homeland security, and emergency response activities. The Department is authorized to use this program for equipment purchases associated with these activities.</p> <p><i>Purchase of Segways</i></p> <p>The Department was unable to provide supporting documentation for the decisions and procedures followed to procure multiple Segways in the amount of \$87,921. Based on discussions with the Department, the purchases were made through a U.S. GSA program and the staff had various meetings and discussions about the purchase. However, not maintaining documentation of the decisions, the basis for the decisions, and procedures followed increases the risk of noncompliance with associated laws and regulations.</p> <p>A year after the Segway purchase, the Department obtained a letter from the Attorney General's office stating that the Law Enforcement Support Services (LESS) division of the Department was statutorily authorized to purchase through the 1122 program without specific involvement of State Purchase and Contract. This indicates that for this specific purchase, the typical state policies and procedures used for equipment procurements does not apply. However, the Attorney General also recommended that for future 1122 purchases, the Department should meet with state Purchase and Contract officials to develop a specific understanding and appropriate protocol.</p> <p><i>Phone System Purchase</i></p> <p>The Department entered into a contract to procure a phone system and spent federal American Recovery and Reinvestment Act (ARRA) funds on the purchase before all required state procurement procedures were met. The State's Office of Information Technology Services (ITS) is responsible for procuring all information technology for state agencies and ITS is responsible</p>

16.803 ARRA – RECOVERY ACT - EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT (JAG) PROGRAM / GRANTS TO STATES AND TERRITORIES (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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>for establishing procedures to permit state agencies to use the GSA Cooperative Purchasing program to purchase information technology pursuant to <i>North Carolina General Statute</i> 147-33.95. In a letter, the State CIO stated that the statutes governing the Department's LESS division and the provisions of the 1122 program do not exempt the Department from the state statute governing the purchase of information technology.</p> <p>The Department received approval from the State Chief Information Officer (CIO) to use a federal GSA purchasing vehicle to procure telephone equipment on the condition that the project be submitted to the Enterprise Project Management Office (EPMO) for monitoring. To comply with the EPMO monitoring, the Department entered required information in the EPMO's project management tool, however required Department approvals were not submitted until a later date. Once Department data were approved and available to the EPMO to review, the EPMO rejected the project, citing additional information was needed for their monitoring purposes. The Department entered into the contract prior to providing the proper approvals within the EPMO tool, and when the project was rejected by the EPMO, a contract already existed. The additional data were not entered in the EPMO tool until after the project was nearly complete. As a result, the Department entered into a contract and spent federal ARRA funds without allowing the EPMO to monitor the project as required by the State CIO.</p> <p>The Department maintains that the procedures they used resulted in the best value purchase for the state, which may be the case. However, the Department did not have proper procedures in place to allow the EPMO to monitor the project as specified by the State CIO.</p> <p><i>Federal Award Information:</i> CFDA 16.803 Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to States and Territories award 2009-SU-B9-0054 for the award period March 1, 2009 – February 28, 2013.</p> <p><i>Recommendation:</i> The Department should strengthen internal controls to ensure the appropriate procurement policies are followed and relevant documentation is maintained. The <i>OMB Circular A-133 Compliance Supplement</i> specifies that States shall use the same State policies and procedures used for procurements from non-Federal funds. However, due to the nature of the federal GSA purchasing vehicle, for future procurements the Department should work with the appropriate state officials to develop an appropriate protocol.</p>

16.803 ARRA – RECOVERY ACT - EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT (JAG) PROGRAM / GRANTS TO STATES AND TERRITORIES (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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><i>Agency Response:</i> While the Department followed standard procedures for GSA purchasing of the Segways, the requested documentation was not provided during the audit. The importance of maintaining documentation will be reiterated to appropriate staff.</p> <p>The Department was careful to ensure compliance with state and federal requirements prior to authorizing the purchase of the telephone system. By following procedures governing purchases through GSA contracts and using ARRA awarded funding, the Department achieved significant cost savings and efficiency improvements with the replacement of an old and frequently failing telephone system. While it was clearly understood that under recently established state statutes ITS was granted the responsibility for establishing procedures to permit state agencies to use the GSA program to purchase information technology equipment, the procedures had not been developed and issued. Under the authority granted to the Department, the federal 1122 program was used to make this purchase.</p> <p>Even though the Department's authority to proceed with this purchase under the 1122 program had been confirmed with department and state legal counsel, Department management chose to obtain the concurrence of the State CIO. In the event that exceptions to state IT procurement policies are necessary, authority to grant exceptions rests with the CIO. The CIO granted approval for the Department to proceed with the purchase. This approval was granted with the direction that the project was entered into the project management tool and coordinated with the ITS EMPO. The Department complied with this request. Later, a subordinate within the ITS organization rejected the project indicating that it contained "insufficient cost projections". However, costs included in the tool were based on projects authorized and funding available at the time of the request. The Department proceeded based on the approval of the CIO and our compliance with his request to enter the project information in the management tool.</p> <p>In addition, since ARRA funds were used to make this purchase, the Department sought the approval of the North Carolina Office of Economic Recovery and Investment (OERI). Federal regulations required that purchases made using ARRA funding followed state procedures. OERI directives required exception approval by that office of any deviations from routine state purchasing procedures. OERI granted approval of the purchase as well as the specific supplier recommended by the Department. The Department proceeded with the purchase.</p>

16.803 ARRA – RECOVERY ACT - EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT (JAG) PROGRAM / GRANTS TO STATES AND TERRITORIES (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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>The Department was careful in every detail to pursue a course of action that resulted in a best value purchase, in compliance with all applicable policies and regulations. Based on the Department's delegated authority, and the additional efforts to obtain the approval of the CIO, enter the project into the management tool, and obtain approval of the OERI, the Department is of the opinion that not only were policies followed, but extra care was exercised to comply with state and federal requirements.</p> <p>Because of the Department's position on this finding no corrective action is noted.</p> <p><i>Auditor Comment:</i> The Department's response implies that the State CIO's approval of the phone system purchase was optional rather than required, which is not the case. The State CIO approved the purchase with the condition that the Department allow the EP MO to monitor the project, a condition that the Department did not meet. The State CIO has subsequently sent a letter to the Department stating that ITS has deemed this phone system project "non-approved" in the state project approval process. The letter further states that the project approval process must be followed in the future so that ITS can meet its statutory requirements.</p> <p>In regards to the purchase of the Segways, the agency response may imply that the documentation existed but was simply not provided during the audit. If the documentation does exist, the Department has been unable to locate it.</p>
11-SA-21 Procurement and Suspension and <u>Debarment:</u> Significant Deficiency	<p><u>Deficiencies in Internal Control Over Access to the E-Procurement System</u></p> <p>The Department of Crime Control and Public Safety (Department) has deficiencies in internal control over access to the E-Procurement System. Improper levels of access to the systems could occur and remain undetected for extended periods of time, allowing for unauthorized approval of purchases. If proper levels of approval are not in place, there is an increased risk that the expenditures made could be for unallowable activities and costs, and may not be in compliance with procurement policies. See finding 11-SA-17.</p>

16.803 ARRA – RECOVERY ACT - EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT (JAG) PROGRAM / GRANTS TO STATES AND TERRITORIES (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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-22	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<u>Subrecipient Monitoring Needs Improvement</u> The Department of Crime Control and Public Safety (Department) did not adequately monitor subrecipients of the Edward Byrne Memorial Justice Assistance Grant (JAG) and the Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG ARRA) for compliance with all applicable federal requirements. This resulted in noncompliance with certain federal requirements and increases the risk that noncompliance with other federal requirements could occur at the subrecipient level and not be detected by the Department. See finding 11-SA-18 for a description.
11-SA-23	Subrecipient <u>Monitoring:</u> Significant Deficiency	<u>Deficiencies in Internal Control Over Access to Grant Enterprise Management System</u> The Department of Crime Control and Public Safety (Department) has deficiencies in internal control over access to the Grant Enterprise Management System (GEMS). While user level controls are in place to correct and detect material noncompliance, lesser amounts of noncompliance could occur and not be detected and corrected on a timely basis. Maintaining proper access controls over computer systems helps prevent improper alteration, unauthorized use, or loss of data that could result in unauthorized grants and/or unauthorized payments to subrecipients. See finding 11-SA-19 for a description.
11-SA-24	Special Tests and <u>Provisions:</u> Significant Deficiency	<u>Noncompliance with ARRA Award Provisions</u> The Department of Crime Control and Public Safety (Department) did not communicate all the American Recovery and Reinvestment Act (ARRA) federal award information to subrecipients and did not monitor subrecipients of the ARRA funds to ensure the subrecipients provided appropriate identification of ARRA awards in their Schedule of Expenditures of Federal Awards (SEFA) and federal Data Collection Form. This increases the risk that subrecipients will not properly account for ARRA funds or identify the ARRA awards and expenditures in their SEFA and Data Collection Form. As a result, errors were identified in the subrecipients' reporting of this information. The <i>OMB Circular A-133 Compliance Supplement</i> requires recipients 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

16.803 ARRA – RECOVERY ACT - EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT (JAG) PROGRAM / GRANTS TO STATES AND TERRITORIES (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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
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separately identify ARRA funds in their SEFA and Data Collection Form. We noted the following:

- The Department provided the Catalog of Federal Domestic Assistance (CFDA) number and amount of ARRA funds at the time of award; however, the federal award number was not provided. Additionally, the Department communicated the amount of ARRA funds at the time of disbursement; however the federal award number and the CFDA number were not communicated.
- The Department did not adequately monitor its subrecipients to ensure they properly identified Justice Assistance Grant ARRA awards in their SEFA and Data Collection Form. We identified three subrecipients in a sample of seven (a 43% error rate) who did not provide appropriate identification of ARRA awards in their SEFA and Data Collection Form (SF-SAC).

Federal Award Information: CFDA 16.803 Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to States and Territories award 2009-SU-B9-0054 for the award period March 1, 2009 – February 28, 2013.

Recommendation: The Department should ensure all applicable federal award information is communicated to subrecipients of ARRA funds and should strengthen monitoring procedures to ensure ARRA subrecipients properly disclose ARRA award information in their SEFA and Data Collection Form.

Agency Response:

- When this finding was brought to the attention of staff at the Governor's Crime Commission, the programmers for our grants management system, GEMS, were contacted to add the federal award number to all Grant Awards. Prior to this addition, the federal award name, CFDA number, and the amount of funds awarded were included on the award. All required information is now included.

In reference to the disbursement of funds, we concur that the federal award number, CFDA number and the amount of ARRA funds were not communicated to the subrecipients at time of payment.

Programming changes to GEMS have been made to include information for both the award and disbursement.

- To strengthen subrecipients compliance monitoring, CCPS has already developed and implemented procedures to address the ARRA

**16.803 ARRA – RECOVERY ACT - EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT (JAG)
PROGRAM / GRANTS TO STATES AND TERRITORIES (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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>disclosure issue. The new procedures include verifying that all ARRA awards funding are identified on their SEFA and the data collection form. Any discrepancies will be communicated to subrecipients by utilizing an existing "Audit Finding Worksheet" form and cover letter to inform subrecipients of required modification(s), which all audit finding forms are logged and tracked for completion.</p> <p>Procedures have been implemented to strengthen subrecipients compliance monitoring.</p>

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

U.S. Department of Labor

N.C. Employment Security Commission

For the Fiscal Year Ended June 30, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-25	<u>Eligibility:</u> Questioned Cost Finding \$46,569	<p data-bbox="519 556 1476 588"><u>Errors Noted in Unemployment Insurance Benefit Payments</u></p> <p data-bbox="519 619 1476 745">Tests of unemployment insurance benefits payment data revealed a number of claimants had been overpaid. During the year the Commission paid \$4.4 billion in benefit payments. A summary of the tests performed and the errors found are described below.</p> <ul data-bbox="568 777 1476 1386" style="list-style-type: none"> • Tests for multiple benefit payments per week revealed 190 instances where individuals received duplicate unemployment compensation payments during the fiscal year. This resulted in \$42,626 in duplicate unemployment benefits plus \$2,375 in duplicated federal additional compensation payments. The unemployment insurance benefit system did not have an edit check to prevent multiple payments for the same benefit week. • Tests to determine if payments were made after the benefit year-end revealed that five claimants received one additional week of benefits. This issue was caused when manual changes were made to the benefit start date without making the necessary changes to the case payment history. This resulted in overpayments of \$1,491. • Tests to determine that the unemployment insurance benefits were calculated correctly revealed that the start date for seven claimants was reset without performing the required redetermination of the weekly benefit amount. This caused the benefits to be paid at a higher, incorrect weekly amount. The total overpayment was \$77. <p data-bbox="519 1417 1476 1543">The deficiencies noted in both the system and manual processing of unemployment benefit payments increase the risk of claimants receiving the wrong amount. The total known overpayments of \$46,569 are being questioned.</p> <p data-bbox="519 1575 1476 1606">Aspects of this finding were reported in the prior two years.</p> <p data-bbox="519 1638 1476 1732"><i>Federal Award Information:</i> Unemployment Insurance - funding from the State and Federal Unemployment Trust Funds. This finding affects funds administered under the American Recovery and Reinvestment Act.</p> <p data-bbox="519 1764 1476 1877"><i>Recommendation:</i> The Commission should implement appropriate edit checks in the benefit payment system to prevent duplicate payments. The Commission should consider using analytic tools to detect errors in benefit payments.</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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p><i>Agency Response:</i> We concur with the finding and as of December 31, 2011, corrective action has been taken. Appropriate edit checks were added to the Benefit Payment System to prevent future duplicate payments. Detective controls have been implemented to identify errors of this nature in the future.</p>
11-SA-26	<p>Special Tests and Provisions:</p> <p>Significant Deficiency</p> <p>Questioned Cost Finding</p> <p>\$689,475</p>	<p><u>Federal Additional Compensation Overpayments Not Identified</u></p> <p>As reported in the prior two years, the Employment Security Commission did not implement programming changes to identify overpayments for Federal Additional Compensation (FAC) payments. As such, no attempts have been made to recover overpayments for FAC as required by the American Recovery and Reinvestment Act. During the year, the Commission paid \$150.2 million in FAC payments. The Commission estimated \$689,475, or 0.5%, in FAC was overpaid, which we consider to be questioned costs.</p> <p><i>Federal Award Information:</i> Unemployment Insurance - funding from the Federal Unemployment Trust Fund. This finding affects funds administered under the American 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.</p> <p><i>Agency Response:</i> The Unemployment Insurance (UI) and Information Systems (IS) sections have completed a thorough analysis to properly identify overpayments of Federal Additional Compensation (FAC). Based on the analysis and guidance from USDOL, the programming required for systematic recovery will be implemented in March 2012. In the past two years, UI staff applied manual methods to recover a portion of FAC overpayments.</p>
11-SA-27	<p>Special Tests and Provisions:</p> <p>Significant Deficiency</p>	<p><u>Limitations Noted in the Benefit Audit Reporting Tracking System</u></p> <p>The Benefit Audit Reporting Tracking System (BARTS) has limitations in its reporting and case management capabilities. These limitations increase the risk that cases that have been identified as possible overpayments will not be monitored effectively and therefore impacts the ability to recover related overpayments.</p> <p>Federal regulation 20 CFR 602.11(d), requires the Commission to establish and maintain a quality control function within which to operate a Benefit Accuracy Measurement (BAM) program to assess the accuracy of</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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>unemployment benefit payments and denied claims. As prescribed in the Employment and Training Handbook, the BAM program must include crossmatches with the National Directory of New Hires (NDNH).</p> <p>The Commission's Benefit Payment Control section performs this quality control function and uses the BARTS to document matches and cases initiated by the performance of weekly cross-matches with the NDNH. Based on these crossmatches, approximately 600 wage audit notices are automatically sent to claimants and employers to determine if the claimant is eligible for benefits. After the requested information is returned, a case is opened and the information is tracked in BARTS. However, there was no evidence of tracking and monitoring cases for which the wage audit notification information is not returned.</p> <p>According to the BARTS internal policy, cases should be worked and completed within 30 days to ensure timely action on potential claim overpayments. The system does not produce summary reports that the Commission management can use to ensure that cases that are established in BARTS are investigated and closed in a timely manner. Although management can review case detail and status on screen for individual investigators and on a case-by-case basis, there was no evidence during our audit period of the monitoring procedures over the investigators' case status and timely completion.</p> <p>The limited reporting capabilities and lack of evidence in monitoring pending and assigned cases to ensure that they are processed and completed timely increases the risk for failure to identify potential fraud or error and may impact the ability to recover related overpayments.</p> <p><i>Federal Award Information:</i> Unemployment Insurance - funding from the State and Federal Unemployment Trust Funds. This finding affects funds administered under the American Recovery and Reinvestment Act.</p> <p><i>Recommendation:</i> The Commission should continue working with the BARTS vendor to enhance the reporting capabilities to ensure case information is available in a readily usable manner by management. The Commission should enhance procedures to ensure case tracking and monitoring is evidenced.</p> <p><i>Agency Response:</i> We concur with the finding and as of October 31, 2011, corrective action has been taken. Corrective actions to fix the reporting capabilities within the Benefit Audit Reporting Tracking System (BARTS) can only be performed by the vendor. The Division of Employment Security (DES)</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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	management has consulted with the vendor on fixing this system issue, and the vendor is diligently working to correct the system error. However, in the interim, DES management has employed a work-around to improve monitoring efforts until the vendor corrects the reporting issues within BARTS. DES management has acquired the data that would normally be reported from BARTS within a spreadsheet, and will utilize this spreadsheet to enhance monitoring and case tracking efforts.

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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-28	<u>Reporting:</u> Significant Deficiency	<p data-bbox="519 556 925 588"><u>Deficiencies in Federal Reporting</u></p> <p data-bbox="519 619 1479 777">For the Workforce Investment Act (WIA) Cluster, the Department of Commerce did not have adequate controls in place 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.</p> <p data-bbox="519 808 1479 871">During our review of the federal reports required for the WIA Cluster, we noted the following deficiencies:</p> <ul data-bbox="568 903 1479 1459" style="list-style-type: none"> <li data-bbox="568 903 1479 1186">• The Department's controls were not adequate to ensure that the WIA Annual Performance Report (ETA-9091) included all activity of the period. The annual report is created from a subsystem 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. <li data-bbox="568 1207 1479 1459">• 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. While controls over the accuracy of the data in the supporting subsystem may have been adequate, internal control to ensure data were properly extracted and summarized in the reports was lacking. <p data-bbox="519 1491 1479 1648">The <i>OMB Circular A-133 Compliance Supplement</i> 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.</p> <p data-bbox="519 1669 1088 1701">This finding was also reported in the prior year.</p> <p data-bbox="519 1732 1258 1764"><i>Federal Award Information:</i> This finding affects the following:</p> <ul data-bbox="568 1795 1479 1890" style="list-style-type: none"> <li data-bbox="568 1795 1479 1890">• CFDA 17.258 WIA Adult Program award AA-16040-07-55-A-37 for the award period July 1, 2007 - June 30, 2010, award AA-17139-08-55-A-37 for the award period July 1, 2008 - June 30, 2011, award

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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	AA-18653-09-55-A-37 for the award period July 1, 2009 - June 30, 2012, and award AA-20205-10-55-A-37 for the award period July 1, 2010 - June 30, 2013.
	<ul style="list-style-type: none"> 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-17139-08-55-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 17.260 WIA Dislocated Workers award AA-16040-07-55-A-37 for the award period July 1, 2007 - June 30, 2010, award AA-17139-08-55-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. CFDA 17.278 WIA Dislocated Workers award AA-20205-10-A-37 for the award period July 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 reports are prepared in accordance with federal requirements.

Agency Response:

- a. 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%. Policy guidance, training and technical assistance has been, and will continue to be, provided to all sub-recipients in order to ensure required data elements are included in the ETA-9091 report.
- b. The programs that created the ETA-9149 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 and will reference the program that was used to create a specific months report. Two additional programs have also 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

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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>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> Completed Prior to March 15, 2012</p>
<p>11-SA-29 <u>Special Tests and Provisions:</u></p> <p>Material Weakness</p>	<p><u>Subsystem Not Reconciled to North Carolina Accounting System (NCAS)</u></p> <p>For the Workforce Investment Act (WIA) Cluster, the Department did not reconcile the Financial Management Information System (FMIS) accounting subsystem to the North Carolina Accounting System (NCAS). As a result, there is an increase in risk that the Schedule of Expenditures of Federal Awards (SEFA) could be misstated.</p> <p>The Department used NCAS data to prepare the SEFA for the applicable WIA grants. The expenditure amounts reported on the SEFA matched amounts in the NCAS, although the FMIS subsystem did not reconcile to the NCAS for the WIA regular funds by a net value of \$4.4 million and for the WIA ARRA funds by a net value of \$4.5 million. The Department was unable to identify and resolve the discrepancies, thus increasing the risk of errors reported in the SEFA.</p> <p>The <i>OMB Circular A-133 Compliance Supplement</i> 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 records, and are fairly presented in accordance with program requirements. It is essential that effective internal control over the preparation of the SEFA be established to provide reasonable assurance that expenditures are accurate and presented in accordance with federal guidelines.</p> <p>This finding was also reported in the prior year</p> <p><i>Federal Award Information:</i> This finding affects the following:</p> <ul style="list-style-type: none"> CFDA 17.258 WIA Adult Program award AA-16040-07-55-A-37 for the award period July 1, 2007 - June 30, 2010, award AA-17139-08-55-A-37 for the award period July 1, 2008 - June 30, 2011, award AA-18653-09-55-A-37 for the award period July 1, 2009 - June 30, 2012, and award AA-20205-10-55-A-37 for the award period July 1, 2010 - June 30, 2013.

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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<ul style="list-style-type: none"> 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-17139-08-55-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 17.260 WIA Dislocated Workers award AA-16040-07-55-A-37 for the award period July 1, 2007 - June 30, 2010, award AA-17139-08-55-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. CFDA 17.278 WIA Dislocated Workers award AA-20205-10-A-37 for the award period July 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 that grant subsystems are properly reconciled to the NCAS.

Agency Response: Division Finance Department is creating a monthly control sheet to reconcile FMIS Cash Draws with the amounts drawn from the Payment Management System. Resolution of timing discrepancy and adjustments will be included to balance that reconciliation to the operating and Federal levels of the NCAS BD-701.

Anticipated Completion Date: March 31, 2012

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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-30	<u>Eligibility:</u> Significant Deficiency Questioned Cost Finding	<p data-bbox="519 556 1479 588"><u>Insufficient Documentation Noted in Workforce Investment Act Case Files</u></p> <p data-bbox="519 619 1479 724">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 data-bbox="519 745 1479 777">Our tests of 60 participants' case files revealed the following:</p> <ul data-bbox="568 808 1479 1417" style="list-style-type: none"> <li data-bbox="568 808 1479 976">• One participant was provided training services prior to receiving intensive services. In accordance with 20 CFR 663.310, training services may be made available to adults and dislocated workers who have received at least one intensive service. These services were deemed ineligible in the amount of \$260 and are being questioned. <li data-bbox="568 997 1479 1165">• The case files for three participants did not include a signed "Entitlement Questionnaire", form NCSES-2723, which is required by policy within the Workforce Plus Entitlement System. By reviewing information outside the case file, we determined that the participants were eligible for WIA services. <li data-bbox="568 1186 1479 1417">• Eight participant case files did not contain the required Financial Analysis Award (FAA) Form. North Carolina Department of Commerce Local Area Issuance No. 2000-02 and the WIA Application Guide require the FAA or alternate form to document available financial resources and eligibility to receive WIA resources for training. Based on other information in the case files the participants were deemed eligible for WIA services and costs were not considered questionable. <p data-bbox="519 1438 1479 1606">The WIA Application Guide requires that documentation be obtained and maintained that supports the eligibility determinations made to receive WIA resources and services. Since it is likely that the questioned costs in the population will exceed \$10,000, the \$260 in ineligible services is considered questioned costs.[CFDA 17.258 - \$0, 17.260 - \$0, 17.278 - \$260]</p> <p data-bbox="519 1627 1479 1841"><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: 10-2030-36-9900 with Centralina; 10-2020-55-9900 and 10-2030-55-9900 with Southwestern; 08-4030-43-9900 with Kerr Tar; 08-4030-44-9900 with Lumber River; 10-2020-60-9900 and 10-2030-60-9900 with Triangle South; 09-2030-34-9900 with Capital Area and 10-2030-33-9900 with Cape Fear.</p>

17.258 WIA ADULT PROGRAM (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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><i>Recommendation:</i> The Commission should strengthen controls and enhance its monitoring to ensure proper documentation is obtained and maintained in participants' case files to support eligibility and allowance for service costs.</p> <p><i>Agency Response:</i> We concur with the finding and as of December 31, 2011, corrective action has been taken. Corrective actions were taken to ensure the following:</p> <ul style="list-style-type: none">• We investigated the one instance where a training participant received training services prior to the documented enrollment process. With approval from the Local Workforce Area, the enrollment process has been corrected and documented to show the participant's enrollment into training services was prior to the actual beginning of training.• We included a signed NCSES-2723 form for three participants' case files.• We included the missing Financial Analysis Award for eight participants' case files. <p>Workforce Solutions will continue to work with the Local Workforce Area Boards to enhance its monitoring efforts of case files. Also, larger sample sizes will be used to provide more supervisory oversight of case file management.</p>

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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-31	<u>Reporting:</u> Significant Deficiency	<u>Deficiencies in Federal Reporting</u> For the Workforce Investment Act (WIA) Cluster, the Department of Commerce did not have adequate controls in place 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 11-SA-28 for a description.
11-SA-32	<u>Special Tests and Provisions:</u> Material Weakness	<u>Subsystem Not Reconciled to North Carolina Accounting System (NCAS)</u> For the Workforce Investment Act (WIA) Cluster, the Department did not reconcile the Financial Management Information System (FMIS) accounting subsystem to the North Carolina Accounting System (NCAS). As a result, there is an increase in risk that the Schedule of Expenditures of Federal Awards (SEFA) could be misstated. See finding 11-SA-29 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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-33	<u>Reporting:</u> Significant Deficiency	<u>Deficiencies in Federal Reporting</u> For the Workforce Investment Act (WIA) Cluster, the Department of Commerce did not have adequate controls in place 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 11-SA-28 for a description.
11-SA-34	<u>Special Tests and Provisions:</u> Material Weakness	<u>Subsystem Not Reconciled to North Carolina Accounting System (NCAS)</u> For the Workforce Investment Act (WIA) Cluster, the Department did not reconcile the Financial Management Information System (FMIS) accounting subsystem to the North Carolina Accounting System (NCAS). As a result, there is an increase in risk that the Schedule of Expenditures of Federal Awards (SEFA) could be misstated. See finding 11-SA-29 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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-35	<u>Eligibility:</u> Significant Deficiency Questioned Cost Finding	<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 11-SA-30 for a description.

17.278 WIA DISLOCATED WORKER FORMULA GRANTS**III. Federal Award Findings and Questioned Costs**

U.S. Department of Labor

N.C. Department of Commerce

For the Fiscal Year Ended June 30, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-36	<u>Reporting:</u> Significant Deficiency	<u>Deficiencies in Federal Reporting</u> For the Workforce Investment Act (WIA) Cluster, the Department of Commerce did not have adequate controls in place 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 11-SA-28 for a description.
11-SA-37	<u>Special Tests and Provisions:</u> Material Weakness	<u>Subsystem Not Reconciled to North Carolina Accounting System (NCAS)</u> For the Workforce Investment Act (WIA) Cluster, the Department did not reconcile the Financial Management Information System (FMIS) accounting subsystem to the North Carolina Accounting System (NCAS). As a result, there is an increase in risk that the Schedule of Expenditures of Federal Awards (SEFA) could be misstated. See finding 11-SA-29 for a description.

17.278 WIA DISLOCATED WORKER FORMULA GRANTS**III. Federal Award Findings and Questioned Costs**

U.S. Department of Labor

N.C. Employment Security Commission

For the Fiscal Year Ended June 30, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-38	<u>Eligibility:</u> Significant Deficiency Questioned Cost Finding \$260	<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 11-SA-30 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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-39	Special Tests and Provisions:	<u>Materials Purchased From a NonCertified Supplier</u>
	Significant Deficiency	<p>The Department did not ensure that materials used in contracts funded by the Highway Planning and Construction grant were purchased from approved suppliers. The failure to purchase from approved suppliers limits the Department's ability to ensure that materials used conform to the approved specifications.</p>
		<p>We tested three of the 15 federally funded contracts that used emulsified asphalt, a binding agent for use in road construction, and found that one subcontractor had purchased this product from a plant that was not on the Department's approved supplier's list.</p>
		<p>Title 23 CFR section 637.205 requires the Department to have a testing program for construction projects to ensure that materials and workmanship conform to approved plans and specifications. Before a supplier is added as an approved supplier for emulsified asphalt it is required to have an approved in-house Quality Control (QC) Asphalt Emulsion plan and an approved laboratory. The Department will review the QC Plan and perform an on-site inspection where it will be determined with reasonable assurance that the laboratory and its equipment and technicians are capable of complying with the standards. The technicians must also be certified by the Department's Materials and Tests Chemical Laboratory personnel for sampling and testing. If the supplier passes the certification process it will be added to the Department's public website as an Approved Producer/Supplier.</p>
		<p><i>Federal Award Information:</i> Highway Planning and Construction Grant 2011</p>
		<p><i>Recommendation:</i> The Department should ensure that it and its subcontractors are acquiring emulsified asphalt and all materials from suppliers that have been approved by the Department.</p>
		<p><i>Agency Response:</i> The Department agrees with this finding. In this particular case the producer who supplied the material was an approved producer but the plant was not an approved plant. To correct this in the future, the Minimum Sampling Guide will be changed to require that an Alternate ID is entered into our Highway Construction and Materials data base (HiCAMS). Because NCDOT requires Asphalt Emulsion suppliers to enter a unique batch number on each Bill of Lading, the batch number will serve as the Alternate ID. This will ensure that the Resident Engineer or staff member checks to make sure that the proper Bill of Lading has been submitted. This will also allow for a quick reference to verify testing information for the material.</p>

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

U.S. Department of Transportation

N.C. Department of Transportation

For the Fiscal Year Ended June 30, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-40	Subrecipient <u>Monitoring:</u>	<u>Subrecipients Not Monitored in Accordance with Plan</u>
	Material Weakness	The Department did not monitor its subrecipients in the time period required in its state management plan. The failure to conduct site visits increases the risk that the improper use of funds by subrecipients would not be detected.
	Material Noncompliance	<p>The Department's state management plan states that each subrecipient will receive an on-site monitoring visit at least once every three years. Our review of the Department's list showing when site visits were performed revealed that 17 of the 85 subrecipients had not received a site visit in the last three years. No site visits were performed during the audit period while 68 on-site visits were conducted in 2010. Prior to 2010, the last on-site monitoring took place in 2005.</p> <p>OMB Circular A-133 requires pass-through entities to monitor the activities of subrecipients as necessary to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.</p> <p><i>Federal Award Information:</i> NC-18-X028 FY 2009, NC-18-X032-00 FY 2010, NC-18-X034-00 FY 2011</p> <p><i>Recommendation:</i> The Department should ensure that monitoring site visits are being completed in accordance with the state plan.</p> <p><i>Agency Response:</i> The Public Transportation Division has developed a Professional Services 3-Year Work Plan that includes conducting compliance reviews of transit systems. This plan estimates the performance of thirty-one (31) subrecipient monitoring site visits of transit systems for each fiscal year 2012 through 2014 and will bring the Division into compliance with the state management plan and OMB Circular A-133.</p>

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

U. S. Environmental Protection Agency

N.C. Department of Environment and Natural Resources

For the Fiscal Year Ended June 30, 2011

11-SA-41	Type of Finding/ Questioned Costs	Findings and Recommendations
	Subrecipient Monitoring: Significant Deficiency	<p data-bbox="537 562 1398 590"><u>Complete Award Information Not Clearly Communicated to Subrecipients</u></p> <p data-bbox="537 625 1474 804">The Department of Environment and Natural Resources did not ensure that subrecipients were made aware of all identifying federal award information. As a result, the Department did not comply with federal requirements and there is increased risk that federal awards, expenditures and CFDA numbers will not be properly identified in the subrecipient's Schedule of Expenditures of Federal Awards and Data Collection Forms.</p> <p data-bbox="537 840 1474 1050">The Department uses an Offer and Acceptance Document to award Clean Water and Drinking Water State Revolving Funds to subrecipients. This document identifies the name of the federal program and communicates the federal requirements imposed on subrecipients by federal laws and regulations. However, until it was changed during the audit period, the standard document did not identify the CFDA number or the federal award number.</p> <p data-bbox="537 1085 1474 1234">The Offer and Acceptance Document for Clean Water State Revolving Loan projects was amended on February 7, 2011 to include the CFDA number and the federal award number. The Offer and Acceptance Document for Drinking Water State Revolving Fund projects was amended on June 15, 2011 to include the CFDA number and the federal award number.</p> <p data-bbox="537 1270 1474 1390">OMB Circular A-133 requires pass-through entities to inform each subrecipient at the time of the award of the CFDA title and number, award name and number, the name of the federal funding agency, and the requirements imposed on them by federal laws and regulations.</p> <p data-bbox="537 1425 1474 1635"><i>Federal Award Information:</i> This Finding affects CFDA 66.458 Capitalization Grants for Clean Water State Revolving Fund and Federal awards CS-37000107 for the award period July 1, 2007 - December 31, 2012; CS-37000108 for the award period October 1, 2008 - September 30, 2012; CS-37000109 for the award period of April 1, 2009 - March 31, 2012 and CS-37000110 for the award period of September 1, 2010 - September 30, 2012.</p> <p data-bbox="537 1671 1474 1818">The finding also affects CFDA 66.468 Capitalization Grants for Drinking Water State Revolving Funds and Federal awards FS-98433807 for the award period of July 1, 2008 - September 30, 2013; FS-98433808 for the award period of July 1, 2009 - September 14, 2014 and FS-98433809 for the award period of July 1, 2010 - September 14, 2015.</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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p><i>Recommendation:</i> As described above, the Department has corrected its award document for new projects. The Department should also make past recipients aware of all award identification information and review its standard documents on an ongoing basis to ensure all required communications are included.</p> <p><i>Agency Response:</i> Department agrees with the finding. Corrective action was implemented by the Clean Water program on February 7, 2011. Corrective action was implemented by the Drinking Water Program on June 15, 2011.</p>
11-SA-42	<p>Subrecipient <u>Monitoring:</u></p> <p>Significant Deficiency</p>	<p><u>Monitoring of Subrecipient Cash Management Needs Improvement</u></p> <p>The Department of Environment and Natural Resources did not have adequate monitoring procedures in place to ensure that subrecipients in the Clean Water and Drinking Water State Revolving Funds programs requested funds in accordance with the cash management requirements communicated in the Offer and Acceptance Document. As a result, there was an increased risk of excess cash being held by the subrecipients and lost interest earnings at the state level.</p> <p>The Offer and Acceptance (Binding Commitment) document, Section 2 - Assurances, requires the subrecipient to expend all of the requisitioned loan/grant proceeds for the purpose of paying costs of projects within three banking days of receipt of such funds from the State. However, the Department did not perform monitoring procedures to verify that the subrecipients expended funds within the required three banking days. During the audit period, 45 subrecipients received \$40,935,368 in Capitalization Grants for Clean Water State Revolving Funds and 75 subrecipients received \$53,083,533 in Drinking Water State Revolving Funds.</p> <p>According to the <i>OMB Circular A-133 Compliance Supplement</i>, 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.</p> <p>Significant aspects of this finding were also reported in a prior year finding.</p> <p><i>Federal Award Information:</i> This Finding affects CFDA 66.458 Capitalization Grants for Clean Water State Revolving Fund and Federal awards CS-37000107 for the award period July 1, 2007 - December 31, 2012; CS-37000108 for the award period October 1, 2008 - September 30, 2012;</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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	CS-37000109 for the award period of April 1, 2009 - March 31, 2012 and 2W-95421209 for the award period of March 16, 2009 - October 30, 2012.
	The finding also affects CFDA 66.468 Capitalization Grants for Drinking Water State Revolving Funds and Federal awards FS-98433804 for the award period of July 1, 2005 - September 30, 2010; FS-98433805 for the award period of July 1, 2006 - September 30, 2011; FS-98433806 for the award period of July 1, 2007 - September 30, 2012; FS-98433807 for the award period of July 1, 2008 - September 30, 2013; FS-98433808 for the award period of July 1, 2009 - September 14, 2014 and 2F-95423309 for the award period April 1, 2009 - March 31, 2012.
	<i>Recommendation:</i> The Department should strengthen its subrecipient monitoring by including procedures to verify that cash management requirements are met.
	<i>Agency Response:</i> The Department agrees with the finding. Corrective action has been implemented. As of September, 2011, the single audit compliance supplement now contains a requirement that the single audit include a verification that the cash management requirements in the contract between the Department and the Subrecipient are met.

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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-43	Subrecipient <u>Monitoring:</u> Significant Deficiency	<u>Complete Award Information Not Clearly Communicated to Subrecipients</u> The Department of Environment and Natural Resources did not ensure that subrecipients were made aware of all identifying federal award information. As a result, the Department did not comply with federal requirements and there is increased risk that federal awards, expenditures and CFDA numbers will not be properly identified in the subrecipient's Schedule of Expenditures of Federal Awards and Data Collection Forms. See finding 11-SA-41 for a description.
11-SA-44	Subrecipient <u>Monitoring:</u> Significant Deficiency	<u>Monitoring of Subrecipient Cash Management Needs Improvement</u> The Department of Environment and Natural Resources did not have adequate monitoring procedures in place to ensure that subrecipients in the Clean Water and Drinking Water State Revolving Funds programs requested funds in accordance with the cash management requirements communicated in the Offer and Acceptance Document. As a result, there was an increased risk of excess cash being held by the subrecipients and lost interest earnings at the state level. See finding 11-SA-42 for a description.

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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-45	Cash <u>Management:</u> Material Weakness Material Noncompliance	<p><u>Deficiencies in Cash Management</u></p> <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>Based on our review of the Department's federal draw procedures, we noted that for the Weatherization grant they did not consider the actual expenditures paid to subrecipients to determine the requested amount and 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 are 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 358 ARRA payment requests and 385 regular Weatherization payment requests, we noted the following deficiencies:</p> <ul style="list-style-type: none"> For 268 ARRA payments to subrecipients valued at \$30 million and 318 regular Weatherization payments to subrecipients valued at \$2.26 million, the funds were drawn from the federal agency four to 50 and four to 116 working days, respectively, before they were disbursed to subrecipients. As a result, the Department did not comply with federal requirements to minimize the time elapsing between draw down of funds and disbursement to subrecipients. For 30 ARRA payments to subrecipients valued at \$3.58 million and 57 regular Weatherization payments to subrecipients valued at \$156,349, the funds were drawn from the federal agency four to 14 and four to 42 working days, respectively, 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 the account used to make the Weatherization payments included deposits from other federal grants, such as the Workforce Investment Act (WIA) Cluster, the State Energy Program ARRA, and others.

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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>The <i>OMB Circular A-133 Compliance Supplement</i> 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 <i>General Statute</i> 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.</p> <p>This finding was also reported in the prior year.</p> <p><i>Federal Award Information:</i> 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, 2011 and ARRA award DE-EE0000118 for the award period April 1, 2009 - March 31, 2012.</p> <p><i>Recommendation:</i> The Department should strengthen procedures to ensure that federal funds are drawn and disbursed in accordance with federal and state cash management requirements.</p> <p><i>Agency Response:</i> The Fiscal Management Division has implemented additional internal controls to ensure compliance with federal and state cash management requirements.</p> <p><i>Anticipated Completion Date:</i> Completed Prior to March 15, 2012</p>
11-SA-46	<p><u>Subrecipient Monitoring:</u></p> <p>Material Weakness</p> <p>Material Noncompliance</p> <p><u>Monitoring of Subrecipient Audit Reports Needs Improvement</u></p> <p>For the Weatherization Assistance for Low-Income Persons grant (WAP), the Department of Commerce did not have adequate controls in place to ensure compliance with federal requirements intended to ensure timely receipt of required audit reports and issuance of management decisions on audit findings. Although all required audit reports were received timely, the absence of proper controls increases the risk of noncompliance with federal regulations. Not all management decisions on audit findings were issued timely, which increases the risk that timely corrective action will not be taken on subrecipient audit findings.</p> <p>During our review of the Department's subrecipient audit monitoring procedures, we noted that there was no procedure in place to ensure that required audit reports were received timely and appropriate action is taken in accordance with federal regulations. During our test of the 28 subrecipients, we noted that audit findings related to WAP were present in six of the</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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>subrecipient audit reports. The Department did not issue a timely management decision for two of the six subrecipient audit reports with findings.</p> <p>The <i>OMB Circular A-133 Compliance Supplement</i> requires pass-through entities to ensure subrecipients who expend \$500,000 or more in federal awards during the subrecipients' fiscal year have an audit completed within nine months after the end of the subrecipients' audit period. The pass-through entity is also required to issue management decisions on audit findings within six months after the receipt of the subrecipient's audit report and ensure the subrecipient takes timely and appropriate action on all findings.</p> <p><i>Federal Award Information:</i> 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, 2011 and ARRA award DE-EE0000118 for the award period April 1, 2009 - March 31, 2012.</p> <p><i>Recommendation:</i> The Department should strengthen its monitoring procedures and tracking system to ensure all required subrecipient audit reports are received, reviewed and acted on in a timely manner, and comply with federal OMB Circular A-133 requirements.</p> <p><i>Agency Response:</i> A spreadsheet has been created to track the fiscal year end, the due date of the A-133 audit, the findings, the date the management letter was sent, and the date the response was received.</p> <p><i>Anticipated Completion Date:</i> Completed Prior to March 15, 2012</p>
11-SA-47	<p><u>Subrecipient Monitoring:</u></p> <p>Significant Deficiency</p> <p><u>Subrecipient Monitoring Needs Improvement</u></p> <p>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>During our review of the on-site monitoring inspections, we noted the following deficiencies:</p> <ol style="list-style-type: none"> The Department did not have a tracking system or other procedures 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, there is an increased risk that the weatherization

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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>work being performed could be deficient and not be detected timely by the Department. However, we did not detect significant noncompliance with the requirement.</p> <p>b. The Department's procedures do not include monitoring the subrecipients' average cost per completed unit for subrecipients receiving regular Weatherization Assistance funds. As a result, the Department did not ensure that subrecipients' average cost per unit weatherized was within the required federal limits.</p> <p>c. In our tests of the programmatic site visits that were conducted by the Department, we found the monitoring documentation for one of the six 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.</p> <p>d. In our tests of the fiscal monitoring site visits that were conducted by the Department, we found that one of the six that we tested had not received a fiscal monitoring visit. Therefore, the subrecipient had not been monitored for compliance with suspension and debarment, program income, equipment and Schedule of Expenditures of Federal Awards federal requirements. As a result, there is a deficiency in internal control and an increased risk that noncompliance with federal requirements could occur at the subrecipient level and not be detected by the Department.</p> <p>e. The Department's procedures did not include the timely submission of fiscal monitoring site visit reports for management review and approval. As a result, there is a deficiency in internal control and an increased risk that the site visits performed may be incomplete or inaccurate.</p> <p>f. The Department's procedures did not include the preparation of written reports on findings to be sent to the subrecipients within 30 days of each fiscal monitoring visit. As a result, the Department did not ensure that noncompliance findings unresolved within 45 days were reported to the U.S. Department of Energy.</p> <p>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 and that performance goals are achieved.</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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>Per the <i>U.S. Department of Energy Program Year 2010 Weatherization Grant Guidance</i>, 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. Within 30 days after each monitoring visit, the State must prepare a written report on findings and send to the subrecipient for corrective action. Noncompliance findings unresolved within 45 days should be reported to the U.S. Department of Energy and sensitive or significant noncompliance should be reported immediately.</p> <p>Significant aspects of this finding were also reported in a prior year finding.</p> <p><i>Federal Award Information:</i> 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, 2011 and ARRA award DE-EE0000118 for the award period April 1, 2009 - March 31, 2012.</p> <p><i>Recommendation:</i> The Department should strengthen internal controls to ensure that all applicable federal compliance requirements are included in their subrecipient monitoring procedures.</p> <p><i>Agency Response:</i></p> <ol style="list-style-type: none"> A procedure to ensure inspection of 5% of each subrecipient's completed units and a tracking system have been implemented to track the number of units completed, the number of units monitored, and corresponding percentage is updated and reviewed monthly. The subrecipients' average cost per unit is now detailed on the regular Weatherization Assistance monthly financial status report and electronically flagged for excessive averages. The Department is in compliance with federal rules and has not exceeded average cost per unit requirements. Supervisory personnel verify that all necessary signatures have been obtained before signing the final assessment letter and a different staff member reviews the signature approval sheet as a final check for required reviews and signatures before mailing the final assessment letter. All subrecipients have had one fiscal monitoring visit to document compliance with suspension and debarment, program income, equipment and the Schedule of Expenditures of Federal Awards federal 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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>For those subrecipients that were not in compliance, a Corrective Action was or will be issued and during subsequent fiscal monitoring visits the monitor will review the Corrective Action to ensure that the subrecipient has taken the required action.</p> <p>e. Program fiscal staff is in the process of completing past due reports for management's review and approval. To prevent the backlog from occurring again a procedure has been implemented to require review of multiple years during the monitoring visit to ensure that the reports are completed.</p> <p>f. A subrecipient assessment tool has been developed and is used to communicate the monitor's findings with the subrecipient during fiscal monitoring visit's exit conference. The executive director signs the assessment form acknowledging that he/she has been informed of the findings and trends for concern.</p>

Anticipated Completion Date: Completed Prior to March 15, 2012

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, 2011

11-SA-48	Type of Finding/ Questioned Costs	Findings and Recommendations
	Cash <u>Management:</u> Significant Deficiency	<p data-bbox="537 562 1312 590"><u>Monitoring of Cash Management Procedures Needs Improvement</u></p> <p data-bbox="537 621 1471 800">The Department did not have adequate monitoring procedures to ensure subrecipients disbursed federal funds in a timely manner as required by federal and state cash management requirements. As a result, there is an increased risk that a subrecipient could accumulate federal funds in its account and fail to disburse them in a timely manner. During the year, subrecipients received approximately \$1.5 billion in federal funds for all grants.</p> <p data-bbox="537 831 1471 978">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. Also, 34 CFR section 80.20 requires the State to monitor cash drawdowns by its subrecipients to assure that they conform substantially to the same standards as the State.</p> <p data-bbox="537 1010 1471 1272">The Department's cash management monitoring procedures did not ensure subrecipients expended federal funds within three days of receipt. At the end of each month, the Department determined whether subrecipients had requested funds in excess of actual expenditures for the month. This procedure was inadequate as it did not determine whether funds were spent within three days of receipt. During its fiscal monitoring visits, the Department determined if the subrecipients had policies and procedures over their cash management process but did not verify that the procedures were actually being followed.</p> <p data-bbox="537 1304 1393 1335"><i>Federal Award Information:</i> This finding impacts these federal programs:</p> <ol data-bbox="537 1367 1471 1869" style="list-style-type: none"> <li data-bbox="537 1367 1471 1482">a. Title I Grants to Local Education Agencies: Federal funding periods: 1) July 1, 2008 - September 30, 2009 (S010A080033A); 2) July 1, 2009 - September 30, 2010 (S010A090033A); and 3) July 1, 2010 - September 30, 2011 (S010A100033A). <li data-bbox="537 1514 1471 1566">b. Title I Grants to Local Education Agencies, Recovery Act: Federal funding period February 17, 2009 - September 30, 2010 (S389A090033). <li data-bbox="537 1598 1471 1713">c. Special Education - Grants to States: Federal funding periods: 1) July 1, 2008 - September 30, 2009 (H027A080092A); 2) July 1, 2009 - September 30, 2010 (H027A090092A); and 3) July 1, 2010 - September 30, 2011 (H027A100092A). <li data-bbox="537 1745 1471 1869">d. Special Education - Preschool Grants: Federal funding periods: 1) July 1, 2008 - September 30, 2009 (H173A080096); 2) July 1, 2009 - September 30, 2010 (H173A090096); and 3) July 1, 2010 - September 30, 2011 (H173A100096).

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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<ul style="list-style-type: none"> e. Special Education Grants to States, Recovery Act: Federal funding period February 17, 2009 - September 30, 2010 (H391A090092A). f. Special Education - Preschool Grants, Recovery Act: Federal funding period February 17, 2009 - September 30, 2010 (H392A090096A). g. Career and Technical Education - Basic Grant to States: Federal funding periods: 1) July 1, 2008 - September 30, 2009 (V048A080033A); 2) July 1, 2009 - September 30, 2010 (V048A090033A); and 3) July 1, 2010 - September 30, 2011 (V048A100033A). h. Improving Teacher Quality State Grants: Federal funding periods: 1) July 1, 2008 - September 30, 2009 (S367A080032A); 2) July 1, 2009 - September 30, 2010 (S367A090032A); and 3) July 1, 2010 - September 30, 2011 (S367A100032A). i. Twenty-First Century Community Learning Centers: Federal funding periods: 1) July 1, 2008 - September 30, 2009 (S287C080033); 2) July 1, 2009 - September 30, 2010 (S287C090033); and 3) July 1, 2010 - September 30, 2011 (S287C100033). j. State Fiscal Stabilization Fund - Education State Grant, Recovery Act: Federal funding period May 20, 2009 - September 30, 2010 (S394A090034). k. Education Jobs Fund: Federal Funding Period: August 10, 2010 - September 30, 2011 (S410A100034).

Recommendation: The Department should implement effective monitoring procedures to ensure subrecipients draw down and disburse federal funds in accordance with federal and state cash management requirements.

Agency Response: The Department is implementing a process that will monitor requested funds with actual disbursements in addition to zeroing out grant funds at the end of each month. In addition, the Department will include a test of the LEA's revenue and cash disbursement cycle in all pertinent monitoring procedures and instruments as well as the current monitoring by annually required CPA audits.

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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-49	Subrecipient Monitoring: Material Weakness	<p data-bbox="537 562 1341 590"><u>Insufficient Documentation in Title I Subrecipient Monitoring Process</u></p> <p data-bbox="537 625 1474 804">The Department did not maintain documentation demonstrating it performed certain monitoring procedures on subrecipients of the Title I Cluster grants. This condition limits the Department's ability to ensure funds granted to subrecipients are expended in accordance with grant requirements. Subrecipients received approximately \$474 million of Title I Cluster funds during the year.</p> <p data-bbox="537 840 1474 1115">In an effort to ensure that all subrecipients with American Recovery and Reinvestment Act (ARRA) funds would be monitored prior to the end of the grant period, the Department decided to monitor all subrecipients by comparing their actual expenditures with their approved budgets. We tested 41 subrecipients and noted that the Department did not have documentation to support that it performed a "budget versus expenditure" analysis for 31 subrecipients. According to the Department, supporting documentation was not retained if the subrecipients' excess expenditures were within 10 percent of their approved budgets.</p> <p data-bbox="537 1150 1474 1297">OMB Circular A-133 requires an auditee to maintain internal control over federal programs providing 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> <p data-bbox="537 1333 1393 1360"><i>Federal Award Information:</i> This finding impacts these federal programs:</p> <ul style="list-style-type: none"> <li data-bbox="537 1396 1474 1455">a. Title I Grants to Local Education Agencies: Federal funding period July 1, 2010 - September 30, 2011 (S010A100033A). <li data-bbox="537 1491 1474 1549">b. Title I Grants to Local Education Agencies, Recovery Act: Federal funding period February 17, 2009 - September 30, 2010 (S389A090033). <p data-bbox="537 1585 1474 1671"><i>Recommendation:</i> The Department should implement effective controls to ensure supporting documentation of its monitoring activities is maintained for a reasonable period.</p> <p data-bbox="537 1707 1474 1890"><i>Agency Response:</i> The Department will implement effective controls that ensure adequate supporting documentation is maintained for all monitoring activities. Special emphasis will be placed on any remaining ARRA funds. In addition, the Department's School Business Division's Compliance and Monitoring Section will provide documentation of monitoring procedures and training to Department federal program staff. This training and documentation</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, 2011

Type of Finding/ Questioned Costs		Findings and Recommendations
		will include sufficient support of the monitoring and review procedures for both desk and on site visits as it pertains to financial data.
11-SA-50	Subrecipient <u>Monitoring:</u> Significant Deficiency	<u>Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings</u> The Department did not issue management decisions to its subrecipients for significant deficiency findings as required by OMB Circular A-133. 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 11-SA-1 for a description.

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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-51	Cash <u>Management:</u> Significant Deficiency	<u>Monitoring of Cash Management Procedures Needs Improvement</u> The Department did not have adequate monitoring procedures to ensure subrecipients disbursed federal funds in a timely manner as required by federal and state cash management requirements. As a result, there is an increased risk that a subrecipient could accumulate federal funds in its account and fail to disburse them in a timely manner. During the year, subrecipients received approximately \$1.5 billion in federal funds for all grants. See finding 11-SA-48 for a description.
11-SA-52	Subrecipient <u>Monitoring:</u> Significant Deficiency	<u>Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings</u> The Department did not issue management decisions to its subrecipients for significant deficiency findings as required by OMB Circular A-133. 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 11-SA-1 for a description.

84.031 HIGHER EDUCATION-INSTITUTIONAL AID**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville State University

For the Fiscal Year Ended June 30, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-53	Procurement and Suspension and Debarment: Significant Deficiency	<p><u>Internal Controls Over Procurement and Suspension and Debarment Need Improvement</u></p> <p>For the Higher Education Institutional Aid program, the University did not have adequate controls to ensure compliance with procurement and suspension and debarment requirements. Thus, there is an increased risk of noncompliance with these laws and regulations.</p> <p>University personnel did not fully understand State purchasing policies and procedures for sole source and competitive purchases. In addition, University personnel were not aware of Federal requirements for certifications related to lobbying activity and suspension and debarment. Seventeen out of 39 purchases tested did not have the proper documentation to support the purchase in accordance with State and Federal regulations.</p> <p>The A-133 Compliance Supplement states: "States, and governmental subrecipients of States, shall use the same State policies and procedures used for procurements from non-Federal funds. They also shall ensure that every purchase order or other contract includes any clauses required by Federal statutes and executive orders and their implementing regulations."</p> <p>State purchasing policy requires all purchases that are expected to be over \$5,000 to be open to competition when selecting a vendor. The University can only waive competition for specific reasons detailed by State policy. When competition is waived, written justification must be maintained by the University.</p> <p>OMB Circular A-110 requires that a certification regarding lobbying activities and a certification regarding suspension and debarment be collected from a vendor if the expected purchase will be greater than \$100,000.</p> <p><i>Federal Award Information:</i> This finding affects CFDA 84.031 Higher Education Institutional Aid: Federal Award P031B070087-08 for the award period October 1, 2008-September 30, 2009; Federal Award P031B070087-09 for the award period October 1, 2009- September 30, 2010; Federal Award P031B085087-09 for the award period October 1, 2009- September 30, 2010; Federal award P031B070087-10 for the award period October 1, 2010-September 30, 2011.</p> <p><i>Recommendation:</i> The University should strengthen internal controls to ensure that appropriate procurement and suspension and debarment policies are followed and relevant documentation is maintained.</p>

84.031 HIGHER EDUCATION-INSTITUTIONAL AID (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville State University

For the Fiscal Year Ended June 30, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><i>Agency Response:</i> The University agrees with the finding and recommendation. Title III activity directors will adhere to the policies and procedures for purchasing as printed on the Business and Finance website.</p>
11-SA-54	<p><u>Reporting:</u> <u>Lack of Controls Over Preparation of the Annual Performance Report</u></p>
Significant Deficiency	<p>For the Higher Education Institutional Aid program, the University did not have controls in place to ensure that the Annual Performance Reports were prepared in accordance with program requirements. Thus, there is an increased risk of inaccurate and/or incomplete reports.</p>
	<p>During our review of the report, we noted the following deficiencies:</p>
	<ul style="list-style-type: none"> • The Annual Performance Reports were prepared using data outside of the October 1, 2010 to September 30, 2011 reporting period. This resulted in the underreporting of \$160,062 in expenditures for the Student Aid and Fiscal Responsibility Act (SAFRA) grant and the underreporting of \$239,745 in expenditures for the Strengthening Historically Black Colleges and Universities Program (HBCU). In total, the University underreported grant expenses for the federal fiscal year 2011 in the amount of \$399,807. • Documentation supporting the classification of grant expenses was inadequate to validate the Annual Performance Report's expense classification for legislative allowable activities (LAA). These expense classifications drive the information to be presented in the remainder of the performance report. Because an LAA's expense information was not properly entered or omitted, the preparer was not directed to answer performance measurement questions related to an activity area. This rendered the report incomplete. • There were also areas of the Annual Performance Report where data presented was not consistent throughout the report.
	<p>The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. More specifically, the OMB Circular A-133 requires that the non-Federal entity have controls in place "to provide reasonable assurance that reports of Federal awards submitted to the Federal awarding agency or pass-through entity include all activity of the</p>

84.031 HIGHER EDUCATION-INSTITUTIONAL AID (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville State University

For the Fiscal Year Ended June 30, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	reporting period, are supported by underlying accounting or performance records, and are fairly presented in accordance with program requirements.”
	<i>Federal Award Information:</i> This finding affects CFDA 84.031 Higher Education Institutional Aid: Federal Award P031B070087-08 for the award period October 1, 2008-September 30, 2009; Federal Award P031B070087-09 for the award period October 1, 2009- September 30, 2010; Federal Award P031B085087-09 for the award period October 1, 2009- September 30, 2010; Federal award P031B070087-10 for the award period October 1, 2010-September 30, 2011.
	<i>Recommendation:</i> The University should place greater emphasis on annual performance reporting. The University should strengthen internal controls to ensure the completeness and accuracy of these reports.
	<i>Agency Response:</i> The University agrees with the finding and recommendation. We will take the necessary steps to ensure greater emphasis on annual performance reporting. Additional procedures will be put in place to guarantee the completeness and accuracy of these reports. A corrective action plan has been outlined, which will be monitored as part of the University’s annual internal auditing program.

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

U.S. Department of Education

N.C. Community College System

For the Fiscal Year Ended June 30, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-55	Subrecipient <u>Monitoring:</u> Significant Deficiency	<p><u>Subrecipient Monitoring Process Needs Improvement</u></p> <p>The North Carolina Community College System Office's (NCCCS) monitoring procedures of subrecipients of the Career and Technical Education grant contained deficiencies. As a result, there is an increased risk that noncompliance with federal requirements at the subrecipient level could occur and not be detected in a timely manner. Subrecipients received approximately \$11.5 million of Career and Technical Education funds during the year.</p> <p>The deficiencies identified are described below:</p> <ul style="list-style-type: none"> • NCCCS did not monitor subrecipients for compliance with state policies and procedures when federal funds were used for the procurement of goods and services. In addition, NCCCS did not monitor subrecipients to ensure subrecipients did not contract with suspended or debarred vendors. During our audit period, subrecipients expended approximately \$2.5 million on equipment. • NCCCS did not maintain documentation to show that it monitored subrecipients for compliance with the requirement to supplement and not supplant program expenditures. This requirement prohibits a subrecipient from using federal funds to provide program services paid for with non-federal funds in the prior year. NCCCS stated that this compliance requirement was monitored during the review of the subrecipients' budget reports. • The monitoring checklist contained compliance indicators but there was no documentation demonstrating how the NCCS staff determined if the indicator was met or not. • There was not an independent supervisory review to ensure the monitoring reports clearly reflected the monitoring results. <p>OMB Circular A-133 requires pass-through entities to monitor the activities of subrecipients as necessary to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.</p> <p><i>Federal Award Information:</i> This finding impacts federal funding periods July 1, 2008 - September 30, 2009 (V048A080033A), July 1, 2009 – September 30, 2010 (V048A090033A) and July 1, 2010 - September 30, 2011 (V048A100033A).</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. Community College System
For the Fiscal Year Ended June 30, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><i>Recommendation:</i> NCCCS should implement effective procedures to ensure adequate monitoring of subrecipients for all applicable compliance requirements. NCCCS should also ensure monitoring procedures are adequately documented and monitoring reports are independently and effectively reviewed.</p> <p><i>Agency Response:</i> NCCCS will appropriately document Career and Technical Education subrecipient monitoring for suspension, debarment and supplanting. This monitoring documentation will reflect indicators met and an independent supervisory review.</p>

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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-56	Cash Management: Significant Deficiency	<p><u>Monitoring of Cash Management Procedures Needs Improvement</u></p> <p>The Department did not have adequate monitoring procedures to ensure subrecipients disbursed federal funds in a timely manner as required by federal and state cash management requirements. As a result, there is an increased risk that a subrecipient could accumulate federal funds in its account and fail to disburse them in a timely manner. During the year, subrecipients received approximately \$1.5 billion in federal funds for all grants. See finding 11-SA-48 for a description.</p>
11-SA-57	Matching, Level of Effort, Earmarking: Significant Deficiency	<p><u>Noncompliance with Administrative Maintenance of Effort Requirement</u></p> <p>The Department did not have controls in place to ensure that the federal maintenance of effort requirement for the administrative costs of the Career and Technical Education grant was met. Our audit revealed that administrative expenditures from non-federal sources in fiscal year 2011 were approximately \$139,000 less than those provided in fiscal year 2010.</p> <p>Section 323(a) of the Carl D. Perkins Career and Technical Education Act of 2006 requires the State to provide from non-federal sources for state administration an amount that is not less than the amount provided in the preceding fiscal year.</p> <p>The Department granted 34% of the grant to the North Carolina Community College System Office (NCCCS) during the year. The NCCCS' administrative costs are also used in the calculation to determine if the maintenance of effort requirement is met.</p> <p>Although the Department reviewed its expenditures as well as those of the NCCCS on a quarterly basis to ensure compliance with this requirement, it did not request a waiver when it became evident that the requirement would not be met. The Department provided \$60,000 and NCCCS provided \$79,000 less in 2011 than 2010.</p> <p><i>Federal Award Information:</i> This finding impacts federal funding period July 1, 2010- September 30, 2011 (V048A100033A).</p> <p><i>Recommendation:</i> The Department should take action to ensure that the administrative maintenance of effort requirement is met in accordance with federal regulations or request a waiver.</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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p><i>Agency Response:</i> The State of North Carolina continues to adequately support Career and Technical Education during these difficult economic times. The Department will continue its quarterly review and monitoring of the maintenance of effort requirement. If the State is not going to meet the maintenance of effort and if the one time waiver has not been previously granted, the Department will request the waiver of this compliance requirement from the U.S. Department of Education.</p>
11-SA-58	<p>Subrecipient Monitoring:</p> <p>Significant Deficiency</p>	<p><u>Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings</u></p> <p>The Department did not issue management decisions to its subrecipients for significant deficiency findings as required by OMB Circular A-133. 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 11-SA-1 for a description.</p>

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

U.S. Department of Education

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-59	<p>Allowable Costs/Cost Principles:</p> <p>Significant Deficiency</p> <p>Questioned Cost Finding</p> <p>\$221</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 \$281, resulting in questioned costs of \$221, 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 eight 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 for pharmacy claims, insufficient or missing documentation in support of the funded services, and a payment where required vendor documentation was not complete.</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>Similar aspects of this finding were reported in the prior year.</p> <p><i>Federal Award Information:</i> The review for the Rehabilitation Services - Vocational Rehabilitation Grants to States program claims included federal grant awards #H126A090049, #H126A100049, #H126A110049, #H126A090050, #H126A100050, and #H126A110050 for the federal fiscal years ending September 30, 2010 and 2011.</p> <p><i>Recommendation:</i> The Department should continue to enhance its control procedures to improve the accuracy of the claims payment process. Procedures should ensure that the services authorized for clients match the developed rehabilitation plan. 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</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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>to ensure all claims are documented, processed and paid properly. Training will be facilitated at each of the unit offices to ensure procedures are followed and services authorized for clients match the client's developed rehabilitation plan. The Division of Vocational Rehabilitation will also continue to work and foster communication with the Division of Medical Assistance to make sure all reimbursement rates and methodologies are received and implemented in a timely manner.</p> <p>More importantly, the Division has been developing a replacement claims processing system that is anticipated to eliminate claims pricing errors which are attributed to incorrect payment methodology. The anticipated date for the system implementation is October 19, 2012.</p>
11-SA-60	<p>Allowable Costs/Cost Principles:</p> <p>Significant Deficiency</p>	<p><u>Deficiencies in Monitoring Procedures for the Community Rehabilitation Program Contracts</u></p> <p>We identified deficiencies in the Department's monitoring procedures for the Community Rehabilitation Program contracts. As a result, there is an increased risk that noncompliance at the vendor level could occur and not be detected in a timely manner.</p> <p>A Community Rehabilitation Program can directly provide, or facilitate the provision of, one or more vocational rehabilitation services to individuals with disabilities to enable those individuals to maximize their opportunities for employment. The Department contracts with vendors across the State that provide individuals with disabilities access to the Community Rehabilitation Program. According to the contract terms, the Department is to perform two programmatic monitoring visits annually for each vendor.</p> <p>We examined a sample of 17 contracts and identified three where the Department performed only one of the two required programmatic reviews. A tracking mechanism was not in place to help ensure the required monitoring visits were scheduled and to document that the visits actually occurred.</p> <p><i>Federal Award Information:</i> The review for the Rehabilitation Services - Vocational Rehabilitation Grants to States program claims included federal grant awards #H126A090049, #H126A100049, and #H126A110049 for the federal fiscal years ending September 30, 2010 and 2011.</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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p><i>Recommendation:</i> The Department should strengthen internal controls over monitoring procedures to ensure that contract requirements are met.</p> <p><i>Agency Response:</i> The Department concurs with the finding and recommendation. A tracking system is being developed which will allow the Division of Vocational Rehabilitation (DVR) to schedule monitoring, review monitoring in progress, and certify the monitoring visits have been completed and documented according to the Community Rehabilitation Program contracts. These efforts should ensure all vendors receive the two programmatic monitoring visits annually as required per contract terms. Anticipated date of completion is June 30, 2012.</p>
11-SA-61	<p>Cash Management:</p> <p>Material Weakness</p>	<p><u>Deficiencies in Cash Management Procedures</u></p> <p>The Department did not have controls in place to ensure that the drawdown of funds for the Rehabilitation Services - Vocational Rehabilitation Grants to States program was in accordance with federal requirements. As a result, drawdowns occurred that were not in compliance with federal requirements and the Treasury-State agreement.</p> <p>The Department administers the Rehabilitation Services - Vocational Rehabilitation Grants to States program through two different divisions - The Division of Vocational Rehabilitation and the Division of Services for the Blind. We examined a sample of 56 requests for federal funds across both divisions and identified documentation deficiencies and noncompliance in 34 requests. Examples of the deficiencies noted include requests that failed to meet the federal requirements to minimize the time elapsing between the receipt of federal funds and their disbursement, requests that failed to follow approved drawdown methods included in the Treasury-State Agreement, and requests that were not supported by adequate documentation.</p> <p>Federal and state regulations require the development of procedures to ensure compliance with federal funds request methods and to minimize the time between the drawdown of federal funds from the federal government and their disbursement.</p> <p><i>Federal Award Information:</i> The review for the Rehabilitation Services - Vocational Rehabilitation Grants to States program claims included federal grant awards #H126A090049, #H126A100049, #H126A110049, #H126A090050, #H126A100050, #H126A110050, and #H390A090049 (ARRA) for the federal fiscal years ending September 30, 2010 and 2011.</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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><i>Recommendation:</i> The Department should strengthen controls to ensure requests for federal funds are accurate representations of actual cash needs and to ensure monitoring of daily federal cash balances so that funds are disbursed within the required time frame. Additionally, the Department should review the Treasury-State Agreement to determine whether the Agreement should be amended or the process for drawing down expenditures should be revised.</p> <p><i>Agency Response:</i> The Department agrees with the finding and recommendation. The Office of the Controller will emphasize to staff the importance of following written procedures to ensure that the receipt of federal funding is expended within the guidelines set forth in Subpart B (31 CFR 205.33). The importance of maintaining supporting documentation for each transaction, including federal draw requests, as well as the timely processing of those transactions will also be stressed. The Treasury State Agreement will be reviewed and revised as needed. The anticipated date of completion is June 30, 2012.</p>
11-SA-62 <u>Eligibility:</u> Material Weakness	<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 25 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 application has the required parent/guardian signature. • The client's financial need assessment. <p>Federal regulations and division policies require that documentation be maintained to support a client's eligibility determination as well as establish timeframes in which the process should be completed.</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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>A similar finding was reported in the prior year.</p> <p><i>Federal Award Information:</i> The review for the Rehabilitation Services - Vocational Rehabilitation Grants to States program claims included federal grant awards #H126A090049, #H126A100049, #H126A110049, #H126A090050, #H126A100050, #H126A110050, and #H390A090049 (ARRA) for the federal fiscal years ending September 30, 2010 and 2011.</p> <p><i>Recommendation:</i> 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.</p> <p><i>Agency Response:</i> The Department concurs with the finding and recommendation. The Division of Vocational Rehabilitation (DVR) will continue to strengthen internal controls to ensure proper documentation is maintained to support a client's eligibility determination.</p> <p>Quality Development Specialists are also providing training to each unit office to make sure all eligibility determinations and/or the agreed upon extension of time for making those determinations are made within required timeframes.</p> <p>In addition, the Department will stress the importance of obtaining the required signatures and assessing the client's financial need with accuracy and completeness. Anticipated date of completion is June 30, 2012.</p>
11-SA-63 Procurement and Suspension and <u>Debarment:</u> Significant Deficiency	<p><u>State Procurement Policies Not Followed</u></p> <p>The Department did not comply with statewide procurement policies when executing two service contracts in the Rehabilitation Services - Vocational Rehabilitation Grants to States program. As a result, there is an increased risk that contracts will be entered into that do not achieve the best value possible for the program and the State. The two contracts related to the following transactions:</p> <ul style="list-style-type: none"> One vendor was paid for performing payroll services for program participants operating their own food service or vending facilities. The vendor was paid \$64,084, with the federal share totaling \$50,434.

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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<ul style="list-style-type: none">One vendor was paid for repair and maintenance services for vending machines related to the same program participants noted above. The vendor was paid \$45,471, with the federal share totaling \$35,786.
	Federal regulations require states to follow the same policies and procedures it uses for procurements from its non-federal funds to procure goods and services using federal funds. Those policies and procedures require bids and contract documentation for service contracts over \$25,000.
	<i>Federal Award Information:</i> The review for the Rehabilitation Services - Vocational Rehabilitation Grants to States program claims included federal grant awards #H126A100050 and #H126A110050 for the federal fiscal year ending September 30, 2011.
	<i>Recommendation:</i> The Department should strengthen internal controls to ensure appropriate procurement policies are followed and to ensure contracts entered into are in the best interest of the program and the State.
	<i>Agency Response:</i> The Department concurs with the finding and recommendation. The Division will reiterate the policies and procedures which require bids and contract documentation for service contracts over \$25,000. Approved guidelines will be used to ensure contracts entered into are in the best interest of the Department as well as provide the maximum benefit for program participants. Anticipated date of completion is June 30, 2012.

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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-64	Cash <u>Management:</u> Significant Deficiency	<u>Monitoring of Cash Management Procedures Needs Improvement</u> The Department did not have adequate monitoring procedures to ensure subrecipients disbursed federal funds in a timely manner as required by federal and state cash management requirements. As a result, there is an increased risk that a subrecipient could accumulate federal funds in its account and fail to disburse them in a timely manner. During the year, subrecipients received approximately \$1.5 billion in federal funds for all grants. See finding 11-SA-48 for a description.
11-SA-65	Subrecipient <u>Monitoring:</u> Significant Deficiency	<u>Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings</u> The Department did not issue management decisions to its subrecipients for significant deficiency findings as required by OMB Circular A-133. 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 11-SA-1 for a description.

84.287 TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS**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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-66	Cash <u>Management:</u> Significant Deficiency	<p><u>Monitoring of Cash Management Procedures Needs Improvement</u></p> <p>The Department did not have adequate monitoring procedures to ensure subrecipients disbursed federal funds in a timely manner as required by federal and state cash management requirements. As a result, there is an increased risk that a subrecipient could accumulate federal funds in its account and fail to disburse them in a timely manner. During the year, subrecipients received approximately \$1.5 billion in federal funds for all grants. See finding 11-SA-48 for a description.</p>
11-SA-67	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<p><u>Twenty-First Century Grant Lacked Formalized Monitoring Procedures</u></p> <p>The Department's monitoring procedures were not adequately documented to demonstrate that it performed sufficient monitoring of the Twenty-First Century Community Learning Centers funds. This condition limited the Department's ability to ensure funds granted to subrecipients were expended in accordance with grant requirements. During the year, subrecipients received approximately \$41 million of Twenty-First Century Community Learning Centers funds.</p> <p>We noted deficiencies in the Department's on-site monitoring as described below:</p> <ul style="list-style-type: none"> • There was no evidence of review or approval of the monitoring reports to ensure the reports clearly reflected the monitoring results. • We tested 23 subrecipients that received on-site monitoring and noted inadequate documentation for 12 subrecipients as follows: <ul style="list-style-type: none"> a. Eight monitoring reports had an overall rating of 'met' for each compliance indicator. However, there was no documentation to support that assessment. The Department's monitoring procedures do not require the consultants to complete the supporting documentation unless an exception is identified. b. The overall rating summary was not completed for one monitoring report although the supporting documentation was completed. c. Three monitoring reports had ratings of "not met" that required the subrecipients to submit a corrective action plan to the Department within 10 days of the report. However, the plans were not submitted, and there was no evidence that the Department performed follow-up procedures accordingly.

84.287 TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS (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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<ul style="list-style-type: none"> The special test requirement relating to the participation of private school children was not included in the monitoring instrument. As a result, there was no indication that the Department monitored this compliance requirement passed down to subrecipients. <p>The Department also utilized desk reviews to monitor subrecipients. The desk reviews consisted of various monitoring activities, including review of profile sheets, self-evaluation reports, and cash reimbursement requests. The monitoring process allowed program consultants to determine which forms of desk reviews could be used to monitor subrecipients. As a result, the various forms of desk reviews were not uniformly applied to all subrecipients. In addition, there was no evidence of review or approval of the completed monitoring tools to ensure the tools were used as designed.</p> <p>We reviewed the files for the desk reviews of 53 subrecipients and noted the following:</p> <ul style="list-style-type: none"> Forty subrecipients had profile sheets that documented student attendance, current program sites, and changes in contact information. However, there was no evidence to support the Department's review of the profile sheets. Six subrecipients had cash reimbursement requests. However, the Department did not provide adequate evidence to support its review of one subrecipient's cash reimbursement request. Fourteen subrecipients submitted self-evaluation reports that showed their progress assessment in achieving the goal of providing high quality opportunities for academic enrichment. However, there was no evidence to support the Department's review of the self-evaluation reports. <p>OMB Circular A-133 requires pass-through entities to monitor the activities of subrecipients as necessary to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.</p> <p><i>Federal Award Information:</i> This finding impacts federal funding period July 1, 2010 - September 30, 2011 (S287C100033).</p> <p><i>Recommendation:</i> The Department should develop and implement effective monitoring procedures to ensure it adequately monitors subrecipients for all applicable compliance requirements. In addition, the Department should</p>

84.287 TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS (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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>complete and retain adequate supporting documentation for the monitoring procedures performed.</p> <p><i>Agency Response:</i> The Department will develop procedures and revise monitoring instruments to ensure adequate and effective monitoring of subrecipients for all related compliance findings. Department staff will collect and retain documentation of all monitoring activity documentation and ensure documentation is kept in a master file. In addition, the Department's School Business Division's Compliance and Monitoring Section will provide documentation of monitoring procedures and training to Department federal program staff. This training and documentation will include sufficient support of the monitoring and review procedures for both desk and on site visits as it pertains to financial data.</p>
<p>11-SA-68 Subrecipient Monitoring: Significant Deficiency</p>	<p><u>Inadequate Controls Over DUNS Number Requirement</u></p> <p>The Department did not have effective controls to ensure Dun and Bradstreet Data Universal Numbering System (DUNS) numbers were obtained from subrecipients of the Twenty-First Century Community Learning Centers grant. Lack of effective controls resulted in the Department disbursing funds to subrecipients that did not have a DUNS number as required by federal regulations.</p> <p>The Department maintained a central tracking sheet to ensure it obtained DUNS numbers from its non-ARRA subrecipients. However, the Department's central tracking sheet did not include 24 subrecipients that received Twenty-First Century funds. The division that administered those funds had not informed staff responsible for the tracking sheet that it was awarding funds to these subrecipients. The division had obtained DUNS numbers from 21 of the 24 subrecipients while collecting other information. As a result, the Department failed to obtain a DUNS number from three subrecipients that collectively received approximately \$102,000 in Twenty-First Century funds.</p> <p>Title 2 CFR section 25.200 requires all subrecipients receiving non-ARRA first-tier subawards made on or after October 1, 2010 to provide a valid DUNS number to the awarding agency.</p> <p><i>Federal Award Information:</i> This finding impacts federal funding period July 1, 2010 - September 30, 2011 (S287C100033).</p> <p><i>Recommendation:</i> The Department should improve communication among its divisions to ensure all records are complete and a DUNS number is obtained from every non-ARRA subrecipient receiving funds on or after October 1, 2010.</p>

84.287 TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS (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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
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Agency Response: The Department will ensure that the communication between the program staff and the fiscal Monitoring and Compliance Section is formalized so that all records are complete and DUNS numbers are obtained from every non-ARRA subrecipient receiving funds after October 1, 2010.

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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-69	Cash <u>Management:</u> Significant Deficiency	<p><u>Monitoring of Cash Management Procedures Needs Improvement</u></p> <p>The Department did not have adequate monitoring procedures to ensure subrecipients disbursed federal funds in a timely manner as required by federal and state cash management requirements. As a result, there is an increased risk that a subrecipient could accumulate federal funds in its account and fail to disburse them in a timely manner. During the year, subrecipients received approximately \$1.5 billion in federal funds for all grants. See finding 11-SA-48 for a description.</p>
11-SA-70	Subrecipient <u>Monitoring:</u> Material Weakness	<p><u>Weaknesses in Improving Teacher Quality Subrecipient Monitoring Process</u></p> <p>The Department's monitoring procedures for subrecipients of the Improving Teacher Quality State Grants contained deficiencies. These deficiencies increase the risk that noncompliance with federal requirements at the subrecipient level could occur and not be detected in a timely manner. Subrecipients received approximately \$62 million of Improving Teacher Quality funds during the year. The weaknesses identified are described below:</p> <ul style="list-style-type: none"> • The Department did not maintain sufficient documentation to support the results of its performance monitoring visits. One of the eight monitoring visits tested did not have any documentation to support the monitoring results. Another visit had only a partially completed monitoring questionnaire. • Reviews of the performance monitoring reports were conducted by the same individuals who performed the monitoring. There was not an independent supervisory review to ensure the reports clearly reflected the monitoring results. • 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. <p>OMB Circular A-133 requires pass-through entities to monitor the activities of subrecipients as necessary to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.</p>

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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>These issues were also reported in the prior year.</p> <p><i>Federal Award Information:</i> This finding impacts federal funding period July 1, 2010 - September 30, 2011 (S367A100032A).</p> <p><i>Recommendation:</i> The Department should implement effective monitoring procedures to ensure adequate monitoring of all subrecipients for all applicable compliance requirements. The Department should also ensure that the monitoring reports are independently and effectively reviewed.</p> <p><i>Agency Response:</i> The Department is implementing revisions to monitoring procedures and monitoring instruments to address all program compliance findings. As a result of this audit, appropriate documentation is being retained, independent reviews are being performed, and the monitoring instrument has been revised to include "supplement not supplant" procedures. The Department believes these recent revisions to monitoring procedures will address all compliance requirements adequately and effectively. In addition, the Department's School Business Division's Compliance and Monitoring Section will provide documentation of monitoring procedures and training to Department federal program staff. This training and documentation will include sufficient support of the monitoring and review procedures for both desk and on site visits as it pertains to financial data.</p>
11-SA-71 Subrecipient Monitoring: Significant Deficiency	<p><u>Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings</u></p> <p>The Department did not issue management decisions to its subrecipients for significant deficiency findings as required by OMB Circular A-133. 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 11-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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-72	Cash Management: Significant Deficiency	<p><u>Monitoring of Cash Management Procedures Needs Improvement</u></p> <p>The Department did not have adequate monitoring procedures to ensure subrecipients disbursed federal funds in a timely manner as required by federal and state cash management requirements. As a result, there is an increased risk that a subrecipient could accumulate federal funds in its account and fail to disburse them in a timely manner. During the year, subrecipients received approximately \$1.5 billion in federal funds for all grants. See finding 11-SA-48 for a description.</p>
11-SA-73	Reporting: Significant Deficiency	<p><u>Incomplete Submission of Quarterly Recovery Act Reports</u></p> <p>The Department did not include the final month's expenditures in each of the submitted quarterly reports on the use of the American Recovery and Reinvestment Act funds. As a result, submission of the incomplete reports resulted in noncompliance with federal report preparation guidelines and could reduce the usefulness of data to the users.</p> <p>Section 1512 of the American Recovery and Reinvestment Act requires quarterly reporting on the use of funds. OMB Circular A-133 guidance regarding 1512 reporting requires recipients to report expenditures as of the last day of the quarter. In the absence of complete actual expenditures for the quarter, recipients are required to use the "best available data," which should represent the full quarter and can include estimates. The guidance states the use of a "lag" methodology that utilizes finalized data for two months of a quarter and excludes the final month of the quarter is inappropriate. OMB has indicated that the reporting of anything less than a full quarter or the use of the "lag" methodology would be considered noncompliance with 1512 reporting requirements and would result in a reportable audit finding.</p> <p>The Department utilized the "lag" methodology in all four submitted quarterly reports. For example, the March 31 quarterly report submitted by the Department contained expenditures incurred up to February 2011, thus excluding the March 2011 expenditures that totaled approximately \$72 million.</p> <p><i>Federal Award Information:</i> This finding impacts these federal programs:</p> <ol style="list-style-type: none"> Title I Grants to Local Education Agencies, Recovery Act: Federal funding period February 17, 2009 - September 30, 2010 (S389A090033). Special Education Grants to States, Recovery Act: Federal funding period February 17, 2009 - September 30, 2010 (H391A090092A).

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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>c. Special Education - Preschool Grants, Recovery Act: Federal funding period February 17, 2009 - September 30, 2010 (H392A090096A).</p> <p>d. State Fiscal Stabilization Fund - Education State Grant, Recovery Act: Federal funding period May 20, 2009 - September 30, 2010 (S394A090034).</p> <p>e. Education Jobs Fund: Federal funding period: August 10, 2010 – September 30, 2011 (S410A100034).</p> <p><i>Recommendation:</i> The Department should comply with federal guidelines by ensuring that the quarterly reports include the “best available data” for the entire reporting period. If the “best available data” contains estimates, the Department should have a process in place to review the submitted reports once the actual expenditures are available and determine if there are any material differences that would require the report to be revised during the federal continuous correction period.</p> <p><i>Agency Response:</i> Effective with 1512 reporting for quarter ending June 30, 2011, the Department includes the “best available data” for the entire reporting period and makes any needed revisions within the continuous correction period.</p>
11-SA-74	Subrecipient Monitoring: Material Weakness	<p><u>Insufficient Documentation in Title I Subrecipient Monitoring Process</u></p> <p>The Department did not maintain documentation demonstrating it performed certain monitoring procedures on subrecipients of the Title I Cluster grants. This condition limits the Department’s ability to ensure funds granted to subrecipients are expended in accordance with grant requirements. Subrecipients received approximately \$474 million of Title I Cluster funds during the year. See finding 11-SA-49 for a description.</p>
11-SA-75	Subrecipient Monitoring: Significant Deficiency	<p><u>Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings</u></p> <p>The Department did not issue management decisions to its subrecipients for significant deficiency findings as required by OMB Circular A-133. 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</p>

84.389 ARRA - TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES, RECOVERY ACT (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

N.C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	resolved and that the corrective action taken was accepted. See finding 11-SA-1 for a description.

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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-76	Cash <u>Management:</u> Material Weakness	<u>Deficiencies in Cash Management Procedures</u> The Department did not have controls in place to ensure that the drawdown of funds for the Rehabilitation Services - Vocational Rehabilitation Grants to States program was in accordance with federal requirements. As a result, drawdowns occurred that were not in compliance with federal requirements and the Treasury-State agreement. See finding 11-SA-61 for a description.
11-SA-77	<u>Eligibility:</u> Material Weakness	<u>Deficiencies in Documentation of Client Eligibility</u> 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 11-SA-62 for a description.

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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-78	Cash <u>Management:</u> Significant Deficiency	<u>Monitoring of Cash Management Procedures Needs Improvement</u> The Department did not have adequate monitoring procedures to ensure subrecipients disbursed federal funds in a timely manner as required by federal and state cash management requirements. As a result, there is an increased risk that a subrecipient could accumulate federal funds in its account and fail to disburse them in a timely manner. During the year, subrecipients received approximately \$1.5 billion in federal funds for all grants. See finding 11-SA-48 for a description.
11-SA-79	<u>Reporting:</u> Significant Deficiency	<u>Incomplete Submission of Quarterly Recovery Act Reports</u> The Department did not include the final month's expenditures in each of the submitted quarterly reports on the use of the American Recovery and Reinvestment Act funds. As a result, submission of the incomplete reports resulted in noncompliance with federal report preparation guidelines and could reduce the usefulness of data to the users. See finding 11-SA-73 for a description.
11-SA-80	Subrecipient <u>Monitoring:</u> Significant Deficiency	<u>Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings</u> The Department did not issue management decisions to its subrecipients for significant deficiency findings as required by OMB Circular A-133. 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 11-SA-1 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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-81	Cash <u>Management:</u> Significant Deficiency	<u>Monitoring of Cash Management Procedures Needs Improvement</u> The Department did not have adequate monitoring procedures to ensure subrecipients disbursed federal funds in a timely manner as required by federal and state cash management requirements. As a result, there is an increased risk that a subrecipient could accumulate federal funds in its account and fail to disburse them in a timely manner. During the year, subrecipients received approximately \$1.5 billion in federal funds for all grants. See finding 11-SA-48 for a description.
11-SA-82	<u>Reporting:</u> Significant Deficiency	<u>Incomplete Submission of Quarterly Recovery Act Reports</u> The Department did not include the final month's expenditures in each of the submitted quarterly reports on the use of the American Recovery and Reinvestment Act funds. As a result, submission of the incomplete reports resulted in noncompliance with federal report preparation guidelines and could reduce the usefulness of data to the users. See finding 11-SA-73 for a description.
11-SA-83	Subrecipient <u>Monitoring:</u> Significant Deficiency	<u>Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings</u> The Department did not issue management decisions to its subrecipients for significant deficiency findings as required by OMB Circular A-133. 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 11-SA-1 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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-84	Cash <u>Management:</u> Material Weakness Material Noncompliance	<p><u>Allotments Not Reconciled to SFSF Grant Awards</u></p> <p>The Department did not have effective procedures in place to ensure the unexpended State Fiscal Stabilization Funds (SFSF) award balance in its accounting records was reconciled to the allotment balance in the external accounting system. The external accounting system is the system used to record the approved allotment amounts of eligible subrecipients and related subrecipient expenditures. As a result, the Department had approximately \$24 million in SFSF funds on hand at year end.</p> <p>During the audit year, the Office of State Budget and Management (OSBM), which is the state agency responsible for drawing down the federal awards for this grant, increased the amount of the SFSF provided to the Department by approximately \$25 million. OSBM instructed the Department to use these additional SFSF funds to replace state funds. The Department's School Business Staff then allotted the additional \$25 million to subrecipients.</p> <p>The Department drew down approximately \$24 million in SFSF funds in December 2010. Unaware of the allotments made by School Business Staff, the Department's Financial Services Staff used these additional funds to replace state expenditures as they interpreted OSBM's instructions. The state expenditures were moved to SFSF through a journal entry. These actions resulted in double commitment of the same funds.</p> <p>The Department detected the double commitment of funds at year end. Since a portion of the funds allotted had already been disbursed to subrecipients, the Department rectified the double commitment of funds by reclassifying the expenditures coded as SFSF expenditures back to state expenditures. As a result, the Department had unearned SFSF funds of approximately \$24 million at year end that were not completely used until September 2011.</p> <p>The Treasury-State Agreement requires the State to request funds such that they are deposited in a state account not more than three days prior to the actual disbursement of those funds.</p> <p><i>Federal Award Information:</i> This finding impacts federal funding period May 20, 2009 - September 30, 2010 (S394A090034).</p> <p><i>Recommendation:</i> The Department should ensure directives and actions that necessitate revisions to award amounts be communicated to the appropriate staff. In addition, the Department should establish procedures to ensure allotment amounts and accounting records are properly and periodically reconciled.</p>

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

U.S. Department of Education

N.C Department of Public Instruction

For the Fiscal Year Ended June 30, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p><i>Agency Response:</i> The Department will ensure fiscal directives are effectively communicated and discussed among the appropriate staff before taking action. The Department's existing monthly internal to external grant reconciliation will be expanded to include a reconciliation of the internal available grant balances to the external available to draw by grant.</p>
11-SA-85	<p>Cash Management:</p> <p>Significant Deficiency</p>	<p><u>Monitoring of Cash Management Procedures Needs Improvement</u></p> <p>The Department did not have adequate monitoring procedures to ensure subrecipients disbursed federal funds in a timely manner as required by federal and state cash management requirements. As a result, there is an increased risk that a subrecipient could accumulate federal funds in its account and fail to disburse them in a timely manner. During the year, subrecipients received approximately \$1.5 billion in federal funds for all grants. See finding 11-SA-48 for a description.</p>
11-SA-86	<p><u>Reporting:</u></p> <p>Significant Deficiency</p>	<p><u>Incomplete Submission of Quarterly Recovery Act Reports</u></p> <p>The Department did not include the final month's expenditures in each of the submitted quarterly reports on the use of the American Recovery and Reinvestment Act funds. As a result, submission of the incomplete reports resulted in noncompliance with federal report preparation guidelines and could reduce the usefulness of data to the users. See finding 11-SA-73 for a description.</p>
11-SA-87	<p><u>Subrecipient Monitoring:</u></p> <p>Significant Deficiency</p>	<p><u>Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings</u></p> <p>The Department did not issue management decisions to its subrecipients for significant deficiency findings as required by OMB Circular A-133. 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 11-SA-1 for a description.</p>

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

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

For the Fiscal Year Ended June 30, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-88	<u>Reporting:</u> Significant Deficiency	<p data-bbox="519 588 1479 619"><u>1512 Reports Not Prepared in Accordance with ARRA Requirements</u></p> <p data-bbox="519 640 1479 892">The Office of State Budget and Management (OSBM) did not have adequate controls in place to ensure that 1512 quarterly reports included all activity of the reporting period. As a result the 1512 quarterly reports for the State Fiscal Stabilization – Education Fund and the Education Jobs Fund were not presented in accordance with the American Recovery and Reinvestment Act (ARRA) grant requirements. Errors in financial reports reduce the usefulness of the data to the users and may result in noncompliance with federal reporting requirements.</p> <p data-bbox="519 913 1479 1186">OSBM utilized internal data and data from the Department of Public Instruction to complete the 1512 quarterly reports for State Fiscal Stabilization - Education Fund. The recipient data elements such as Award Number and Award Amount were appropriately identified in the reports submitted during the 2011 State Fiscal Year. However, a previously allowed method of reporting that omitted the last month of the quarter was used to report financial data which resulted in quarterly reports that incorrectly reported the cumulative “Federal Amount of ARRA funds Received/Invoiced” and the cumulative “Federal Amount of ARRA Expenditures” as follows:</p> <ul data-bbox="568 1218 1479 1854" style="list-style-type: none"> <li data-bbox="568 1218 1479 1344">• The 1512 report for the quarter ended September 2010 <i>under</i> reported the cumulative “Federal Amount of ARRA Funds Received/Invoiced” and the cumulative “Federal Amount of ARRA Fund Expenditures” by \$37,672,775.48 and \$30,491,564.59 respectively. <li data-bbox="568 1365 1479 1491">• The 1512 report for the quarter ended December 2010 <i>under</i> reported the cumulative “Federal Amount of ARRA Funds Received/Invoiced” and the cumulative “Federal Amount of ARRA Fund Expenditures” by \$61,604,714.04 and \$37,581,313.03 respectively. <li data-bbox="568 1512 1479 1638">• The 1512 report for the quarter ended March 2011 <i>under</i> reported the cumulative “Federal Amount of ARRA Funds Received/Invoiced” and the cumulative “Federal Amount of ARRA Fund Expenditures” by \$37,028,665.16 and \$35,175,686.13 respectively. <li data-bbox="568 1659 1479 1854">• The 1512 report for the quarter ended June 30, 2011 <i>over</i> reported the cumulative “Federal Amount of ARRA Fund Expenditures” by \$27,173,363.87 due to an error made when attempting to present in accordance with currently allowable reporting methods that includes the best available data for the last month of the quarter ending June 2011.

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

U.S. Department of Education
Office of State Budget and Management
For the Fiscal Year Ended June 30, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>OSBM utilized internal data and data from the Department of Public Instruction to complete the 1512 quarterly reports for the Education Jobs Fund. The recipient data elements such as the Award Number and Award Amount were appropriately identified in the 1512 reports submitted during the 2011 state fiscal year. However, until the method was changed with the quarter ending June 2011, a previously allowed method of reporting that omitted the last month of the quarter was used to report financial data which resulted in 1512 quarterly reports that incorrectly reported the cumulative "Federal Amount of ARRA Funds Received/Invoiced" and the "Federal Amount of ARRA Expenditures" as follows:</p> <ul style="list-style-type: none"> The 1512 report for the quarter ended December 2010 <i>under</i> reported the cumulative "Federal Amount of ARRA Funds Received/Invoiced" and the cumulative "Federal amount of ARRA Fund Expenditures" by \$6,418,981.57. The 1512 report for the quarter ended March 2011 <i>under</i> reported the cumulative "Federal Amount of ARRA Funds Received/Invoiced" and the cumulative "Federal amount of ARRA Fund Expenditures" by \$5,869,661.65 and \$4,737,415.52 respectively. <p>OMB Circular A-133 requires recipients of ARRA funds to report data as of the last day of the quarter for the full quarter. If actual data is not available within 10 days following the end of the quarter for the 1512 reporting period, best available data that includes estimates can be used.</p> <p><i>Federal Award Information:</i> This finding affects:</p> <ul style="list-style-type: none"> CFDA 84.394 State Fiscal Stabilization Fund – Education State Grants Recovery Act and federal award S394A090034A for the award period of May 20, 2009 – September 30, 2010. CFDA 84.410 Education Jobs Fund and federal award S410A100034 for the award period of August 10, 2010 – September 30, 2012. <p>This finding was resolved for the Education Jobs Fund for the quarterly reports ended June 30, 2011.</p> <p><i>Recommendation:</i> OSBM should strengthen its internal controls over preparation of the 1512 Quarterly Reports for the State Fiscal Stabilization Fund – Education Fund to ensure that activity of the reporting period is accurately included.</p>

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

U.S. Department of Education

Office of State Budget and Management

For the Fiscal Year Ended June 30, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><i>Agency Response:</i> For the reports in quarters ended September 2010, December 2010, and March 2011, the one month lag method was used as allowed by the US Department of Education. OSBM was notified by the US Department of Education on May 13, 2011 about the forthcoming OMB compliance supplement and received the final OMB compliance supplement on June 23, 2011 which prohibited the one month lag method. As of the July 2011 reporting period, the methodology for reporting was modified to comply with the revised guidance.</p> <p>Regarding the quarter ended June 30, 2011 State Fiscal Stabilization – Education Fund report, in all future reporting periods, OSBM requires DPI to provide an explanation if the amount drawn down varies from the total amount of sub recipient expenditures to ensure that the “Federal Amount of ARRA Fund Expenditures” is accurately reported, The State Fiscal Stabilization – Education Fund final 1512 is January 2012 as the grant period has ended.</p>

84.410 EDUCATION JOBS FUND**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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-89	Cash <u>Management:</u> Significant Deficiency	<u>Monitoring of Cash Management Procedures Needs Improvement</u> The Department did not have adequate monitoring procedures to ensure subrecipients disbursed federal funds in a timely manner as required by federal and state cash management requirements. As a result, there is an increased risk that a subrecipient could accumulate federal funds in its account and fail to disburse them in a timely manner. During the year, subrecipients received approximately \$1.5 billion in federal funds for all grants. See finding 11-SA-48 for a description.
11-SA-90	<u>Reporting:</u> Significant Deficiency	<u>Incomplete Submission of Quarterly Recovery Act Reports</u> The Department did not include the final month's expenditures in each of the submitted quarterly reports on the use of the American Recovery and Reinvestment Act funds. As a result, submission of the incomplete reports resulted in noncompliance with federal report preparation guidelines and could reduce the usefulness of data to the users. See finding 11-SA-73 for a description.

84.410 EDUCATION JOBS FUND**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Office of State Budget and Management

For the Fiscal Year Ended June 30, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-91	<u>Reporting:</u> Significant Deficiency	<u>1512 Reports Not Prepared in Accordance with ARRA Requirements</u> The Office of State Budget and Management (OSBM) did not have adequate controls in place to ensure that 1512 quarterly reports included all activity of the reporting period. As a result the 1512 quarterly reports for the State Fiscal Stabilization – Education Fund and the Education Jobs Fund were not presented in accordance with the American Recovery and Reinvestment Act (ARRA) grant requirements. Errors in financial reports reduce the usefulness of the data to the users and may result in noncompliance with federal reporting requirements. See finding 11-SA-88 for a description.

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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-92	<p><u>Special Tests and Provisions:</u></p> <p>Material Weakness</p> <p>Material Noncompliance</p>	<p><u>Departmental Monitoring of Vaccine Providers was Inadequate</u></p> <p>The Department's monitoring procedures were not sufficient to ensure proper oversight of vaccinating providers for the Immunization cluster. As a result, there is an increased risk that noncompliance could occur at the provider level and not be detected in a timely manner.</p> <p>The federal goal is for States to perform Vaccines for Children (VFC) visits on 25% 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>The Department's 2010 site visit plan, approved by the Centers for Disease Control (CDC), proposed to monitor 451 (34%) of the anticipated 1,316 vaccine providers. According to the Department's tracking records, only 214 service providers received on-site monitoring visits. This represents 16% of the immunization providers, and only 47% of the planned on-site monitoring visits. In addition, documentation supporting on-site visits that occurred during our plan year indicated that a significant number of monitoring visits identified provider noncompliance.</p> <p><i>Federal Award Information:</i> This grant affects the Immunization Cluster grant award #5H23IP422554-08 and #5H23IP422554-09 for federal fiscal years 2010 and 2011 respectively.</p> <p>Similar aspects of this finding were reported in the prior year.</p> <p><i>Recommendation:</i> The Department should strengthen its controls over its provider monitoring procedures for the Immunization cluster. Procedures should be implemented to ensure adherence to the established provider monitoring plan. In addition, the Department should look to providing increased training and guidance to its providers to ensure providers are complying with the accountability and safeguarding standards.</p> <p><i>Agency Response:</i> The Department concurs with the finding and recommendation. During the audit period, the Immunization Branch was short of staff due to hiring restrictions. Subsequent to the audit, the Branch has hired several staff responsible for conducting required Vaccines for Children (VFC) site visits. As a result, the Branch has not only met but exceeded its</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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	required VFC site visit quota for 2011; which has increased from 25% in 2010 to 50% in 2011.
	As of December 31, 2011, the Branch has put procedures in place to provide proper oversight of vaccine providers for the Immunization Cluster. The Branch will provide oversight to ensure proper control and accountability is maintained for vaccines, vaccines are properly safeguarded, VFC-eligibility screening is conducted, and that records of vaccinations administered are maintained in each recipient's permanent medical record and/or kept in an office log or permanent file.

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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-93	<u>Eligibility:</u> Questioned Cost Finding \$1,820	<p data-bbox="519 556 1476 619"><u>Documentation Lacking in County Temporary Assistance for Needy Families Program Case Files</u></p> <p data-bbox="519 651 1476 808">Certified Public Accountants performing the county audits tested 1,097 case files for the Temporary Assistance for Needy Families (TANF) program and found deficiencies in seven cases. The local auditors identified questioned costs of \$1,820; however, we believe that it is likely that questioned costs exceed \$10,000 in the population. The deficiencies included:</p> <ul data-bbox="568 840 1476 1218" style="list-style-type: none"> <li data-bbox="568 840 1476 871">• One client file did not contain accurate income calculations. <li data-bbox="568 903 1476 1029">• Two client files could not be located. Local auditors reviewed information in the supporting eligibility system and online verification reports to support the clients were eligible for benefits; therefore, there were no questioned costs associated with these errors. <li data-bbox="568 1060 1476 1092">• One client file did not contain a completed application. <li data-bbox="568 1123 1476 1218">• Three client files indicated the client had not met certain eligibility criteria and were ineligible to receive benefits from this program. Local auditors identified \$1,820 in questioned costs. <p data-bbox="519 1249 1476 1375"><i>Federal Award Information:</i> This finding affects Temporary Assistance for Needy Families (TANF) federal grant awards #0902NCTANF, #1002NCTANF, #0901NCTAN2 (ARRA), and #1001NCTAN2 (ARRA) for the federal fiscal years ended September 30, 2010 and 2011.</p> <p data-bbox="519 1407 1476 1522"><i>Recommendation:</i> The auditors recommended that the counties implement procedures to ensure that all required information is in the client files and the information is complete and accurate. In addition, it was recommended that reinforcement training for caseworkers be conducted.</p> <p data-bbox="519 1554 1476 1711"><i>Agency Response:</i> The Department agrees with the finding and recommendation. The Work First Program Consultant (WFPC) will instruct the respective county Department of Social Services (DSS) to locate and review for accuracy the client files that could not be found; and verify that all meet eligibility criteria to receive benefits.</p> <p data-bbox="519 1743 1476 1887">A WFPC will also meet with the identified county DSSs to implement a program improvement plan with the county office to ensure that staff are aware of the requirement for all eligibility records to be completed, calculated correctly, and all criteria are met to receive benefits and client files are readily available for review at all times.</p>

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

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>In addition, the WFPC will also meet with the respective county DSSs to develop procedures to ensure all required documents have the proper signatures, follow up monitoring is conducted by the program consultants, and files are reviewed to make sure all necessary forms are in the client records. Anticipated date of completion is June 30, 2012.</p>
11-SA-94	<p>Subrecipient Monitoring:</p> <p>Significant Deficiency</p>	<p><u>Deficiencies in Subrecipient Expenditures Identified</u></p> <p>During the year, the Office of State Budget and Management - Office of Internal Audit performed an audit on ConnectInc, a not-for-profit subrecipient in the Temporary Assistance for Needy Families (TANF) program. The audit was performed as a result of allegations of mismanagement and questionable expenditures related to its contracts with various State agencies. The audit reported questionable expenditure practices, including expenditures paid with TANF funds. ConnectInc has now ceased operations amid an ongoing investigation.</p> <p>For state fiscal year 2010, an appropriation of \$440,000 was directed by the General Assembly to ConnectInc from TANF Contingency funds for the Work Central activity operated by the subrecipient. Additional funding was also provided during this time period through contracts related to the TANF Subsidized Employment program. An undetermined amount of funding is in question and being reviewed by Department management in conjunction with the Attorney General's Office.</p> <p>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. We noted that the Department's monitoring procedures for ConnectInc consisted of reviewing monthly reported expenditures and general correspondence. According to Division management, no monitoring visits were made during the past year since ConnectInc was not considered high risk due to the well-established entity and management.</p> <p><i>Federal Award Information:</i> This finding affects the Temporary Assistance for Needy Families (TANF) program federal grant awards #0902NCTANF, #1002NCTANF, #0901NCTAN2 (ARRA), and #1001NCTAN2 (ARRA) for the federal fiscal years ending September 30, 2009 and 2010.</p> <p><i>Recommendation:</i> The Department should continue to perform appropriate follow-up procedures to determine the extent of TANF funding provided to ConnectInc that was mismanaged or inappropriately expended. Appropriate</p>

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

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>actions should continue to be taken to recoup any monies not spent in accordance with federal guidelines. Further, the Department should review its subrecipient monitoring plan to ensure that it provides for appropriate risk assessments and other practices to ensure that effective subrecipient monitoring takes place.</p> <p><i>Agency Response:</i> The Department agrees with the finding and recommendation. Monitoring encompasses a wide array of activities that do not necessarily require annual site visits, especially for established organizations that are deemed low risk as was the case for ConnectInc. ConnectInc's auditor did not detect the mismanagement of funds. As to the division monitoring process for ConnectInc, sub-recipient of Temporary Assistance for Needy Families (TANF) funds, monthly reviews were conducted of all expenditure reports. In addition to the review of expenditure reports, there were meetings in the central Division of Social Services office, emails, and telephone contacts with ConnectInc's management during the year.</p> <p>The Department is currently conducting a review of the contract expenditures to determine if TANF funds were mismanaged or inappropriately expended. Action will be taken to recoup any funds that were not spent in accordance with federal guidelines.</p> <p>A review of the monitoring plan for sub-recipients will be conducted and updated to ensure that appropriate risk assessments and sub-recipient monitoring takes place. It should also be noted that such risk assessments would not normally address risks associated with intentional mismanagement as indicated in this instance. The anticipated date of completion is June 30, 2012.</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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-95	<u>Reporting:</u> Significant Deficiency	<p data-bbox="519 556 1482 588"><u>Deficiencies in Federal Reporting Procedures</u></p> <p data-bbox="519 619 1482 745">The Department has not implemented effective control procedures to ensure the accuracy of federal reporting for the Child Support Enforcement grant. As a result, there is an increased risk of erroneous reporting to the federal oversight agency.</p> <p data-bbox="519 777 1482 1081">The Department reports the amounts collected and disbursed for child support to the federal oversight agency quarterly. The Office of Child Support Enforcement (OCSE) uses this information to calculate and issue quarterly federal grant awards and annual incentive payments to the state agencies administering the Child Support Enforcement program. For the majority of the state fiscal year, the Department did not have someone other than the preparer involved in the submission of the OCSE-34A report to the federal oversight agency. The lack of an independent review increases the risk that errors may occur and not be detected. It should be noted that our tests of the OCSE-34A reports found no material errors.</p> <p data-bbox="519 1113 1482 1207"><i>Federal Award Information:</i> This finding affects Child Support Enforcement federal grant award # G1104NC4004 for the federal fiscal year ended September 30, 2011.</p> <p data-bbox="519 1239 1482 1396"><i>Recommendation:</i> The Department should strengthen internal control to ensure adequate review and verification of the amounts reported on the OCSE-34A reports for the Child Support Enforcement 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="519 1428 1482 1606"><i>Agency Response:</i> The Department agrees with the finding and recommendation. As of the quarter ended March 31, 2011, the Office of Child Support Enforcement (OCSE) implemented internal control procedures to ensure the accuracy of the OCSE-34A report. The revised procedures include a second level review, and verification/signature of supporting documentation prior to submission to the federal oversight agency.</p>
11-SA-96	<u>Subrecipient Monitoring:</u> Material Weakness Material Noncompliance	<p data-bbox="519 1669 1482 1701"><u>Deficiencies in Subrecipient Monitoring Procedures</u></p> <p data-bbox="519 1732 1482 1860">We identified deficiencies in the Department's monitoring procedures for the Child Support Enforcement grant. As a result, there is an increased risk that noncompliance at the subrecipient level will occur and not be detected in a timely manner.</p>

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

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>Our review of subrecipient monitoring activities for a sample of 20 counties noted:</p> <ul style="list-style-type: none"> Monitoring tools were not accurately completed for 13 counties. Corrective actions were not proposed to address identified deficient areas for 18 counties. Three counties were not monitored quarterly in accordance with the plan. In addition, sufficient follow-up did not occur to ensure corrective actions were performed regarding identified deficient areas. <p>In addition, we noted that the Department failed to communicate all the appropriate compliance objectives, specifically those related to allowable/unallowable activities, to its subrecipients at the time of award.</p> <p>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 and that performance goals are achieved.</p> <p><i>Federal Award Information:</i> This finding affects Child Support Enforcement federal grant award #G1104NC4004 for the federal fiscal year ended September 30, 2011.</p> <p><i>Recommendation:</i> The Department should strengthen internal control over its subrecipient monitoring for the Child Support Enforcement grant. All applicable compliance requirements should be communicated to subrecipients at the time of award. Procedures should be enhanced to ensure that subrecipients are monitored in accordance with the established plan and federal requirements, monitoring documents are complete, and corrective action plans for noted deficiencies are appropriately addressed.</p> <p><i>Agency Response:</i> The Department agrees with the finding and recommendation. Monitoring tools for 13 counties cited as deficient have been completed. Corrective action plans for deficiencies identified in 18 counties have been amended. Due to a change in program area reassignment, three counties were not monitored per the quarterly schedule. Monitoring has now been completed for all three counties. A designated folder on the Child Support server will contain all monitoring activities. The Assistant Chief of Program Operations will monitor the folder to ensure Program Representatives are completing activities as required by the established plan and federal requirements.</p>

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

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>The Child Support Program recognizes the need for increased monitoring of the program activities. Increased monitoring is planned for the remainder of this fiscal year and into the new fiscal year. A position was filled effective February 1, 2012, for the purpose of conducting additional monitoring.</p> <p>Compliance objectives regarding allowable and unallowable expenses will be added to the Division of Social Services Fiscal Manual. A Dear County Director letter will be issued to communicate these requirements to local child support offices. Quarterly reviews will continue to be conducted per the schedule. Monitoring activities are ongoing, with some actions as described herein already completed. All other corrective actions, with exception of ongoing corrective actions, will be completed by June 30, 2012.</p>
11-SA-97	<p>Subrecipient Monitoring:</p> <p>Material Weakness</p> <p>Material Noncompliance</p>	<p><u>Federal Award Information Not Properly Communicated to Subrecipients</u></p> <p>The Department did not communicate all the necessary federal award information to its county subrecipients receiving funding through the County Administration Reimbursement System. As a result, there is an increased risk that county subrecipients may not correctly identify federal award information in their records or be made aware of applicable compliance requirements.</p> <p>Per federal OMB Circular A-133 regulations, the State is responsible for identifying to the subrecipient the federal award information (Catalog of Federal Domestic Assistance (CFDA) number and title, award number and name, and name of federal agency) and applicable compliance requirements.</p> <p>The Department communicates the federal award information to its county subrecipients using a "Dear County Letter." Our review identified that all federal award information, including the CFDA number and title, were not provided for the Child Support Enforcement, Adoption Assistance, and Foster Care federal grant programs. The Department's communication of federal award information did not include these entitlement grant programs.</p> <p><i>Federal Award Information:</i> This finding affects the following federal programs:</p> <ul style="list-style-type: none"> • Child Support Enforcement federal grant award #G1104NC4004 for the federal fiscal year ended September 30, 2011. • Foster Care - Title IV-E federal grant award #11001NC1401 for the federal fiscal year ended September 30, 2011.

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

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<ul style="list-style-type: none"> Adoption Assistance Title IV-E federal grant award #1101NC1407 for the federal fiscal year ended September 30, 2011. <p><i>Recommendation:</i> The Department should ensure that required federal award information is communicated to all subrecipients for all federal funding programs.</p> <p><i>Agency Response:</i> The Department agrees with the finding and recommendation. The Division of Social Services (DSS) Budget Office will work with the Department of Health and Human Services Office of the Controller's Federal Funds/Financial Reporting Branch to ensure all DSS Federal Awards are identified to the subrecipient along with the required information. A new "Dear County" letter will be sent to sub-recipients by March 29, 2012.</p>
11-SA-98	Special Tests and Provisions: Material Weakness Material Noncompliance	<p><u>Appropriate Action Not Taken in Child Support Cases</u></p> <p>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>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>We have reported a similar finding in previous years.</p> <p><i>Federal Award Information:</i> This finding affects Child Support Enforcement federal grant award #G1104NC4004 for the federal fiscal year ended September 30, 2011.</p> <p><i>Recommendation:</i> The Department performs continuous self-assessments to monitor its compliance with applicable federal guidelines. Management should continue to monitor, evaluate, and enhance its control procedures to ensure compliance with federal child support processing requirements.</p> <p><i>Agency Response:</i> The Department agrees with the finding and recommendation. Although the Child Support Program has not achieved</p>

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

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>compliance in this area, significant progress has been made. As of September 30, 2011, 60 of the 100 counties were passing this area.</p> <p>As a result of ongoing corrective actions, the statewide county compliance score in Establishment has risen to 61.41% for 2011. This steady increase is significant considering that Establishment is a very difficult regulatory area in which to achieve compliance, compounded by external factors such as high caseloads, staff turnover and a significant reorganization of the administration of the Child Support Program. Federal regulations require that both paternity and support be established or that the non-custodial parent be served with court action, within 90 days of location. Unfortunately, situations occur that cause the timeframe to expire: The noncustodial parents (NCP) often schedule an appointment to discuss paternity and support and don't show up or reschedule, genetic testing may be necessary which causes a delay while the lab completes the testing, court action is often filed but the NCP cannot be located for service at his last known address, etc. Child support agents carry large caseloads ranging from 400 to 600 cases. Staff vacancies often create even larger caseloads for remaining staff. It is very difficult for an agent with a large caseload to handle each case within the 90 day timeframe, even when no delays occur.</p> <p>Program Representatives work with local office supervisors to develop Corrective Action Plans annually in those offices that are out of compliance. Every quarter, Program Representatives monitor the local office Corrective Action Plans and submit monitoring reports to the Assistant Chief for Program Operations. Audit of cases will be increased. Statewide training is planned that will include onsite training and webinars. The Data Warehouse will continue to generate monthly Establishment Self-Assessment reports and make them available to local supervisors and agents. Staff are instructed to use the reports to identify and work on cases that require action in order to meet compliance standards.</p> <p>Corrective Action for this area is ongoing and it is not anticipated that the Division will be in compliance in this fiscal year. The rate of improvement has ranged from 2-12% points per year. The Department's goal is to learn from past experiences what works, and continue to look for other ways to improve county employee performance in this area. Staff will focus additional attention on counties that are not meeting the compliance goal.</p>

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

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-99	<u>Eligibility:</u> Questioned Cost Finding \$270	<p><u>Deficiencies in County Eligibility Determination Process - Low-Income Home Energy Assistance Program</u></p> <p>County departments of social services process applications related to the Low-Income Home Energy Assistance Program. Certified Public Accountants performing the county audits tested 665 case files and found deficiencies in two cases. The local auditors identified questioned costs of \$270; however, we believe that it is likely that questioned costs exceed \$10,000 in the population. The two client files indicated the clients had not met the eligibility criterion of being below 110% of the poverty level and were ineligible to receive benefits from this program.</p> <p><i>Federal Award Information:</i> This finding affects Low-Income Home Energy Assistance federal grant awards G-10B1NCLIEA and G-11B1NCLIEA for the federal fiscal year ended September 30, 2010 and 2011.</p> <p><i>Recommendation:</i> The local government auditors recommended that adequate documentation be maintained in client files to support the eligibility determination process.</p> <p><i>Agency Response:</i> The Department agrees with the finding and recommendation. However, it should be noted that while the Department would like for the counties to be perfect, the above error rate is .3% (three-tenths of one percent) which is an extremely low error rate. The Division of Social Services (DSS) Low-Income Home Energy Assistance program (LIHEAP) will review the 2 cases identified during the audit as not meeting the eligibility criteria to receive benefits. DSS local consultants will review the case files and verify the clients' eligibility. Any missing information will be located and policy revised, if needed, to ensure client files support the eligibility determination process. If the clients were ineligible for benefits, the Department will recover the questioned costs. DSS will also provide additional training as needed. Anticipated date of completion is June 30, 2012.</p>
11-SA-100	<u>Reporting:</u> Significant Deficiency	<p><u>Deficiency in Federal Reporting Procedures</u></p> <p>The Department did not have someone other than the preparer review the <i>Annual Report on Households Assisted by LIHEAP</i> prior to submission. The report identifies (1) the number and income levels of the households assisted for each component (heating, cooling, crisis, and weatherization), and (2) the number of households served that contained young children, elderly, or persons with disabilities in the Low Income Energy Assistance Program (LIHEAP). The lack of an independent review increases the risk that errors</p>

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

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	may occur and not be detected. However, our tests of the annual report revealed no material errors.
	The U.S. Administration for Children and Families uses the report data in analyzing LIHEAP funding levels and calculating performance measures and cost efficiencies.
	<i>Federal Award Information:</i> This finding affects the Low Income Energy Assistance Program federal grant award numbers G-09B1NCLIEA and G-11B1NCLIEA for federal fiscal years ended September 30, 2010 and 2011, respectively.
	<i>Recommendation:</i> The Department should strengthen internal control procedures to ensure adequate review and verification of amounts reported on the <i>Annual Report on Households Assisted by LIHEAP</i> . Reported information should be agreed to supporting documentation to ensure the accuracy and reasonableness prior to submission to the federal oversight agency.
	<i>Agency Response:</i> The Department agrees with the finding and recommendation. As of February 1, 2012, a procedure has been implemented in which once the energy policy staff completes the Annual Report on Households Assisted by LIHEAP; and the Section Chief reviews the report for accuracy and reasonableness before submission to the U.S. Administration of Children and Families.

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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-101	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<p><u>Failure to Properly Report Subrecipient Pass-Through Amounts on the Schedule of Expenditures of Federal Awards (SEFA)</u></p> <p>The Department did not accurately report on its Schedule of Expenditures of Federal Awards (SEFA) the amounts provided to subrecipients. Without our audit adjustments, the SEFA could have been misleading to users of the schedule.</p> <p>OMB Circular A-133 requires a pass-through entity to identify in its SEFA the total amount of funding provided to subrecipients from each federal award. The Department identified amounts provided to its subrecipients; however, we noted the following deficiencies in the amounts reported:</p> <ul style="list-style-type: none"> • For the Child Care Development Fund grant, the Department reported the subrecipient amount as \$37.4 million. The audited amount totaled \$263.7 million, an understatement of \$226.3 million. • For the ARRA-related activities of the Child Care Development Fund grant, the Department reported the subrecipient amount as \$1.5 million. The audited amount totaled \$10.1 million, an understatement of \$8.6 million. • For the Foster Care - Title IV-E grant, the Department reported the subrecipient amount as \$49.4 million. The audited amount totaled \$74.7 million, an understatement of \$25.3 million. • For the ARRA-related activities of the Foster Care - Title IV-E grant, the Department reported the subrecipient amount as \$0. The audited amount totaled \$1.4 million, which is the understated amount. <p>A contributing factor to the SEFA errors was inconsistencies in the Department's coding for subrecipient transactions.</p> <p><i>Federal Award Information:</i> This finding affects Child Care Development Fund Cluster award #G110NCCCDF and #G0901NCCCD7 (ARRA) and Foster Care Title IV-E award #1101NC1401 and #1101NC1402 (ARRA).</p> <p><i>Recommendation:</i> The Department should strengthen internal control over the preparation of the SEFA, and the supporting coding, to provide reasonable assurance that reported pass-through amounts are accurate and presented in accordance with federal guidelines.</p>

93.575 CHILD CARE AND DEVELOPMENT BLOCK GRANT (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p><i>Agency Response:</i> The Department agrees with the finding and recommendation. The Department of Health and Human Services Office of the Controller General Accounting and Financial Management Section and the Division of Social Services are working together to ensure all costs are reported accurately on the Schedule of Expenditures of Federal Awards (SEFA) as required by federal guidelines. The discrepancies in reporting were a result of misinterpretation regarding account classifications. The Department is working to ensure the correct accounts are used to record expenditures within the North Carolina Accounting System (NCAS) as well as reported correctly on the SEFA. NCAS will be updated to reflect the correct account classifications. In the interim detailed support/documentation of all subrecipient costs will be reviewed prior to reporting on the SEFA. The anticipated date of completion is June 30, 2012.</p>
11-SA-102	<p>Special Tests and Provisions:</p> <p>Significant Deficiency</p>	<p><u>Procedures Should Be Enhanced to Ensure Fraudulent Child Care Payments are Detected and Reported</u></p> <p>The Department does not have adequate procedures in place to ensure its subrecipients are reporting fraudulent payments. As a result, the Department may not be recovering payments from the party committing the fraud as required by federal guidelines.</p> <p>Under current policies, subrecipients are responsible for detecting fraud and reporting it to the Department in the Subsidized Child Care Reimbursement System (SCCRS). The Department then subtracts the fraud repayment amount from the next month's regular subsidy payment to the subrecipient. The subrecipient is responsible for recovering the fraud payments from the party who committed the fraud, as required by federal program requirements. Adequate procedures are not in place to ensure that the subrecipients are identifying and reporting all fraud payments in SCCRS or collecting repayment amounts from those committing the fraud.</p> <p>Subrecipients have reported fraud payments to the Department in SCCRS during our audit period; however, the lack of monitoring procedures by the Department increases the risk that subrecipients are not reporting all payments that are the result of fraud.</p> <p><i>Federal Award Information:</i> This finding affects Child Care Development Fund Cluster award #G110NCCCDF and #G0901NCCCD7 (ARRA).</p> <p><i>Recommendation:</i> The Department should update its current policies and enhance procedures to ensure that its subrecipients are reporting all</p>

93.575 CHILD CARE AND DEVELOPMENT BLOCK GRANT (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>fraudulent payments and collecting repayment of those amounts from those committing the fraud. Verification of compliance with this requirement should be performed as part of the on-site monitoring visit.</p> <p><i>Agency Response:</i> The Division of Child Development and Early Education will modify the Subsidized Child Care Services Manual to strengthen program policy that requires all local purchasing agencies to report and record all instances of fraud in the state's system of record. The policy will also include the Division's follow-up practices to ensure all instances of fraud are reported as well as identification of the recoupment process the Local Purchasing Agent (LPA), Division or its designee will follow when recouping the fraudulent payments. The anticipated date of completion for the proposed corrective action is June 30, 2012.</p>

93.596 CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND

III. Federal Award Findings and Questioned Costs

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-103	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<u>Failure to Properly Report Subrecipient Pass-Through Amounts on the Schedule of Expenditures of Federal Awards (SEFA)</u> The Department did not accurately report on its Schedule of Expenditures of Federal Awards (SEFA) the amounts provided to subrecipients. Without our audit adjustments, the SEFA could have been misleading to users of the schedule. See finding 11-SA-101 for a description.
11-SA-104	Special Tests and <u>Provisions:</u> Significant Deficiency	<u>Procedures Should Be Enhanced to Ensure Fraudulent Child Care Payments are Detected and Reported</u> The Department does not have adequate procedures in place to ensure its subrecipients are reporting fraudulent payments. As a result, the Department may not be recovering payments from the party committing the fraud as required by federal guidelines. See finding 11-SA-102 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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-105	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<u>Federal Award Information Not Properly Communicated to Subrecipients</u> The Department did not communicate all the necessary federal award information to its county subrecipients receiving funding through the County Administration Reimbursement System. As a result, there is an increased risk that county subrecipients may not correctly identify federal award information in their records or be made aware of applicable compliance requirements. See finding 11-SA-97 for a description.
11-SA-106	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<u>Failure to Properly Report Subrecipient Pass-Through Amounts on the Schedule of Expenditures of Federal Awards (SEFA)</u> The Department did not accurately report on its Schedule of Expenditures of Federal Awards (SEFA) the amounts provided to subrecipients. Without our audit adjustments, the SEFA could have been misleading to users of the schedule. See finding 11-SA-101 for a description.

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

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-107	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<p><u>Federal Award Information Not Properly Communicated to Subrecipients</u></p> <p>The Department did not communicate all the necessary federal award information to its county subrecipients receiving funding through the County Administration Reimbursement System. As a result, there is an increased risk that county subrecipients may not correctly identify federal award information in their records or be made aware of applicable compliance requirements. See finding 11-SA-97 for a description.</p>
11-SA-108	Subrecipient <u>Monitoring:</u> Significant Deficiency	<p><u>Deficiencies Identified During Subrecipient Monitoring Not Followed Up</u></p> <p>The Department did not follow up to ensure corrective action took place for all deficiencies noted in its monitoring of Adoption Assistance Title IV-E subrecipients. As a result, the deficiencies may not have been properly addressed by the subrecipients.</p> <p>The Department uses a log to track its monitoring activities, including whether required corrective actions occur. Monitoring efforts noted deficiencies for one of the seven subrecipients we tested; however, the Department did not perform sufficient follow-up procedures in a timely manner to ensure that deficiencies were addressed. A corrective action plan was developed for the subrecipient, but the necessary follow-up was not performed.</p> <p>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 and that performance goals are achieved.</p> <p><i>Federal Award Information:</i> This finding affects Adoption Assistance Title IV-E federal grant award # 1101NC1407 for the federal fiscal year ended September 30, 2011.</p> <p><i>Recommendation:</i> The Department should strengthen internal control over its subrecipient monitoring for the Adoption Assistance Title IV-E program. Procedures should be enhanced to ensure that subrecipients are monitored in accordance with the established plan and federal requirements, monitoring documents are complete, and corrective action plans for noted deficiencies are appropriately executed.</p> <p><i>Agency Response:</i> The Department agrees with the finding and recommendation. The Adoption Assistance monitoring protocol, as developed in the Division of Social Services' monitoring plan, was reviewed with the</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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
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Adoption Coordinator to ensure thorough follow-up measures are applied correctly and consistently. The monitors continue to communicate program findings to the Adoption Coordinator, Local Business Liaison, Children Program Representative and County Department of Social Services management to make sure that subrecipients are monitored in accordance with the established plan and federal requirements.

In addition, tracking logs are used more extensively to follow up on monitoring the internal procedures.

93.710 ARRA - COMMUNITY SERVICES BLOCK GRANT**III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-109	Subrecipient Monitoring: Material Weakness Material Noncompliance	<p><u>Verification of Central Contractor Registration Not Performed</u></p> <p>For Community Services Block Grant contracts funded by the American Recovery and Reinvestment Act (ARRA), the Department did not ensure that subrecipients were registered in the Central Contractor Registration database. The purpose of the database is to provide transparency by disclosing all recipients of ARRA funds.</p> <p>We reviewed the Central Contractor Registration database for seven subrecipients of ARRA funding and identified one subrecipient that was not listed in the database. Although the subrecipient contracts communicated the requirement that the subgrantees register with the Central Contractor Registration, the Department did not have procedures in place to ensure subrecipients of the Community Services Block Grant ARRA funds were properly registered.</p> <p>Title 2 CFR section 176.50 requires recipients and their first-tier recipients to maintain current registrations in the Central Contractor Registration database at all times during which they have active federal awards funded with ARRA funds.</p> <p><i>Federal Award Information:</i> This finding affects Community Services Block Grant award #G-0901NCCOS2 (ARRA) for the 2009 federal fiscal year.</p> <p><i>Recommendation:</i> The Department should verify that subrecipients are registered and information is current in the Central Contractor Registration database.</p> <p><i>Agency Response:</i> The Department concurs with the finding and recommendation. As a result of the audit finding, the Office of Economic Opportunity (OEO) corresponded with the subrecipient not registered in the Central Contractor Registration database. Although the Community Services Block Grant American Recovery and Reinvestment Act (ARRA) period has concluded, the subrecipient identified during the audit is now registered and support documentation was submitted to the Auditors via electronic mail on February 14, 2012. OEO's internal monitoring tools (application review guide and on-site review documents) will be revised to include procedures to verify subrecipients are registered in the Central Contractor Registration database. Anticipated date of completion is June 30, 2012.</p>

93.710 ARRA - COMMUNITY SERVICES BLOCK GRANT (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-110	Special Tests and Provisions: Material Weakness Material Noncompliance	<p><u>Federal Award Number Not Communicated to ARRA Recipients</u></p> <p>For Community Services Block Grant contracts funded by the American Recovery and Reinvestment Act (ARRA), the Department 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.</p> <p>Title 2 CFR section 176.210(c) 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.</p> <p>We examined a sample of nine contracts for ARRA subrecipients and noted that the federal award number was not present in any of the contracts. The Department was unable to provide evidence that the required ARRA federal award information was communicated to its subrecipients.</p> <p><i>Federal Award Information:</i> This finding affects Community Services Block Grant award #G-0901NCCOS2 (ARRA) for the 2009 federal fiscal year.</p> <p><i>Recommendation:</i> The Department should ensure the federal award number is communicated to subrecipients of ARRA funds.</p> <p><i>Agency Response:</i> The Department concurs with the finding and recommendation. Since the time the finding was noted, all agencies have been notified via electronic mail and official Office of Economic Opportunity (OEO) correspondence of the federal award number. Further, OEO revised its contract cover letter to include the federal award number on all future contract correspondence. Corrective action was completed prior to the February 3rd submission to the Office of State Auditor.</p>

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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-111	<u>Special Tests and Provisions:</u> Material Weakness Material Noncompliance	<u>Departmental Monitoring of Vaccine Providers was Inadequate</u> The Department's monitoring procedures were not sufficient to ensure proper oversight of vaccinating providers for the Immunization cluster. As a result, there is an increased risk that noncompliance could occur at the provider level and not be detected in a timely manner. See finding 11-SA-92 for a description.

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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-112	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<u>Failure to Properly Report Subrecipient Pass-Through Amounts on the Schedule of Expenditures of Federal Awards (SEFA)</u> The Department did not accurately report on its Schedule of Expenditures of Federal Awards (SEFA) the amounts provided to subrecipients. Without our audit adjustments, the SEFA could have been misleading to users of the schedule. See finding 11-SA-101 for a description.
11-SA-113	Special Tests and <u>Provisions:</u> Significant Deficiency	<u>Procedures Should Be Enhanced to Ensure Fraudulent Child Care Payments are Detected and Reported</u> The Department does not have adequate procedures in place to ensure its subrecipients are reporting fraudulent payments. As a result, the Department may not be recovering payments from the party committing the fraud as required by federal guidelines. See finding 11-SA-102 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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-114	<u>Eligibility:</u> Questioned Cost Finding	<p><u>Documentation Lacking in County Temporary Assistance for Needy Families Program Case Files</u></p> <p>Certified Public Accountants performing the county audits tested 1,097 case files for the Temporary Assistance for Needy Families (TANF) program and found deficiencies in seven cases. The local auditors identified questioned costs of \$1,820; however, we believe that it is likely that questioned costs exceed \$10,000 in the population. See finding 11-SA-93 for a description.</p>
11-SA-115	<u>Subrecipient Monitoring:</u> Significant Deficiency	<p><u>Deficiencies in Subrecipient Expenditures Identified</u></p> <p>During the year, the Office of State Budget and Management - Office of Internal Audit performed an audit on ConnectInc, a not-for-profit subrecipient in the Temporary Assistance for Needy Families (TANF) program. The audit was performed as a result of allegations of mismanagement and questionable expenditures related to its contracts with various State agencies. The audit reported questionable expenditure practices, including expenditures paid with TANF funds. ConnectInc has now ceased operations amid an ongoing investigation. See finding 11-SA-94 for a description.</p>
11-SA-116	<u>Subrecipient Monitoring:</u> Significant Deficiency	<p><u>Verification of Central Contractor Registration Not Performed</u></p> <p>The Department did not have procedures in place to ensure that subrecipients funded by the American Recovery and Reinvestment Act (ARRA) within the Temporary Assistance for Needy Families (TANF) program were registered in the Central Contractor Registration database. The purpose of the database is to provide transparency by disclosing all recipients of ARRA funds.</p> <p>The lack of review procedures being in place increases the risk that funds could be disbursed to subrecipients not in compliance with the registration requirements. However, our tests of seven subrecipients did not identify any instances of noncompliance.</p> <p>Title 2 CFR section 176.50 requires recipients and their first-tier recipients to maintain current registrations in the Central Contractor Registration database at all times during which they have active federal awards funded with ARRA funds.</p> <p><i>Federal Award Information:</i> This finding affects the Temporary Assistance for Needy Families (TANF) program federal grant awards #0901NCTAN2 (ARRA)</p>

93.714 ARRA – EMERGENCY CONTINGENCY FUND FOR TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) STATE PROGRAM (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

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and #1001NCTAN2 (ARRA) for the federal fiscal years ending September 30, 2009 and 2010.

Recommendation: The Department should establish procedures to verify that subrecipients are registered and information is current in the Central Contractor Registration database.

Agency Response: The Department agrees with the finding and recommendation. A position in the contracts office has been assigned to verify that any contracts with the American Recovery and Reinvestment Act (ARRA) funding are entered into the Central Contractor Registration database. These actions have been implemented to ensure compliance with regulations as noted in Title 2 CFR section 176.5. The anticipated date of completion is on or before June 30, 2012.

93.716 ARRA – TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) SUPPLEMENTAL GRANTS**III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

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	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-117	<u>Eligibility:</u> Questioned Cost Finding	<u>Documentation Lacking in County Temporary Assistance for Needy Families Program Case Files</u> Certified Public Accountants performing the county audits tested 1,097 case files for the Temporary Assistance for Needy Families (TANF) program and found deficiencies in seven cases. The local auditors identified questioned costs of \$1,820; however, we believe that it is likely that questioned costs exceed \$10,000 in the population. See finding 11-SA-93 for a description.
11-SA-118	<u>Subrecipient Monitoring:</u> Significant Deficiency	<u>Deficiencies in Subrecipient Expenditures Identified</u> During the year, the Office of State Budget and Management - Office of Internal Audit performed an audit on ConnectInc, a not-for-profit subrecipient in the Temporary Assistance for Needy Families (TANF) program. The audit was performed as a result of allegations of mismanagement and questionable expenditures related to its contracts with various State agencies. The audit reported questionable expenditure practices, including expenditures paid with TANF funds. ConnectInc has now ceased operations amid an ongoing investigation. See finding 11-SA-94 for a description.
11-SA-119	<u>Subrecipient Monitoring:</u> Significant Deficiency	<u>Verification of Central Contractor Registration Not Performed</u> The Department did not have procedures in place to ensure that subrecipients funded by the American Recovery and Reinvestment Act (ARRA) within the Temporary Assistance for Needy Families (TANF) program were registered in the Central Contractor Registration database. The purpose of the database is to provide transparency by disclosing all recipients of ARRA funds. See finding 11-SA-116 for a description.

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

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	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-120	Allowable Costs/Cost Principles: Material Weakness Material Noncompliance \$16,940	<p><u>Errors in Provider Billing and Payments</u></p> <p>The Department made payments on behalf of Children's Health Insurance Program participants that did not comply with the activities allowed or allowable cost requirements for the program. The Department made erroneous or improperly documented payments with a net amount of \$22,482 to medical providers, resulting in questioned costs of \$16,940, which represents the federal share of the overpayments.</p> <p>We examined a sample of 120 medical claims and identified 61 claims that were paid in error or not sufficiently documented. Examples of the deficiencies noted included insufficient or missing documentation to support the services rendered, documentation that failed to meet established policy requirements, providers not submitting documentation for review, inability to contact the providers due to bad addresses, service provided that was not covered by policy, failure to obtain prior approval for services, rates used for payment that were not verifiable, and duplicate charges. 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.</p> <p>A similar finding has been reported in previous years.</p> <p><i>Federal Award Information:</i> This finding affects the Children's Health Insurance Program federal grant awards #05-1005NC5021 and #05-1105NC5021 for the federal fiscal years ending September 30, 2010 and 2011.</p> <p><i>Recommendation:</i> The Department should continue to enhance its control procedures to improve the accuracy of claims payments. Emphasis should be placed on educating providers as to proper coding and documentation standards necessary to support the medical services being provided. Identified over and 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 recommendations and will continue to enhance its controls procedures to improve the accuracy of the North Carolina Health Choice (NCHC) claims. Since the July 1, 2010 transfer of the administrative function from the State Employee Health Plan to the Department, the Department continues to identify</p>

93.767 CHILDREN'S HEALTH INSURANCE PROGRAM (continued)**III. Federal Award Findings and Questioned Costs**

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	<p>over and underpaid claims for timely review and follow up. The Department is also working to ensure only providers meeting the NC Medicaid/Health Choice Standards are enrolled and credentialed to provide services. The Department anticipates standardization of the enrollment and billing processes as well as the inclusion of NC Health Choice in the Medicaid Billing guide and monthly Medicaid Bulletins.</p>
<p>11-SA-121 <u>Eligibility:</u> Questioned Cost Finding</p>	<p><u>Documentation Lacking in County Children's Health Insurance Program Case Files</u></p> <p>Certified Public Accountants performing the county audits tested 524 case files and found deficiencies in three cases. There were no questioned costs identified by the local auditors; however, we believe that it is likely that questioned costs exceed \$10,000 in the population. The findings are summarized below:</p> <ul style="list-style-type: none"> • One client file did not contain documentation of income verification. • One client file could not be located and eligibility could not be determined. Local auditors were unable to quantify the amount of questioned costs for this error; therefore, no costs were questioned as a result of this error. • 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 costs were questioned as a result of this error. <p><i>Federal Award Information:</i> This finding affects Children's Health Insurance Program federal grant awards 05-1005NC5021 and 05-1105NC5021 for the federal fiscal years ended September 30, 2010 and 2011.</p> <p><i>Recommendation:</i> The auditors recommended that the counties implement procedures to ensure that all client files are complete, including supporting documentation. In addition, it was recommended that reinforcement training for caseworkers be conducted, and that case files are maintained appropriately.</p> <p><i>Agency Response:</i> The Department concurs with the finding and recommendation. The individual county findings will be referred to the appropriate Medicaid Program Representatives (MPRs) for those counties for follow-up, corrective action and training, as needed. The significance of</p>

93.767 CHILDREN'S HEALTH INSURANCE PROGRAM (continued)**III. Federal Award Findings and Questioned Costs**

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		<p>eligibility verification and documentation will continue to be addressed in all training provided by the MPRs as well as during county visits and other contacts with counties. 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, 2012.</p>
11-SA-122	<p>Procurement and Suspension and <u>Debarment:</u></p> <p>Material Weakness</p>	<p><u>Noncompliance with Procurement, Suspension, and Debarment Requirements</u></p> <p>The Department did not ensure that vendors for the Children's Health Insurance Program were not suspended or debarred prior to executing contracts. The failure to comply with these requirements increases the risk that the Department may contract with suspended or debarred parties.</p> <p>We examined contract documentation for two significant vendors for the Children's Health Insurance Program representing \$302.5 million in costs. Required federal assurance certifications were not found in the documentation for the original contract or the subsequent contract amendment. In addition, one of the vendors was a non-profit organization and the required conflict of interest and federal tax exempt letter were not on file. Further audit procedures revealed that neither of these vendors were suspended or debarred from doing business with the State of North Carolina.</p> <p>The <i>OMB Circular A-133 Compliance Supplement</i> requires a non-federal entity that enters into a covered transaction with an entity at a lower tier to verify that the entity is not suspended or debarred or otherwise excluded. Departmental policy states that federal assurances must be on file with each contract, including contract amendments.</p> <p><i>Federal Award Information:</i> This finding affects the Children's Health Insurance Program federal grant awards #05-1005NC5021 and #05-1105NC5021 for the federal fiscal years ending September 30, 2010 and 2011.</p> <p><i>Recommendation:</i> The Department should strengthen internal controls to ensure compliance with the federal procurement, suspension and debarment requirements.</p> <p><i>Agency Response:</i> The Department concurs with the finding and recommendation. The Division of Medical Assistance (DMA) Contracts Unit implemented new monitoring procedures to ensure compliance with federal procurement, suspension and debarment requirements. Prior to the execution</p>

93.767 CHILDREN'S HEALTH INSURANCE PROGRAM (continued)**III. Federal Award Findings and Questioned Costs**

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N.C. Department of Health and Human Services

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	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>of a contract with a new vendor, contract monitors check federal and state debarment lists and include printed screen shots in the file as, documentation the required verification occurred. Furthermore, DMA will check all current contractors on a monthly basis against the debarment lists to ensure continued compliance with federal requirements. The monthly checks are tracked and documented by contract monitors. To date, approximately half of the existing contracts have been fully reviewed for debarment/suspensions. New contracts are fully monitored for compliance from their inception. The anticipated completion date for full corrective action is December 31, 2012.</p>
11-SA-123	<p>Subrecipient <u>Monitoring:</u></p> <p>Material Weakness</p>	<p><u>Deficiencies in Monitoring Procedures for the Children's Health Insurance Program</u></p> <p>The Department has not developed or implemented a monitoring plan to ensure local government subrecipients are accurately performing eligibility determination activities for the Children's Health Insurance Program. As a result, there is an increased risk that health insurance benefits could be provided on behalf of ineligible participants.</p> <p>The Department's Quality Assurance and Medicaid Eligibility sections have oversight responsibilities for reviewing for eligibility payment errors, recommending corrective action as appropriate, and tracking the status of those corrective actions. A review of Children's Health Insurance Program cases was performed during the 2011 state fiscal year to determine if denied applicants were accurately processed at the subrecipient level. However, this review was designed as a special project and was not part of an overall monitoring plan designed to review cases for ineligible participants and potential unallowable costs.</p> <p>Federal requirements specify that grantees monitor subrecipient activities to ensure compliance with applicable rules and those performance goals are met.</p> <p>This finding was also reported in the prior year.</p> <p><i>Federal Award Information:</i> This finding affects the Children's Health Insurance Program federal grant awards #05-1005NC5021 and #05-1105NC5021 for the federal fiscal years ending September 30, 2010 and 2011.</p> <p><i>Recommendation:</i> The Department should further develop and enhance its monitoring procedures to ensure that subrecipient eligibility determination</p>

93.767 CHILDREN'S HEALTH INSURANCE PROGRAM (continued)**III. Federal Award Findings and Questioned Costs**

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processes for the Children's Health Insurance Program are performed in compliance with applicable rules and regulations.

Agency Response: The Department concurs with the finding and recommendation. A monitoring plan was implemented by the Department's Quality Assurance Section in December 2011. The plan monitors cases in the Children's Health Insurance Program (CHIP) known as North Carolina Health Choice (NCHC). Errors identified by quality assurance reviews are referred to the counties and the appropriate Medicaid Program Representative (MPR) for follow-up to ensure corrective action is taken and provide training as needed in the counties audited.

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

U.S. Department of Health and Human Services

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	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-124	Allowable Costs/Cost Principles: Significant Deficiency Questioned Cost Finding \$1,850,447	<p><u>Medicaid Disproportionate Share Hospital Payments to an Ineligible Hospital</u></p> <p>The Department made \$2,494,904 in disproportionate hospital share payments to an ineligible hospital. As a result, there are potential questioned costs as high as \$1,850,447, which represents the federal share of the payments.</p> <p>Medicaid disproportionate share hospital (DSH) payments provide financial assistance to hospitals that serve a large number of low-income patients, such as people with Medicaid and the uninsured. In our tests of DSH payments, we identified an overpayment to one hospital that appeared to be ineligible to receive those payments. Further review determined that the hospital had merged with another hospital on July 30, 2009, effectively ending its eligibility to receive DSH funding. However, the merging hospital continued to submit requests for DSH funding and received payments of \$1,920,066 and \$574,838, respectively, during state fiscal years 2010 and 2011.</p> <p>After the Department was notified of the hospitals' merger, DSH payments were terminated and the Medicaid provider number was end-dated in the Medicaid Management Information System. The Department is in the process of settling and recouping DSH payments sent to the provider in error.</p> <p>OMB Circular A-87 requires that to be allowable under a grant program, costs must be necessary and reasonable for proper and efficient administration of the grant program and allowable costs must be adequately documented.</p> <p><i>Federal Award Information:</i> This finding affects Medical Assistance Program federal grant awards #05-0905NC5028, #05-0905NCARRA, #05-1005NC5MAP; #05-1005NCARRA; #05-1105NC5MAP; #05-1105NCARRA; and #05-1105NCEXTN for the federal fiscal years ended September 30, 2009, 2010 and 2011.</p> <p><i>Recommendation:</i> The Department should work with the merged hospital to recoup those amounts that were incorrectly paid. In addition, management should review and enhance its control procedures over provider eligibility to ensure that disproportionate hospital share payments are made only to eligible hospitals.</p> <p><i>Agency Response:</i> The Department concurs with the finding and recommendation. Medicaid Disproportionate Share Hospital (DSH) payments provide financial assistance to hospitals that serve a large number of low-income patients, such as people with Medicaid and the uninsured. The auditors identified an overpayment to one hospital that appeared to be</p>

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

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	<p>ineligible to receive those payments. The auditors review determined that the hospital had merged with another hospital on July 30, 2009, effectively ending its eligibility to receive DSH funding.</p> <p>During the SFY 2011 audit, the Division of Medical Assistance (DMA), Finance Management Team identified to the Audit Team the merger of the hospital in question, thus becoming a single entity. DMA Finance Management became aware of the merger when a single 2009 cost report was submitted for both facilities to the division.</p> <p>Since the DSH payment model is based upon cost reports that are two years old, it is very important that DMA Finance Management is notified of provider changes in a timely manner. Finance Management has discussed with the Provider Enrollment Section of DMA about receiving notices timely for any enrollments, terminations, change in ownership, or any other event that would affect the payment to a North Carolina provider. There is continued open communication between the two units in order to avoid inappropriate payments to providers.</p> <p>The Audit Team identified approximately \$2,494,904 in over payments as a result of the merger. However, DMA performed additional procedures that would more accurately account for the correct calculation combining the two hospitals into one cost calculation. The Division has identified the overpayments to calculate a net overpayment of \$980,085. On December 28, 2011, DMA issued a recoupment letter to the identified hospital requesting a recoupment of \$980,085.</p> <p>On February 2, 2012, the hospital issued an appeal letter contesting the recoupment amount. The documents submitted by the hospital imply that an underpayment of \$138,801 occurred rather than an overpayment. The appeal is currently under review.</p>
11-SA-125 Allowable Costs/Cost Principles: Significant Deficiency Questioned Cost Finding \$44,196	<p><u>Errors in Medicaid Provider Billing and Payment Process</u></p> <p>The Department made payments on behalf of program participants that did not comply with the activities allowed or allowable cost requirements for the Medical Assistance Program. The Department erroneously made net overpayments of \$59,499 to Medicaid providers resulting in questioned costs of \$44,196, which represents the federal share of the overpayments.</p> <p>We examined a sample of 281 Medicaid claims and identified 26 claims that were paid in error or not sufficiently documented. Examples of the deficiencies</p>

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

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	<p>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, failure to timely recoup charges subject to retroactive rate adjustments, duplicate charges, and lack of prior approval for services. 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 Program federal grant awards #05-1005NC5MAP; #05-1005NCARRA; #05-1105NC5MAP; #05-1105NCARRA; and #05-1105NCEXTN for the federal fiscal years ended September 30, 2010 and 2011.</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 procedures to improve the accuracy of the claims payment process. Emphasis will be placed on educating providers as to adequate documentation to support medical necessity and services billed to Medicaid. Follow-up will be conducted on all of the 26 claims identified to be in error. The anticipated completion date for corrective action is May 30, 2012.</p>
11-SA-126	<p><u>Deficiencies in Internal Control to Prevent Unauthorized User Access to the Medicaid Management Information System</u></p> <p><u>Allowable Costs/Cost Principles:</u></p> <p>Significant Deficiency</p> <p>We identified deficiencies in the Department's control procedures over user access to the Medicaid Management Information System (MMIS). Improper</p>

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

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	<p>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 MMIS is the claims processing system for the Medicaid program, which also supports coordination of benefits, surveillance and utilization review, federal and management reporting, and case management.</p> <p>The Department began performing a user access security review in December 2009, but could not provide documentation to support the performance of the review. As of June 30, 2011, the Department was still working on finalizing the security review of all MMIS active users. Failure to timely monitor user access rights could place the integrity of MMIS data at risk. Results of further audit testing indicated that seven of 43 separated employees were not removed from the MMIS active user list during state fiscal year 2011. In addition, further concerns were separately communicated to the Department to address identified user access issues that are not included herein to protect system security.</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 four years.</p> <p><i>Federal Award Information:</i> This finding affects Medical Assistance Program federal grant awards #05-1005NC5MAP; #05-1005NCARRA; #05-1105NC5MAP; #05-1105NCARRA; and #05-1105NCEXTN for the federal fiscal years ended September 30, 2010 and 2011.</p> <p><i>Recommendation:</i> The Department should improve internal control over access to the Medicaid Management Information System. Reviews of user access should be performed quarterly as established by Department policy. Changes and updates as a result of the reviews should be handled timely, and the review process should be adequately documented. In addition, the Department should take appropriate action to address other identified user access issues separately communicated to the Department.</p> <p><i>Agency Response:</i> The Department concurs with the finding and recommendation. The Division of Medical Assistance (DMA) Information</p>

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

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<p>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. 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 uses e-IRAAF system as mandated by the Department of Health Human Services (DHHS) Privacy and Security Office (PSO) to track all system access.</p> <p>The AARMS tool is currently in the final stages of development and an initial test phase has been set to begin on April 2, 2012. Based on test results, a go live date has been tentatively set for July 1, 2012.</p> <p>Upon receipt of testing details from the auditors, the Department will confirm access was revoked for the seven separated employees identified during the audit.</p> <p>The Department is committed to adhering to all HIPAA requirements with regard to controlling personnel access to information and information systems. A manual process is currently used to accomplish these tasks. The Department will reiterate to DMA personnel managers to need to comply with the existing exit procedures in place. Additionally, the Department will confirm periodic reporting of terminated personnel is forwarded to qualified IT personnel to verify cessation of access to the MMIS in a timely manner.</p>	<p><u>Deficiencies in Cash Management Procedures for the Medicaid Program</u></p>
<p>11-SA-127 Cash Management:</p> <p>Significant Deficiency</p>	<p>The Department did not have adequate controls in place to ensure that the drawdown of Medicaid program 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>

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

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	<p>Federal requirements specify that when advance payment procedures are used for cash management, grantees should establish procedures to minimize the time elapsing between the transfer of funds from the federal treasury and their disbursement by grantees. It also specifies that grantees disburse rebates and refunds before requesting additional cash payments. The Treasury-State agreement requires that the amount of the request be the amount the State expects to disburse.</p> <p>Our review of a sample of 109 Medicaid drawdown requests noted 10 drawdowns, from October to December 2010, that were miscalculated by using the incorrect federal matching percentage, resulting in the overdraw of \$9,297,475 in federal funds. Two additional calculation errors were identified in our sample that resulted in the overdraw of \$148,084 in federal funds.</p> <p>In addition, during our comparison of monthly drawdowns for the payment of buy-in premiums expenditures to available drug rebate credits, we noted that there were three drawdowns during the state fiscal year where there were large balances of drug rebate credits ranging from \$10 to \$20 million that could have been considered in reducing the requested drawdown amount. To address this concern, the Department implemented new procedures to incorporate drug rebate credits into the drawdown process effective May 2011.</p> <p>The Department performs a revenue clearing procedure at the end of each month that adjusts the drawdown estimates to actual; therefore, there are no accumulations of federal overdrawn amounts throughout the year.</p> <p>A similar finding was reported the previous three years.</p> <p><i>Federal Award Information:</i> This finding affects Medical Assistance Program federal grant award #05-1105NC5MAP, Medicaid Administrative Payments federal grant award #05-1005NC5ADM, and Health Information Technology Administrative Implementation federal grant award #05-1105NCIMP for the federal fiscal years ended September 30, 2010 and 2011.</p> <p><i>Recommendation:</i> The Department should monitor and reinforce their controls over the drawdown process to ensure accurate calculations are made and minimize the amount of federal funds drawn in error. Additionally, the Department should continue to ensure the implementation of their controls over the consideration of drug rebate credits prior to requesting additional federal funds.</p> <p><i>Agency Response:</i> The Department agrees with the finding and recommendation. Due to miscommunication with the Centers for Medicare</p>

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

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	<p>and Medicaid (CMS), an incorrect Federal matching rate was used. To avoid future miscommunication, the Department now uses the current rates as published in the Federal Register.</p> <p>Federal draws for all Medicaid checkwrites were based on estimates, as detailed data was not available from the fiscal agent. Draws based on estimates were reconciled to actual monthly expenses incurred and any resulting liability was repaid in the following month via monthly revenue clearing settlement. Effective November 2010, the Department began using actual expenses in an enhanced model to calculate draws more accurately. To strengthen controls further, the Department began, in June 2011, to include negative adjustments to reduce the federal draw. Because legislation and the implementation of new program rate changes required many recoupments/repayments within the fiscal agent system, the negative adjustments became a material amount during the fiscal year. Prior to this time, these adjustments were not considered significant and were not considered in the calculation of the request for federal funds. Implementation of this factor is expected to facilitate more accurate calculations of federal funds earned.</p> <p>Before May 2011, the Department used estimates of drug rebates because the actual information was not received in time to adjust the federal draws. After May 2011, the Department began using actual drug rebates to adjust federal draws. Overdrawn amounts have declined significantly; however, there will always be a variance due to the fact that the Department receives the largest portion of drug rebates after the last checkwrite of the month.</p> <p>The Department has enhanced communication between the Office of the Controller's General Accounting/Financial Management Section and the Division of Medical Assistance (DMA) to ensure there is adequate oversight of all elements of the federal draw calculations. As a result, variances have decreased significantly.</p>
11-SA-128 <u>Eligibility:</u> Questioned Cost Finding	<p><u>Documentation Lacking in County Medicaid Case Files</u></p> <p>Certified Public Accountants performing the county audits tested 4,268 case files for Medicaid recipients and found deficiencies in 36 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. These issues are described below:</p>

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

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For the Fiscal Year Ended June 30, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<ul style="list-style-type: none"> a. Eighteen client files were identified as missing documentation concerning the calculation and verification of the client's income information. These case files had missing income budget calculations and/or a lack of proper verification of income and other financial resources. b. Three client 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. c. Seven client files did not contain all the required eligibility documentation. These case files were missing items such as citizenship documentation. d. One client file did not contain all required eligibility documentation and did not contain documentation that the "Notice of Rights of Transportation Form" was sent to the applicant. e. One client file did not contain a case profile, documentation that the "Notice of Rights of Transportation Form" was sent to the applicant, and did not have a timely review. Five additional client files did not contain documentation that the "Notice of Rights of Transportation Form" was sent to the applicant. f. One client file did not contain proper verification of health insurance.

Federal Award Information: This finding affects Medical Assistance Program federal grant awards #05-1005NC5MAP; #05-1005NCARRA; #05-1105NC5MAP; #05-1105NCARRA; and #05-1105NCEXTN for the federal fiscal years ended September 30, 2010 and 2011.

Recommendation: The auditors recommended that the counties implement procedures to ensure that all required information is in the client files and the information is complete and accurate. In addition, it was recommended that reinforcement training for caseworkers be conducted.

Agency Response: The Department concurs with the finding and recommendation in part. The Department concurs with all the above except for three of the seven cases cited for missing eligibility information. In those three cases, the individual finding details stated the records did not contain two forms of citizenship verification. However, the Department would like to note that only one form of verification is required for citizenship and was contained in those particular files. The individual findings will be referred to the appropriate Medicaid Program Representatives (MPRs) for those counties with findings for follow-up, corrective action, and training as needed.

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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>Verification and documentation will continue to be addressed in all training provided by the MPRs as well as during county visits and other contacts with counties. 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, 2012.</p> <p><i>Auditor Comment:</i> The seven cases cited are based on reported results from finalized local CPA reports.</p>
11-SA-129	<p>Subrecipient Monitoring:</p> <p>Significant Deficiency</p> <p>Questioned Cost Finding</p> <p>\$4,615</p>	<p><u>Inadequate Follow-Up on Identified Subrecipient Errors</u></p> <p>The Department did not ensure that adequate corrective action was taken on all errors identified through Medicaid subrecipient monitoring. As a result, adjustments were not made for questioned costs that occurred at the subrecipient level.</p> <p>The Department's Medicaid Quality Assurance section conducts annual quality control monitoring of recipient eligibility determinations in the Medicaid program to measure, identify, and prevent errors due to erroneous eligibility determinations. We examined a sample of 45 monitoring reviews and noted that four instances of questioned costs as a result of payment errors were identified; however, appropriate follow-up of questioned costs did not occur. The Department could not provide evidence that adjustments were made to account for the Medicaid overpayments at the subrecipient level. The four errors resulted in questioned costs of \$4,615, which represents the federal share of the overpayments.</p> <p>Federal requirements disallow the federal share of overpayments that have been made by a State to a person or other entity, and requires adjustments in federal payments within one year of discovery whether or not a recovery has been made by the State.</p> <p><i>Federal Award Information:</i> This finding affects the Medicaid Administrative Payments federal grant awards #05-1005NC5ADM and #05-1105NCADM for the federal fiscal years ending September 30, 2010 and 2011.</p> <p><i>Recommendation:</i> The Department should enhance its annual quality control monitoring procedures for Medicaid to ensure that appropriate corrective action is taken on errors identified by the Medicaid Quality Assurance section. Procedures implemented should ensure that any necessary adjustments are made to the State's accounting records for all identified overpayments.</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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p><i>Agency Response:</i> The Department concurs with the finding and recommendation. The Department requested clarification from Centers for Medicare and Medicaid Services (CMS) regarding disallowance of the federal share of overpayments identified in cases reviewed for the Medicaid Eligibility Quality Control pilots and the Payment Error Rate Measurement reviews. The Department will take appropriate action based upon the CMS response. The anticipated date of completion for full corrective action is December 31, 2012.</p>
11-SA-130	<p>Special Tests and Provisions:</p> <p>Significant Deficiency</p>	<p><u>Deficiencies in Monitoring Procedures Over the Provider Eligibility and Termination Processes</u></p> <p>The Department did not effectively monitor 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. We determined that the service provider did not consistently apply final review controls implemented during the 2011 state fiscal year to ensure that all information necessary to document the eligibility determination for providers-applicants was acquired and maintained. We examined a sample of 60 group and individual provider files and noted the following exceptions:</p> <ul style="list-style-type: none"> • Eight files did not include the finisher coordinator checklist used to verify that all credentialing information was obtained and the eligibility decision was appropriate. • One file contained the finisher coordinator checklist, however the file did not include evidence to support that the proper license was submitted or verified for this provider. Further review found this provider to be eligible for participation in the program and having the proper licensing credentials. <p>In addition, the contracted service provider did not have a control in place to monitor professional licensing board notifications of sanctioned and suspended providers and the subsequent termination from the Medicaid program. This increases the risk that unlicensed and sanctioned providers will still be enrolled in the program. Although the service provider was responsible for processing e-mail communications from the licensing organizations, it did</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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>not have a process in place to monitor the proper handling and timely completion of the notifications for the entire state fiscal year.</p> <p>During the testing of the Medical Board, Dental Board, Pharmacy Board, and the Division of Health Services Regulation licensing actions, we noted exceptions in which the provider was not properly handled for termination from the Medicaid program. Eight Medical Board licensees had a temporary or indefinite suspended license due to Medical Board disciplinary action; however, the provider was not properly end-dated or terminated from the Medicaid program computer systems.</p> <p>Similar deficiencies have been reported in prior year audits.</p> <p><i>Federal Award Information:</i> This finding affects Medical Assistance Program federal grant awards #05-1005NC5MAP; #05-1005NCARRA; #05-1105NC5MAP; #05-1105NCARRA; and #05-1105NCEXTN for the federal fiscal years ended September 30, 2010 and 2011.</p> <p><i>Recommendation:</i> The Department should continue with its efforts to improve and implement adequate monitoring controls over the Medicaid provider enrollment and termination processes to ensure that only eligible, licensed medical providers are allowed participation in the Medicaid program.</p> <p><i>Agency Response:</i> The Department concurs with the finding and recommendation. The Division of Medical Assistance (DMA) implemented new procedures to provide improved controls over the reinstatement of inactive providers that coincide with the re-verification process. The on-going re-credentialing of existing Medicaid providers will be conducted a minimum of every 3 years to ensure all provider information is accurate and up-to-date. Effective November 1, 2011, Computer Sciences Corporation (CSC) began re-credentialing 100 providers as part of a 1-month project and will re-credential 11,000 providers every 6 months thereafter. The re-credentialing process includes a thorough examination of a provider's background, credentials, and qualifications to ensure the provider continues to meet North Carolina's Medicaid participation guidelines. The process should reduce fraud by ensuring a provider's record is current and accurately reflects all adverse actions taken against the provider.</p> <p>The Office of Medicaid Management Information Systems (OMMIS) continues to review the fiscal agent CSC's written policies and procedures to ensure compliance with applicable laws and regulations and to ensure the completeness and accuracy of the provider enrollment approval, denial, re-verification, and re-certification processes. Written procedures were</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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>developed to provide uniform guidance in the Enrollment, Verification, and Credentialing processes for existing and new hire staff. Procedures were also developed for ongoing Verifications and License Verifications to ensure providers fulfilled licensing requirements for continued participation in the Medicaid Program. Effective July 15, 2011, CSC began the on-going Verifications and License Verifications of providers.</p> <p>The existing CSC Quality Control Desk Procedure is currently being revised to include the addition of the Quality Control (QC) Auditor, effective October 1, 2011, as well as additional checks added since the procedure was last updated. The revised QC procedure was submitted January 26, 2012, and is currently in the final review stages prior to publishing/implementation. All activities outlined in the procedure have been followed since the creation of the QC process by either the area Lead/Supervisor or now the QC Auditor with the exceptions of the Ongoing Verification QC audits which began December 13, 2011, and the Re-Credentialing QC audits which began January 16, 2012.</p> <p>The QC Auditor currently performs random monthly checks on the following areas/processes using current desk procedures, checklists and business rules to ensure compliance:</p> <ul style="list-style-type: none"> Mail Room Document Preparation Scanning MMIS Data Entry Credentialing Ongoing Verifications Re-Credentialing NC Medicaid E-mail Termination & Denial Letter/Processing <p>Current procedures are in place for the following: (1) Tracking and reporting provider sanctions notification and terminations for enrolled providers, (2) Validation of current provider licensure and ownership information, (3) 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, and (5) Supervision of provider validation for licensing, credentialing, reverification, enrollment changes and end-dating. The anticipated date of completion for full corrective action, including publishing the revised QC procedures is June 1, 2012.</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, 2011

Type of Finding/ Questioned Costs		Findings and Recommendations
11-SA-131	Subrecipient <u>Monitoring:</u>	<u>Monitoring Procedures Need Improvement</u>
	Material Weakness	<p>We identified deficiencies in the monitoring procedures for the Block Grants for Prevention and Treatment of Substance Abuse program. As a result, there is an increased risk that noncompliance at the subrecipient level could occur and not be detected in a timely manner.</p> <p>The Department is responsible for monitoring the Local Management Entities (LMEs) and non-governmental units providing program services. Our review of the monitoring efforts identified the following deficiencies:</p> <ul style="list-style-type: none"> Fiscal monitoring reviews were not completed during fiscal year 2010-11 related to non-unit cost reimbursement expenditures. These expenditures are "grant-like," as opposed to payments made for particular services at specified rates. The Department's fiscal monitoring policies need further enhancement. Procedures should be developed to ensure subrecipients are monitored for the allowable cost and allowable activities compliance objectives. In addition, the fiscal settlement review policies currently do not address appropriate corrective actions necessary to remedy deficiencies noted during the fiscal monitoring of the LMEs. The Department should take steps to reconcile the overall population of substance abuse service providers to ensure the completeness of its provider monitoring plan. We identified variances in the LMEs' reported provider lists and the actual providers receiving reimbursements. The monitoring tools should be reviewed to ensure their completeness. We noted instances where tools were not completed for certain program areas despite receiving funding for that program type. In addition, some of the developed monitoring tools do not fully address all of the necessary eligibility requirements. <p>Federal and departmental guidelines require the monitoring of subrecipient activities to provide reasonable assurance that subrecipients are complying with applicable laws and regulations.</p> <p>A similar finding related to the enhancement of the subrecipient monitoring activities has been reported the past three years.</p>
	Material Noncompliance	

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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><i>Federal Award Information:</i> This finding affects Block Grants for Prevention and Treatment of Substance Abuse federal grant award 10BINCSAPT and 11BINCSAPT for the federal fiscal year ended September 30, 2010 and 2011.</p> <p><i>Recommendation:</i> The Department should continue to enhance its monitoring plans for the Block Grants for Prevention and Treatment of Substance Abuse program. Comprehensive policies should address all aspects of the monitoring efforts, including the plan for programmatic and fiscal monitoring activities, documentation of the monitoring procedures performed and monitoring tools to be used, and the appropriate follow-up of corrective action plans. The Department should perform appropriate reconciliations to ensure that its monitoring activities encompass all providers of substance abuse services within the LME system.</p> <p><i>Agency Response:</i> The Department agrees with the finding and recommendation. The Division of Mental Health / Developmental Disabilities / Substance Abuse Services has initiated a comprehensive review of the policies and procedures currently used by the program monitoring and fiscal auditing staff. The combined efforts of the staff are to develop a consistent process for the documentation of activities, including monitoring subrecipients for allowable cost and allowable activities, and the follow-up of corrective action plans. The modification of policies and procedures, assuring every step is documented as part of the enhancements to the Block Grants for Prevention and Treatment of Substance Abuse programs monitoring and auditing tools, may be necessary to assure compliance with applicable laws and regulations. The anticipated completion date of this project is December 31, 2012.</p>
11-SA-132 Subrecipient Monitoring: Material Weakness Material Noncompliance	<p><u>Federal Award Information Not Properly Communicated to Subrecipients</u></p> <p>The Department did not communicate all the necessary federal award information to its Local Management Entities (LMEs) receiving funding through the Block Grants for Prevention and Treatment of Substance Abuse program. As a result, there is an increased risk that LMEs may not correctly identify federal award information in their records or be made aware of applicable compliance requirements.</p> <p>Per federal OMB Circular A-133 regulations, the State is responsible for identifying to the subrecipient the federal award information (Catalog of Federal Domestic Assistance (CFDA) number and title, award number and name, and name of federal agency) and applicable compliance requirements. The performance contract between the Department and the LMEs does not include all of the required elements.</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, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p><i>Federal Award Information:</i> This finding affects Block Grants for Prevention and Treatment of Substance Abuse federal grant award 10BINCSAPT and 11BINCSAPT for the federal fiscal year ended September 30, 2010 and 2011.</p> <p><i>Recommendation:</i> The Department should ensure that required federal award information is communicated to all subrecipients and subsequent pass-through entities for all federal funding programs.</p> <p><i>Agency Response:</i> The Department agrees with the finding and recommendation. The Division of Mental Health / Developmental Disabilities / Substance Abuse Services will modify the annual allocation letters sent to the Local Management Entities (LMEs) to include all necessary federal award information for subrecipients and subsequent pass-through entities. The Division anticipates completion of this process by December 31, 2012.</p>
11-SA-133	Subrecipient Monitoring: Significant Deficiency	<p><u>Deficiencies in Internal Control Over Contracting</u></p> <p>The Department's controls over contracting in the Block Grants for Prevention and Treatment of Substance Abuse program have not operated effectively to ensure compliance with departmental contracting policies. As a result, there is an increased risk that inappropriate costs could be incurred on contracts for services.</p> <p>During our review of subrecipient expenditures, we identified the following deficiencies in the Department's contracting procedures:</p> <ul style="list-style-type: none"> • We noted that four Local Management Entities (LMEs) received payments totaling \$1.7 million prior to the final execution of their contract amendments with the Department. • We noted that no contract was in place to support reported disbursements of \$213,000 between one LME and a provider service organization. <p>Contracts define the scope of work and establish guidelines and expectations for the work to be performed by way of contract terms. The Department's contract administration policy states that all appropriate approvals must be obtained prior to the effective date of a contract and payments may not be made until the contract is fully executed.</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, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><i>Federal Award Information:</i> This finding affects Block Grants for Prevention and Treatment of Substance Abuse federal grant award 10BINCSAPT and 11BINCSAPT for the federal fiscal year ended September 30, 2010 and 2011.</p> <p><i>Recommendation:</i> The Department should strengthen internal control to ensure contract agreements are properly executed in accordance with departmental contracting policies.</p> <p><i>Agency Response:</i> The Department agrees with the finding and recommendation. The Division of Mental Health/Developmental Disabilities/Substance Abuse Services is reviewing the policies for contract development and related implementation criteria. The annual contracts identified within the audit are for delivery of community services by the Local Management Entities (LMEs). The main objective of the LME contract is to outline the various performance measures to be reported to the Division. In accordance with the General Statute, the Division is authorized to allocate funding to the LMEs for delivery of behavioral health services. To ensure compliance with departmental contracting policies, the Division will complete the contracting process prior to implementation and the release of funding. The Division anticipates completion of this process by December 31, 2012.</p>

96.001 SOCIAL SECURITY - DISABILITY INSURANCE**III. Federal Award Findings and Questioned Costs**

U.S. Social Security Administration

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2011

Type of Finding/ Questioned Costs		Findings and Recommendations
11-SA-134	<p>Allowable Costs/Cost Principles:</p> <p>Significant Deficiency</p> <p>Questioned Cost Finding</p> <p>\$53</p>	<p><u>Internal Control Over Payments for Provider Consultative Examinations Needs Improvement</u></p> <p>Internal control over payments for provider consultative examinations in the Social Security - Disability Insurance program do not effectively ensure that the Department only pays for medically necessary services and that invoices for services are accurate. As a result, there is an increased risk of payments for unauthorized services or unallowable costs.</p> <p>Disability Determination Services (DDS) receives applications from Social Security offices across the State and is responsible for determining eligibility for social security disability and supplemental security income disability payments. To assist in the eligibility determination process, DDS pays medical service providers to perform consultative examinations of disability claimants to verify the accuracy of the disability determination. Consultative examinations are scheduled by DDS for the claimant and a <i>DD-6 Consultative Exam Authorization and Claim for Payment</i> form is completed, which identifies the medical services that the provider is authorized to perform.</p> <p>In a sample of 60 payment transactions, we noted 15 invoices where payment was made for procedures that differed from those originally approved as medically necessary. These 15 invoices included 18 different instances of documented authorized services not matching the services performed:</p> <ul style="list-style-type: none"> Fourteen instances were noted where the DDS case examiners and the scheduling unit did not update the claimant's file for medical procedure changes made after initial authorization. Staff members indicated that the revised procedures were appropriate but the documentation was not updated. We noted that supervisory approval is not required for modifications to initially approved medical services. Four instances were noted where a doctor modified or added medical services. There are no procedures in place that require the doctor to obtain program approval prior to rendering additional or modified services. <p>We also noted that DDS erroneously overpaid claimants' medical expenses, resulting in questioned costs of \$53. The projected questioned costs from such errors in the population exceed \$10,000. One overpayment was due to a clerical billing error of \$30. An additional overpayment of \$23 occurred when an invoice was paid in total, although it indicated that a service included in the invoice was not actually rendered. The Department has subsequently pursued refunds of these amounts.</p>

96.001 SOCIAL SECURITY - DISABILITY INSURANCE (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Social Security Administration

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><i>Federal Award Information:</i> This finding affects Social Security - Disability Insurance federal grant award #04-11-04NCDI00 for the federal fiscal year ended September 30, 2011.</p> <p><i>Recommendation:</i> The Department should enhance internal control over payments for consultative examinations in the Social Security - Disability Insurance program. Modifications to pre-approved medical services should be documented and subjected to supervisory approval to ensure that medical services performed are necessary and that costs incurred are for allowable services. Further, effective procedures should be in place to ensure the accuracy of invoices and payments.</p> <p><i>Agency Response:</i> The Department concurs with the finding and recommendation. When deemed necessary during case adjudication, the North Carolina Disability Determination Services (DDS) pays medical service providers to perform consultative examinations (pre-approved medical services) to assist in the eligibility determination process. Steps have been added to existing internal controls when an adjudicator requests additional studies for pre-approved medical services to ensure medical services performed are necessary and that costs incurred are for allowable services.</p> <p>Supervisors and other senior level adjudicative staff are authorized to approve consultative examinations and additional studies. The disability examiner requests approval to add studies to a previously approved authorization. Once the additional studies are approved, the Consultative Examination (CE) scheduler will be notified to add the additional studies. This action will now be performed through the DDS legacy system, which will automatically create a line-item to the electronic worksheet. These actions will ensure pre-approved medical services are documented on the electronic worksheet, create a permanent case record, and allow the CE Controls Unit to notify the Unit Supervisor when additional studies are requested without an authorized approver. To further strengthen internal controls, CE Controls will conduct quality checks to facilitate accurate payment of pre-approved services.</p> <p>As an added measure to guarantee the accuracy of invoices and payments to vendors, the Office of the Controller will be advised to contact the Professional Relations Office regarding any questions. Written instructions will be sent to staff and the Office of the Controller. The anticipated date of completion is March 31, 2012.</p>

96.001 SOCIAL SECURITY - DISABILITY INSURANCE (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Social Security Administration

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2011

	Type of Finding/ Questioned Costs	Findings and Recommendations
11-SA-135	Allowable Costs/Cost Principles: Significant Deficiency	<p data-bbox="537 554 1468 617"><u>Deficiencies in Enrollment Procedures for Providers of Consultative Examination Services</u></p> <p data-bbox="537 646 1468 772">We identified deficiencies in the Department's enrollment procedures for providers of consultative examination services for the Social Security - Disability Insurance program. This increases the risk that payments could be made to ineligible or nonqualified service providers.</p> <p data-bbox="537 802 1468 1045">Disability Determination Services (DDS) recruits medical providers to perform consultative examinations on behalf of disability claimants to verify the accuracy of the disability determination. Providers are approved to perform these services, but only after a verification process that includes a review of credentialing, licensure, and medical standing. A medical qualifications review is performed annually to ensure subsequent continuation in the program. For the fiscal year ending June 30, 2011, the Department paid \$14.8 million for consultative examinations.</p> <p data-bbox="537 1075 1468 1327">In a sample of 60 payment transactions, we identified seven instances where the providers did not have documentation on file to support their approval to participate in the program. Further review noted that all such providers were either hospitals or providers of radiology services. DDS personnel stated that hospitals and radiologists have not been required to follow the same enrollment process as other medical services providers. For hospitals and radiologists, the federal awarding agency relies on the accreditation process performed by The Joint Commission.</p> <p data-bbox="537 1356 1468 1453"><i>Federal Award Information:</i> This finding affects Social Security - Disability Insurance federal grant award #04-11-04NCDI00 for the federal fiscal year ended September 30, 2011.</p> <p data-bbox="537 1482 1468 1726"><i>Recommendation:</i> The Department should strengthen internal control over the enrollment process for providers of consultative examination services for the Social Security - Disability Insurance program. Approval processes for providers to participate in the program should be documented across all medical service types to ensure that all providers meet program qualifications and provide services that are allowable within the program. The Department should establish procedures that verify hospitals and radiologists have been accredited by The Joint Commission.</p> <p data-bbox="537 1755 1468 1879"><i>Agency Response:</i> The Department concurs with the finding and recommendation. The North Carolina Disability Determination Services (DDS) is developing a formal procedure for annual review of hospitals and radiologists as recommended during the audit process.</p>

96.001 SOCIAL SECURITY - DISABILITY INSURANCE (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Social Security Administration

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>A database inquiry will provide a list of all hospitals and radiology groups used in the consultative examination process within the last year. The Professional Relations Office (PRO) will verify that each hospital and radiology group is not on the list of Excluded Individual/Entities by checking the United States Department of Health and Human Service, Office of Inspector General website. This will ensure there are no excluded, suspended, or barred participants in the federal or federally assisted programs. The PRO will also utilize the North Carolina Division of Health Service Regulation website to verify the hospital is currently licensed by the State of North Carolina.</p> <p>Letters will be mailed initially, then annually going forward, to each hospital and radiology group requesting a signed statement certifying the appropriate State licensing or certification requirements for all support staff and that no sanctions have been imposed.</p> <p>Once the initial verification is complete, a review will be performed annually to ensure providers are not excluded for improprieties in a Federal program that would prevent them from performing consultative examination services. Ongoing, these procedures will be used prior to adding any new hospital or radiology group to the consultative examination panel. The anticipated completion date is May 31, 2012.</p>
11-SA-136 <u>Reporting:</u> Significant Deficiency	<p><u>Deficiencies in Federal Reporting Procedures</u></p> <p>During the state fiscal year, the Department did not have someone other than the preparer review the SSA-4514 - <i>Time Report of Personnel Services for Disability Determination Services</i> report prior to submission. Form SSA-4514 is a quarterly report of the hours charged to the federal awarding agency related to the disability determination process in the Social Security - Disability Insurance program. The lack of an independent review increases the risk that errors may occur and not be detected.</p> <p>The Social Security Administration uses the information on the reports to evaluate the costs incurred by states in making the disability determinations on behalf of the federal agency. The data are also used to determine funding levels for each state's Disability Determination Services program.</p> <p>Our testing of two sample SSA-4514 reports submitted during the state fiscal year determined that the reports materially agreed to the departmental supporting worksheet. However, we identified minor discrepancies in the amounts reported on the supporting worksheet and the actual employee time reporting data.</p>

96.001 SOCIAL SECURITY - DISABILITY INSURANCE (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Social Security Administration

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2011

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><i>Federal Award Information:</i> This finding affects Social Security - Disability Insurance federal grant award #04-11-04NCDI00 for the federal fiscal year ended September 30, 2011.</p> <p><i>Recommendation:</i> The Department should strengthen internal control to ensure adequate review and verification of the amounts reported on the SSA-4514 reports for the Social Security - Disability Insurance program. Reported information should be agreed to supporting documentation to ensure accuracy and reasonableness prior to submission to the federal oversight agency.</p> <p><i>Agency Response:</i> The Department agrees with the finding and recommendation. Internal controls have been strengthened to ensure adequate review and verification of amounts reported on the SSA-4514 reports for the Social Security-Disability Insurance Program. The North Carolina Disability Determination Services (DDS) Administrator, Deputy Administrator, Chief of Administrative Services, and the Supervisor of the Budget and Planning Department will review the form for accuracy prior to submission to the Social Security Administration. This process will eliminate report errors and ensure the amounts reported on the supporting worksheets agree with the actual employee time data. The anticipated date of completion is June 30, 2012.</p>

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Summary of Findings and Questioned Costs

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

For the Fiscal Year Ended June 30, 2011

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U.S. Department of Agriculture:	10.553	11-SA-1	Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings	\$ -
				-
	10.555	11-SA-2	Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings	-
		11-SA-3	Inadequate Monitoring of Subrecipients for the State Revenue Match	-
	10.556	11-SA-4	Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings	-
				-
	10.557	11-SA-5	Inadequate Program Change Controls	-
		11-SA-6	Deficiencies in WIC Cash Management Procedures	-
		11-SA-7	Deficiencies Identified in the Monitoring of WIC High-Risk Vendors	-
				-
			Total Federal Agency	-
U.S. Department of Housing and Urban Development:	14.228	11-SA-8	Lack of Segregation of Duties – Administration of Grant Management System	-
		11-SA-9	Deficiencies in Federal Reporting	-
		11-SA-10	Deficiencies in Information System Access Controls	-
		11-SA-11	Deficiencies in Subrecipient Monitoring	-
	14.255	11-SA-12	Lack of Segregation of Duties – Administration of Grant Management System	-
		11-SA-13	Deficiencies in Federal Reporting	-
		11-SA-14	Deficiencies in Information System Access Controls	-
		11-SA-15	Deficiencies in Subrecipient Monitoring	-
		11-SA-16	Federal Information Not Communicated to ARRA Subrecipients	-
				-
			Total Federal Agency	-
U.S. Department of Justice:	16.738	11-SA-17	Deficiencies in Internal Control Over Access to the E-Procurement System	-
		11-SA-18	Subrecipient Monitoring Needs Improvement	-
		11-SA-19	Deficiencies in Internal Control Over Access to Grant Enterprise Management System	-
	16.803	11-SA-20	Internal Controls Over Procurement Needs Improvement	-
		11-SA-21	Deficiencies in Internal Control Over Access to the E-Procurement System	-
		11-SA-22	Subrecipient Monitoring Needs Improvement	-

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

For the Fiscal Year Ended June 30, 2011

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U.S. Department of Justice: (continued)		11-SA-23	Deficiencies in Internal Control Over Access to Grant Enterprise Management System	-
		11-SA-24	Noncompliance with ARRA Award Provisions	-
				-
			Total Federal Agency	-
U.S. Department of Labor:	17.225	11-SA-25	Errors Noted in Unemployment Insurance Benefit Payments	46,569
		11-SA-26	Federal Additional Compensation Overpayments Not Identified	689,475
		11-SA-27	Limitations Noted in the Benefit Audit Reporting Tracking System	-
				736,044
	17.258	11-SA-28	Deficiencies in Federal Reporting	-
		11-SA-29	Subsystem Not Reconciled to North Carolina Accounting System (NCAS)	-
		11-SA-30	Insufficient Documentation Noted in Workforce Investment Act Case Files	-
				-
	17.259	11-SA-31	Deficiencies in Federal Reporting	-
		11-SA-32	Subsystem Not Reconciled to North Carolina Accounting System (NCAS)	-
				-
	17.260	11-SA-33	Deficiencies in Federal Reporting	-
		11-SA-34	Subsystem Not Reconciled to North Carolina Accounting System (NCAS)	-
		11-SA-35	Insufficient Documentation Noted in Workforce Investment Act Case Files	-
				-
	17.278	11-SA-36	Deficiencies in Federal Reporting	-
		11-SA-37	Subsystem Not Reconciled to North Carolina Accounting System (NCAS)	-
		11-SA-38	Insufficient Documentation Noted in Workforce Investment Act Case Files	260
				260
			Total Federal Agency	736,304
U.S. Department of Transportation:	20.205	11-SA-39	Materials Purchased From a NonCertified Supplier	-
				-
	20.509	11-SA-40	Subrecipients Not Monitored in Accordance with Plan	-
				-
			Total Federal Agency	-

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

For the Fiscal Year Ended June 30, 2011

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U.S. Environmental Protection Agency:	66.458	11-SA-41	Complete Award Information Not Clearly Communicated to Subrecipients	-
		11-SA-42	Monitoring of Subrecipient Cash Management Needs Improvement	-
	66.468	11-SA-43	Complete Award Information Not Clearly Communicated to Subrecipients	-
		11-SA-44	Monitoring of Subrecipient Cash Management Needs Improvement	-
				-
				-
			Total Federal Agency	-
U.S. Department of Energy:	81.042	11-SA-45	Deficiencies in Cash Management	-
		11-SA-46	Monitoring of Subrecipient Audit Reports Needs Improvement	-
		11-SA-47	Subrecipient Monitoring Needs Improvement	-
				-
			Total Federal Agency	-
U.S. Department of Education:	84.010	11-SA-48	Monitoring of Cash Management Procedures Needs Improvement	-
		11-SA-49	Insufficient Documentation in Title I Subrecipient Monitoring Process	-
		11-SA-50	Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings	-
				-
	84.027	11-SA-51	Monitoring of Cash Management Procedures Needs Improvement	-
		11-SA-52	Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings	-
				-
	84.031	11-SA-53	Internal Controls Over Procurement and Suspension and Debarment Need Improvement	-
		11-SA-54	Lack of Controls Over Preparation of the Annual Performance Report	-
				-
	84.048	11-SA-55	Subrecipient Monitoring Process Needs Improvement	-
		11-SA-56	Monitoring of Cash Management Procedures Needs Improvement	-
		11-SA-57	Noncompliance with Administrative Maintenance of Effort Requirement	-
		11-SA-58	Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings	-
				-
	84.126	11-SA-59	Claim Payment Errors for the Rehabilitation Services - Vocational Rehabilitation Grants to States Program	221
		11-SA-60	Deficiencies in Monitoring Procedures for the Community Rehabilitation Program Contracts	-
		11-SA-61	Deficiencies in Cash Management Procedures	-

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

For the Fiscal Year Ended June 30, 2011

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U.S. Department of Education: (continued)		11-SA-62	Deficiencies in Documentation of Client Eligibility	-
		11-SA-63	State Procurement Policies Not Followed	-
				221
	84.173	11-SA-64	Monitoring of Cash Management Procedures Needs Improvement	-
		11-SA-65	Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings	-
				-
	84.287	11-SA-66	Monitoring of Cash Management Procedures Needs Improvement	-
		11-SA-67	Twenty-First Century Grant Lacked Formalized Monitoring Procedures	-
		11-SA-68	Inadequate Controls Over DUNS Number Requirement	-
				-
	84.367	11-SA-69	Monitoring of Cash Management Procedures Needs Improvement	-
		11-SA-70	Weaknesses in Improving Teacher Quality Subrecipient Monitoring Process	-
		11-SA-71	Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings	-
				-
	84.389	11-SA-72	Monitoring of Cash Management Procedures Needs Improvement	-
		11-SA-73	Incomplete Submission of Quarterly Recovery Act Reports	-
		11-SA-74	Insufficient Documentation in Title I Subrecipient Monitoring Process	-
		11-SA-75	Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings	-
				-
	84.390	11-SA-76	Deficiencies in Cash Management Procedures	-
		11-SA-77	Deficiencies in Documentation of Client Eligibility	-
				-
	84.391	11-SA-78	Monitoring of Cash Management Procedures Needs Improvement	-
		11-SA-79	Incomplete Submission of Quarterly Recovery Act Reports	-
		11-SA-80	Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings	-
				-
	84.392	11-SA-81	Monitoring of Cash Management Procedures Needs Improvement	-
		11-SA-82	Incomplete Submission of Quarterly Recovery Act Reports	-
		11-SA-83	Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings	-
				-
	84.394	11-SA-84	Allotments Not Reconciled to SFSF Grant Awards	-
		11-SA-85	Monitoring of Cash Management Procedures Needs Improvement	-
		11-SA-86	Incomplete Submission of Quarterly Recovery Act Reports	-
		11-SA-87	Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings	-
		11-SA-88	1512 Reports Not Prepared in Accordance with ARRA Requirements	-
				-

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

For the Fiscal Year Ended June 30, 2011

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U.S. Department of Education: (continued)	84.410	11-SA-89	Monitoring of Cash Management Procedures Needs Improvement	-
		11-SA-90	Incomplete Submission of Quarterly Recovery Act Reports	-
		11-SA-91	1512 Reports Not Prepared in Accordance with ARRA Requirements	-
				-
			Total Federal Agency	221
U.S. Department of Health and Human Services:	93.268	11-SA-92	Departmental Monitoring of Vaccine Providers was Inadequate	-
				-
	93.558	11-SA-93	Documentation Lacking in County Temporary Assistance for Needy Families Program Case Files	1,820
		11-SA-94	Deficiencies in Subrecipient Expenditures Identified	-
				1,820
	93.563	11-SA-95	Deficiencies in Federal Reporting Procedures	-
		11-SA-96	Deficiencies in Subrecipient Monitoring Procedures	-
		11-SA-97	Federal Award Information Not Properly Communicated to Subrecipients	-
		11-SA-98	Appropriate Action Not Taken in Child Support Cases	-
				-
	93.568	11-SA-99	Deficiencies in County Eligibility Determination Process - Low-Income Home Energy Assistance Program	270
		11-SA-100	Deficiency in Federal Reporting Procedures	-
				270
	93.575	11-SA-101	Failure to Properly Report Subrecipient Pass-Through Amounts on the Schedule of Expenditures of Federal Awards (SEFA)	-
		11-SA-102	Procedures Should Be Enhanced to Ensure Fraudulent Child Care Payments are Detected and Reported	-
				-
	93.596	11-SA-103	Failure to Properly Report Subrecipient Pass-Through Amounts on the Schedule of Expenditures of Federal Awards (SEFA)	-
		11-SA-104	Procedures Should Be Enhanced to Ensure Fraudulent Child Care Payments are Detected and Reported	-
				-
	93.658	11-SA-105	Federal Award Information Not Properly Communicated to Subrecipients	-
		11-SA-106	Failure to Properly Report Subrecipient Pass-Through Amounts on the Schedule of Expenditures of Federal Awards (SEFA)	-
				-
	93.659	11-SA-107	Federal Award Information Not Properly Communicated to Subrecipients	-
		11-SA-108	Deficiencies Identified During Subrecipient Monitoring Not Followed Up	-
				-

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

For the Fiscal Year Ended June 30, 2011

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U.S. Department of Health and Human Services: (continued)	93.710	11-SA-109	Verification of Central Contractor Registration Not Performed	-
		11-SA-110	Federal Award Number Not Communicated to ARRA Recipients	-
				-
	93.712	11-SA-111	Departmental Monitoring of Vaccine Providers was Inadequate	-
				-
	93.713	11-SA-112	Failure to Properly Report Subrecipient Pass-Through Amounts on the Schedule of Expenditures of Federal Awards (SEFA)	-
		11-SA-113	Procedures Should Be Enhanced to Ensure Fraudulent Child Care Payments are Detected and Reported	-
				-
	93.714	11-SA-114	Documentation Lacking in County Temporary Assistance for Needy Families Program Case Files	-
		11-SA-115	Deficiencies in Subrecipient Expenditures Identified	-
		11-SA-116	Verification of Central Contractor Registration Not Performed	-
				-
	93.716	11-SA-117	Documentation Lacking in County Temporary Assistance for Needy Families Program Case Files	-
		11-SA-118	Deficiencies in Subrecipient Expenditures Identified	-
		11-SA-119	Verification of Central Contractor Registration Not Performed	-
				-
	93.767	11-SA-120	Errors in Provider Billing and Payments	16,940
		11-SA-121	Documentation Lacking in County Children's Health Insurance Program Case Files	-
		11-SA-122	Noncompliance with Procurement, Suspension, and Debarment Requirements	-
		11-SA-123	Deficiencies in Monitoring Procedures for the Children's Health Insurance Program	-
				16,940
	93.778	11-SA-124	Medicaid Disproportionate Share Hospital Payments to an Ineligible Hospital	1,850,447
		11-SA-125	Errors in Medicaid Provider Billing and Payment Process	44,196
		11-SA-126	Deficiencies in Internal Control to Prevent Unauthorized User Access to the Medicaid Management Information System	-
		11-SA-127	Deficiencies in Cash Management Procedures for the Medicaid Program	-
		11-SA-128	Documentation Lacking in County Medicaid Case Files	-
		11-SA-129	Inadequate Follow-Up on Identified Subrecipient Errors	4,615
		11-SA-130	Deficiencies in Monitoring Procedures Over the Provider Eligibility and Termination Processes	-
				1,899,258

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

For the Fiscal Year Ended June 30, 2011

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U.S. Department of Health and Human Services: (continued)	93.959	11-SA-131	Monitoring Procedures Need Improvement	-
		11-SA-132	Federal Award Information Not Properly Communicated to Subrecipients	-
		11-SA-133	Deficiencies in Internal Control Over Contracting	-
				-
			Total Federal Agency	<u>1,918,288</u>
U.S. Social Security Administration:	96.001	11-SA-134	Internal Control Over Payments for Provider Consultative Examinations Needs Improvement	53
		11-SA-135	Deficiencies in Enrollment Procedures for Providers of Consultative Examination Services	-
		11-SA-136	Deficiencies in Federal Reporting Procedures	-
				<u>53</u>
			Total Federal Agency	<u>53</u>
			Total Questioned Costs	<u>\$ 2,654,866</u>

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

For the Fiscal Year Ended June 30, 2011

State Agency		Finding Numbers	Questioned Costs
Commerce:	1 Lack of Segregation of Duties – Administration of Grant Management System	11-SA-8, 11-SA-12	\$ -
	2 Deficiencies in Federal Reporting	11-SA-9, 11-SA-13	-
	3 Deficiencies in Information System Access Controls	11-SA-10, 11-SA-14	-
	4 Deficiencies in Subrecipient Monitoring	11-SA-11, 11-SA-15	-
	5 Federal Information Not Communicated to ARRA Subrecipients	11-SA-16	-
	6 Deficiencies in Federal Reporting	11-SA-28, 11-SA-31, 11-SA-33, 11-SA-36	-
	7 Subsystem Not Reconciled to North Carolina Accounting System (NCAS)	11-SA-29, 11-SA-32, 11-SA-34, 11-SA-37	-
	8 Deficiencies in Cash Management	11-SA-45	-
	9 Monitoring of Subrecipient Audit Reports Needs Improvement	11-SA-46	-
	10 Subrecipient Monitoring Needs Improvement	11-SA-47	-
		Total State Agency	-
Crime Control and Public Safety:	11 Deficiencies in Internal Control Over Access to the E-Procurement System	11-SA-17, 11-SA-21	-
	12 Subrecipient Monitoring Needs Improvement	11-SA-18, 11-SA-22	-
	13 Deficiencies in Internal Control Over Access to Grant Enterprise Management System	11-SA-19, 11-SA-23	-
	14 Internal Controls Over Procurement Needs Improvement	11-SA-20	-
	15 Noncompliance with ARRA Award Provisions	11-SA-24	-
		Total State Agency	-
Employment Security Commission:	16 Errors Noted in Unemployment Insurance Benefit Payments	11-SA-25	46,569
	17 Federal Additional Compensation Overpayments Not Identified	11-SA-26	689,475
	18 Limitations Noted in the Benefit Audit Reporting Tracking System	11-SA-27	-
	19 Insufficient Documentation Noted in Workforce Investment Act Case Files	11-SA-30, 11-SA-35, 11-SA-38	-
			260
		Total State Agency	736,304
Environment and Natural Resources:	20 Complete Award Information Not Clearly Communicated to Subrecipients	11-SA-41, 11-SA-43	-
	21 Monitoring of Subrecipient Cash Management Needs Improvement	11-SA-42, 11-SA-44	-
			-
		Total State Agency	-

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

For the Fiscal Year Ended June 30, 2011

State Agency		Finding Numbers	Questioned Costs
Fayetteville State University:	22 Internal Controls Over Procurement and Suspension and Debarment Need Improvement	11-SA-53	-
	23 Lack of Controls Over Preparation of the Annual Performance Report	11-SA-54	-
		Total State Agency	-
Health and Human Services:	24 Inadequate Program Change Controls	11-SA-5	-
	25 Deficiencies in WIC Cash Management Procedures	11-SA-6	-
	26 Deficiencies Identified in the Monitoring of WIC High-Risk Vendors	11-SA-7	-
	27 Claim Payment Errors for the Rehabilitation Services - Vocational Rehabilitation Grants to States Program	11-SA-59	221
	28 Deficiencies In Monitoring Procedures for the Community Rehabilitation Program Contracts	11-SA-60	-
	29 Deficiencies in Cash Management Procedures	11-SA-61, 11-SA-76	- -
	30 Deficiencies in Documentation of Client Eligibility	11-SA-62, 11-SA-77	- -
	31 State Procurement Policies Not Followed	11-SA-63	-
	32 Departmental Monitoring of Vaccine Providers was Inadequate	11-SA-92, 11-SA-111	- -
	33 Documentation Lacking in County Temporary Assistance for Needy Families Program Case Files	11-SA-93, 11-SA-114, 11-SA-117	1,820 - -
	34 Deficiencies in Subrecipient Expenditures Identified	11-SA-94, 11-SA-115, 11-SA-118	- - -
	35 Deficiencies in Federal Reporting Procedures	11-SA-95	-
	36 Deficiencies in Subrecipient Monitoring Procedures	11-SA-96	-
	37 Federal Award Information Not Properly Communicated to Subrecipients	11-SA-97, 11-SA-105, 11-SA-107	- - -
	38 Appropriate Action Not Taken in Child Support Cases	11-SA-98	-
	39 Deficiencies in County Eligibility Determination Process - Low-Income Home Energy Assistance Program	11-SA-99	270
	40 Deficiency In Federal Reporting Procedures	11-SA-100	-
	41 Failure to Properly Report Subrecipient Pass-Through Amounts on the Schedule of Expenditures of Federal Awards (SEFA)	11-SA-101, 11-SA-103, 11-SA-106, 11-SA-112	- - - -
	42 Procedures Should Be Enhanced to Ensure Fraudulent Child Care Payments are Detected and Reported	11-SA-102, 11-SA-104, 11-SA-113	- - -
	43 Deficiencies Identified During Subrecipient Monitoring Not Followed Up	11-SA-108	-
	44 Verification of Central Contractor Registration Not Performed	11-SA-109	-
	45 Federal Award Number Not Communicated to ARRA Recipients	11-SA-110	-
	46 Verification of Central Contractor Registration Not Performed	11-SA-116, 11-SA-119	- -
	47 Errors in Provider Billing and Payments	11-SA-120	16,940
	48 Documentation Lacking in County Children's Health Insurance Program Case Files	11-SA-121	-

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

For the Fiscal Year Ended June 30, 2011

State Agency		Finding Numbers	Questioned Costs
Health and Human Services: (continued)	49 Noncompliance with Procurement, Suspension, and Debarment Requirements	11-SA-122	-
	50 Deficiencies in Monitoring Procedures for the Children's Health Insurance Program	11-SA-123	-
	51 Medicaid Disproportionate Share Hospital Payments to an Ineligible Hospital	11-SA-124	1,850,447
	52 Errors in Medicaid Provider Billing and Payment Process	11-SA-125	44,196
	53 Deficiencies in Internal Control to Prevent Unauthorized User Access to the Medicaid Management Information System	11-SA-126	-
	54 Deficiencies in Cash Management Procedures for the Medicaid Program	11-SA-127	-
	55 Documentation Lacking in County Medicaid Case Files	11-SA-128	-
	56 Inadequate Follow-Up on Identified Subrecipient Errors	11-SA-129	4,615
	57 Deficiencies in Monitoring Procedures Over the Provider Eligibility and Termination Processes	11-SA-130	-
	58 Monitoring Procedures Need Improvement	11-SA-131	-
	59 Federal Award Information Not Properly Communicated to Subrecipients	11-SA-132	-
	60 Deficiencies in Internal Control Over Contracting	11-SA-133	-
	61 Internal Control Over Payments for Provider Consultative Examinations Needs Improvement	11-SA-134	53
	62 Deficiencies in Enrollment Procedures for Providers of Consultative Examination Services	11-SA-135	-
	63 Deficiencies in Federal Reporting Procedures	11-SA-136	-
	Total State Agency		<u>1,918,562</u>
North Carolina Community College System:	64 Subrecipient Monitoring Process Needs Improvement	11-SA-55	-
	Total State Agency		<u>-</u>
Public Instruction:	65 Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings	11-SA-1,	-
		11-SA-2,	-
		11-SA-4,	-
		11-SA-50,	-
		11-SA-52,	-
		11-SA-58,	-
		11-SA-65,	-
		11-SA-71,	-
		11-SA-75,	-
		11-SA-80,	-
		11-SA-83,	-
		11-SA-87	-
	66 Inadequate Monitoring of Subrecipients for the State Revenue Match	11-SA-3	-
	67 Monitoring of Cash Management Procedures Needs Improvement	11-SA-48,	-
		11-SA-51,	-
		11-SA-56,	-
		11-SA-64,	-
		11-SA-66,	-
		11-SA-69,	-

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

For the Fiscal Year Ended June 30, 2011

State Agency		Finding Numbers	Questioned Costs
Public Instruction: (continued)		11-SA-72,	-
		11-SA-78,	-
		11-SA-81,	-
		11-SA-85,	-
		11-SA-89	-
	68 Insufficient Documentation in Title I Subrecipient Monitoring Process	11-SA-49,	-
		11-SA-74	-
	69 Noncompliance with Administrative Maintenance of Effort Requirement	11-SA-57	-
	70 Twenty-First Century Grant Lacked Formalized Monitoring Procedures	11-SA-67	-
	71 Inadequate Controls Over DUNS Number Requirement	11-SA-68	-
	72 Weaknesses in Improving Teacher Quality Subrecipient Monitoring Process	11-SA-70	-
	73 Incomplete Submission of Quarterly Recovery Act Reports	11-SA-73,	-
		11-SA-79,	-
		11-SA-82,	-
		11-SA-86,	-
		11-SA-90	-
	74 Allotments Not Reconciled to SFSF Grant Awards	11-SA-84	-
		Total State Agency	-
State Budget and Management:	75 1512 Reports Not Prepared in Accordance with ARRA Requirements	11-SA-88,	-
		11-SA-91	-
		Total State Agency	-
State Treasurer:	76 Deficiency in Internal Control Over the Completeness of Note Disclosures	11-FS-1	-
		Total State Agency	-
Transportation:	77 Payroll Time Entries Not Verified	11-FS-2	-
	78 Materials Purchased From a NonCertified Supplier	11-SA-39	-
	79 Subrecipients Not Monitored in Accordance with Plan	11-SA-40	-
		Total State Agency	-
Total Questioned Costs			\$ <u>2,654,866</u>

AUDITEE'S SECTION

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**Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011**

**Prepared by
Office of the State Controller**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Program Expenditures	Subrecipient Expenditures	CFDA Program Title or Cluster Title
AGEC	32,349,732	27,933,123	Aging Cluster
CCDF	291,132,892	265,309,011	CCDF Cluster
CHNC	464,806,004	463,220,432	Child Nutrition Cluster
CSBG	22,409,303	21,836,108	CSBG Cluster
DISI	64,438,918		Disability Insurance/SSI Cluster
EFAC	26,043,764	25,044,187	Emergency Food Assistance Cluster
EHY	2,700,363	2,389,158	Education of Homeless Children and Youth Cluster
EITS	20,161,522	3,352,446	Early Intervention Services (IDEA) Cluster
EMPS	35,244,465		Employment Service Cluster
ETSG	7,774,026	7,446,756	Educational Technology State Grants Cluster
F&WC	17,653,063	35,539	Fish and Wildlife Cluster
FEDT	3,129		Federal Transit Cluster
FGSC	801,322		Foster Grandparent/Senior Companion Cluster
HDST	1,787,820	143,440	Head Start Cluster
HLSC	18,415,433	16,450,124	Homeland Security Cluster
HPCC	1,319,590,509	71,570,100	Highway Planning and Construction Cluster
HVCL	4,434,940	4,011,338	Housing Voucher Cluster
HWSC	10,425,101	4,830,299	Highway Safety Cluster
ILOB	1,653,324		Independent Living Services for Older Individuals Who Are Blind Cluster
ILSG	670,248	588,192	Independent Living State Grants Cluster
IMMC	118,466,181	2,671,546	Immunization Cluster
JAGP	19,316,117	7,088,293	JAG Program Cluster
MEDC	7,757,748,778	146,133,366	Medicaid Cluster
PWED	896,143		Public Works and Economic Development Cluster
RD	841,711,451	124,444,251	Research and Development
SCPC	79,691,137	76,488,879	CDBG-State-Administered Small Cities Program Cluster
SDSD	1,312,580		Statewide Data Systems Cluster
SFAC	2,166,694,337		Student Financial Assistance Programs Cluster
SFSF	558,748,844	417,454,524	State Fiscal Stabilization Fund Cluster
SIGC	18,465,743	16,963,165	School Improvement Grants Cluster
SNAP	2,359,892,752	74,364,681	Supplemental Nutrition Assistance Program (SNAP)
SPED	418,675,840	406,256,766	Special Education Cluster (IDEA)
TANF	317,348,725	107,488,166	TANF Cluster
TIPA	478,084,554	472,581,154	Title I, Part A Cluster
TQPG	1,804,270	195,810	Teacher Quality Partnership Grants Cluster
TRIO	18,104,644	19,422	TRIO Cluster
TSPC	1,744,263	1,643,404	Transit Services Programs Cluster
VRHC	115,531,712		Vocational Rehabilitation Cluster
WIAC	127,419,355	97,654,905	WIA Cluster
10	696,159	14,053	U. S. Department of Agriculture
10.001	11,728		Agricultural Research-Basic and Applied Research
10.025	2,783,079		Plant and Animal Disease, Pest Control, and Animal Care
10.028	33,410		Wildlife Services
10.072	2,000		Wetlands Reserve Program
10.086	25,566		ARRA - Aquaculture Grants Program (AGP)
10.103	840,208		2009 Aquaculture Grant Program
10.156	3,930		Federal-State Marketing Improvement Program
10.163	185,323		Market Protection and Promotion
10.169	22,739	9,510	Specialty Crop Block Grant Program
10.170	581,707		Specialty Crop Block Grant Program-Farm Bill
10.202	170		Cooperative Forestry Research
10.203	288,756		Payments to Agricultural Experiment Stations Under the Hatch Act
10.205	1,658		Payments to 1890 Land-Grant Colleges and Tuskegee University
10.206	4,546,312	81,384	Grants for Agricultural Research-Competitive Research Grants
10.210	288,185		Food and Agricultural Sciences National Needs Graduate Fellowship Grants
10.215	38,216		Sustainable Agriculture Research and Education
10.216	210,184		1890 Institution Capacity Building Grants
10.217	262,422	71,444	Higher Education Challenge Grants
10.220	33,600		Higher Education Multicultural Scholars Program
10.250	404,147		Agricultural and Rural Economic Research
10.253	139,547	90,243	Food Assistance and Nutrition Research Programs (FANRP)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Program Expenditures	Subrecipient Expenditures	CFDA Program Title or Cluster Title
10.303	20,536		Integrated Programs
10.305	37,271		International Science and Education Grants
10.310	117,489	47,203	Agriculture and Food Research Initiative (AFRI)
10.311	4,436		Beginning Farmer and Rancher Development Program
10.435	107,247	65,532	State Mediation Grants
10.443	48,716		Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers
10.455	54,295		Community Outreach and Assistance Partnership Program
10.475	4,337,463		Cooperative Agreements with States for Intrastate Meat and Poultry Inspection
10.479	195,841		Food Safety Cooperative Agreements
10.500	16,334,658	595,926	Cooperative Extension Service
10.557	192,995,586	48,401,057	Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	83,885,799	83,240,680	Child and Adult Care Food Program
10.560	6,152,677		State Administrative Expenses for Child Nutrition
10.565	363,980	363,980	Commodity Supplemental Food Program
10.567	423,514	231,739	Food Distribution Program on Indian Reservations
10.567	22,700	22,700	ARRA - Food Distribution Program on Indian Reservations
10.572	207,815		WIC Farmers' Market Nutrition Program (FMNP)
10.576	85,645	73,140	Senior Farmers Market Nutrition Program
10.578	1,069,157	462,915	WIC Grants To States (WGS)
10.578	658,445		ARRA - WIC Grants To States (WGS)
10.579	50,563		Child Nutrition Discretionary Grants Limited Availability
10.579	4,839	4,839	ARRA - Child Nutrition Discretionary Grants Limited Availability
10.582	2,370,155	2,309,064	Fresh Fruit and Vegetable Program
10.664	5,097,735		Cooperative Forestry Assistance
10.680	26,906		Forest Health Protection
10.681	45,680		Wood Education and Resource Center (WERC)
10.687	119,818		ARRA - Recovery Act of 2009: Capital Improvement and Maintenance
10.688	1,872,353		ARRA - Recovery Act of 2009: Wildland Fire Management
10.902	286,659		Soil and Water Conservation
10.912	504,304	15,537	Environmental Quality Incentives Program
10.960	58,287		Technical Agricultural Assistance
10.962	38,099		Cochran Fellowship Program-International Training-Foreign Participant
11	1,348,146		U. S. Department of Commerce
11	7,485		ARRA - U. S. Department of Commerce
11.008	55,387		NOAA Mission-Related Education Awards
11.303	328,605	6,000	Economic Development-Technical Assistance
11.400	139,675		Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)
11.417	15,133		Sea Grant Support
11.419	8,218		Coastal Zone Management Administration Awards
11.431	53,171		Climate and Atmospheric Research
11.432	15,491		National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes
11.433	11,983		Marine Fisheries Initiative
11.435	107,760		Southeast Area Monitoring and Assessment Program
11.439	35,375		Marine Mammal Data Program
11.460	44,902		Special Oceanic and Atmospheric Projects
11.463	14,437		Habitat Conservation
11.463	245,765		ARRA - Habitat Conservation
11.469	241,674	25,852	Congressionally Identified Awards and Projects
11.472	304,547		Unallied Science Program
11.473	4,091		Coastal Services Center
11.550	198,675		Public Telecommunications Facilities Planning and Construction
11.555	6,866,052	3,483,815	Public Safety Interoperable Communications Grant Program
11.557	322,204		Broadband Technology Opportunities Program (BTOP)
11.557	183,855		ARRA - Broadband Technology Opportunities Program (BTOP)
11.609	129,256		Measurement and Engineering Research and Standards
11.609	25,268		ARRA - Measurement and Engineering Research and Standards
11.611	2,554,677	348,000	Manufacturing Extension Partnership
12	508,270	74,064	U. S. Department of Defense
12.002	-1,741		Procurement Technical Assistance For Business Firms
12.300	720,486		Basic and Applied Scientific Research
12.400	2,314,655		Military Construction, National Guard
12.401	15,202,419		National Guard Military Operations and Maintenance (O&M) Projects
12.404	2,846,787		National Guard Challenge Program
12.420	834,904	53,469	Military Medical Research and Development

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Program Expenditures	Subrecipient Expenditures	CFDA Program Title or Cluster Title
12.431	1,613,667		Basic Scientific Research
12.630	67,763		Basic, Applied, and Advanced Research in Science and Engineering
12.800	275,790	1,368	Air Force Defense Research Sciences Program
12.900	302,292		Language Grant Program
12.901	8,548		Mathematical Sciences Grants Program
12.902	57,539	9,717	Information Security Grant Program
12.910	141,090		Research and Technology Development
14	56,842		U. S. Department of Housing and Urban Development
14.126	30,429		Mortgage Insurance-Cooperative Projects
14.169	28,591		Housing Counseling Assistance Program
14.171	36,296		Manufactured Home Construction and Safety Standards
14.231	2,587,613	2,472,726	Emergency Shelter Grants Program
14.241	2,300,331	2,218,101	Housing Opportunities for Persons with AIDS
14.401	142,454		Fair Housing Assistance Program-State and Local
14.520	948,073	86,045	Historically Black Colleges and Universities Program
14.703	2,140		Sustainable Communities Regional Planning Grant Program
14.900	543,628	5,710	Lead-Based Paint Hazard Control in Privately-Owned Housing
15	156,878		U. S. Department of the Interior
15.235	3,448		Southern Nevada Public Land Management
15.520	481,173		Lewis and Clark Rural Water System
15.608	57,062		Fish and Wildlife Management Assistance
15.614	102,036		Coastal Wetlands Planning, Protection and Restoration Act
15.615	233,273		Cooperative Endangered Species Conservation Fund
15.616	54,836	53,013	Clean Vessel Act
15.622	52,325		Sportfishing and Boating Safety Act
15.626	202,050		Enhanced Hunter Education and Safety Program
15.631	30,430		Partners for Fish and Wildlife
15.632	6,500		Conservation Grants Private Stewardship for Imperiled Species
15.634	1,362,406		State Wildlife Grants
15.649	1,382		Service Training and Technical Assistance (Generic Training)
15.650	25,142		Research Grants (Generic)
15.655	49,154	15,893	Migratory Bird Monitoring, Assessment and Conservation
15.657	72,546		Endangered Species Conservation-Recovery Implementation Funds
15.660	76,426		Endangered Species-Candidate Conservation Action Funds
15.807	5,572		Earthquake Hazards Reduction Program
15.808	128,375	39,288	U. S. Geological Survey-Research and Data Collection
15.809	1,435		National Spatial Data Infrastructure Cooperative Agreements Program
15.816	102		Minerals Resources External Research Program
15.904	914,210	28,388	Historic Preservation Fund Grants-In-Aid
15.916	144,947		Outdoor Recreation-Acquisition, Development and Planning
15.923	16,668		National Center for Preservation Technology and Training
15.923	131,781		ARRA - National Center for Preservation Technology and Training
15.926	63,108		American Battlefield Protection
15.928	503,290		Civil War Battlefield Land Acquisition Grants
15.929	25,000		Save America's Treasures
15.931	4,234		Conservation Activities by Youth Service Organizations
16	437,274		U. S. Department of Justice
16.013	50,000		Violence Against Women Act Court Training and Improvement Grants
16.017	173,149	173,149	Sexual Assault Services Formula Program
16.202	77,661	28,080	Prisoner Reentry Initiative Demonstration (Offender Reentry)
16.523	1,014,301	993,448	Juvenile Accountability Block Grants
16.525	79,235		Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus
16.540	745,246	590,204	Juvenile Justice and Delinquency Prevention-Allocation to States
16.543	367,275		Missing Children's Assistance
16.548	15,101	15,101	Title V-Delinquency Prevention Program
16.550	32,580		State Justice Statistics Program for Statistical Analysis Centers
16.554	222,485	222,485	National Criminal History Improvement Program (NCHIP)
16.560	403,242		National Institute of Justice Research, Evaluation, and Development Project Grants
16.575	9,438,887	8,780,177	Crime Victim Assistance
16.576	4,201,895	4,098,202	Crime Victim Compensation
16.580	193,583	134,005	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program
16.585	268,226		Drug Court Discretionary Grant Program
16.588	3,023,604	2,717,821	Violence Against Women Formula Grants
16.588	1,793,957	1,767,333	ARRA - Violence Against Women Formula Grants

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Program Expenditures	Subrecipient Expenditures	CFDA Program Title or Cluster Title
16.590	160,944		Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program
16.593	177,642	177,642	Residential Substance Abuse Treatment for State Prisoners
16.606	4,515,838		State Criminal Alien Assistance Program
16.607	60,361	21,006	Bulletproof Vest Partnership Program
16.609	314,968	193,327	Project Safe Neighborhoods
16.710	822,456		Public Safety Partnership and Community Policing Grants
16.712	16,137		Police Corps
16.726	24,083		Juvenile Mentoring Program
16.727	537,026	516,405	Enforcing Underage Drinking Laws Program
16.740	44,667		Statewide Automated Victim Information Notification (SAVIN) Program
16.741	1,477,333	1,477,333	Forensic DNA Backlog Reduction Program
16.742	201,053	201,053	Paul Coverdell Forensic Sciences Improvement Grant Program
16.744	589,401	585,038	Anti-Gang Initiative
16.746	19,172		Capital Case Litigation
16.748	85,598	85,598	Convicted Offender and/or Arrestee DNA Backlog Reduction Program
16.750	216,985	216,985	Support for Adam Walsh Act Implementation Grant Program
16.751	39,709		Edward Byrne Memorial Competitive Grant Program
16.753	369,117		Congressionally Recommended Awards
16.758	5,657		Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers
16.800	161,638		ARRA - Recovery Act-Internet Crimes against Children Task Force Program (ICAC)
16.801	557,553	535,314	ARRA - Recovery Act-State Victim Assistance Formula Grant Program
16.810	122,685		Recovery Act-Assistance to Rural Law Enforcement to Combat Crime and Drugs Competitive Grant Program
16.816	110,469	110,469	John R. Justice Prosecutors and Defenders Incentive Act
17.002	2,213,757		Labor Force Statistics
17.005	153,944		Compensation and Working Conditions
17.225	3,891,425,214		Unemployment Insurance
17.225	607,315,820		ARRA - Unemployment Insurance
17.235	3,811,701	3,701,619	Senior Community Service Employment Program
17.245	27,464,385		Trade Adjustment Assistance
17.265	340,480	94,792	Native American Employment and Training
17.266	78,929	65,011	Work Incentive Grants
17.267	522,754	437,909	Incentive Grants-WIA Section 503
17.268	851,848	851,848	H-1B Job Training Grants
17.269	517,382		Community Based Job Training Grants
17.270	4,082		Reintegration of Ex-Offenders
17.271	629,861		Work Opportunity Tax Credit Program (WOTC)
17.273	365,056		Temporary Labor Certification for Foreign Workers
17.275	85,778		Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors
17.275	2,666,895	1,148,314	ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors
17.276	1,343,721	1,338,100	ARRA - Health Coverage Tax Credit (HCTC)
17.502	11,100		Occupational Safety and Health-Susan Harwood Training Grants
17.503	6,466,839		Occupational Safety and Health-State Program
17.504	1,491,702		Consultation Agreements
17.600	125,971		Mine Health and Safety Grants
19.014	37,613		One-Time International Exchange Grant Program
19.401	12,566		Academic Exchange Programs-Scholars
19.415	170,963	20,631	Professional and Cultural Exchange Programs-Citizen Exchanges
20	281,607		U. S. Department of Transportation
20.106	27,470,051	27,257,198	Airport Improvement Program
20.218	7,080,038		National Motor Carrier Safety
20.231	29,640		Performance and Registration Information Systems Management
20.232	55,895		Commercial Driver's License Program Improvement Grant
20.234	374,868		Safety Data Improvement Program
20.312	867,440		High Speed Ground Transportation-Next Generation High Speed Rail Program
20.313	23,982		Railroad Research and Development
20.319	12,647,869		ARRA - High-Speed Rail Corridors and Intercity Passenger Rail Service-Capital Assistance Grants
20.505	1,583,313	1,409,888	Metropolitan Transportation Planning
20.509	20,216,708	17,627,374	Formula Grants for Other Than Urbanized Areas
20.509	10,647,342	10,071,844	ARRA - Formula Grants for Other Than Urbanized Areas
20.514	2,417		Public Transportation Research
20.614	22,759		National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Program Expenditures	Subrecipient Expenditures	CFDA Program Title or Cluster Title
20.700	421,245		Pipeline Safety Program Base Grants
20.701	612,236	67,058	University Transportation Centers Program
20.703	526,710	280,894	Interagency Hazardous Materials Public Sector Training and Planning Grants
23	33,332		U. S. Appalachian Regional Commission
23.002	1,605		Appalachian Area Development
23.011	686,363	302,803	Appalachian Research, Technical Assistance, and Demonstration Projects
30	33,150		U. S. Equal Employment Opportunity Commission
39.003	9,510,236		Donation of Federal Surplus Personal Property
42	292,795	150,432	Library of Congress
43	1,451,463	243,828	National Aeronautics and Space Administration
43.001	205,208	18,000	Science
43.008	36,301		Education
45.024	77,027	1,800	Promotion of the Arts-Grants to Organizations and Individuals
45.025	1,010,306	912,534	Promotion of the Arts-Partnership Agreements
45.025	20,061		ARRA - Promotion of the Arts-Partnership Agreements
45.129	3,936		Promotion of the Humanities-Federal/State Partnership
45.149	6,500		Promotion of the Humanities-Division of Preservation and Access
45.160	76,038		Promotion of the Humanities-Fellowships and Stipends
45.161	109,436		Promotion of the Humanities-Research
45.163	375,481	6,660	Promotion of the Humanities-Professional Development
45.164	792		Promotion of the Humanities-Public Programs
45.169	57,604		Promotion of the Humanities-Office of Digital Humanities
45.307	3,528		21st Century Museum Professionals
45.310	5,210,824	3,707,091	Grants to States
45.312	156,998		National Leadership Grants
45.313	559,791		Laura Bush 21st Century Librarian Program
47	286,982	2,305	National Science Foundation
47.041	1,440,956	6,641	Engineering Grants
47.049	1,573,022		Mathematical and Physical Sciences
47.050	980,054	309,702	Geosciences
47.070	2,047,694	292,065	Computer and Information Science and Engineering
47.074	2,199,847	70,423	Biological Sciences
47.075	1,287,521	144,894	Social, Behavioral, and Economic Sciences
47.076	10,095,411	1,756,377	Education and Human Resources
47.078	129,824	57,674	Polar Programs
47.079	194,166	25,000	International Science and Engineering (OISE)
47.080	50,491		Office of Cyberinfrastructure
47.082	2,172,346		ARRA - Trans-NSF Recovery Act Research Support
59	801,358	980	U. S. Small Business Administration
59.037	2,967,240		Small Business Development Centers
59.044	100,191		Veterans Business Development
59.058	13,925		Federal and State Technology Partnership Program
64	238,934		U. S. Department of Veterans Affairs
64.005	4,886,780		Grants to States for Construction of State Home Facilities
64.005	4,340,926		ARRA - Grants to States for Construction of State Home Facilities
64.028	244,487		Post-9/11 Veterans Educational Assistance
64.124	360,319		All-Volunteer Force Educational Assistance
64.203	100,000		State Cemetery Grants
66	24,946		U. S. Environmental Protection Agency
66.034	178		Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act
66.039	523,990		National Clean Diesel Emissions Reduction Program
66.039	269,188	269,188	ARRA - National Clean Diesel Emissions Reduction Program
66.040	223,866		State Clean Diesel Grant Program
66.040	1,025,963		ARRA - State Clean Diesel Grant Program
66.202	715,900		Congressionally Mandated Projects
66.432	3,125,517		State Public Water System Supervision
66.433	91,149		State Underground Water Source Protection
66.454	96,329		Water Quality Management Planning
66.454	364,895		ARRA - Water Quality Management Planning
66.456	1,248,827		National Estuary Program
66.458	45,555,732	13,682,384	Capitalization Grants for Clean Water State Revolving Funds
66.458	39,573,553	27,252,984	ARRA - Capitalization Grants for Clean Water State Revolving Funds
66.460	5,023,648	9,500	Nonpoint Source Implementation Grants

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Program Expenditures	Subrecipient Expenditures	CFDA Program Title or Cluster Title
66.468	64,645,155	14,595,548	Capitalization Grants for Drinking Water State Revolving Funds
66.468	44,839,178	38,487,985	ARRA - Capitalization Grants for Drinking Water State Revolving Funds
66.471	212,494		State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs
66.472	340,576		Beach Monitoring and Notification Program Implementation Grants
66.474	137,206		Water Protection Grants to the States
66.479	162,715		Wetland Program Grants-State/Tribal Environmental Outcome Wetland Demonstration Program
66.509	115,531	5,716	Science To Achieve Results (STAR) Research Program
66.511	371,735		Office of Research and Development Consolidated Research/Training/Fellowships
66.516	104,561		P3 Award: National Student Design Competition for Sustainability
66.605	786,835		Performance Partnership Grants
66.608	1,966		Environmental Information Exchange Network Grant Program and Related Assistance
66.611	216,005		Environmental Policy and Innovation Grants
66.701	82,606		Toxic Substances Compliance Monitoring Cooperative Agreements
66.707	355,465		TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals
66.717	19,049		Source Reduction Assistance
66.801	2,321,379		Hazardous Waste Management State Program Support
66.802	1,876,105		Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements
66.804	1,415,850		Underground Storage Tank Prevention, Detection and Compliance Program
66.805	2,085,904		Leaking Underground Storage Tank Trust Fund Corrective Action Program
66.805	2,931,736		ARRA - Leaking Underground Storage Tank Trust Fund Corrective Action Program
77	156,392		U. S. Nuclear Regulatory Commission
77.006	81,911		U. S. Nuclear Regulatory Commission Nuclear Education Grant Program
77.008	63,745		U. S. Nuclear Regulatory Commission Scholarship and Fellowship Program
81	1,126,570	8,951	U. S. Department of Energy
81	11,777		ARRA - U. S. Department of Energy
81.041	938,982	397,911	State Energy Program
81.041	18,765,662	15,071,604	ARRA - State Energy Program
81.042	10,126,031	9,726,619	Weatherization Assistance for Low-Income Persons
81.042	42,943,404	41,462,604	ARRA - Weatherization Assistance for Low-Income Persons
81.049	221,247		Office of Science Financial Assistance Program
81.086	282,356		ARRA - Conservation Research and Development
81.087	292,277	975	Renewable Energy Research and Development
81.117	341,040		Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance
81.119	89,483		State Energy Program Special Projects
81.122	797,740		ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis
81.124	91,256		Predictive Science Academic Alliance Program
81.127	447,041		ARRA - Energy Efficient Appliance Rebate Program (EEARP)
81.128	8,835,575	7,740,585	ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)
84	8,514,081	2,030,998	U. S. Department of Education
84.002	20,744,899	18,688,957	Adult Education-Basic Grants to States
84.011	5,669,465	4,964,026	Migrant Education-State Grant Program
84.013	885,311	877,304	Title I State Agency Program for Neglected and Delinquent Children
84.015	31,470		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	138,945		Undergraduate International Studies and Foreign Language Programs
84.021	32,490		Overseas Programs-Group Projects Abroad
84.031	39,569,502		Higher Education-Institutional Aid
84.048	36,116,305	18,399,398	Career and Technical Education – Basic Grants to States
84.116	516,826	113,028	Fund for the Improvement of Postsecondary Education
84.120	449,975		Minority Science and Engineering Improvement
84.129	781,591		Rehabilitation Long-Term Training
84.141	375,713		Migrant Education-High School Equivalency Program
84.144	28,635		Migrant Education-Coordination Program
84.153	52,794		Business and International Education Projects
84.161	304,391		Rehabilitation Services-Client Assistance Program
84.184	144,825	29,070	Safe and Drug-Free Schools and Communities-National Programs
84.185	1,430,980		Byrd Honors Scholarships
84.186	1,321,620	1,205,491	Safe and Drug-Free Schools and Communities-State Grants
84.187	650,002		Supported Employment Services for Individuals with the Most Significant Disabilities
84.191	205,885	102,034	Adult Education-National Leadership Activities
84.195	228,047		Bilingual Education-Professional Development
84.200	1,085,311		Graduate Assistance in Areas of National Need

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For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Program Expenditures	Subrecipient Expenditures	CFDA Program Title or Cluster Title
84.206	9,182		Javits Gifted and Talented Students Education Grant Program
84.213	1,613,496	1,513,155	Even Start-State Educational Agencies
84.215	369,721		Fund for the Improvement of Education
84.224	552,918		Assistive Technology
84.243	2,873,591	2,654,682	Tech-Prep Education
84.265	208,408		Rehabilitation Training-State Vocational Rehabilitation Unit In-Service Training
84.287	42,256,906	40,925,422	Twenty-First Century Community Learning Centers
84.293	23,046		Foreign Language Assistance
84.305	957,735	267,343	Education Research, Development and Dissemination
84.310	24,258		Parental Information and Resource Centers
84.315	274,941		Capacity Building for Traditionally Underserved Populations
84.323	608,063	499,546	Special Education-State Personnel Development
84.324	886,600	93,594	Research in Special Education
84.325	2,861,557	14,230	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities
84.326	1,413,917	545,895	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities
84.327	34,142		Special Education-Technology and Media Services for Individuals with Disabilities
84.330	891,954		Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)
84.331	546,847		Grants to States for Workplace and Community Transition Training for Incarcerated Individuals
84.334	6,247,579	2,434,195	Gaining Early Awareness and Readiness for Undergraduate Programs
84.335	38,809		Child Care Access Means Parents in School
84.349	141,884		Early Childhood Educator Professional Development
84.350	1,088,365	632,928	Transition to Teaching
84.357	4,608,890	3,818,743	Reading First State Grants
84.358	5,502,148	5,161,823	Rural Education
84.363	496,545		School Leadership
84.365	13,592,277	12,648,017	English Language Acquisition Grants
84.366	4,721,730	4,547,565	Mathematics and Science Partnerships
84.367	66,250,649	64,170,721	Improving Teacher Quality State Grants
84.368	901,188		Grants for Enhanced Assessment Instruments
84.369	10,608,036		Grants for State Assessments and Related Activities
84.370	280,934		DC School Choice Incentive Program
84.371	23,379		Striving Readers
84.373	124,548		Special Education-Technical Assistance on State Data Collection
84.378	2,196,186	820,841	College Access Challenge Grant Program
84.382	2,135,011		Strengthening Minority-Serving Institutions
84.395	17,595,483		ARRA - State Fiscal Stabilization Fund (SFSF)-Race-to-the-Top Incentive Grants, Recovery Act
84.407	177,290	14,033	Transition Programs for Students with Intellectual Disabilities into Higher Education
84.410	44,549,440	44,549,440	ARRA - Education Jobs Fund
89.003	26,562		National Historical Publications and Records Grants
90.401	8,474,603	7,803,660	Help America Vote Act Requirements Payments
93	1,043,725	5,472	U. S. Department of Health and Human Services
93	17,213		ARRA - U. S. Department of Health and Human Services
93.003	11,158,819	7,405,569	Public Health and Social Services Emergency Fund
93.006	132,365		State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program
93.041	128,418	128,418	Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation
93.042	288,618	288,618	Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals
93.043	571,760	571,760	Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services
93.048	485,565	107,908	Special Programs for the Aging-Title IV-and Title II-Discretionary Projects
93.051	394,866	367,884	Alzheimer's Disease Demonstration Grants to States
93.052	4,602,262	4,495,123	National Family Caregiver Support, Title III, Part E
93.061	39,245		Innovations in Applied Public Health Research
93.069	25,864,874	14,467,016	Public Health Emergency Preparedness
93.070	453,739		Environmental Public Health and Emergency Response
93.071	149,277	140,397	Medicare Enrollment Assistance Program
93.072	39,253		Lifespan Respite Care Program
93.086	527,530	167,457	Healthy Marriage Promotion and Responsible Fatherhood Grants
93.087	458,580	314,959	Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse
93.089	59,950		Emergency System for Advance Registration of Volunteer Health Professionals
93.103	1,040,036		Food and Drug Administration-Research
93.110	3,060,613	1,385,113	Maternal and Child Health Federal Consolidated Programs

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Program Expenditures	Subrecipient Expenditures	CFDA Program Title or Cluster Title
93.113	1,132,664		Environmental Health
93.116	1,948,716	839,497	Project Grants and Cooperative Agreements for Tuberculosis Control Programs
93.121	331,093	224,644	Oral Diseases and Disorders Research
93.124	45,163		Nurse Anesthetist Traineeships
93.127	152,089	498	Emergency Medical Services for Children
93.130	252,631		Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices
93.135	37,897		Centers for Research and Demonstration for Health Promotion and Disease Prevention
93.136	1,585,468	364,649	Injury Prevention and Control Research and State and Community Based Programs
93.137	47,094		Community Programs to Improve Minority Health Grant Program
93.150	949,749	949,749	Projects for Assistance in Transition from Homelessness (PATH)
93.153	633,386		Coordinated Services and Access to Research for Women, Infants, Children, and Youth
93.172	16,033		Human Genome Research
93.173	430,589	84,973	Research Related to Deafness and Communication Disorders
93.178	180,298		Nursing Workforce Diversity
93.191	158,796		Patient Navigator and Chronic Disease Prevention Program
93.197	390,526		Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children
93.204	123,285		Surveillance of Hazardous Substance Emergency Events
93.213	92,189		Research and Training in Complementary and Alternative Medicine
93.217	7,683,105	6,415,990	Family Planning-Services
93.224	1,689,298	1,344,600	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	296,706	209,078	Research on Healthcare Costs, Quality and Outcomes
93.234	270,884	270,884	Traumatic Brain Injury State Demonstration Grant Program
93.235	24,468		Affordable Care Act (ACA) Abstinence Education Program
93.236	112,766	13,319	Grants for Dental Public Health Residency Training
93.240	264,139		State Capacity Building
93.241	633,430	445,581	State Rural Hospital Flexibility Program
93.242	1,343,336		Mental Health Research Grants
93.243	5,392,483	4,462,789	Substance Abuse and Mental Health Services-Projects of Regional and National Significance
93.247	1,016,689	2,000	Advanced Nursing Education Grant Program
93.250	53,730		Geriatric Academic Career Awards
93.251	313,812	32,846	Universal Newborn Hearing Screening
93.256	286,058	77,036	State Health Access Program
93.262	55,097		Occupational Safety and Health Program
93.265	179,431		Comprehensive Geriatric Education Program(CGEP)
93.270	58		Adult Viral Hepatitis Prevention and Control
93.273	1,449,209		Alcohol Research Programs
93.279	1,315,856	242,148	Drug Abuse and Addiction Research Programs
93.281	1,713		Mental Health Research Career/Scientist Development Awards
93.283	14,324,635	5,299,816	Centers for Disease Control and Prevention-Investigations and Technical Assistance
93.286	89,910		Discovery and Applied Research for Technological Innovations to Improve Human Health
93.301	188,631	176,323	Small Rural Hospital Improvement Grant Program
93.307	2,392,418		Minority Health and Health Disparities Research
93.333	350		Clinical Research
93.358	1,603,975		Advanced Nursing Education Traineeships
93.359	246,828	325	Nurse Education, Practice and Retention Grants
93.360	507,284		Biomedical Advanced Research and Development Authority (BARDA), Biodefense Medical Countermeasure Development
93.361	2,684		Nursing Research
93.365	55,850		Sickle Cell Treatment Demonstration Program
93.389	293,553		National Center for Research Resources
93.393	215,144		Cancer Cause and Prevention Research
93.394	151,590		Cancer Detection and Diagnosis Research
93.395	968,029	330,646	Cancer Treatment Research
93.396	250,886		Cancer Biology Research
93.397	216,945	9,762	Cancer Centers Support Grants
93.398	29,070		Cancer Research Manpower
93.399	30,365		Cancer Control
93.405	8,554		ARRA - Public Health Traineeship Program
93.449	286,930		Ruminant Feed Ban Support Project
93.500	391,321	279,587	Pregnancy Assistance Fund Program
93.505	35,675		Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program
93.507	449,797		Strengthening Public Health Infrastructure for Improved Health Outcomes

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Program Expenditures	Subrecipient Expenditures	CFDA Program Title or Cluster Title
93.511	386,484		Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review
93.512	123,422		Affordable Care Act (ACA) Personal and Home Care Aide State Training Program (PHCAST)
93.518	33,325	33,325	Affordable Care Act-Medicare Improvements for Patients and Providers
93.519	194,843		Affordable Care Act (ACA)-Consumer Assistance Program Grants
93.520	330,141	163,036	Centers for Disease Control and Prevention-Affordable Care Act (ACA)-Communities Putting Prevention to Work
93.521	62,103		The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements
93.525	190,988	177,774	State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges
93.556	7,837,781	1,222,741	Promoting Safe and Stable Families
93.560	-81,936		Family Support Payments to States-Assistance Payments
93.563	84,739,888	65,687,057	Child Support Enforcement
93.563	2,276,817	2,276,817	ARRA - Child Support Enforcement
93.566	4,292,125	30,321	Refugee and Entrant Assistance-State Administered Programs
93.568	127,666,150	58,601,747	Low-Income Home Energy Assistance
93.576	535,555	142,878	Refugee and Entrant Assistance-Discretionary Grants
93.584	691,792		Refugee and Entrant Assistance-Targeted Assistance Grants
93.586	876,727		State Court Improvement Program
93.588	22,746		Community Schools Youth Services and Supervision Program
93.590	973,847	174,898	Community-Based Child Abuse Prevention Grants
93.597	222,944		Grants to States for Access and Visitation Programs
93.599	973,157		Chafee Education and Training Vouchers Program (ETV)
93.603	375,012		Adoption Incentive Payments
93.617	554,600		Voting Access for Individuals with Disabilities-Grants to States
93.630	2,488,136	1,006,727	Developmental Disabilities Basic Support and Advocacy Grants
93.643	507,135	507,135	Children's Justice Grants to States
93.645	7,746,203	3,714,542	Child Welfare Services-State Grants
93.647	817		Social Services Research and Demonstration
93.648	46,701		Child Welfare Research Training or Demonstration
93.658	76,435,817	74,740,291	Foster Care-Title IV-E
93.658	1,419,614		ARRA - Foster Care-Title IV-E
93.659	46,353,520	2,325,238	Adoption Assistance
93.659	2,805,615		ARRA - Adoption Assistance
93.667	60,578,436	49,970,510	Social Services Block Grant
93.669	685,303	407,742	Child Abuse and Neglect State Grants
93.671	2,229,184	381,110	Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes
93.674	2,972,597	2,589,662	Chafee Foster Care Independence Program
93.701	2,759,377	298,141	ARRA - Trans-NIH Recovery Act Research Support
93.703	474,742	474,742	ARRA - Grants to Health Center Programs
93.717	616,053		ARRA - Preventing Healthcare-Associated Infections
93.719	901,857		ARRA - State Grants to Promote Health Information Technology
93.721	5,486,144	5,066,667	ARRA - Health Information Technology Professionals in Health Care
93.723	3,145,230		ARRA - Prevention and Wellness-State, Territories and Pacific Islands
93.725	399,015	258,904	ARRA - Communities Putting Prevention to Work: Chronic Disease Self-Management Program
93.767	381,799,184	5,018,603	Children's Health Insurance Program
93.768	530,094		Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities
93.769	138,702		ARRA - Demonstration to Maintain Independence and Employment
93.773	11,643,317		Medicare-Hospital Insurance
93.779	3,308,042	456,382	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations
93.780	8,756,979		Grants to States for Operation of Qualified High-Risk Pools
93.790	292,934	242,547	Alternate Non-Emergency Service Providers or Networks
93.791	1,555,233		Money Follows the Person Rebalancing Demonstration
93.793	594,826		Medicaid Transformation Grants
93.822	11,718		Health Careers Opportunity Program
93.837	1,396,948		Cardiovascular Diseases Research
93.839	6,229		Blood Diseases and Resources Research
93.846	614,825		Arthritis, Musculoskeletal and Skin Diseases Research
93.847	2,437,278	160,141	Diabetes, Digestive, and Kidney Diseases Extramural Research
93.853	859,166		Extramural Research Programs in the Neurosciences and Neurological Disorders
93.855	1,724,533	6,324	Allergy, Immunology and Transplantation Research
93.859	2,749,421		Biomedical Research and Research Training
93.859	26,745		ARRA - Biomedical Research and Research Training

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Program Expenditures	Subrecipient Expenditures	CFDA Program Title or Cluster Title
93.865	1,370,579	7,037	Child Health and Human Development Extramural Research
93.866	197,338	2,032	Aging Research
93.867	121,934		Vision Research
93.879	23,324		Medical Library Assistance
93.884	40,393		Grants for Training in Primary Care Medicine and Dentistry
93.887	334,659		Health Care and Other Facilities
93.888	387,578		Specially Selected Health Projects
93.889	1,470,053	1,152,194	National Bioterrorism Hospital Preparedness Program
93.913	209,935		Grants to States for Operation of Offices of Rural Health
93.917	28,129,779	8,796,076	HIV Care Formula Grants
93.918	461,790		Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease
93.926	2,761,364	1,860,241	Healthy Start Initiative
93.938	919,929		Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems
93.940	3,740,780	1,254,948	HIV Prevention Activities-Health Department Based
93.941	296,420	39,235	HIV Demonstration, Research, Public and Professional Education Projects
93.944	1,282,197		Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance
93.945	61,663		Assistance Programs for Chronic Disease Prevention and Control
93.946	116		Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs
93.958	11,403,938	11,317,816	Block Grants for Community Mental Health Services
93.959	42,924,390	40,203,923	Block Grants for Prevention and Treatment of Substance Abuse
93.964	7,150		Public Health Traineeships
93.977	2,525,479	320,561	Preventive Health Services-Sexually Transmitted Diseases Control Grants
93.991	2,940,754	1,881,097	Preventive Health and Health Services Block Grant
93.994	16,700,327	14,854,490	Maternal and Child Health Services Block Grant to the States
94.002	287,394		Retired and Senior Volunteer Program
94.003	286,743		State Commissions
94.004	252,102	2,454	Learn and Serve America-School and Community Based Programs
94.005	177,110		Learn and Serve America-Higher Education
94.006	3,243,490	3,101,824	AmeriCorps
94.006	37,465	37,215	ARRA - AmeriCorps
94.007	81,213		Program Development and Innovation Grants
94.009	107,582		Training and Technical Assistance
94.018	76,019		Learn and Serve America Innovative Community-Based Service-Learning Programs
96.008	246,351		Social Security-Work Incentives Planning and Assistance Program
97	7,482		U. S. Department of Homeland Security
97.001	2,621,971		Pilot Demonstration or Earmarked Projects
97.005	313,872		State and Local Homeland Security National Training Program
97.008	11,534	11,534	Non-Profit Security Program
97.012	2,402,900		Boating Safety Financial Assistance
97.017	469,614	271,713	Pre-Disaster Mitigation (PDM) Competitive Grants
97.018	12,172		National Fire Academy Training Assistance
97.023	332,559		Community Assistance Program State Support Services Element (CAP-SSSE)
97.029	62,487		Flood Mitigation Assistance
97.036	11,165,070	10,747,331	Disaster Grants-Public Assistance (Presidentially Declared Disasters)
97.039	100,614	75,971	Hazard Mitigation Grant
97.041	248,431		National Dam Safety Program
97.042	7,317,150	4,172,278	Emergency Management Performance Grants
97.044	227,942		Assistance to Firefighters Grant
97.045	11,290,690		Cooperating Technical Partners
97.046	147,088	48,015	Fire Management Assistance Grant
97.047	2,155,245	259,645	Pre-Disaster Mitigation
97.055	9,633		Interoperable Emergency Communications
97.056	207,562	49,865	Port Security Grant Program
97.061	89,053		Centers for Homeland Security
97.075	830,152	827,924	Rail and Transit Security Grant Program
97.077	50,188		Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection
97.078	710,012	678,818	Buffer Zone Protection Program (BZPP)
97.082	22,220		Earthquake Consortium
97.089	956,865		Driver's License Security Grant Program
97.092	242,385	198,891	Repetitive Flood Claims
97.104	195,960		Homeland Security-related Science, Technology, Engineering and Mathematics (HS STEM) Career Development Program

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)For the Fiscal Year Ended June 30, 2011

Federal			
CFDA	Program	Subrecipient	
Number	Expenditures	Expenditures	CFDA Program Title or Cluster Title
97.108	154,844	94,632	Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies
97.110	407,727	376,452	Severe Loss Repetitive Program
98.001	155,686	61,800	USAID Foreign Assistance for Programs Overseas
99	312,796	26,879	Other Federal Assistance
	<u>\$24,655,688,019</u>	<u>\$3,945,682,864</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, 2011

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	15,090,357	Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers		
93.045	D	N	13,856,651	Special Programs for the Aging-Title III, Part C-Nutrition Services		
93.053	D	N	2,914,878	Nutrition Services Incentive Program		
93.705	D	Y	76,991	ARRA - Aging Home-Delivered Nutrition Services for States		
93.707	D	Y	410,855	ARRA - Aging Congregate Nutrition Services for States		
			<u>32,349,732</u>	Total — Aging Cluster — U. S. Department of Health and Human Services		
			<u>32,349,732</u>	Total — Aging		
<i>CCDF—Cluster:</i>						
<u>U. S. Department of Health and Human Services</u>						
93.575	D	N	153,489,325	Child Care and Development Block Grant		
93.575	I	N	27,261	Child Care and Development Block Grant	V10UNCG017	Georgia Dept of Early Care & Learning
93.596	D	N	126,141,833	Child Care Mandatory and Matching Funds of the Child Care and Development Fund		
93.713	D	Y	11,464,929	ARRA - Child Care and Development Block Grant		
93.713	I	Y	9,544	ARRA - Child Care and Development Block Grant	V10UNCG017	Georgia Dept of Early Care & Learning
			<u>291,132,892</u>	Total — CCDF Cluster — U. S. Department of Health and Human Services		
			<u>291,132,892</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	71,010,443	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii		
14.228	I	N	161,302	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	Jackson Landing and Hancock Co	Mississippi Dept of Archives and History
14.255	D	Y	8,519,392	ARRA - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii – (Recovery Act Funded)		
			<u>79,691,137</u>	Total — CDBG-State-Administered Small Cities Program Cluster — U. S. Department of Housing and Urban Development		
			<u>79,691,137</u>	Total — CDBG-State-Administered Small Cities Program		
<i>Child Nutrition—Cluster:</i>						
<u>U. S. Department of Agriculture</u>						
10.553	D	N	97,812,191	School Breakfast Program		
10.555	D	N	360,625,293	National School Lunch Program		
10.556	D	N	197,734	Special Milk Program for Children		
10.559	D	N	6,170,786	Summer Food Service Program for Children		
			<u>464,806,004</u>	Total — Child Nutrition Cluster — U. S. Department of Agriculture		
			<u>464,806,004</u>	Total — Child Nutrition		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>CSBG—Cluster:</u>						
<u>U. S. Department of Health and Human Services</u>						
93.569	D	N	16,912,665	Community Services Block Grant		
93.710	D	Y	5,417,248	ARRA - Community Services Block Grant		
93.710	I	Y	79,390	ARRA - Community Services Block Grant	ARRA-1013	Experiment in Self-Reliance, Inc.
			<u>22,409,303</u>	Total — CSBG Cluster — U. S. Department of Health and Human Services		
			<u>22,409,303</u>	Total — CSBG		
<u>Disability Insurance/SSI—Cluster:</u>						
<u>Social Security Administration</u>						
96.001	D	N	64,438,918	Social Security-Disability Insurance		
			<u>64,438,918</u>	Total — Disability Insurance/SSI Cluster — Social Security Administration		
			<u>64,438,918</u>	Total — Disability Insurance/SSI		
<u>Education of Homeless Children and Youth—Cluster:</u>						
<u>U. S. Department of Education</u>						
84.196	D	N	1,904,092	Education of Homeless Children and Youth		
84.387	D	Y	796,271	ARRA - Education of Homeless Children and Youth, Recovery Act		
			<u>2,700,363</u>	Total — Education of Homeless Children and Youth Cluster — U. S. Department of Education		
			<u>2,700,363</u>	Total — Education of Homeless Children and Youth		
<u>Early Intervention Services (IDEA)—Cluster:</u>						
<u>U. S. Department of Education</u>						
84.181	D	N	11,731,264	Special Education-Grants for Infants and Families		
84.393	D	Y	7,570,549	ARRA - Special Education-Grants for Infants and Families, Recovery Act		
84.393	I	Y	25,497	ARRA - Special Education-Grants for Infants and Families, Recovery Act	11IDEA6	Delaware Hlth Social
84.393	I	Y	187,577	ARRA - Special Education-Grants for Infants and Families, Recovery Act	4600019114	Arkansas DHS
84.393	I	Y	646,635	ARRA - Special Education-Grants for Infants and Families, Recovery Act	7000400102	Educat Serv Dist 112
			<u>20,161,522</u>	Total — Early Intervention Services (IDEA) Cluster — U. S. Department of Education		
			<u>20,161,522</u>	Total — Early Intervention Services (IDEA)		
<u>Emergency Food Assistance—Cluster:</u>						
<u>U. S. Department of Agriculture</u>						
10.568	D	N	1,506,747	Emergency Food Assistance Program (Administrative Costs)		
10.568	D	Y	1,220,739	ARRA - Emergency Food Assistance Program (Administrative Costs)		
10.569	D	N	23,316,278	Emergency Food Assistance Program (Food Commodities)		
			<u>26,043,764</u>	Total — Emergency Food Assistance Cluster — U. S. Department of Agriculture		
			<u>26,043,764</u>	Total — Emergency Food Assistance		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<i>Employment Service—Cluster:</i>						
<u>U. S. Department of Labor</u>						
17.207	D	N	26,550,972	Employment Service/Wagner-Peyser Funded Activities		
17.207	D	Y	3,202,222	ARRA - Employment Service/Wagner-Peyser Funded Activities		
17.801	D	N	1,368,059	Disabled Veterans' Outreach Program (DVOP)		
17.804	D	N	4,123,212	Local Veterans' Employment Representative Program		
			<u>35,244,465</u>	Total — Employment Service Cluster — U. S. Department of Labor		
			<u>35,244,465</u>	Total — Employment Service		
<i>Educational Technology State Grants—Cluster:</i>						
<u>U. S. Department of Education</u>						
84.318	D	N	2,390,577	Education Technology State Grants		
84.386	D	Y	5,383,449	ARRA - Education Technology State Grants, Recovery Act		
			<u>7,774,026</u>	Total — Educational Technology State Grants Cluster — U. S. Department of Education		
			<u>7,774,026</u>	Total — Educational Technology State Grants		
<i>Fish and Wildlife—Cluster:</i>						
<u>U. S. Department of the Interior</u>						
15.605	D	N	9,466,592	Sport Fish Restoration Program		
15.605	I	N	63,468	Sport Fish Restoration Program	133-09-001483-A	Puerto Rico Dept. NR
15.605	I	N	120,988	Sport Fish Restoration Program	N/A	Puerto Rico Dept. NR
15.611	D	N	8,002,015	Wildlife Restoration		
			<u>17,653,063</u>	Total — Fish and Wildlife Cluster — U. S. Department of the Interior		
			<u>17,653,063</u>	Total — Fish and Wildlife		
<i>Federal Transit—Cluster:</i>						
<u>U. S. Department of Transportation</u>						
20.507	I	N	3,129	Federal Transit-Formula Grants	09-019	Triangle Trans. Auth
			<u>3,129</u>	Total — Federal Transit Cluster — U. S. Department of Transportation		
			<u>3,129</u>	Total — Federal Transit		
<i>Foster Grandparent/Senior Companion —Cluster:</i>						
<u>Corporation for National and Community Service</u>						
94.011	D	N	478,341	Foster Grandparent Program		
94.016	D	N	322,981	Senior Companion Program		
			<u>801,322</u>	Total — Foster Grandparent/Senior Companion Cluster — Corporation for National and Community Service		
			<u>801,322</u>	Total — Foster Grandparent/Senior Companion		
<i>Head Start—Cluster:</i>						
<u>U. S. Department of Health and Human Services</u>						
93.600	D	N	1,665,174	Head Start		
93.708	D	Y	57,160	ARRA - Head Start		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.709	I	Y	15,821	ARRA - Early Head Start	N/A	Chapel Hill Training Chtop
93.709	I	Y	49,665	ARRA - Early Head Start	N/A	Ch Trn/Outreach Proj
			<u>1,787,820</u>	Total — Head Start Cluster — U. S. Department of Health and Human Services		
			<u>1,787,820</u>	Total — Head Start		

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

97.067	D	N	18,415,433	Homeland Security Grant Program		
			<u>18,415,433</u>	Total — Homeland Security Cluster — U. S. Department of Homeland Security		
			<u>18,415,433</u>	Total — Homeland Security		

Highway Planning and Construction—Cluster:**U. S. Department of Transportation**

20.205	D	N	1,001,630,082	Highway Planning and Construction		
20.205	D	Y	302,561,217	ARRA - Highway Planning and Construction		
20.205	I	N	147,738	Highway Planning and Construction	10-026	Triangle Trans. Auth
20.205	I	N	12,934	Highway Planning and Construction	11-026	University of New Hampshire
20.205	I	N	2,567	Highway Planning and Construction	2006-1621 #4	City of Durham
20.205	I	N	2,567	Highway Planning and Construction	2006-1623 MOD. #4	City of Raleigh
20.205	I	N	106,886	Highway Planning and Construction	2010-2076	City of Raleigh
20.205	I	N	106,270	Highway Planning and Construction	N/A	City of Durham
20.205	I	N	234,606	Highway Planning and Construction	S070070	Texas A & M Research Found.
20.219	D	N	<u>1,229,620</u>	Recreational Trails Program		
			<u>1,306,034,487</u>	Total — Highway Planning and Construction Cluster — U. S. Department of Transportation		

U. S. Appalachian Regional Commission

23.003	D	N	13,556,022	Appalachian Development Highway System		
			<u>13,556,022</u>	Total — Highway Planning and Construction Cluster — U. S. Appalachian Regional Commission		
			<u>1,319,590,509</u>	Total — Highway Planning and Construction		

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

14.871	D	N	4,434,940	Section 8 Housing Choice Vouchers		
			<u>4,434,940</u>	Total — Housing Voucher Cluster — U. S. Department of Housing and Urban Development		
			<u>4,434,940</u>	Total — Housing Voucher		

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

20.600	D	N	4,290,705	State and Community Highway Safety		
20.601	D	N	2,870,072	Alcohol Impaired Driving Countermeasures Incentive Grants I		
20.602	D	N	56,933	Occupant Protection Incentive Grants		
20.604	D	N	553,510	Safety Incentive Grants for Use of Seatbelts		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
20.609	D	N	1,724,325	Safety Belt Performance Grants		
20.610	D	N	437,727	State Traffic Safety Information System Improvement Grants		
20.612	D	N	-13,527	Incentive Grant Program to Increase Motorcyclist Safety		
20.613	D	N	505,356	Child Safety and Child Booster Seats Incentive Grants		
			<u>10,425,101</u>	Total — Highway Safety Cluster — U. S. Department of Transportation		
			<u>10,425,101</u>	Total — Highway Safety		

Independent Living Services for Older Individuals Who Are Blind—Cluster:**U. S. Department of Education**

84.177	D	N	1,133,991	Rehabilitation Services-Independent Living Services for Older Individuals Who are Blind		
84.399	D	Y	519,333	ARRA - Independent Living Services for Older Individuals Who are Blind, Recovery Act		
			<u>1,653,324</u>	Total — Independent Living Services for Older Individuals Who Are Blind Cluster — U. S. Department of Education		
			<u>1,653,324</u>	Total — Independent Living Services for Older Individuals Who are Blind		

Independent Living State Grants—Cluster:**U. S. Department of Education**

84.169	D	N	462,968	Independent Living-State Grants		
84.398	D	Y	207,280	ARRA - Independent Living State Grants, Recovery Act		
			<u>670,248</u>	Total — Independent Living State Grants Cluster — U. S. Department of Education		
			<u>670,248</u>	Total — Independent Living State Grants		

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

93.268	D	N	113,150,851	Immunization Grants		
93.712	D	Y	5,315,330	ARRA - Immunization		
			<u>118,466,181</u>	Total — Immunization Cluster — U. S. Department of Health and Human Services		
			<u>118,466,181</u>	Total — Immunization		

JAG Program—Cluster:**U. S. Department of Justice**

16.738	D	N	7,600,627	Edward Byrne Memorial Justice Assistance Grant Program		
16.738	I	N	118,863	Edward Byrne Memorial Justice Assistance Grant Program	2010-DJ-BX-0281	City of Durham
16.803	D	Y	11,596,627	ARRA - Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories		
			<u>19,316,117</u>	Total — JAG Program Cluster — U. S. Department of Justice		
			<u>19,316,117</u>	Total — JAG Program		

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

93.720	D	Y	15,375	ARRA - Survey and Certification Ambulatory Surgical Center Healthcare-Associated Infection (ASC-HAI) Prevention Initiative		
93.775	D	N	2,634,804	State Medicaid Fraud Control Units		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.777	D	N	632,575	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare		
93.778	D	N	6,940,523,248	Medical Assistance Program		
93.778	D	Y	813,942,776	ARRA - Medical Assistance Program		
			<u>7,757,748,778</u>	Total — Medicaid Cluster — U. S. Department of Health and Human Services		
			<u>7,757,748,778</u>	Total — Medicaid		

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

11.300	D	N	275,190	Investments for Public Works and Economic Development Facilities		
11.307	D	N	620,953	Economic Adjustment Assistance		
			<u>896,143</u>	Total — Public Works and Economic Development Cluster — U. S. Department of		
			<u>896,143</u>	Total — Public Works and Economic Development		

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

10	D	N	1,595,355	U. S. Department of Agriculture		
10	I	N	47,940	U. S. Department of Agriculture	163RFP#2010-001	U. S. Endow for Forest & Comm.
10	I	N	20,677	U. S. Department of Agriculture	2010-1607	Southern Region IPM Center
10	I	N	16,581	U. S. Department of Agriculture	2011-0555	National Watermelon Promo Board
10	I	N	7,404	U. S. Department of Agriculture	2011-1883	NC Sweet Potato Comm
10	I	N	-5,100	U. S. Department of Agriculture	6015-0000001131	University of Florida
10	I	N	-35	U. S. Department of Agriculture	8000001033-2	Purdue University
10	I	N	3,492	U. S. Department of Agriculture	8000028256-AG	Purdue University
10	I	N	5,262	U. S. Department of Agriculture	CANFVSU-08-016	Fort Valley State University
10	I	N	3,704	U. S. Department of Agriculture	CR-19070-546160	Virginia Polytechnic Institute and State University
10	I	N	59,969	U. S. Department of Agriculture	E-Mail Dated 12/3/08	Farm Pilot Project Coordination, Inc
10	I	N	105,609	U. S. Department of Agriculture	N/A	American Egg Board
10	I	N	132	U. S. Department of Agriculture	UF06044	University of Florida
10.001	D	N	1,645,625	Agricultural Research-Basic and Applied Research		
10.001	I	N	144,367	Agricultural Research-Basic and Applied Research	N/A	Biotechnology Res. & Dev. Corp
10.001	I	N	29,934	Agricultural Research-Basic and Applied Research	R0421A-A	Oregon State Univ.
10.001	I	N	164	Agricultural Research-Basic and Applied Research	V211654	University of Wisconsin
10.025	D	N	3,024,673	Plant and Animal Disease, Pest Control, and Animal Care		
10.200	D	N	1,334,508	Grants for Agricultural Research, Special Research Grants		
10.200	I	N	5,039	Grants for Agricultural Research, Special Research Grants	1000019144	University of Florida
10.200	I	N	-1,734	Grants for Agricultural Research, Special Research Grants	1000019145	University of Florida
10.200	I	N	15,202	Grants for Agricultural Research, Special Research Grants	1000061458	University of Florida
10.200	I	N	160	Grants for Agricultural Research, Special Research Grants	1000061620	University of Florida
10.200	I	N	2,000	Grants for Agricultural Research, Special Research Grants	2008-38500-19251	Mississippi State University
10.200	I	N	28,783	Grants for Agricultural Research, Special Research Grants	2009-NC001BDP-SHEW	Rutgers University
10.200	I	N	17,820	Grants for Agricultural Research, Special Research Grants	422141-19071	Virginia Polytechnic
10.200	I	N	6,181	Grants for Agricultural Research, Special Research Grants	57961-9107	Cornell University
10.200	I	N	1,464	Grants for Agricultural Research, Special Research Grants	59497-9237	Cornell University
10.200	I	N	43	Grants for Agricultural Research, Special Research Grants	6015-0000000972	University of Florida
10.200	I	N	2	Grants for Agricultural Research, Special Research Grants	6015-0000001115	University of Florida
10.200	I	N	505	Grants for Agricultural Research, Special Research Grants	CR-19071-428338	Va. Polytech. Inst.
10.200	I	N	2,010	Grants for Agricultural Research, Special Research Grants	N/A	South Reg Aqua Center

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.200	I	N	-2,179	Grants for Agricultural Research, Special Research Grants	PO # 1000028180	University of Florida
10.200	I	N	3,202	Grants for Agricultural Research, Special Research Grants	PO # 100018197	University of Florida
10.200	I	N	14,020	Grants for Agricultural Research, Special Research Grants	PO 1000061399	University of Florida
10.200	I	N	7,587	Grants for Agricultural Research, Special Research Grants	PO 1000061409	University of Florida
10.200	I	N	40,681	Grants for Agricultural Research, Special Research Grants	PO 1000061464	University of Florida
10.200	I	N	95,994	Grants for Agricultural Research, Special Research Grants	PO# 1000017310	University of Florida
10.200	I	N	2,186	Grants for Agricultural Research, Special Research Grants	PO#1000019142	University of Florida
10.200	I	N	3,141	Grants for Agricultural Research, Special Research Grants	R01045	Florida State University
10.200	I	N	90,284	Grants for Agricultural Research, Special Research Grants	R01224	Florida State University
10.200	I	N	100,053	Grants for Agricultural Research, Special Research Grants	R01319	Florida State University
10.200	I	N	9,923	Grants for Agricultural Research, Special Research Grants	UF-IFAS 00068761	University of Florida
10.200	I	N	302	Grants for Agricultural Research, Special Research Grants	UM-S719	University of Maine
10.200	I	N	2,718	Grants for Agricultural Research, Special Research Grants	UM-S769	University of Maine
10.200	I	N	22,292	Grants for Agricultural Research, Special Research Grants	UM-S823	University of Maine
10.202	D	N	798,056	Cooperative Forestry Research		
10.203	D	N	4,798,879	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.205	D	N	4,001,489	Payments to 1890 Land-Grant Colleges and Tuskegee University		
10.206	D	N	2,363,696	Grants for Agricultural Research-Competitive Research Grants		
10.206	I	N	41,190	Grants for Agricultural Research-Competitive Research Grants	00073470/00073322	University of Florida
10.206	I	N	8,540	Grants for Agricultural Research-Competitive Research Grants	014301-01	University of Cal-Davis
10.206	I	N	7,283	Grants for Agricultural Research-Competitive Research Grants	25-6321-0134-009	University of Nebraska-Lincoln
10.206	I	N	2,658	Grants for Agricultural Research-Competitive Research Grants	3627-NCSU-USDA-877	Pennsylvania State Univ.
10.206	I	N	55,982	Grants for Agricultural Research-Competitive Research Grants	416-40-01 A	Iowa State Univ.
10.206	I	N	4,254	Grants for Agricultural Research-Competitive Research Grants	570585	Texas A & M Univ.
10.206	I	N	29,426	Grants for Agricultural Research-Competitive Research Grants	60015822 PO: RF01	Ohio State Univ.
10.206	I	N	18,560	Grants for Agricultural Research-Competitive Research Grants	60015822 PO: RF011	Ohio State Univ.
10.206	I	N	24,438	Grants for Agricultural Research-Competitive Research Grants	G-1494-1	Colorado State Univ.
10.206	I	N	22,271	Grants for Agricultural Research-Competitive Research Grants	G-1497-2	Colorado State Univ.
10.206	I	N	18,670	Grants for Agricultural Research-Competitive Research Grants	JCVI-07-009	J. Craig Venter Institute
10.206	I	N	25,896	Grants for Agricultural Research-Competitive Research Grants	S09031	Kansas State University
10.206	I	N	-1,340	Grants for Agricultural Research-Competitive Research Grants	SUB07-000752-05	University of Cal-Davis
10.206	I	N	6,799	Grants for Agricultural Research-Competitive Research Grants	Y452467	University of Arizona
10.207	D	N	127,094	Animal Health and Disease Research		
10.212	I	N	-64	Small Business Innovation Research	2001-01	Fins Technology LLC
10.212	I	N	-61	Small Business Innovation Research	NCSU 1	Phytomyco Research Corp.
10.215	I	N	449	Sustainable Agriculture Research and Education	1327-7559-215-2007	Clemson University
10.215	I	N	20,525	Sustainable Agriculture Research and Education	2008-0856	Herbert Green Agroecology
10.215	I	N	21,668	Sustainable Agriculture Research and Education	CR-19071-546160	Va. Polytech. Inst.
10.215	I	N	24,358	Sustainable Agriculture Research and Education	RD309-097/3504648	University of Georgia
10.215	I	N	47,602	Sustainable Agriculture Research and Education	RD309-101/3503548	University of Georgia
10.215	I	N	174	Sustainable Agriculture Research and Education	RD309-101/4689838	University of Georgia
10.215	I	N	6,247	Sustainable Agriculture Research and Education	RD309-101/4690638	University of Georgia
10.215	I	N	1,062	Sustainable Agriculture Research and Education	RD309-101/4786356	University of Georgia
10.215	I	N	64,250	Sustainable Agriculture Research and Education	RD309-105/4690188	University of Georgia
10.215	I	N	2,374	Sustainable Agriculture Research and Education	RD309-105/4690248	University of Georgia
10.215	I	N	9,977	Sustainable Agriculture Research and Education	RD309-105/4695638	University of Georgia
10.215	I	N	2,086	Sustainable Agriculture Research and Education	RD309-105/4695658	University of Georgia
10.215	I	N	1,539	Sustainable Agriculture Research and Education	RD309-105/4786556	University of Georgia
10.215	I	N	82	Sustainable Agriculture Research and Education	RD309-105/4786636	University of Georgia
10.215	I	N	8,328	Sustainable Agriculture Research and Education	RD309-105/4786686	University of Georgia
10.215	I	N	16,666	Sustainable Agriculture Research and Education	RD309-109/4786206	University of Georgia

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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	41,523	Sustainable Agriculture Research and Education	RD309-109/4786256	University of Georgia
10.215	I	N	14,630	Sustainable Agriculture Research and Education	RE675-155/4690428	University of Georgia
10.215	I	N	25,063	Sustainable Agriculture Research and Education	RE675-155/4690528	University of Georgia
10.215	I	N	2,672	Sustainable Agriculture Research and Education	UF10247	University of Florida
10.216	D	N	655,598	1890 Institution Capacity Building Grants		
10.216	I	N	59,108	1890 Institution Capacity Building Grants	36-22091-255	Tuskegee University
10.219	D	N	16,306	Biotechnology Risk Assessment Research		
10.250	D	N	34,370	Agricultural and Rural Economic Research		
10.303	D	N	2,025,886	Integrated Programs		
10.303	I	N	1,573	Integrated Programs	012000-321113-03	Mississippi State
10.303	I	N	77,670	Integrated Programs	1274-7558-207-2007	Clemson University
10.303	I	N	63,792	Integrated Programs	451008	Texas A & M Univ.
10.303	I	N	5,466	Integrated Programs	545850-19071	Virginia Polytechnic
10.303	I	N	-4,575	Integrated Programs	60011419 PO: RF01	Ohio State Univ.
10.303	I	N	4,476	Integrated Programs	61-4152A	Michigan State University
10.303	I	N	75,613	Integrated Programs	61-4299B	Michigan State University
10.303	I	N	21,576	Integrated Programs	BFK500-SB-003	University of Idaho
10.303	I	N	151,338	Integrated Programs	RF330-411/3843858	University of Georgia
10.303	I	N	12,836	Integrated Programs	RR188-221/3504798	University of Georgia
10.303	I	N	13,560	Integrated Programs	S-000372	University of Cal-Riverside
10.303	I	N	6,513	Integrated Programs	US AES 91032-01	University of Arkansas
10.304	I	N	22,645	Homeland Security-Agricultural	UF IFAS 00069562	University of Florida
10.305	D	N	45,710	International Science and Education Grants		
10.306	I	N	23,811	Biodiesel	416-40-39B	Iowa State University
10.307	D	N	364,059	Organic Agriculture Research and Extension Initiative		
10.307	I	N	21,961	Organic Agriculture Research and Extension Initiative	4077-NCSU-USDA-565	Pennsylvania State Univ.
10.307	I	N	8,157	Organic Agriculture Research and Extension Initiative	C0421A-A	Oregon State Univ.
10.309	D	N	18,562	Specialty Crop Research Initiative		
10.309	I	N	3,289	Specialty Crop Research Initiative	422179-19071	Virginia Polytech Inst.
10.309	I	N	144,185	Specialty Crop Research Initiative	43897	Louisiana State University
10.309	I	N	5,778	Specialty Crop Research Initiative	61314-9346	Cornell University
10.309	I	N	204,866	Specialty Crop Research Initiative	G-1414-1	Colorado State Univ.
10.309	I	N	1,361	Specialty Crop Research Initiative	H001545603	University of Minnesota
10.309	I	N	15,176	Specialty Crop Research Initiative	N/A	Texas A & M Univ.
10.309	I	N	18,836	Specialty Crop Research Initiative	PO:6605009 AGRI EC	University of Arkansas
10.309	I	N	40,588	Specialty Crop Research Initiative	RC299-380/3503828	University of Georgia
10.309	I	N	10,758	Specialty Crop Research Initiative	UF10226	University of Florida
10.310	D	N	959,232	Agriculture and Food Research Initiative (AFRI)		
10.310	I	N	156,413	Agriculture and Food Research Initiative (AFRI)	09-001929-01	University of Cal-Davis
10.310	I	N	1,705	Agriculture and Food Research Initiative (AFRI)	115334 G002890	Washington State University
10.310	I	N	16,229	Agriculture and Food Research Initiative (AFRI)	25574	University of Delaware
10.310	I	N	16,052	Agriculture and Food Research Initiative (AFRI)	61-4206D	Michigan State University
10.310	I	N	1,011	Agriculture and Food Research Initiative (AFRI)	62524-9497	Cornell University
10.310	I	N	60,433	Agriculture and Food Research Initiative (AFRI)	8000033673-AG	Purdue University
10.310	I	N	55,155	Agriculture and Food Research Initiative (AFRI)	PROJ #3266 PO #450	Emory University
10.310	I	N	1,196	Agriculture and Food Research Initiative (AFRI)	S110031	Texas A & M
10.312	D	N	349,343	Biomass Research and Development Initiative Competitive Grants Program (BRDI)		
10.313	I	N	971	Veterinary Medicine Loan Repayment Program	Subaward Agmt 62524.9499	Cornell University
10.315	I	Y	25,232	ARRA - Trade Adjustment Assistance for Farmers Training Coordination Program (TAAF)	H001344213	University of Minnesota
10.319	I	N	7,712	Farm Business Management and Benchmarking Competitive Grants Program	H001856213	University of Minnesota

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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	39,943	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers		
10.456	D	N	64,221	Partnership Agreements to Develop Non-Insurance Risk Management Tools for Producers (Farmers)		
10.500	D	N	103,324	Cooperative Extension Service		
10.500	I	N	10,730	Cooperative Extension Service	RE675-161/4786336	University of Georgia
10.500	I	N	30,731	Cooperative Extension Service	RR580-375/4785586	University of Georgia
10.604	D	N	42,675	Technical Assistance for Specialty Crops Program		
10.652	D	N	657,320	Forestry Research		
10.680	D	N	156,084	Forest Health Protection		
10.680	I	N	2,833	Forest Health Protection	CAES-VL-2011-02	Connecticut Agr'l Exp Station
10.902	D	N	40,720	Soil and Water Conservation		
10.902	I	N	764	Soil and Water Conservation	BJK409-SB-006	University of Idaho
10.903	D	N	53,173	Soil Survey		
10.961	D	N	-443	Scientific Cooperation and Research		
10.999	I	N	42,875	Long Term Standing Agreements For Storage, Transportation And Lease	00074813	University of Florida
			<u>28,239,413</u>	Total — Research and Development Cluster — U. S. Department of Agriculture		

U. S. Department of Commerce

11	D	N	93,951	U. S. Department of Commerce		
11	I	N	52,748	U. S. Department of Commerce	1072537-9-47154	University at Albany (SUNY)
11	I	N	61,782	U. S. Department of Commerce	UTA08-597	University of Texas
11.012	I	N	44,671	Integrated Ocean Observing System (IOOS)	2010-008	SURA(Se Univ Rsch)
11.012	I	N	342,234	Integrated Ocean Observing System (IOOS)	2010-011	SURA(Se Univ Rsch)
11.113	D	N	294,389	ITA Special Projects		
11.113	I	N	75,968	ITA Special Projects	2010-2574	National Textile Center
11.113	I	N	37,151	ITA Special Projects	F08-MD01	National Textile Center
11.113	I	N	79,291	ITA Special Projects	F09-NS06	National Textile Center
11.113	I	N	94,553	ITA Special Projects	F10-NS01	National Textile Center
11.113	I	N	57,385	ITA Special Projects	ITA-08-07400	National Textile Center
11.113	I	N	54,680	ITA Special Projects	M09-NS01	National Textile Center
11.113	I	N	50,089	ITA Special Projects	M09-NS02	National Textile Center
11.113	I	N	96,003	ITA Special Projects	M10-NS01	National Textile Center
11.113	I	N	32,355	ITA Special Projects	S09-NS02	National Textile Center
11.113	I	N	33,294	ITA Special Projects	S09-NS04	National Textile Center
11.113	I	N	85,285	ITA Special Projects	S10-NS08	National Textile Center
11.400	D	N	-3,124	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		
11.405	D	N	2,641	Anadromous Fish Conservation Act Program		
11.407	D	N	80,912	Interjurisdictional Fisheries Act of 1986		
11.417	D	N	2,045,689	Sea Grant Support		
11.417	I	N	784	Sea Grant Support	18172	University of Delaware
11.417	I	N	2,514	Sea Grant Support	RR746-024/3505658	University of Georgia
11.419	D	N	2,417,409	Coastal Zone Management Administration Awards		
11.420	D	N	572,049	Coastal Zone Management Estuarine Research Reserves		
11.427	D	N	31,703	Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program		
11.430	D	N	2,880,538	Undersea Research		
11.430	I	N	199,614	Undersea Research	08-10-032	University of Mississippi
11.430	I	N	143,114	Undersea Research	08-11-047	University of Mississippi
11.431	D	N	344,259	Climate and Atmospheric Research		
11.431	I	N	10,760	Climate and Atmospheric Research	08-1474/PO#81730	University of South Carolina

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11.431	I	N	17,119	Climate and Atmospheric Research	31290 (13540-FA44)	University of South Carolina
11.431	I	N	5,553	Climate and Atmospheric Research	NO. NA221A-C	Oregon State Univ.
11.432	I	N	5,937	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	2373KH-UNCCH-001	Daupin Island Sea La
11.432	I	N	165	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	658629/658847 PO#Z786412-04	The Research Corp of Univ of Hawaii
11.432	I	N	762,163	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	URH35-040130	Florida Atlantic University
11.433	I	N	20,788	Marine Fisheries Initiative	2299KH-UNC-01	Daupin Island Sea La
11.434	D	N	141,031	Cooperative Fishery Statistics		
11.439	D	N	149,224	Marine Mammal Data Program		
11.439	I	N	28,228	Marine Mammal Data Program	10-NOAA-1117	Duke University
11.440	D	N	437,239	Environmental Sciences, Applications, Data, and Education		
11.440	I	N	306,339	Environmental Sciences, Applications, Data, and Education	2009-1380-01	University of Maryland
11.440	I	N	109,159	Environmental Sciences, Applications, Data, and Education	2009-1380-02	University of Maryland
11.440	I	N	3,062,793	Environmental Sciences, Applications, Data, and Education	Z763701	University of Maryland
11.454	D	N	234,290	Unallied Management Projects		
11.457	I	N	18,790	Chesapeake Bay Studies	SC035-27576D	University of Maryland
11.457	I	N	20,063	Chesapeake Bay Studies	SC035-27583D	University of Maryland
11.463	I	Y	61,311	ARRA - Habitat Conservation	925	NC Coastal Federation
11.463	I	Y	94,360	ARRA - Habitat Conservation	N/A	NC Coastal Federation
11.467	I	N	15,999	Meteorologic and Hydrologic Modernization Development	NA1ONWS4670015	ETSU Quillen College of Medicine
11.467	I	N	2	Meteorologic and Hydrologic Modernization Development	S07-66810	Univ Corp Atmospheric
11.468	D	N	135,976	Applied Meteorological Research		
11.473	D	N	897,412	Coastal Services Center		
11.473	I	N	71,108	Coastal Services Center	3001003710	University of Michigan
11.473	I	N	-59	Coastal Services Center	A100574	Woods Hole Ocean Inst
11.473	I	N	-4,472	Coastal Services Center	S455	South Carolina Sea Grant Consortium
11.473	I	N	-47	Coastal Services Center	S456	South Carolina Sea Grant Consortium
11.473	I	N	27,090	Coastal Services Center	S555	South Carolina Sea Grant Consortium
11.473	I	N	-2,981	Coastal Services Center	S556	South Carolina Sea Grant Consortium
11.473	I	N	21,280	Coastal Services Center	S655	South Carolina Sea Grant Consortium
11.473	I	N	59,921	Coastal Services Center	S656	South Carolina Sea Grant Consortium
11.473	I	N	67,323	Coastal Services Center	S670	South Carolina Sea Grant Consortium
11.473	I	N	97,773	Coastal Services Center	S671	South Carolina Sea Grant Consortium
11.473	I	N	4,958	Coastal Services Center	TO 20/432336	Rutgers
11.473	I	N	43,114	Coastal Services Center	UF-EIES-0704029-NC	University of Florida
11.473	I	N	38,266	Coastal Services Center	UF-EIES-0704031-UNC	University of Florida
11.474	D	N	312,522	Atlantic Coastal Fisheries Cooperative Management Act		
11.478	D	N	108	Center for Sponsored Coastal Ocean Research-Coastal Ocean Program		
11.478	I	N	93,921	Center for Sponsored Coastal Ocean Research-Coastal Ocean Program	A100517 / 24024502	Woods Hole Oceanographic Inst.
11.481	D	N	1,971,854	Educational Partnership Program		
11.550	D	N	47,354	Public Telecommunications Facilities Planning and Construction		
11.612	I	N	38,864	Advanced Technology Program	N/A	Liquidia Technology
11.618	D	Y	1,104,582	ARRA - National Institute of Standards and Technology Construction Grant Program		
			<u>20,831,111</u>	Total — Research and Development Cluster — U. S. Department of Commerce		
U. S. Department of Defense						
12	D	N	5,297,577	U. S. Department of Defense		
12	I	N	-1,217	U. S. Department of Defense	0000198780	Henry M Jackson Fdn
12	I	N	23,474	U. S. Department of Defense	0000198797	Henry M Jackson Fdn
12	I	N	-107	U. S. Department of Defense	02-32-941-840-906U	Shaw University
12	I	N	708,350	U. S. Department of Defense	1-321-0210294	RTI International

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
12	I	N	18,641	U. S. Department of Defense	1-340-0211720	RTI International
12	I	N	15,131	U. S. Department of Defense	10-001	Cree, Inc.
12	I	N	7,430	U. S. Department of Defense	10-S567-0015-02-C1	DOD Air Force-Air Force Research Laboratory
12	I	N	5,627	U. S. Department of Defense	11-S590-0004-02-C18	Universal Technology Corporation
12	I	N	36,115	U. S. Department of Defense	1199	Engineer. & Software Sys. Sol.
12	I	N	33,215	U. S. Department of Defense	132G106097-B	Boise State University
12	I	N	127,990	U. S. Department of Defense	166125	Duke University Med Ctr
12	I	N	76,105	U. S. Department of Defense	2-321-0210294	RTI International
12	I	N	208,426	U. S. Department of Defense	2-340-0210693	Res. Triangle Inst.
12	I	N	47,503	U. S. Department of Defense	2008-1490	Ambalux Corporation
12	I	N	2,742	U. S. Department of Defense	2008-1497	Geosyntec Consultants, Inc.
12	I	N	-848	U. S. Department of Defense	2009-1117	Accellent Technologies, Inc.
12	I	N	4,207	U. S. Department of Defense	2010-1784	NJ Microsystems, Inc.
12	I	N	29,475	U. S. Department of Defense	2010-2338	Accellent Technologies, Inc.
12	I	N	7,785	U. S. Department of Defense	2010-2745	Hexa Tech, Inc
12	I	N	3,948	U. S. Department of Defense	23898	Irvine Sensors Corporation
12	I	N	3,003	U. S. Department of Defense	243142	University of Wash-Seattle
12	I	N	86,050	U. S. Department of Defense	2705892	Northrop Grumman
12	I	N	164,752	U. S. Department of Defense	316091	University of Maryland
12	I	N	2,466	U. S. Department of Defense	441186C	United Negro College Fund
12	I	N	65,638	U. S. Department of Defense	48767	Creare, Incorporated
12	I	N	12,620	U. S. Department of Defense	53-0821-2904/143437	University Southern California
12	I	N	-85	U. S. Department of Defense	61-3567B	Michigan St University
12	I	N	413,520	U. S. Department of Defense	69-200910	Ntl Ctr Manufa Scien
12	I	N	147,539	U. S. Department of Defense	801668-BS	HRL Laboratories
12	I	N	51,492	U. S. Department of Defense	826	CFD Research Corp (CFDRC)
12	I	N	102,801	U. S. Department of Defense	ATS-UNC-0701-10	Aterrasys LLC
12	I	N	-665	U. S. Department of Defense	BAA8041030	Viecore FSD, Inc.
12	I	N	25,275	U. S. Department of Defense	BAA8095016	Viecore FSD, Inc.
12	I	N	31,977	U. S. Department of Defense	BAA8095022	Viecore FSD, Inc.
12	I	N	135	U. S. Department of Defense	DTRA00014	DOD-DTRA-Defense Threat Reduction Agency
12	I	N	74,051	U. S. Department of Defense	DTRA0016	Pennsylvania State University
12	I	N	125,809	U. S. Department of Defense	DTRA0020	Pennsylvania State University
12	I	N	98,123	U. S. Department of Defense	FA8650-08-D-2806	DOD Air Force-Air Force Research Laboratory
12	I	N	60,076	U. S. Department of Defense	GELMONT GI12637-13	University of Virginia
12	I	N	101,873	U. S. Department of Defense	LCHS22023	E. I. DuPont
12	I	N	10,640	U. S. Department of Defense	LTR - 11-05-2008	Triangle Polymer Technologies
12	I	N	18,854	U. S. Department of Defense	ML05000858	Serco-N America
12	I	N	375,833	U. S. Department of Defense	N/A	Entegriion Inc
12	I	N	389	U. S. Department of Defense	N00014-1-1-0204	Nat Marrow Donor Prg
12	I	N	22,261	U. S. Department of Defense	N66001-09-C-2017-2	Tezzaron Semiconductor
12	I	N	20,960	U. S. Department of Defense	NCAT 08-S567-0010-02-C2	Clarkson Aerospace
12	I	N	82,048	U. S. Department of Defense	NCAT 09-S567-0010-02-C2	Clarkson Aerospace
12	I	N	34,277	U. S. Department of Defense	NCAT 10-S567-013-02-C2	Clarkson Aerospace
12	I	N	-19	U. S. Department of Defense	P010026227	Science Applications
12	I	N	46,438	U. S. Department of Defense	PAX101804	CSC Applied Technologies, LLC
12	I	N	3,284	U. S. Department of Defense	PO 13552	Optra Inc.
12	I	N	51,923	U. S. Department of Defense	PO NO.: 42219	Drs Power Technology, Inc.
12	I	N	606,620	U. S. Department of Defense	PO NO.: 4400324500	Raytheon
12	I	N	14,227	U. S. Department of Defense	PO NO.: 4400357050	Raytheon
12	I	N	49,918	U. S. Department of Defense	PO10-14267	Dzsp 21 LLC

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
12	I	N	10,993	U. S. Department of Defense	S-000066.00008.UNC	Applied Rsch Associa
12	I	N	2,104	U. S. Department of Defense	S9002-08-0002	Nanortd, LLC
12	I	N	127,865	U. S. Department of Defense	SA00007008	University of Cal-Berkeley
12	I	N	73,237	U. S. Department of Defense	SC-09-705	Digital Fusion Solutions, Inc.
12	I	N	25,893	U. S. Department of Defense	TD0085	Adv. Cooling Tech, Inc. (ACT)
12	I	N	8,935	U. S. Department of Defense	TMCF LETTER DATED 8/2/10	Thurgood Marshall College Fund
12	I	N	147,605	U. S. Department of Defense	TUL-571-08/09	Tulane University
12	I	N	-1,292	U. S. Department of Defense	W911NF-07-D-0001;	Battelle Columbus Div
12	I	N	12,291	U. S. Department of Defense	W912HQ-11-C-0058	Strategic Envir Rsch & Dev Pgm
12	I	Y	215,019	ARRA - U. S. Department of Defense	1-340-0212507	RTI International
12.114	I	N	129,231	Collaborative Research and Development	2000457356	Johns Hopkins University
12.300	D	N	5,747,035	Basic and Applied Scientific Research		
12.300	I	N	71,244	Basic and Applied Scientific Research	2010-2402	University of Cal-Irvine
12.300	I	N	73,339	Basic and Applied Scientific Research	3030 / PO#835368	Rutgers University
12.300	I	N	926	Basic and Applied Scientific Research	570723	Texas A & M University
12.300	I	N	7,472	Basic and Applied Scientific Research	705017	University of Wash-Seattle
12.300	I	N	68,837	Basic and Applied Scientific Research	A100752	Woods Hole Ocean Inst
12.300	I	N	-4	Basic and Applied Scientific Research	B-01-6A6-G3	GA Inst. of Tech.
12.300	I	N	-3,462	Basic and Applied Scientific Research	KK5151	University of Cal-Santa Barbara
12.300	I	N	24,959	Basic and Applied Scientific Research	KK8154	University of Cal-Santa Barbara
12.300	I	N	3,672	Basic and Applied Scientific Research	N00014-07-1-1010	University of Mississippi
12.300	I	N	26,687	Basic and Applied Scientific Research	R01351	Florida State Univ.
12.300	I	N	2,411	Basic and Applied Scientific Research	UF-EIES-1102002-NCA	University of Florida
12.351	D	N	3,709,319	Basic Scientific Research-Combating Weapons of Mass Destruction		
12.420	D	N	4,331,450	Military Medical Research and Development		
12.420	I	N	-793	Military Medical Research and Development	0258-2931-4609	Mt Sinai Sch of Med
12.420	I	N	-29,994	Military Medical Research and Development	12-12990-01-01-C3	H Lee Moffitt Cancer
12.420	I	N	10,278	Military Medical Research and Development	2008-06421-01/A3006	University of Ill Champaign
12.420	I	N	14,676	Military Medical Research and Development	W81XWH-09-2-0149	Sister Kenny Rsch In
12.431	D	N	8,567,762	Basic Scientific Research		
12.431	I	N	8,504	Basic Scientific Research	09-ARO-1103	Duke University
12.431	I	N	78,967	Basic Scientific Research	09-SC-NSF-1043	Duke University
12.431	I	N	24,936	Basic Scientific Research	10-ARO-1048	Duke University
12.431	I	N	98,148	Basic Scientific Research	1130111-251861	Carnegie Mellon University
12.431	I	N	5,247	Basic Scientific Research	3048105696-10-073	Un Kentucky Res Fdn
12.431	I	N	-2,513	Basic Scientific Research	37124-1	University of Chicago
12.431	I	N	67,940	Basic Scientific Research	4020-NCSU-USA-0525	Pennsylvania State Univ.
12.431	I	N	17,166	Basic Scientific Research	4104-39127	Purdue University
12.431	I	N	93,032	Basic Scientific Research	C00006389-1	University of Missouri-Columbia
12.431	I	N	64,481	Basic Scientific Research	N/A	L.C. Pegasus Corp.
12.431	I	N	18,156	Basic Scientific Research	PO US001-000026509	Battelle Memorial Institute
12.431	I	N	96,256	Basic Scientific Research	SA1107012	University of Arkansas
12.431	I	N	18,444	Basic Scientific Research	W911NF-10-1-0382	Pulmatrix
12.630	I	N	96,126	Basic, Applied, and Advanced Research in Science and Engineering	4056-NCSU-BBN-0053	Pennsylvania State Univ.
12.630	I	N	39,072	Basic, Applied, and Advanced Research in Science and Engineering	A666B1	Texas A & M U
12.630	I	N	65,088	Basic, Applied, and Advanced Research in Science and Engineering	W9132T-11-2-0007	Co-op Ecosystem Studies Unit
12.800	D	N	1,426,653	Air Force Defense Research Sciences Program		
12.800	I	N	3,470	Air Force Defense Research Sciences Program	18131-S3	Vanderbilt University
12.800	I	N	121,232	Air Force Defense Research Sciences Program	2000933690	Johns Hopkins University
12.800	I	N	27,129	Air Force Defense Research Sciences Program	4104-34945	Purdue University
12.800	I	N	8,264	Air Force Defense Research Sciences Program	5710002534	Mass. Inst. of Tech.

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
12.800	I	N	138,404	Air Force Defense Research Sciences Program	GG11221-133958	University of Virginia
12.800	I	N	19,607	Air Force Defense Research Sciences Program	SBIR Phase II UAV	Boulder Nonlinear Systems
12.901	D	N	222,338	Mathematical Sciences Grants Program		
12.910	D	N	27,714	Research and Technology Development		
12.910	I	N	1,053	Research and Technology Development	00001110	Princeton University
12.910	I	N	41,158	Research and Technology Development	00001743	Princeton University
12.910	I	N	556,709	Research and Technology Development	1130109-243780	Carnegie Mellon University
12.910	I	N	367,600	Research and Technology Development	554466	University of Wash-Seattle
12.910	I	N	33,895	Research and Technology Development	N10AP20005	Marquette University
12.910	I	N	54,492	Research and Technology Development	SP0001045/PORJ000348	Northwestern University
12.910	I	N	91,345	Research and Technology Development	UF07127 / 00068318	University of Florida
12.910	I	N	189,667	Research and Technology Development	UTA10-000426	University of Texas-Austin
			37,053,147	Total — Research and Development Cluster — U. S. Department of Defense		

U. S. Central Intelligence Agency

13	D	N	177,342	U. S. Central Intelligence Agency		
			177,342	Total — Research and Development Cluster — U. S. Central Intelligence Agency		

U. S. Department of Housing and Urban Development

14.227	I	N	23,588	Community Development Block Grants/Technical Assistance Program	CD0809 023-8207-469.34-23	City of Wilmington
14.516	D	N	1,687	Doctoral Dissertation Research Grants		
			25,275	Total — Research and Development Cluster — U. S. Department of Housing and Urban Development		

U. S. Department of the Interior

15	D	N	391,732	U. S. Department of the Interior		
15	I	N	1,302	U. S. Department of the Interior	0001	URS Corp
15	I	N	193,235	U. S. Department of the Interior	133-08-001322-B	Puerto Rico Dept. NR
15	I	N	65,719	U. S. Department of the Interior	P.O. #FP11713	University of Alaska
15	I	N	14,100	U. S. Department of the Interior	PG11-65680-01	University of Montana
15.506	D	N	41,381	Water Desalination Research and Development Program		
15.608	D	N	98,531	Fish and Wildlife Management Assistance		
15.608	I	N	46,037	Fish and Wildlife Management Assistance	11/08-B	National Audubon Society, Inc
15.615	D	N	17,837	Cooperative Endangered Species Conservation Fund		
15.616	D	N	69,687	Clean Vessel Act		
15.628	D	N	218,986	Multistate Conservation Grant Program		
15.628	I	N	28,410	Multistate Conservation Grant Program	080300-331528-11	Mississippi State
15.630	D	N	5,406	Coastal Program		
15.634	I	N	27,613	State Wildlife Grants	PABU 0079090876	SC Dept of Natural Resources
15.642	D	N	24,022	Challenge Cost Share		
15.650	D	N	52,277	Research Grants (Generic)		
15.657	D	N	9,674	Endangered Species Conservation-Recovery Implementation Funds		
15.805	D	N	82,744	Assistance to State Water Resources Research Institutes		
15.808	D	N	706,802	U. S. Geological Survey-Research and Data Collection		
15.810	D	N	13,542	National Cooperative Geologic Mapping Program		
15.812	D	N	2,200,925	Cooperative Research Units Program		
15.875	D	N	364,057	Economic, Social, and Political Development of the Territories		
			4,674,019	Total — Research and Development Cluster — U. S. Department of the Interior		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>U. S. Department of Justice</u>						
16	D	N	132,557	U. S. Department of Justice		
16.525	D	N	73,705	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus		
16.541	D	N	189,290	Part E-Developing, Testing and Demonstrating Promising New Programs		
16.560	D	N	459,702	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.753	D	N	177,515	Congressionally Recommended Awards		
			<u>1,032,769</u>	Total — Research and Development Cluster — U. S. Department of Justice		
<u>U. S. Department of Labor</u>						
17	D	N	941	U. S. Department of Labor		
			<u>941</u>	Total — Research and Development Cluster — U. S. Department of Labor		
<u>U. S. Department of State</u>						
19.300	I	N	-9	Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	07-10-029	University of Mississippi
19.300	I	N	14,092	Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	1409	S East Aquatic Res
19.300	I	N	9,771	Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	25895	University of Delaware
19.300	I	N	11,409	Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	RU 3234/4-21463	Rutgers
19.300	I	N	-11,941	Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	S351	South Carolina Sea Grant Consortium
			<u>23,322</u>	Total — Research and Development Cluster — U. S. Department of State		
<u>U. S. Department of Transportation</u>						
20	D	N	3,144,736	U. S. Department of Transportation		
20	I	N	173,433	U. S. Department of Transportation	04-02-2009	Ceramatec Inc
20	I	N	152,123	U. S. Department of Transportation	07-NCSU-E1 #2	University of Tennessee
20	I	N	38,166	U. S. Department of Transportation	07-UNCCH-E1	University of Tennessee
20	I	N	140,179	U. S. Department of Transportation	37769.00	Vanasse Hangen Brust
20	I	N	10,486	U. S. Department of Transportation	38049-01	Vanasse Hangen Brust
20	I	N	10,742	U. S. Department of Transportation	8163.001 / SHRP PR	Cambridge Systematics, Inc.
20	I	N	-158	U. S. Department of Transportation	DTNH22-05-D-05043	Transanalytics
20	I	N	31,459	U. S. Department of Transportation	DTNH22-10-D-00188	Transanalytics
20	I	N	31,536	U. S. Department of Transportation	ELS0022480	Wyle Laboratories
20	I	N	42,157	U. S. Department of Transportation	HR 25-36	Natl Acad of Science
20	I	N	49,682	U. S. Department of Transportation	HR 3-62	Natl Acad of Science
20	I	N	228,533	U. S. Department of Transportation	HR-17-48	Natl Acad of Science
20	I	N	3,420	U. S. Department of Transportation	HR-20-07 (314)	Natl Acad of Science
20	I	N	205,700	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	168,602	U. S. Department of Transportation	N/A	Am Assoc St Highway Tr
20	I	N	135,101	U. S. Department of Transportation	PO#0000137253/250602	University of Utah
20	I	N	26,396	U. S. Department of Transportation	S060062	Texas A & M Rsch Fdn
20	I	N	672,418	U. S. Department of Transportation	SHRP L-02	Natl Acad. of Sci.
20	I	N	6,781	U. S. Department of Transportation	T-06-018M5	Vanasse Hangen Brust
20	I	N	16,296	U. S. Department of Transportation	USMMM21FV6	3M Company
20.200	D	N	1,108,707	Highway Research and Development Program		
20.205	I	N	58,325	Highway Planning and Construction	209WEI170	Portland State University

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For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
20.701	I	N	116,098	University Transportation Centers Program	UAF 11-0032 PO FP1	University of Alaska
20.701	I	N	98,766	University Transportation Centers Program	UAF 11-0033 PO FP1	University of Alaska
20.761	I	N	-4,558	Biobased Transportation Research	101568	University of Tennessee
20.761	I	N	39,936	Biobased Transportation Research	8500014161	University of Tennessee
20.761	I	N	82,517	Biobased Transportation Research	8500014164	University of Tennessee
20.761	I	N	137,481	Biobased Transportation Research	8500014165	University of Tennessee
			<u>6,926,498</u>	Total — Research and Development Cluster — U. S. Department of Transportation		

Library of Congress

42	I	N	12,547	Library of Congress	3001208398	University of Michigan
42	I	N	-9,624	Library of Congress	C08-085837	CACI-ISS Inc
			<u>2,923</u>	Total — Research and Development Cluster — Library of Congress		

National Aeronautics and Space Administration

43	D	N	4,102,673	National Aeronautics and Space Administration		
43	I	N	19,421	National Aeronautics and Space Administration	0448-1377	Aptima, Inc.
43	I	N	-214	National Aeronautics and Space Administration	08-SUBC-400-SV8780	Smithsonian Astrophysical
43	I	N	8,918	National Aeronautics and Space Administration	1378047	Jet Propulsion Laboratory
43	I	N	12,435	National Aeronautics and Space Administration	1378048	Jet Propulsion Laboratory
43	I	N	6,999	National Aeronautics and Space Administration	3001477342	University of Michigan
43	I	N	-77	National Aeronautics and Space Administration	908790	The John Hopkins University
43	I	N	54	National Aeronautics and Space Administration	91978/NAS13-99030	Mississippi Space Ser
43	I	N	7,682	National Aeronautics and Space Administration	CHECK #014574 Dated 8/29/08	United Negro College Fund
43	I	N	58,817	National Aeronautics and Space Administration	GO9-0062X	Smithsonian Astrophysical
43	I	N	39,034	National Aeronautics and Space Administration	HST-AR-12147.01-A	Space Telescope Sci
43	I	N	2,014	National Aeronautics and Space Administration	NCAT-03-01	Virginia Polytechnic Institute and State University
43	I	N	100,385	National Aeronautics and Space Administration	NCC 9-58-461	Baylor Col Med
43	I	N	6,407	National Aeronautics and Space Administration	NCSU-03-01-2628-00	Nat'l Inst. of Aerospace
43	I	N	-3	National Aeronautics and Space Administration	NCSU-03-01-2652-NC	Nat'l Inst. of Aerospace
43	I	N	10,612	National Aeronautics and Space Administration	NCSU-03-01-2737-00	Nat'l Inst. of Aerospace
43	I	N	16,447	National Aeronautics and Space Administration	NCSU-03-01-3520	Nat'l Inst. of Aerospace
43	I	N	72,044	National Aeronautics and Space Administration	NCSU-03-01-3720-NC	Nat'l Inst. of Aerospace
43	I	N	10,121	National Aeronautics and Space Administration	NCSU-03-01-4710-00	Nat'l Inst. of Aerospace
43	I	N	40,888	National Aeronautics and Space Administration	NCSU-03-01-4720-00	Nat'l Inst. of Aerospace
43	I	N	52,688	National Aeronautics and Space Administration	NCSU-03-01-4740-00	Nat'l Inst. of Aerospace
43	I	N	15,449	National Aeronautics and Space Administration	NCSU-03-01-4837-NC	Nat'l Inst. of Aerospace
43	I	N	30,631	National Aeronautics and Space Administration	NCSU-03-01-4861-NC	Nat'l Inst. of Aerospace
43	I	N	-509	National Aeronautics and Space Administration	NCSU-03-01-4864-NC	Nat'l Inst. of Aerospace
43	I	N	3,168	National Aeronautics and Space Administration	PO#5600400523/NCC 9	Baylor Col Med
43	I	N	19,725	National Aeronautics and Space Administration	SV0-80011	Smithsonian Astrophysical
43	I	N	32,460	National Aeronautics and Space Administration	T09-6200-NC / 6224	Nat'l Inst. of Aerospace
43	I	N	34	National Aeronautics and Space Administration	T09-6200-NC / 6235	Nat'l Inst. of Aerospace
43	I	N	29,526	National Aeronautics and Space Administration	T09-6200-NC-6275	Nat'l Inst. of Aerospace
43	I	N	39,818	National Aeronautics and Space Administration	T09-6200-NC-6283	Nat'l Inst. of Aerospace
43	I	N	49,933	National Aeronautics and Space Administration	UF-EIES-0702038-NC	University of Florida
43	I	N	45,071	National Aeronautics and Space Administration	USM-GR04146-003	University of Southern Mississippi
43	I	N	132,806	National Aeronautics and Space Administration	X07-7019-NCAT	NASA
43.001	D	N	57,183	Science		
43.001	I	N	18,171	Science	16228099	University of Central FL
43.001	I	N	496	Science	200/536969.571	Dartmouth College
43.001	I	N	9,594	Science	230078	Drexel University

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For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
43.001	I	N	-10,770	Science	NCSU-03-01-3520-NC	Nat'l Inst. of Aerospace
43.001	I	N	87,627	Science	S100013	Texas A & M U
43.001	I	N	48,330	Science	3TB029	South Dakota State University
43.002	I	N	12,122	Aeronautics	RR185-388/4689408	University of Georgia
			5,188,210	Total — Research and Development Cluster — National Aeronautics and Space Administration		

National Endowment for the Arts and Humanities

45.024	D	N	17,203	Promotion of the Arts-Grants to Organizations and Individuals		
45.024	I	N	15,000	Promotion of the Arts-Grants to Organizations and Individuals	N/A	Arts Midwest
45.024	D	N	2,915	Promotion of the Arts-Grants to Organizations and Individuals		
45.025	I	N	9,328	Promotion of the Arts-Partnership Agreements	3795	Southern Arts Federation
45.129	I	N	1,364	Promotion of the Humanities-Federal/State Partnership	10-06	NC Humanities CNCI
45.149	D	N	4,354	Promotion of the Humanities-Division of Preservation and Access		
45.160	D	N	7,371	Promotion of the Humanities-Fellowships and Stipends		
45.161	D	N	75,359	Promotion of the Humanities-Research		
45.161	D	N	44,715	Promotion of the Humanities-Research		
45.163	D	N	126,150	Promotion of the Humanities-Professional Development		
45.163	D	N	23,906	Promotion of the Humanities-Professional Development		
45.169	D	N	30,435	Promotion of the Humanities-Office of Digital Humanities		
45.301	D	N	64,522	Museums for America		
45.301	I	N	17	Museums for America	R00237	Florida State
45.303	D	N	-8,502	Conservation Project Support		
45.312	D	N	481,957	National Leadership Grants		
45.312	I	N	209,762	National Leadership Grants	137263-02	Harvard University
45.313	D	N	782,245	Laura Bush 21st Century Librarian Program		
			1,888,101	Total — Research and Development Cluster — National Endowment for the Arts and Humanities		

National Science Foundation

47	D	N	324,732	National Science Foundation		
47	I	N	-496	National Science Foundation	0505300	National High Magnetic Field Laboratory
47	I	N	16,494	National Science Foundation	1003507	Tacoma Community College
47	I	N	24,222	National Science Foundation	11-033	University of New Hampshire
47	I	N	55,067	National Science Foundation	19888-S1	Vanderbilt U Med C
47	I	N	189,595	National Science Foundation	2010-2669	Industrial Research Inst.
47	I	N	789	National Science Foundation	26-0299058-01/0634	Valparaiso University
47	I	N	184,483	National Science Foundation	55800-8949	Cornell University
47	I	N	1,400	National Science Foundation	61309-01	Embry-Riddle Aeronautical University
47	I	N	5,315	National Science Foundation	C501	South Carolina Sea Grant
47	I	N	28,812	National Science Foundation	Curee Subcontract	Curee
47	I	N	26,740	National Science Foundation	Email Date 09022010	Product Innovation and Engineering
47	I	N	7,566	National Science Foundation	GOH/UNC 09P2123	Guardians of Honor
47	I	N	139,581	National Science Foundation	N/A	Global Envir Netwo I
47	I	N	15,025	National Science Foundation	R0805-G1	GA Inst. of Tech.
47	I	N	29,773	National Science Foundation	UF-EIES-0902006-NC	University of Florida
47	I	Y	12,304	ARRA - National Science Foundation	2009-2317	Agile Sciences
47.041	D	N	14,600,724	Engineering Grants		
47.041	I	N	-7,502	Engineering Grants	02-093	Arizona State University
47.041	I	N	142,792	Engineering Grants	1159-7558-206-200628	Clemson University
47.041	I	N	126,319	Engineering Grants	2007-06015-04	University of Illinois

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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	32,553	Engineering Grants	2008-01625-01	University of Illinois
47.041	I	N	35,186	Engineering Grants	2009-1212	Valencell Inc.
47.041	I	N	15,497	Engineering Grants	2009-2797	Sinmat, Inc.
47.041	I	N	-273	Engineering Grants	5710001766	Mass. Inst. of Tech.
47.041	I	N	22,917	Engineering Grants	986029-871H	University of New Mexico
47.041	I	N	183,142	Engineering Grants	EEC-0540834	University of Minnesota
47.041	I	N	9,944	Engineering Grants	EEC-0835992-01	NCIIA
47.041	I	N	10,128	Engineering Grants	F010310	The Regents of the University of Michigan
47.041	I	N	25,530	Engineering Grants	H31506	University of Southern Cal
47.041	I	N	11,365	Engineering Grants	IIP-1047239	Altometrics Inc
47.041	I	N	46,569	Engineering Grants	N/A	Allotropica Technolo
47.041	I	N	62,342	Engineering Grants	R7588-G1	GA Inst. of Tech.
47.049	D	N	14,662,076	Mathematical and Physical Sciences		
47.049	I	N	831	Mathematical and Physical Sciences	00001790	Princeton University
47.049	I	N	951,753	Mathematical and Physical Sciences	08-SC-NSF-1025	Duke University
47.049	I	N	431,321	Mathematical and Physical Sciences	08-SC-NSF-1026	Duke University
47.049	I	N	66,606	Mathematical and Physical Sciences	2-46740-1	Bryn Mawr College
47.049	I	N	57,727	Mathematical and Physical Sciences	201556UNC	University of Notre Dame
47.049	I	N	37,216	Mathematical and Physical Sciences	3001310127	University of Michigan
47.049	I	N	224,542	Mathematical and Physical Sciences	431140	University of Wash-Seattle
47.049	I	N	108,831	Mathematical and Physical Sciences	61-2482NC	Michigan St University
47.049	I	N	120,478	Mathematical and Physical Sciences	627093	University of Washington
47.049	I	N	5,501	Mathematical and Physical Sciences	647F275	University Wisconsin-Madison
47.049	I	N	21,207	Mathematical and Physical Sciences	716554	University of Wash-Seattle
47.049	I	N	19,429	Mathematical and Physical Sciences	Subcontract No. 2	Hampton University
47.049	I	N	21,013	Mathematical and Physical Sciences	Z323201	University of Maryland
47.050	D	N	4,379,803	Geosciences		
47.050	I	N	21,740	Geosciences	420-40--53A	Iowa State Univ.
47.050	I	N	25,952	Geosciences	A100617	Woods Hole Ocean Inst
47.050	I	N	36,332	Geosciences	PO: 10307099	University of Cal-San Diego
47.050	I	N	2,039	Geosciences	RR100-508/3506528	University of Georgia
47.050	I	N	11,305	Geosciences	S09-74768	University Corp Atmos Res
47.050	I	N	-556	Geosciences	Z10-71505	University Corp Atmospheric
47.070	D	N	8,559,458	Computer and Information Science and Engineering		
47.070	D	Y	27,576	ARRA - Computer and Information Science and Engineering		
47.070	I	N	7,336	Computer and Information Science and Engineering	1153-7558-206-2006-152	Clemson University
47.070	I	N	14,015	Computer and Information Science and Engineering	30085-J	University of Chicago
47.070	I	N	18,762	Computer and Information Science and Engineering	48-142-30	Indiana University
47.070	I	N	24,255	Computer and Information Science and Engineering	CIF-51	Computing Rsch Assoc
47.070	I	N	141,770	Computer and Information Science and Engineering	CIF-52	Computing Rsch Assoc
47.070	I	N	-2,368	Computer and Information Science and Engineering	PO# 10267787	University of California
47.070	I	N	2,794	Computer and Information Science and Engineering	S09-71495	University Corp Atmos Res
47.074	D	N	11,947,015	Biological Sciences		
47.074	D	Y	1,788	ARRA - Biological Sciences		
47.074	I	N	14,351	Biological Sciences	04-SC-NSF-1032	Duke University
47.074	I	N	16,717	Biological Sciences	05-SC-NSF-1041	Duke University
47.074	I	N	881	Biological Sciences	07-003243-01	University of Cal-Davis
47.074	I	N	3,810	Biological Sciences	09-072	University of Alabama-Tusc
47.074	I	N	27,364	Biological Sciences	09-NSF-1035	Duke University
47.074	I	N	143,282	Biological Sciences	09-NSF-1037	Duke University
47.074	I	N	10,139	Biological Sciences	10-001	Wake Forest U

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
47.074	I	N	235,831	Biological Sciences	10-NSF-1060	Duke University
47.074	I	N	252,218	Biological Sciences	10-NSF-1061	Duke University
47.074	I	N	46,860	Biological Sciences	2919/200200632	Cary Inst Ecosystem
47.074	I	N	5,748	Biological Sciences	3161/200201411	Inst Ecosystem Studies
47.074	I	N	-1,176	Biological Sciences	350	Dartmouth College
47.074	I	N	136,850	Biological Sciences	4101-25830 / 08224	Purdue University
47.074	I	N	13,572	Biological Sciences	51200-8396	Cornell University
47.074	I	N	4,233	Biological Sciences	60020128 PO: RF012	Ohio State Univ.
47.074	I	N	296,284	Biological Sciences	61-2075NC	Michigan State University
47.074	I	N	13,319	Biological Sciences	61406-9504	Cornell University
47.074	I	N	2,014	Biological Sciences	FRS #524639 PSA #6	University of Connecticut
47.074	I	N	-9,248	Biological Sciences	G001594-001	Washington St University
47.074	I	N	50,570	Biological Sciences	II-RR 014195-NCST	University of Cal-Davis
47.074	I	N	31,189	Biological Sciences	RR272-210/4689628	University of Georgia
47.074	I	N	2,721	Biological Sciences	RR272-210/4895116	University of Georgia
47.074	I	N	76,425	Biological Sciences	S-000208	University of Cal-Riverside
47.074	I	N	127,177	Biological Sciences	USD-07-07	University South Dakota
47.074	I	N	2,512	Biological Sciences	UTA10-000936	University of Texas
47.074	I	N	52,167	Biological Sciences	Y483309	University of Arizona
47.074	I	N	6,835	Biological Sciences	Y502720	University of Arizona
47.075	D	N	3,295,365	Social, Behavioral, and Economic Sciences		
47.075	I	N	9,860	Social, Behavioral, and Economic Sciences	07-823	Arizona State Univ.
47.075	I	N	756	Social, Behavioral, and Economic Sciences	2958/200200735	Cary Inst Ecosystem
47.075	I	N	28,613	Social, Behavioral, and Economic Sciences	3000595881	University of Michigan
47.075	I	N	71,191	Social, Behavioral, and Economic Sciences	PO 10295474	University of California
47.075	I	N	-2,021	Social, Behavioral, and Economic Sciences	RR335-044/3842148	University of Georgia
47.076	D	N	9,657,082	Education and Human Resources		
47.076	I	N	10,461	Education and Human Resources	08-SC-NSF-1031	Duke University
47.076	I	N	5,723	Education and Human Resources	10-NSF-1001	Duke University
47.076	I	N	5,753	Education and Human Resources	4101-39134	Purdue University
47.076	I	N	2,984	Education and Human Resources	DRL-0929109	Nat'l Council for Sci & Envr
47.076	I	N	28,595	Education and Human Resources	DUE0525433	University of New Hampshire
47.076	I	N	96,129	Education and Human Resources	E2022551	George Mason University
47.076	I	N	4,549	Education and Human Resources	N/A	AAAS
47.076	I	N	22,096	Education and Human Resources	Prime: Due-1022844	Carleton College
47.076	I	N	26,342	Education and Human Resources	RA122-G1	Georgia Institute of Tech.
47.076	I	N	1,695	Education and Human Resources	RR246-026/4688438	University of Georgia
47.076	I	N	5,400	Education and Human Resources	UF08120	University of Florida
47.078	D	N	552,839	Polar Programs		
47.078	I	N	381,919	Polar Programs	FY2005-108C	Univ. of Kansas Center for Research, Inc.
47.079	D	N	46,590	International Science and Engineering (OISE)		
47.079	I	N	42,419	International Science and Engineering (OISE)	2009-1160	Catawba-Wateree Water Mgmt
47.079	I	N	70,732	International Science and Engineering (OISE)	3000835643	University of Michigan
47.079	I	N	62,368	International Science and Engineering (OISE)	B10537	Rensselaer Polytechnic Inst.
47.079	I	N	8,141	International Science and Engineering (OISE)	C00014827-1	University of Missouri-Columbia
47.079	I	N	1,190	International Science and Engineering (OISE)	GEE1-9108-TB-10	US CRDF
47.079	I	N	1,396	International Science and Engineering (OISE)	GEE1-9109-TB-10	US CRDF
47.080	D	N	2,085,227	Office of Cyberinfrastructure		
47.080	I	N	125,098	Office of Cyberinfrastructure	1001027	University of Arkansas
47.080	I	N	61,002	Office of Cyberinfrastructure	180K121	University Wisconsin
47.080	I	N	29,231	Office of Cyberinfrastructure	2007-01077-04	University of Ill Champaign

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
47.081	D	Y	244,815	ARRA - Office of Experimental Program to Stimulate Competitive Research		
47.082	D	Y	8,269,244	ARRA - Trans-NSF Recovery Act Research Support		
47.082	I	Y	20,201	ARRA - Trans-NSF Recovery Act Research Support	2009-2317	Agile Sciences
47.082	I	Y	965	ARRA - Trans-NSF Recovery Act Research Support	2009-1018	Alditri Technologies, Inc.
47.082	I	Y	20,430	ARRA - Trans-NSF Recovery Act Research Support	3048106073-10-330	University of Kentucky
47.082	I	Y	78,482	ARRA - Trans-NSF Recovery Act Research Support	BBN PO# 9500010135	Global Envir for Network Innov
47.082	I	Y	83,672	ARRA - Trans-NSF Recovery Act Research Support	CNS-0940805	Global Envir for Network Innov
47.082	I	Y	33,872	ARRA - Trans-NSF Recovery Act Research Support	DEB-0842364	University of Oklahoma
47.082	I	Y	108,166	ARRA - Trans-NSF Recovery Act Research Support	N/A	Allotropica Technolo
47.082	I	Y	150,136	ARRA - Trans-NSF Recovery Act Research Support	PO: 10307098	University of Cal-San Diego
47.082	I	Y	29,264	ARRA - Trans-NSF Recovery Act Research Support	Q01397	New Mexico State Univ.
47.082	I	Y	71,270	ARRA - Trans-NSF Recovery Act Research Support	RES504243	Case Western Reserve
			85,738,069	Total — Research and Development Cluster — National Science Foundation		

U. S. Department of Veterans Affairs

64	D	N	104,510	U. S. Department of Veterans Affairs		
64	I	N	5,983	U. S. Department of Veterans Affairs	VA244-P-1120 00154	University of Pittsburgh
			110,493	Total — Research and Development Cluster — U. S. Department of Veterans Affairs		

U. S. Environmental Protection Agency

66	D	N	3,617,081	U. S. Environmental Protection Agency		
66	I	N	-2,532	U. S. Environmental Protection Agency	0214.00.049/1	Eastern Research Group, Inc.
66	I	N	8,305	U. S. Environmental Protection Agency	04-0707-RPO-012	Central Reg Air Plan
66	I	N	44,319	U. S. Environmental Protection Agency	4019	AWWA Research Found.
66	I	N	-441	U. S. Environmental Protection Agency	71731	So Calif Metro Water
66	I	N	-4,047	U. S. Environmental Protection Agency	8091	Great Lakes Environmental Ct
66	I	N	-283	U. S. Environmental Protection Agency	8500010750	University of Tennessee
66	I	N	14,440	U. S. Environmental Protection Agency	8819	Great Lakes Environmental Ct
66	I	N	13,648	U. S. Environmental Protection Agency	910100	Sonoma Technology
66	I	N	9,984	U. S. Environmental Protection Agency	910207	Sonoma Technology
66	I	N	46,753	U. S. Environmental Protection Agency	APPCD-015/35-3-02	Eastern Research Group, Inc.
66	I	N	-455	U. S. Environmental Protection Agency	N/A	Miox Corporation
66	I	N	20,000	U. S. Environmental Protection Agency	PO3-IMP406-UNC	EC/R Inc
66	I	N	32,986	U. S. Environmental Protection Agency	SUB1190163SH	Alion Science Techno
66.001	D	N	1,879,866	Air Pollution Control Program Support		
66.032	D	N	149,607	State Indoor Radon Grants		
66.202	D	N	31,527	Congressionally Mandated Projects		
66.202	I	N	115,337	Congressionally Mandated Projects	1-321-0210976	RTI International
66.202	I	N	93,135	Congressionally Mandated Projects	1547014 (PO# 00000	University of Colorado-Boulder
66.202	I	N	24,730	Congressionally Mandated Projects	EPA83438801-309	Consortium for Plant Biotech
66.202	I	N	43,152	Congressionally Mandated Projects	V 10.2.2008 / 2010	Syngenta
66.202	I	N	32,194	Congressionally Mandated Projects	V 10.2.208 / 2010-	Syngenta
66.203	D	N	123,034	Environmental Finance Center Grants		
66.419	D	N	6,366,538	Water Pollution Control State, Interstate, and Tribal Program Support		
66.436	D	N	108,305	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements-Section 104(b)(3) of the Clean Water Act		
66.439	D	N	135,351	Targeted Watersheds Grants		
66.456	I	N	23,293	National Estuary Program	N/A	City of Elizabeth, NC
66.461	D	N	638,591	Regional Wetland Program Development Grants		
66.509	D	N	2,130,246	Science To Achieve Results (STAR) Research Program		
66.509	I	N	18,658	Science To Achieve Results (STAR) Research Program	0007899B	University of Tex Houston

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66.510	D	N	4,752	Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development		
66.511	D	N	1,383,605	Office of Research and Development Consolidated Research/Training/Fellowships		
66.511	I	N	371	Office of Research and Development Consolidated Research/Training/Fellowships	2-340-0210384	RTI International
66.514	D	N	32,285	Science To Achieve Results (STAR) Fellowship Program		
66.516	D	N	19,213	P3 Award: National Student Design Competition for Sustainability		
66.517	D	N	44,385	Regional Applied Research Efforts (RARE)		
66.606	D	N	111,975	Surveys, Studies, Investigations and Special Purpose Grants		
66.611	D	N	18,206	Environmental Policy and Innovation Grants		
66.708	D	N	156,681	Pollution Prevention Grants Program		
66.714	D	N	3,506	Pesticide Environmental Stewardship Regional Grants		
66.809	D	N	313,831	Superfund State and Indian Tribe Core Program Cooperative Agreements		
			<u>17,802,132</u>	Total — Research and Development Cluster — U. S. Environmental Protection Agency		

U. S. Nuclear Regulatory Commission

77	D	N	129,785	U. S. Nuclear Regulatory Commission		
			<u>129,785</u>	Total — Research and Development Cluster — U. S. Nuclear Regulatory Commission		

U. S. Department of Energy

81	D	N	3,184,843	U. S. Department of Energy		
81	I	N	16,355	U. S. Department of Energy	00042959 #00001 #1	Battelle Energy Alliance, LLC
81	I	N	18,529	U. S. Department of Energy	00042959 #0001	Battelle Energy Alliance, LLC
81	I	N	35,998	U. S. Department of Energy	00042959 #12	Battelle Energy Alliance, LLC
81	I	N	2,890	U. S. Department of Energy	00042959 #15	Battelle Energy Alliance, LLC
81	I	N	232,210	U. S. Department of Energy	00042959 #21	Battelle Energy Alliance, LLC
81	I	N	97,020	U. S. Department of Energy	00042959 #23	Battelle Energy Alliance, LLC
81	I	N	99,499	U. S. Department of Energy	00042959 #26	Battelle Energy Alliance, LLC
81	I	N	143,868	U. S. Department of Energy	00042959 #27	Battelle Energy Alliance, LLC
81	I	N	124,739	U. S. Department of Energy	00042959 #28	Battelle Energy Alliance, LLC
81	I	N	150,471	U. S. Department of Energy	00042959 #29	Battelle Energy Alliance, LLC
81	I	N	118,603	U. S. Department of Energy	00042959 #30	Battelle Energy Alliance, LLC
81	I	N	107,002	U. S. Department of Energy	00042959 #31	Battelle Energy Alliance, LLC
81	I	N	106,675	U. S. Department of Energy	00042959 #34	Battelle Energy Alliance, LLC
81	I	N	27,427	U. S. Department of Energy	00042959 #35	Battelle Energy Alliance, LLC
81	I	N	55,919	U. S. Department of Energy	00042959 #38	Battelle Energy Alliance, LLC
81	I	N	108,664	U. S. Department of Energy	00042959 40	Battelle Energy Alliance, LLC
81	I	N	44,695	U. S. Department of Energy	00042959 42	Battelle Energy Alliance, LLC
81	I	N	26,038	U. S. Department of Energy	00042959-Release N	Battelle Energy Alliance, LLC
81	I	N	-6,455	U. S. Department of Energy	01152010	So All Clean Energy
81	I	N	44,238	U. S. Department of Energy	1-340-0211955	RTI International
81	I	N	61,292	U. S. Department of Energy	10-NICCR-1109	Duke University
81	I	N	1,602	U. S. Department of Energy	1117724	Sandia National Lab
81	I	N	27,270	U. S. Department of Energy	2006-1763	Calabazas Creek Research, Inc.
81	I	N	-16,297	U. S. Department of Energy	2006-2210	Orbit Energy, Inc.
81	I	N	-1,077	U. S. Department of Energy	2007-1722	Enernex Corporation
81	I	N	39,985	U. S. Department of Energy	2010-2302	Ngimat Co.
81	I	N	16,092	U. S. Department of Energy	227011-524-025456/	Florida State Univ.
81	I	N	10,442	U. S. Department of Energy	256K222	University of Wisconsin
81	I	N	2,095	U. S. Department of Energy	37696-001-06	Los Alamos Nat'l Lab

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81	I	N	16,533	U. S. Department of Energy	4000006079	UT-Battelle LLC
81	I	N	40,511	U. S. Department of Energy	4000028105	UT-Battelle LLC
81	I	N	25,909	U. S. Department of Energy	4000029406	UT-Battelle LLC
81	I	N	77,349	U. S. Department of Energy	4000040729	UT-Battelle LLC
81	I	N	42,421	U. S. Department of Energy	4000056870	UT-Battelle LLC
81	I	N	66,054	U. S. Department of Energy	4000058620	UT-Battelle LLC
81	I	N	41,927	U. S. Department of Energy	4000059924	UT-Battelle LLC
81	I	N	78,488	U. S. Department of Energy	4000061675	UT-Battelle LLC
81	I	N	152,316	U. S. Department of Energy	4000063401	UT-Battelle LLC
81	I	N	148,231	U. S. Department of Energy	4000063955	UT-Battelle LLC
81	I	N	133	U. S. Department of Energy	4000065691	UT-Battelle LLC
81	I	N	68,716	U. S. Department of Energy	4000080533	UT-Battelle LLC
81	I	N	22,692	U. S. Department of Energy	4000084193	UT-Battelle LLC
81	I	N	-1,728	U. S. Department of Energy	4000084305	UT-Battelle LLC
81	I	N	178,961	U. S. Department of Energy	4000086391	UT-Battelle LLC
81	I	N	1,267,030	U. S. Department of Energy	4000089381	UT-Battelle/Ornl
81	I	N	110,026	U. S. Department of Energy	4000096612	UT-Battelle/Ornl
81	I	N	100,507	U. S. Department of Energy	4000097399	UT-Battelle/Ornl
81	I	N	35,822	U. S. Department of Energy	4000099327	UT-Battelle LLC
81	I	N	17,131	U. S. Department of Energy	404	Corrim
81	I	N	21,843	U. S. Department of Energy	42959-37	Battelle Energy Alliance, LLC
81	I	N	-4	U. S. Department of Energy	55547-0001-07	Los Alamos Nat'l Lab
81	I	N	34,248	U. S. Department of Energy	62922-001-08	Los Alamos Nat'l Lab
81	I	N	880	U. S. Department of Energy	63039-001-08	Los Alamos Nat'l Lab
81	I	N	-472	U. S. Department of Energy	65573-001-08	Los Alamos Nat'l Lab
81	I	N	58,933	U. S. Department of Energy	68393-01	Battelle Energy Alliance, LLC
81	I	N	167,029	U. S. Department of Energy	68393-02	Battelle Energy Alliance, LLC
81	I	N	5,313	U. S. Department of Energy	68393-03	Idaho National Laboratory
81	I	N	64,768	U. S. Department of Energy	6871849	L. Berkeley Nat'l Lab
81	I	N	194,080	U. S. Department of Energy	6879279	L. Berkeley Nat'l Lab
81	I	N	-747	U. S. Department of Energy	726318	Sandia National Lab
81	I	N	86,292	U. S. Department of Energy	81279-001-10	Los Alamos Nat'l Lab
81	I	N	57,925	U. S. Department of Energy	85000-001-10	Los Alamos Nat'l Lab
81	I	N	35,158	U. S. Department of Energy	86665-002-10	Los Alamos Nat'l Lab
81	I	N	24,496	U. S. Department of Energy	87817-001-10	Los Alamos Nat'l Lab
81	I	N	-1,389	U. S. Department of Energy	AC634860	Washington Savannah River Co.
81	I	N	12,856	U. S. Department of Energy	AC70110 O	Savannah River Nuclear Sol.
81	I	N	1,449	U. S. Department of Energy	AFT-1-11320-01	National Renewable Energy Lab
81	I	N	57,099	U. S. Department of Energy	Check #32829	Thurgood Marshall College Fund
81	I	N	189,953	U. S. Department of Energy	N/A	Georgia Env Facil Au
81	I	N	15,745	U. S. Department of Energy	OII-0620353	Wright Materials Research Company
81	I	N	1,431	U. S. Department of Energy	OR10986-001.01	University of Tennessee
81	I	N	20,672	U. S. Department of Energy	PO4500305158 BRIAN	Allegheny Energy, Inc.
81	I	N	-4,656	U. S. Department of Energy	SC10041	Prairie View A & M University
81	I	Y	241,504	ARRA - U. S. Department of Energy	2010MCA-0410-0827-UN	Ctr Climate Strategi
81	I	Y	1,025	ARRA - U. S. Department of Energy	4/7/11	Florida Solar Energy Center
81	I	Y	24,537	ARRA - U. S. Department of Energy	N/A	Town of Cary
81	I	Y	144,447	ARRA - U. S. Department of Energy	R01276-ARRA	Florida State University
81.049	D	N	5,700,903	Office of Science Financial Assistance Program		
81.049	D	Y	3,279,730	ARRA - Office of Science Financial Assistance Program		
81.049	I	N	52,031	Office of Science Financial Assistance Program	08-SC-NICCR-1072	Duke University

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
81.049	I	N	42,904	Office of Science Financial Assistance Program	10-NICCR-1108	Duke University
81.049	I	N	125,006	Office of Science Financial Assistance Program	2009-2770 PO NO.	Supercon Inc.
81.049	I	N	-891	Office of Science Financial Assistance Program	2009-2806	Muons, Incorporated
81.049	I	N	62,267	Office of Science Financial Assistance Program	2010-0054	Muons, Incorporated
81.049	I	N	136,222	Office of Science Financial Assistance Program	2010-0453 PO NO.	Supercon Inc.
81.049	I	N	49,900	Office of Science Financial Assistance Program	2010-1026	Calabazas Creek Research, Inc.
81.049	I	N	29,553	Office of Science Financial Assistance Program	2010-2318 PO NO: 1	Supercon Inc.
81.049	I	N	14,982	Office of Science Financial Assistance Program	371979	University of Wash-Seattle
81.049	I	N	233,090	Office of Science Financial Assistance Program	GQ10044-133949	University of Virginia
81.049	I	N	21,237	Office of Science Financial Assistance Program	MER JOB# 91962	Mer Corp.
81.049	I	N	234,308	Office of Science Financial Assistance Program	PO: 0000141077	University of Utah
81.049	I	N	285,124	Office of Science Financial Assistance Program	WU-HT-10-09 PO: 29	Washington University-St Louis
81.049	I	Y	17,390	ARRA - Office of Science Financial Assistance Program	23879	University of Delaware
81.049	I	Y	494,918	ARRA - Office of Science Financial Assistance Program	4005-NCSU-DOE-1090	Pennsylvania State Univ.
81.049	I	Y	16,864	ARRA - Office of Science Financial Assistance Program	4286-NCSU-USDE-109	Pennsylvania State Univ.
81.079	I	N	39,820	Regional Biomass Energy Programs	3TG153	South Dakota State Univ.
81.086	D	N	513,934	Conservation Research and Development		
81.086	I	Y	12,000	ARRA - Conservation Research and Development	2009-2513-03	Triangle J Coun Govt
81.086	I	Y	71,062	ARRA - Conservation Research and Development	TJCOG-CBS-037 / 15	Triangle J Coun Govt
81.087	D	N	3,263,522	Renewable Energy Research and Development		
81.087	D	Y	550,032	ARRA - Renewable Energy Research and Development		
81.087	I	N	19,139	Renewable Energy Research and Development	2009-1613	Eformative Options, LLC
81.087	I	N	17,985	Renewable Energy Research and Development	DE-EE0004420.001	AWS Truepower (AWST)
81.087	I	N	-1	Renewable Energy Research and Development	GO12026-225	CPBR, Inc.
81.087	I	N	83,799	Renewable Energy Research and Development	GO12026-267	CPBR, Inc.
81.087	I	N	817	Renewable Energy Research and Development	GO12026-289	CPBR, Inc.
81.087	I	N	4,430	Renewable Energy Research and Development	GO12026-330	Consortium for Plant Biotech
81.087	I	N	15,303	Renewable Energy Research and Development	GO12026-331	Consortium for Plant Biotech
81.087	I	Y	262,593	ARRA - Renewable Energy Research and Development	2010-1508	Diversified Energy Corp.
81.087	I	Y	40,568	ARRA - Renewable Energy Research and Development	EE0002611-600	Celgard
81.087	I	Y	201,245	ARRA - Renewable Energy Research and Development	EE0002611-600/ PO#	Celgard
81.087	I	Y	40,402	ARRA - Renewable Energy Research and Development	S00000110	Gas Technology Institute
81.089	D	N	140,325	Fossil Energy Research and Development		
81.089	I	N	33,961	Fossil Energy Research and Development	S00000070	Gas Technology Institute
81.112	D	N	206,837	Stewardship Science Grant Program		
81.112	I	N	-3,543	Stewardship Science Grant Program	414089-G/ 5-23730	University of Rochester
81.113	D	N	104,301	Defense Nuclear Nonproliferation Research		
81.117	D	N	641,505	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		
81.117	D	Y	132,162	ARRA - Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		
81.117	I	N	-37,192	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	2007-0550	TGI-USA
81.117	I	N	48,656	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	Solar America Citi	ICLEI
81.117	I	Y	88,140	ARRA - Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	GT10-0310-0002	Mississippi Development Auth.
81.121	D	N	572,567	Nuclear Energy Research, Development and Demonstration		
81.121	I	N	283,296	Nuclear Energy Research, Development and Demonstration	00042959 #24	Battelle Energy Alliance, LLC
81.121	I	N	86,400	Nuclear Energy Research, Development and Demonstration	00042959 -00033	Battelle Energy Alliance, LLC
81.121	I	N	194,685	Nuclear Energy Research, Development and Demonstration	00042959-00032	Battelle Energy Alliance, LLC

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
81.121	I	N	17,502	Nuclear Energy Research, Development and Demonstration	108880-G0022987	Washington State University
81.121	I	N	266,539	Nuclear Energy Research, Development and Demonstration	C00017079-2	University of Missouri-Columbia
81.121	I	N	146,429	Nuclear Energy Research, Development and Demonstration	OR10531-001.01	University of Tennessee
81.123	D	N	15,523	National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program		
81.135	D	Y	426,537	ARRA - Advanced Research and Projects Agency-Energy Financial Assistance Program		
81.135	I	Y	200,332	ARRA - Advanced Research and Projects Agency-Energy Financial Assistance Program	10-359	Arizona State Univ.
81.135	I	Y	109,614	ARRA - Advanced Research and Projects Agency-Energy Financial Assistance Program	11-001 / DE-FOA-00	Cree, Inc.
			<u>28,430,840</u>	Total — Research and Development Cluster — U. S. Department of Energy		

U. S. Department of Education

84	D	N	18,507,533	U. S. Department of Education		
84	I	N	129,323	U. S. Department of Education	LPO-02013 L6043 T	American Inst. for Research
84	I	N	20,777	U. S. Department of Education	N/A	Comm Campus Partners
84	I	N	20,919	U. S. Department of Education	S11-023	Wested
84.015	D	N	2,020,752	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	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	04-SC-DED-1010	Duke University
84.015	I	N	90,800	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	102,957	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	-880	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	06-SC-DED-1082	Duke University
84.015	I	N	44,301	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	9,699	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	07-SC-DED-1044	Duke University
84.015	I	N	-1,414	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	3,860	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	34,165	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	164	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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.015	I	N	107,160	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	11-DED-1019	Duke University
84.015	I	N	320,857	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	11-FLAS-1028	Duke University
84.022	D	N	85,099	Overseas Programs-Doctoral Dissertation Research Abroad		
84.116	D	N	65,432	Fund for the Improvement of Postsecondary Education		
84.116	I	N	2,993	Fund for the Improvement of Postsecondary Education	FIPSE2-UNCCH09-10	Comm Campus Partners
84.116	I	N	48	Fund for the Improvement of Postsecondary Education	N/A	Comm Campus Partners
84.120	D	N	49,809	Minority Science and Engineering Improvement		
84.129	D	N	91,010	Rehabilitation Long-Term Training		
84.133	D	N	457,136	National Institute on Disability and Rehabilitation Research		
84.153	D	N	142,428	Business and International Education Projects		
84.153	I	N	1,675	Business and International Education Projects	520764-UNCW	College of Charleston
84.184	D	N	64,063	Safe and Drug-Free Schools and Communities-National Programs		
84.200	D	N	250,989	Graduate Assistance in Areas of National Need		
84.215	I	N	23,904	Fund for the Improvement of Education	U215X090306	Pender County Schools
84.217	D	N	240,847	TRIO-McNair Post-Baccalaureate Achievement		
84.220	D	N	388,817	Centers for International Business Education		
84.234	I	N	16,253	Projects with Industry	RR242-421/4785206	University of Georgia
84.286	I	N	148,436	Ready to Teach	U286A050018	Alabama Public Telev
84.305	D	N	1,783,436	Education Research, Development and Dissemination		
84.305	I	N	225,995	Education Research, Development and Dissemination	GM10087-126361	University of Virginia
84.323	I	N	8,951	Special Education-State Personnel Development	2011-00204	Minnesota Dept Educ
84.324	D	N	2,181,669	Research in Special Education		
84.325	D	N	2,821,024	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities		
84.326	D	N	4,091,046	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.326	I	N	56,224	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	223791B	University of Oregon
84.326	I	N	266,524	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	51-001050	Sri International
84.326	I	N	33,137	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	5830-1251-00-E	University of So Florida
84.326	I	N	45,781	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	AUM-SA-001-2011	Auburn University
84.326	I	N	81,370	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	UKRF 3048106788-10-3	University of Kentucky
84.327	D	N	275,012	Special Education-Technology and Media Services for Individuals with Disabilities		
84.349	I	N	136,226	Early Childhood Educator Professional Development	N/A	Zero To Three
84.359	I	N	56,844	Early Reading First	N/A	Richmond Co School
84.373	I	N	22,978	Special Education-Technical Assistance on State Data Collection	FY2011-094	University of Kansas
84.381	D	N	182,669	Baccalaureate Degrees in Science, Technology, Engineering, Mathematics, and Critical Foreign Languages and Master's Degrees in Science, Technology, Engineering, Mathematics, and Critical Foreign Languages		
84.382	D	N	367,637	Strengthening Minority-Serving Institutions		
			<u>36,076,762</u>	Total — Research and Development Cluster — U. S. Department of Education		

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>National Archives and Records Administration</u>						
89	D	N	37,904	National Archives and Records Administration		
89.003	D	N	42,805	National Historical Publications and Records Grants		
89.003	I	N	13,874	National Historical Publications and Records Grants	3001166513	University of Michigan
			94,583	Total — Research and Development Cluster — National Archives and Records Administration		
<u>U. S. Department of Health and Human Services</u>						
93	D	N	22,868,326	U. S. Department of Health and Human Services		
93	D	Y	1,442,717	ARRA - U. S. Department of Health and Human Services		
93	I	N	129,134	U. S. Department of Health and Human Services	#547662 DR APPERSO	Tulane University
93	I	N	31,829	U. S. Department of Health and Human Services	#547663 DR SCHAL	Tulane University
93	I	N	280,729	U. S. Department of Health and Human Services	0000680541	Fred Hutchinsn Can
93	I	N	79,564	U. S. Department of Health and Human Services	000278614-003	University of Alabama-Birm
93	I	N	14,294	U. S. Department of Health and Human Services	0007425-405829-1	University of Pitt
93	I	N	97,443	U. S. Department of Health and Human Services	00663-2935.001	Amer Inst For Rsch
93	I	N	310,959	U. S. Department of Health and Human Services	0080.0059/814	Family Health Intl
93	I	N	112,702	U. S. Department of Health and Human Services	05-0864	New York University
93	I	N	17,747	U. S. Department of Health and Human Services	06861S01686	Mathematica Pol Res
93	I	N	-232,370	U. S. Department of Health and Human Services	1-312-0208452/290-02	RTI International
93	I	N	22,852	U. S. Department of Health and Human Services	1-312-0209322/GS-10F	RTI International
93	I	N	288	U. S. Department of Health and Human Services	1-312-0210088	RTI International
93	I	N	94,230	U. S. Department of Health and Human Services	1-312-0210837	RTI International
93	I	N	8,481	U. S. Department of Health and Human Services	1-340-0209943	RTI International
93	I	N	2,735	U. S. Department of Health and Human Services	1-340-0212174	RTI International
93	I	N	159,239	U. S. Department of Health and Human Services	1-N01-CN43302-WA-2	Cornell University
93	I	N	-8	U. S. Department of Health and Human Services	1-R43-AI074089-01A1	Novan Inc.
93	I	N	98,304	U. S. Department of Health and Human Services	10-070/0000000519	University Texas-Galveston
93	I	N	8,330	U. S. Department of Health and Human Services	10-14025-05-06-C1	H Lee Moffitt Cancer
93	I	N	236,365	U. S. Department of Health and Human Services	10.10.90038	Hebrew Rehab Ctr
93	I	N	46,177	U. S. Department of Health and Human Services	1053500080041	Chronic Disease Dire
93	I	N	46,612	U. S. Department of Health and Human Services	1053500140042	Chronic Disease Dire
93	I	N	943	U. S. Department of Health and Human Services	106908	University of Pitt
93	I	N	3,351	U. S. Department of Health and Human Services	125466	Duke University Med Ctr
93	I	N	6,182	U. S. Department of Health and Human Services	129578	Duke University
93	I	N	93,018	U. S. Department of Health and Human Services	17654	Natl Chldhd Cnrc Fdn
93	I	N	216,318	U. S. Department of Health and Human Services	19836-S1	Vanderbilt U Med C
93	I	N	-170	U. S. Department of Health and Human Services	1P01HL087203-02	Beth Israel Deacon M
93	I	N	71,289	U. S. Department of Health and Human Services	2-312-0210358	RTI International
93	I	N	75,308	U. S. Department of Health and Human Services	213	Family Health Intl
93	I	N	77,823	U. S. Department of Health and Human Services	24982	ABT Assoc Inc
93	I	N	62,996	U. S. Department of Health and Human Services	24986	ABT Assoc Inc
93	I	N	21,068	U. S. Department of Health and Human Services	25049-08-381	La Jolla Ins Allergy
93	I	N	65,665	U. S. Department of Health and Human Services	283-07-5202	CRP Inc
93	I	N	185,816	U. S. Department of Health and Human Services	2905791A/ WU-08-104	Wash University-St Louis
93	I	N	281	U. S. Department of Health and Human Services	29XS082	SAIC-Frederick Inc
93	I	N	37,899	U. S. Department of Health and Human Services	29XS126/A59101	SAIC-Frederick Inc
93	I	N	11,191	U. S. Department of Health and Human Services	3-312-0209686	RTI International
93	I	N	1,356	U. S. Department of Health and Human Services	3-312-0210837	RTI International
93	I	N	20,000	U. S. Department of Health and Human Services	3-312-0211829	RTI International
93	I	N	320,430	U. S. Department of Health and Human Services	303-7870	Duke University

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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	66,423	U. S. Department of Health and Human Services	30305	Wake Forest U
93	I	N	1,598	U. S. Department of Health and Human Services	3036656/131860	Duke University Med Ctr
93	I	N	1,716,329	U. S. Department of Health and Human Services	3048104037-09-105	University of Kentucky
93	I	N	5,563	U. S. Department of Health and Human Services	4-312-0210837	RTI International
93	I	N	97,860	U. S. Department of Health and Human Services	40-4113/UNC-3	Nat Bureau Econ Res
93	I	N	9,252	U. S. Department of Health and Human Services	431630-19467	VA Polytechnic Inst
93	I	N	138,608	U. S. Department of Health and Human Services	451	Assc University Ctr Disab
93	I	N	31,665	U. S. Department of Health and Human Services	5-20911	Oak Ridge Inst Scien
93	I	N	6,469	U. S. Department of Health and Human Services	5-21630	Scripps Resch Inst
93	I	N	27,178	U. S. Department of Health and Human Services	5-21750	Scripps Resch Inst
93	I	N	34,532	U. S. Department of Health and Human Services	5-P01-HL087203-03	Beth Israel Deacon M
93	I	N	50,702	U. S. Department of Health and Human Services	5215810-5500000265	Broad Institute
93	I	N	1,575	U. S. Department of Health and Human Services	53362	RTI International
93	I	N	4,300	U. S. Department of Health and Human Services	545145	Tulane University
93	I	N	563,957	U. S. Department of Health and Human Services	576652	University of Wash-Seattle
93	I	N	58,814	U. S. Department of Health and Human Services	5U01HD050094-04	University of Alabama-Birm
93	I	N	8,021	U. S. Department of Health and Human Services	6119-1041-00-B	University of South Florida
93	I	N	114,727	U. S. Department of Health and Human Services	66242L/ PO M117862	University of Miami
93	I	N	-21,656	U. S. Department of Health and Human Services	6666	Amer Coll Radiology
93	I	N	-80,549	U. S. Department of Health and Human Services	6667	Am Coll Radiol. Imag
93	I	N	136,411	U. S. Department of Health and Human Services	6671S00150	Mathematica Pol Res
93	I	N	27,719	U. S. Department of Health and Human Services	8-49462	McMaster University
93	I	N	1,894	U. S. Department of Health and Human Services	8412-77804-X	Johns Hopkins University
93	I	N	14,465	U. S. Department of Health and Human Services	8502-90010-6	Johns Hopkins University
93	I	N	35,908	U. S. Department of Health and Human Services	861	Family Health Intl
93	I	N	38,227	U. S. Department of Health and Human Services	8858-S-002	Westat
93	I	N	113,520	U. S. Department of Health and Human Services	89369 / HHSN275200	Res. Fdn. for Mental Hygiene
93	I	N	14,706	U. S. Department of Health and Human Services	94289DBS47/B28950-27	Booz Allen&Hamilton
93	I	N	11,812	U. S. Department of Health and Human Services	98543-1067	Natl Chldhd Cntr Fdn
93	I	N	351,102	U. S. Department of Health and Human Services	A56711/29XS126	SAIC-Frederick Inc
93	I	N	1,287,583	U. S. Department of Health and Human Services	A56768/29XS126	SAIC-Frederick Inc
93	I	N	14,157	U. S. Department of Health and Human Services	AG029824	Wake F University Sch Med
93	I	N	642	U. S. Department of Health and Human Services	AI15416	University Calif-San Franc
93	I	N	200,973	U. S. Department of Health and Human Services	BRS-ACURE-Q-06-00160	Social & Scientific
93	I	N	886,224	U. S. Department of Health and Human Services	BRS-IMPCT-Q-06-00102	Social & Scientific
93	I	N	10,839	U. S. Department of Health and Human Services	CA80098	Am Coll Radiol. Imag
93	I	N	6,367	U. S. Department of Health and Human Services	Colt Study 2 UNC	Case Western Reserve
93	I	N	95	U. S. Department of Health and Human Services	DS603/100528	Duke University
93	I	N	41,076	U. S. Department of Health and Human Services	EY14231	Jaeb Ctr For Hlth Re
93	I	N	13,692	U. S. Department of Health and Human Services	GC11893.133549	University of Virginia
93	I	N	5,212	U. S. Department of Health and Human Services	GC11893.133552	University of Virginia
93	I	N	20,400	U. S. Department of Health and Human Services	GC11893.133554	University of Virginia
93	I	N	178,750	U. S. Department of Health and Human Services	GC12015.136204	University of Virginia
93	I	N	65,697	U. S. Department of Health and Human Services	GC12015.136207	University of Virginia
93	I	N	225,623	U. S. Department of Health and Human Services	GC12015.136209	University of Virginia
93	I	N	2,022	U. S. Department of Health and Human Services	GMO-010137	UT Southwest Med Ctr
93	I	N	2,896	U. S. Department of Health and Human Services	GMO-010171	UT Southwest Med Ctr
93	I	N	-4,142	U. S. Department of Health and Human Services	GMO010108/N01MH90003	UT Southwest Med Ctr
93	I	N	13,161	U. S. Department of Health and Human Services	HHS290200600011	ABT Assoc Inc
93	I	N	1,514	U. S. Department of Health and Human Services	HHSN261200622008C	H Lee Moffitt Cancer
93	I	N	9,928	U. S. Department of Health and Human Services	HHSN272201000053C	Duke University Medical Ctr

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	I	N	5,275	U. S. Department of Health and Human Services	HL07069	Duke University Med Ctr
93	I	N	4,506	U. S. Department of Health and Human Services	ITN10200-00SC	University Calif-San Franc
93	I	N	24,496	U. S. Department of Health and Human Services	K000038-S01	Kitware Inc
93	I	N	5,745	U. S. Department of Health and Human Services	K000038-S02	Kitware Inc
93	I	N	1,969,455	U. S. Department of Health and Human Services	N/A	Academyhealth
93	I	N	37,487	U. S. Department of Health and Human Services	N01-WH-4-4221/31181-	Wake F University Sch Med
93	I	N	12,878	U. S. Department of Health and Human Services	NEHA CDC Task Order	Nat'l Environ. Health Assoc.
93	I	N	2,739	U. S. Department of Health and Human Services	NS026835	Emmes Corporation
93	I	N	80,336	U. S. Department of Health and Human Services	OSP-02-8300-2008-0041	Southern University and A & M College
93	I	N	19,790	U. S. Department of Health and Human Services	PHR-NIDA4-S-10-00182	Social & Scientific
93	I	N	45,143	U. S. Department of Health and Human Services	PO #400031414	GE Global Research
93	I	N	26,376	U. S. Department of Health and Human Services	PO 1568 G NA643	Emmes Corporation
93	I	N	183,547	U. S. Department of Health and Human Services	PO 1568 P HB330	Emmes Corporation
93	I	N	-1,000	U. S. Department of Health and Human Services	PO SR00000171	University Md-Baltimore
93	I	N	67,578	U. S. Department of Health and Human Services	PO# 7810-96242	Johns Hopkins University
93	I	N	-2,431	U. S. Department of Health and Human Services	PO# 8011-39050-0	Johns Hopkins University
93	I	N	12,871	U. S. Department of Health and Human Services	PO# V399454/Y432698	University of Arizona
93	I	N	61,241	U. S. Department of Health and Human Services	PO#3415583/205723	Mass Gen Hosp
93	I	N	624	U. S. Department of Health and Human Services	PO#3416088/205723	Mass Gen Hosp
93	I	N	-1,853	U. S. Department of Health and Human Services	PO#5-22602	Scripps Resch Inst
93	I	N	162,504	U. S. Department of Health and Human Services	PO#EP-619653	Indiana University
93	I	N	151,412	U. S. Department of Health and Human Services	PO#P0007321/N01-HC-9	Jackson State University
93	I	N	36,106	U. S. Department of Health and Human Services	RD30000419	TKC Integration Serv
93	I	N	10,453	U. S. Department of Health and Human Services	S3521-24/24	Assoc Sch Pub Health
93	I	N	93	U. S. Department of Health and Human Services	S3754-25/25	Assoc Sch Pub Health
93	I	N	57,816	U. S. Department of Health and Human Services	S3861-27/28	Assoc Sch Pub Health
93	I	N	90	U. S. Department of Health and Human Services	SPH07-E1065	Louisiana State University
93	I	N	41,015	U. S. Department of Health and Human Services	TFED39-117	NSABP Fdn
93	I	N	116,612	U. S. Department of Health and Human Services	U01DK065176	Duke University Med Ctr
93	I	N	186,226	U. S. Department of Health and Human Services	UAB-UNC WA 21	University of Alabama-Birm
93	I	N	225,122	U. S. Department of Health and Human Services	UAB-UNC WA 22	University of Alabama-Birm
93	I	N	184	U. S. Department of Health and Human Services	US001-0000256164	Battelle
93	I	N	246,142	U. S. Department of Health and Human Services	WU-10-184/PO2911647A	Wash University-St Louis
93	I	Y	44,411	ARRA - U. S. Department of Health and Human Services	10ST1086	SAIC-Frederick Inc
93	I	Y	55,880	ARRA - U. S. Department of Health and Human Services	24812	Res Fdn Mentl Hygien
93	I	Y	1,035,388	ARRA - U. S. Department of Health and Human Services	5-312-0210837	RTI International
93	I	Y	90,525	ARRA - U. S. Department of Health and Human Services	603R-UNC	Natl Opinion Res Ctr
93	I	Y	29,548	ARRA - U. S. Department of Health and Human Services	CRB-DCR01-S-09-00298	Social & Scientific
93	I	Y	12,386	ARRA - U. S. Department of Health and Human Services	N/A	Johns Hopkins University
93	I	Y	144,088	ARRA - U. S. Department of Health and Human Services	UNC 01/HHSN271200900	Feinstein Inst Med R
93.009	D	N	16,895	Compassion Capital Fund		
93.051	D	N	145,645	Alzheimer's Disease Demonstration Grants to States		
93.061	D	N	1,784,507	Innovations in Applied Public Health Research		
93.061	D	Y	216,184	ARRA - Innovations in Applied Public Health Research		
93.061	I	N	7	Innovations in Applied Public Health Research	1-312-0209362	RTI International
93.061	I	N	417	Innovations in Applied Public Health Research	PO# 29525P	Wash University-St Louis
93.067	D	N	2,737,142	Global AIDS		
93.067	I	N	892,673	Global AIDS	N/A	Uni Malawi Colle Med
93.069	D	N	573,405	Public Health Emergency Preparedness		
93.086	D	N	616,828	Healthy Marriage Promotion and Responsible Fatherhood Grants		
93.100	D	Y	72,802	ARRA - Health Disparities in Minority Health		

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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	36,931	Food and Drug Administration-Research	08-002947 NCSU	University of Cal-Davis
93.107	D	N	806,301	Area Health Education Centers Point of Service Maintenance and Enhancement Awards		
93.110	D	N	3,204,356	Maternal and Child Health Federal Consolidated Programs		
93.110	I	N	18,135	Maternal and Child Health Federal Consolidated Programs	4-01761	Brandies University
93.113	D	N	11,549,411	Environmental Health		
93.113	I	N	47,030	Environmental Health	000252739-008	University of Alabama-Birm
93.113	I	N	-5,896	Environmental Health	008	University of Alabama-Birm
93.113	I	N	6,579	Environmental Health	0255-9991-4609	Mt Sinai Sch of Med
93.113	I	N	64,930	Environmental Health	08-004843 B 00	University Mass
93.113	I	N	36,418	Environmental Health	10-NIH-1100	Duke University
93.113	I	N	37,174	Environmental Health	11-NIH-1002	Duke University Med Ctr
93.113	I	N	32	Environmental Health	BD932854	Sloan-Kettering Inst
93.113	I	N	108,629	Environmental Health	H40007	University Southern California
93.117	D	N	72,578	Preventive Medicine Residency Program		
93.121	D	N	10,734,260	Oral Diseases and Disorders Research		
93.121	I	N	64,171	Oral Diseases and Disorders Research	10252SUB	Seattle Chld Hosp
93.121	I	N	41,136	Oral Diseases and Disorders Research	131236/131234	University of Tex San Anto
93.121	I	N	48,094	Oral Diseases and Disorders Research	2010-1281	Agile Sciences
93.121	I	N	8,688	Oral Diseases and Disorders Research	331651	Nova Southeast University
93.121	I	N	2,278	Oral Diseases and Disorders Research	413540130301	Seattle Chld Hosp
93.121	I	N	105,069	Oral Diseases and Disorders Research	549852	University of Pennsylvania
93.121	I	N	-387	Oral Diseases and Disorders Research	892504	University of Wash-Seattle
93.121	I	N	47,206	Oral Diseases and Disorders Research	F5629-01	New York University
93.121	I	N	61,871	Oral Diseases and Disorders Research	F6570-05	New York University
93.121	I	N	-10,538	Oral Diseases and Disorders Research	FY10.236.001/2-5-812	University of Colorado
93.121	I	N	71,890	Oral Diseases and Disorders Research	FY10.236.006/2-5-813	University of Colorado
93.121	I	N	201,467	Oral Diseases and Disorders Research	HS2356	Tufts University
93.121	I	N	7,887	Oral Diseases and Disorders Research	MUSC11-013	Medical University of South Carolina
93.121	I	N	98,562	Oral Diseases and Disorders Research	N/A	3DMD LLC
93.121	I	N	70,980	Oral Diseases and Disorders Research	R01DE018184	Beth Israel Deacon M
93.121	I	N	-1,406	Oral Diseases and Disorders Research	R213894	Research Fdn of SUNY
93.127	D	N	207,472	Emergency Medical Services for Children		
93.134	I	N	-1,874	Grants to Increase Organ Donations	11	National Kidney Foundation
93.135	D	N	2,683,853	Centers for Research and Demonstration for Health Promotion and Disease Prevention		
93.135	I	N	4,954	Centers for Research and Demonstration for Health Promotion and Disease Prevention	5-89899/PO 415346-G	University of Rochester
93.136	D	N	2,310,746	Injury Prevention and Control Research and State and Community Based Programs		
93.136	I	N	12,520	Injury Prevention and Control Research and State and Community Based Programs	3409014954	Oklahoma St Dept Hlt
93.136	I	N	148	Injury Prevention and Control Research and State and Community Based Programs	N/A	NC Coal Aga Dome Vio
93.138	D	N	15,446	Protection and Advocacy for Individuals with Mental Illness		
93.143	D	N	602,719	NIEHS Superfund Hazardous Substances-Basic Research and Education		
93.153	I	N	107,464	Coordinated Services and Access to Research for Women, Infants, Children, and Youth	203-0388	Duke University
93.155	D	N	1,092,523	Rural Health Research Centers		
93.172	D	N	6,761,999	Human Genome Research		
93.172	I	N	14,168	Human Genome Research	0006055A	University of Tex Houston
93.172	I	N	68,856	Human Genome Research	101247818	Baylor Col Med

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.172	I	N	-5	Human Genome Research	146500/155325	Duke University
93.172	I	N	37,960	Human Genome Research	164324/155325/146500	Duke University
93.172	I	N	387,284	Human Genome Research	203-0254	Duke University
93.172	I	N	120,932	Human Genome Research	2031069	Duke University
93.172	I	N	24,503	Human Genome Research	RES505531	Case Western Reserve
93.172	I	N	34,401	Human Genome Research	SA5763-11790	University Calif-Berkeley
93.173	D	N	2,746,239	Research Related to Deafness and Communication Disorders		
93.173	I	N	273,865	Research Related to Deafness and Communication Disorders	1000664992	University of Iowa
93.173	I	N	94,701	Research Related to Deafness and Communication Disorders	2000184642	Johns Hopkins University
93.173	I	N	84,262	Research Related to Deafness and Communication Disorders	SP0012457	Northwestern University
93.184	I	N	15,926	Disabilities Prevention	2008-05430-01-00	University of Ill-Chicago
93.186	D	N	348,625	National Research Service Award in Primary Care Medicine		
93.194	I	N	-58	Community Prevention Coalitions (Partnership) Demonstration Grant	#00011	National Kidney Foundation
93.213	D	N	1,223,504	Research and Training in Complementary and Alternative Medicine		
93.213	I	N	135	Research and Training in Complementary and Alternative Medicine	145529/161913	Duke University Med Ctr
93.213	I	N	54,807	Research and Training in Complementary and Alternative Medicine	303-5306	Duke University Med Ctr
93.213	I	N	30,022	Research and Training in Complementary and Alternative Medicine	577166	Columbia University
93.213	I	N	4,646	Research and Training in Complementary and Alternative Medicine	FY10.528.001/ 251777	University of Colorado
93.217	I	N	216	Family Planning-Services	6 FPHPA046005-02-01	Planned Parenthood
93.217	I	N	104,937	Family Planning-Services	N/A	Planned Parenthood
93.225	D	N	324,473	National Research Service Awards-Health Services Research Training		
93.225	I	N	73,026	National Research Service Awards-Health Services Research Training	5 R21 HS017628-02	Mayo Clinic Rochester
93.226	D	N	1,325,635	Research on Healthcare Costs, Quality and Outcomes		
93.226	I	N	-29	Research on Healthcare Costs, Quality and Outcomes	004	Shaw University
93.226	I	N	-751	Research on Healthcare Costs, Quality and Outcomes	006	Shaw University
93.226	I	N	60,355	Research on Healthcare Costs, Quality and Outcomes	A07706 (M10A10449)	Yale University
93.226	I	N	5,619	Research on Healthcare Costs, Quality and Outcomes	N/A	Shaw University
93.233	I	N	16,678	National Center on Sleep Disorders Research	106777	Brigham Women's Hosp
93.233	I	N	3,494	National Center on Sleep Disorders Research	RES505250	Case Western Reserve
93.239	I	N	3,083	Policy Research and Evaluation Grants	NCMR-SUBUNCCH09	G5Wling Green St Uni
93.241	I	N	276,123	State Rural Hospital Flexibility Program	P000577701	University of Minnesota
93.242	D	N	21,680,700	Mental Health Research Grants		
93.242	I	N	85,266	Mental Health Research Grants	1	Trust Columbia Un Ny
93.242	I	N	272,689	Mental Health Research Grants	10-NIH-1045	Duke University
93.242	I	N	13,200	Mental Health Research Grants	104624	Brigham Women's Hosp
93.242	I	N	19,564	Mental Health Research Grants	107709	Children's Hosp/Cinn
93.242	I	N	34,668	Mental Health Research Grants	11-1851	University of S Carolina
93.242	I	N	14,173	Mental Health Research Grants	1350 G NA662	U Cal Los Angeles
93.242	I	N	18,238	Mental Health Research Grants	153844	Duke University
93.242	I	N	682,191	Mental Health Research Grants	2	Columbia University
93.242	I	N	25,945	Mental Health Research Grants	2000 G NF 192	U Cal Los Angeles
93.242	I	N	16,718	Mental Health Research Grants	2000554784	Johns Hopkins University
93.242	I	N	5,936	Mental Health Research Grants	2011-2596	University Calif-Irvine
93.242	I	N	27,462	Mental Health Research Grants	203-0140	Duke University
93.242	I	N	29,226	Mental Health Research Grants	205283	Mass Gen Hosp
93.242	I	N	63,395	Mental Health Research Grants	23650-115782	Harvard University
93.242	I	N	37,073	Mental Health Research Grants	3R30V/330V0	University of New Mexico
93.242	I	N	42,704	Mental Health Research Grants	5453SC	University Calif-San Franc
93.242	I	N	37,517	Mental Health Research Grants	6109SC	University Calif-San Franc
93.242	I	N	193,371	Mental Health Research Grants	H39736	University Southern California
93.242	I	N	-2,251	Mental Health Research Grants	K083633/144-PL12	University Wisconsin-Milwa

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.242	I	N	53,351	Mental Health Research Grants	M12A11109 (A08266)	Yale University
93.242	I	N	23,843	Mental Health Research Grants	MUSC09-060	Med University of SC
93.242	I	N	-1,304	Mental Health Research Grants	N/A	University of Alabama-Birm
93.242	I	N	244	Mental Health Research Grants	PD301397-SC101817	VA Commonwealth University
93.242	I	N	43,764	Mental Health Research Grants	RES505297	Case Western Reserve
93.242	I	N	17,260	Mental Health Research Grants	UF06106	University of Florida
93.242	I	N	30,600	Mental Health Research Grants	WUHS 10075	Wake F University Sch Med
93.243	D	N	382,786	Substance Abuse and Mental Health Services-Projects of Regional and National Significance		
93.243	I	N	-232	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	07-SC-SAMSHA-1029	Duke University
93.243	I	N	-3,812	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	08-SC-SAMSHA-1045	Duke University
93.243	I	N	6,546	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	0965-55958	Wash Dept Soc & Hlth
93.243	I	N	25,336	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	10-SAMSHA-1057	Duke University
93.243	I	N	45,193	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	1065-97640	Wash Dept Soc & Hlth
93.243	I	N	64,119	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	11-SAMSHA-1057	Duke University
93.243	I	N	4,585	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	N/A	Cincinnati Behav Hlt
93.243	I	N	640	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	SA-020447NCAT	Morehouse College
93.243	I	N	294	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	T1-020447	HBCU Center for Excellence
93.247	D	N	155,297	Advanced Nursing Education Grant Program		
93.249	D	N	413,316	Public Health Training Centers Grant Program		
93.260	I	N	84,060	Family Planning-Personnel Training	N/A	Cicatelli Assoc
93.262	D	N	2,081,477	Occupational Safety and Health Program		
93.262	I	N	100,859	Occupational Safety and Health Program	09-16/19GC0009013	University of Nevada
93.262	I	N	13,726	Occupational Safety and Health Program	60010415 PO: RF0	Ohio State Univ.
93.262	I	N	164,283	Occupational Safety and Health Program	694727	University of Wash-Seattle
93.262	I	N	1,626	Occupational Safety and Health Program	W000150101	University of Iowa
93.262	I	N	21,046	Occupational Safety and Health Program	W000217890	University of Iowa
93.265	D	N	179,355	Comprehensive Geriatric Education Program(CGEP)		
93.271	D	N	211,569	Alcohol Research Career Development Awards for Scientists and Clinicians		
93.272	D	N	432,080	Alcohol National Research Service Awards for Research Training		
93.273	D	N	7,139,659	Alcohol Research Programs		
93.273	I	N	31,962	Alcohol Research Programs	1-312-0212210	RTI International
93.273	I	N	435	Alcohol Research Programs	108942	Loyola University-Chicago
93.273	I	N	54,129	Alcohol Research Programs	150453.0004	Harvard University
93.273	I	N	30,071	Alcohol Research Programs	3FUHS 52260	Wake F University Sch Med
93.273	I	N	458	Alcohol Research Programs	5-38020	University of Memphis
93.273	I	N	6,120	Alcohol Research Programs	539716	Columbia University
93.273	I	N	39,729	Alcohol Research Programs	55478	Binghamton University
93.273	I	N	71,441	Alcohol Research Programs	ABNEU01690	Oregon Hlth Sciences
93.273	I	N	86,476	Alcohol Research Programs	R44AA018245	Science Lrng Res Inc
93.277	D	N	-49	Career Development Awards		
93.278	D	N	85,340	Drug Abuse National Research Service Awards for Research Training		
93.279	D	N	9,660,612	Drug Abuse and Addiction Research Programs		

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93.279	I	N	11,514	Drug Abuse and Addiction Research Programs	0367	Pacific Inst Resch
93.279	I	N	12,441	Drug Abuse and Addiction Research Programs	11-NIH-1004	Duke University
93.279	I	N	38,274	Drug Abuse and Addiction Research Programs	139881/133050	Duke University
93.279	I	N	18,343	Drug Abuse and Addiction Research Programs	148558/303-7479	Duke University
93.279	I	N	17,516	Drug Abuse and Addiction Research Programs	154-5688/0000069745	University of Colorado
93.279	I	N	105,902	Drug Abuse and Addiction Research Programs	2001169668	Johns Hopkins University
93.279	I	N	116,792	Drug Abuse and Addiction Research Programs	2007-02046-02-00	University of Ill-Chicago
93.279	I	N	339,285	Drug Abuse and Addiction Research Programs	203-0206	Duke University
93.279	I	N	5,760	Drug Abuse and Addiction Research Programs	34310/1043562	Binghamton University
93.279	I	N	-2,362	Drug Abuse and Addiction Research Programs	496446	Pacific Inst Resch
93.279	I	N	5,777	Drug Abuse and Addiction Research Programs	710-9833-8985	Miriam Hospital
93.279	I	N	147,491	Drug Abuse and Addiction Research Programs	N/A	Penn State University
93.279	I	N	35,710	Drug Abuse and Addiction Research Programs	P24919-00	Texas Christian University
93.279	I	N	50,609	Drug Abuse and Addiction Research Programs	RR771-012/4688328	University of Georgia
93.279	I	N	150,592	Drug Abuse and Addiction Research Programs	Z028101	University Md College Park
93.281	D	N	765,843	Mental Health Research Career/Scientist Development Awards		
93.282	D	N	821,497	Mental Health National Research Service Awards for Research Training		
93.283	D	N	4,467,067	Centers for Disease Control and Prevention-Investigations and Technical Assistance		
93.283	I	N	12,985	Centers for Disease Control and Prevention-Investigations and Technical Assistance	17-312-0208235	RTI International
93.283	I	N	110,754	Centers for Disease Control and Prevention-Investigations and Technical Assistance	N/A	Assc Amer Medical
93.283	I	N	120	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3407-23/24	Assoc Sch Pub Health
93.283	I	N	-14	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3486-23/24	Assoc Sch Pub Health
93.283	I	N	-175	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3521-24/25	Assoc Sch Pub Health
93.283	I	N	-6,040	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3521-24/26	Assoc Sch Pub Health
93.283	I	N	-21,822	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3554-24/26	Assoc Sch Pub Health
93.283	I	N	26,294	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3665-24/26	Assoc Sch Pub Health
93.283	I	N	124,765	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3698	Assoc Sch Pub Health
93.283	I	N	245	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3810	Assoc Sch Pub Health
93.283	I	N	625,285	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3810-26/28	Assoc Sch Pub Health
93.286	D	N	4,358,192	Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.286	I	N	101,829	Discovery and Applied Research for Technological Innovations to Improve Human Health	1 (ACCT. #5-27801)	Columbia University
93.286	I	N	150,791	Discovery and Applied Research for Technological Innovations to Improve Human Health	106368	Brigham Women's Hosp
93.286	I	N	24,137	Discovery and Applied Research for Technological Innovations to Improve Human Health	106370	Brigham Women's Hosp
93.286	I	N	4,421	Discovery and Applied Research for Technological Innovations to Improve Human Health	149881	Brigham Women's Hosp

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.286	I	N	113,613	Discovery and Applied Research for Technological Innovations to Improve Human Health	1543214	University of Colorado
93.286	I	N	40,777	Discovery and Applied Research for Technological Innovations to Improve Human Health	1548043 PO 0000076	University of Colorado-Boulder
93.286	I	N	106,785	Discovery and Applied Research for Technological Innovations to Improve Human Health	21135-S1	Vanderbilt U Med C
93.286	I	N	48,514	Discovery and Applied Research for Technological Innovations to Improve Human Health	238900 UNC-Chapel Hi	Temple University
93.286	I	N	184,537	Discovery and Applied Research for Technological Innovations to Improve Human Health	N/A	Brigham Women's Hosp
93.286	I	N	14,391	Discovery and Applied Research for Technological Innovations to Improve Human Health	PO#1263805	ME College of Wi
93.286	I	N	68,585	Discovery and Applied Research for Technological Innovations to Improve Human Health	TUL-613-10/11	Tulane University
93.286	I	N	54,981	Discovery and Applied Research for Technological Innovations to Improve Human Health	Y554537 / 1R21EB01	University of Arizona
93.307	D	N	4,642,583	Minority Health and Health Disparities Research		
93.307	I	N	31,434	Minority Health and Health Disparities Research	WFUHS12742	Wake Forest U
93.310	D	N	3,390,607	Trans-NIH Research Support		
93.310	I	N	304,396	Trans-NIH Research Support	148614.0002	Harvard Med Sch
93.310	I	N	60,257	Trans-NIH Research Support	554874	University of Pennsylvania
93.310	I	N	-1,043	Trans-NIH Research Support	9-526-3603	Albert Einstein Coll
93.310	I	N	11,884	Trans-NIH Research Support	WU-10-60/PO2910972A	Wash University-St Louis
93.358	D	N	98,498	Advanced Nursing Education Traineeships		
93.359	D	N	411,651	Nurse Education, Practice and Retention Grants		
93.361	D	N	2,661,614	Nursing Research		
93.361	I	N	-14,933	Nursing Research	0004257/111754-2	University of Pitt
93.361	I	N	6,983	Nursing Research	0008736	University of Pitt
93.361	I	N	176,647	Nursing Research	0255-5071-4609	Mt Sinai Sch of Med
93.361	I	N	273,100	Nursing Research	S516031	Emory University
93.389	D	N	16,578,334	National Center for Research Resources		
93.389	I	N	1,319	National Center for Research Resources	002079-UNC	University Calif-Davis
93.389	I	N	206,406	National Center for Research Resources	07-002383-UNC	University Calif-Davis
93.389	I	N	27,636	National Center for Research Resources	633055	Jackson Laboratory
93.389	I	N	9,687	National Center for Research Resources	702404	University of Wash-Seattle
93.389	I	N	117,319	National Center for Research Resources	PO 414994-G / UR 5	University of Rochester
93.390	D	N	243	Academic Research Enhancement Award		
93.392	I	N	-17,230	Cancer Construction	H3155-01	Georgia State University
93.393	D	N	10,107,798	Cancer Cause and Prevention Research		
93.393	I	N	33,698	Cancer Cause and Prevention Research	0000687510	Fred Hutchinsn Can
93.393	I	N	24,458	Cancer Cause and Prevention Research	0255-1051-4609	Mt Sinai Sch of Med
93.393	I	N	27,870	Cancer Cause and Prevention Research	10-1791/PO#30442	University of S. Carolina
93.393	I	N	17,214	Cancer Cause and Prevention Research	1156406	Dana-Farber Cancer
93.393	I	N	119,261	Cancer Cause and Prevention Research	1156407	Dana-Farber Cancer
93.393	I	N	20,869	Cancer Cause and Prevention Research	153192/132702	Duke Clinical Rsch
93.393	I	N	17,154	Cancer Cause and Prevention Research	203-0297	Duke University
93.393	I	N	35	Cancer Cause and Prevention Research	20728/950604RSUB	Children's Hosp Phil
93.393	I	N	1,565	Cancer Cause and Prevention Research	3001067966	University of Michigan
93.393	I	N	-671	Cancer Cause and Prevention Research	3001360384	University of Michigan
93.393	I	N	164,975	Cancer Cause and Prevention Research	3001476655	University of Michigan
93.393	I	N	9,386	Cancer Cause and Prevention Research	3001801813	University of Michigan
93.393	I	N	26,504	Cancer Cause and Prevention Research	532	Dartmouth College

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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	182,724	Cancer Cause and Prevention Research	570363	Texas A & M Univ.
93.393	I	N	10,166	Cancer Cause and Prevention Research	777	Dartmouth College
93.393	I	N	-7,241	Cancer Cause and Prevention Research	883402	University of Wash-Seattle
93.393	I	N	6	Cancer Cause and Prevention Research	H35332	University Southern California
93.393	I	N	-1,628	Cancer Cause and Prevention Research	H40022	University Southern California
93.393	I	N	41,474	Cancer Cause and Prevention Research	H43130	University Southern California
93.393	I	N	19,549	Cancer Cause and Prevention Research	H46720	University Southern California
93.393	I	N	122,241	Cancer Cause and Prevention Research	H47334	University Southern California
93.393	I	N	-20,561	Cancer Cause and Prevention Research	PO Z880003-03	University of Hawaii
93.393	I	N	-8,705	Cancer Cause and Prevention Research	PO#39506 0048	Indiana University
93.393	I	N	-1,159	Cancer Cause and Prevention Research	QG840220	University of Kansas
93.393	I	N	19,263	Cancer Cause and Prevention Research	R00884	Florida State
93.393	I	N	1,406	Cancer Cause and Prevention Research	S366649	Emory University
93.393	I	N	28,959	Cancer Cause and Prevention Research	UNCCH/CA119069/50901	Wake F University Sch Med
93.394	D	N	6,499,945	Cancer Detection and Diagnosis Research		
93.394	I	N	4,764	Cancer Detection and Diagnosis Research	0210603	Boston Med Ctr
93.394	I	N	6,108	Cancer Detection and Diagnosis Research	5-37816/PO#926417	University of Pennsylvania
93.394	I	N	-7,083	Cancer Detection and Diagnosis Research	6615110-5500000132	Broad Institute
93.394	I	N	27,781	Cancer Detection and Diagnosis Research	6615110-5500000291	Broad Institute
93.394	I	N	71,088	Cancer Detection and Diagnosis Research	N/A	Morphormics Inc
93.394	I	N	65,613	Cancer Detection and Diagnosis Research	PO 2910952A	Wash University-St Louis
93.395	D	N	5,870,159	Cancer Treatment Research		
93.395	I	N	17,774	Cancer Treatment Research	10-00429, Project#	New York University
93.395	I	N	-741	Cancer Treatment Research	10-14025-02-06/05-C1	H Lee Moffitt Cancer
93.395	I	N	74,605	Cancer Treatment Research	105816	Brigham Women's Hosp
93.395	I	N	24,626	Cancer Treatment Research	1568 G KB193	U Cal Los Angeles
93.395	I	N	4,635	Cancer Treatment Research	162027/154897/1476	Duke University
93.395	I	N	28,366	Cancer Treatment Research	19587	Natl Chldhd Cnrc Fdn
93.395	I	N	4,425	Cancer Treatment Research	19901	Natl Chldhd Cnrc Fdn
93.395	I	N	9,597	Cancer Treatment Research	20068	Natl Chldhd Cnrc Fdn
93.395	I	N	-8,286	Cancer Treatment Research	5-31033-8603	University of Chicago
93.395	I	N	5,587	Cancer Treatment Research	6067359/RFS700037	University Mass
93.395	I	N	127,053	Cancer Treatment Research	66249P	University of Miami
93.395	I	N	215,528	Cancer Treatment Research	N/A	Gynecologic Oncology
93.395	I	N	18,832	Cancer Treatment Research	P01 42745	Duke University
93.395	I	N	21,067	Cancer Treatment Research	PD300629-SC101283	VA Commonwealth University
93.395	I	N	47,416	Cancer Treatment Research	Purchase Order: 10	Supercon Inc.
93.395	I	N	-1,430	Cancer Treatment Research	WU-09-361/2906077N	Wash University-St Louis
93.395	I	N	695	Cancer Treatment Research	X088675	University Wisconsin
93.396	D	N	8,910,517	Cancer Biology Research		
93.396	I	N	1,344	Cancer Biology Research	100836231	Baylor Col Med
93.396	I	N	131,958	Cancer Biology Research	101247098	Baylor Col Med
93.396	I	N	-164	Cancer Biology Research	31029	University of Chicago
93.396	I	N	21,040	Cancer Biology Research	5600349733	Baylor Col Med
93.396	I	N	65,471	Cancer Biology Research	6071SC	University of Cal-San Fran
93.396	I	N	171,095	Cancer Biology Research	GMO-900807	UT Southwest Med Ctr
93.396	I	N	30,851	Cancer Biology Research	N/A	Baylor Col Med
93.396	I	N	26,475	Cancer Biology Research	WU-08-264/2906081A	Wash University-St Louis
93.397	D	N	12,405,503	Cancer Centers Support Grants		
93.397	I	N	48,089	Cancer Centers Support Grants	2000796704	Johns Hopkins University
93.397	I	N	402,374	Cancer Centers Support Grants	3048105880-11-149	Un Kentucky Res Fdn

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93.397	I	N	3,329	Cancer Centers Support Grants	N/A	New Hanover Reg Med
93.398	D	N	5,174,196	Cancer Research Manpower		
93.399	D	N	1,377,307	Cancer Control		
93.399	I	N	28,913	Cancer Control	08-025	University Texas-Galveston
93.399	I	N	-714	Cancer Control	090K355	University Wisconsin-Madison
93.399	I	N	45,756	Cancer Control	197K072	University Wisconsin-Madison
93.399	I	N	130,246	Cancer Control	284K071	University Wisconsin-Madison
93.399	I	N	1,945	Cancer Control	3001112276	University of Michigan
93.399	I	N	13,680	Cancer Control	3001738834	University of Michigan
93.399	I	N	644	Cancer Control	N/A	NSABP Fdn
93.405	D	Y	86,271	ARRA - Public Health Traineeship Program		
93.411	D	Y	299,983	ARRA - Equipment to Enhance Training for Health Professionals		
93.510	D	N	1,212	Affordable Care Act (ACA) Primary Care Residency Expansion Program		
93.512	I	N	40,171	Affordable Care Act (ACA) Personal and Home Care Aide State Training Program (PHCAST)	N/A	NC Fdn Adv Hlth Prog
93.631	D	N	365,431	Developmental Disabilities Projects of National Significance		
93.632	D	N	530,586	University Centers for Excellence in Developmental Disabilities Education, Research, and Service		
93.647	D	N	102,164	Social Services Research and Demonstration		
93.648	D	N	488,805	Child Welfare Research Training or Demonstration		
93.648	I	N	-5,908	Child Welfare Research Training or Demonstration	1083232-4-52163	Research Fdn of SUNY
93.670	D	N	397,510	Child Abuse and Neglect Discretionary Activities		
93.701	D	Y	54,511,170	ARRA - Trans-NIH Recovery Act Research Support		
93.701	I	Y	15,911	ARRA - Trans-NIH Recovery Act Research Support	0000683527	Fred Hutchinsn Can
93.701	I	Y	14,310	ARRA - Trans-NIH Recovery Act Research Support	0000699160	Fred Hutchinsn Can
93.701	I	Y	50,610	ARRA - Trans-NIH Recovery Act Research Support	0000712036	Fred Hutchinsn Can
93.701	I	Y	55,113	ARRA - Trans-NIH Recovery Act Research Support	000259927-015	University of Alabama-Birm
93.701	I	Y	11,398	ARRA - Trans-NIH Recovery Act Research Support	0007006-A	University of Tex Houston
93.701	I	Y	250,506	ARRA - Trans-NIH Recovery Act Research Support	0256-6031-4609	Mt Sinai Sch of Med
93.701	I	Y	49,054	ARRA - Trans-NIH Recovery Act Research Support	0256-6511-4609	Mt Sinai Sch of Med
93.701	I	Y	28,159	ARRA - Trans-NIH Recovery Act Research Support	09-095	University of Texas
93.701	I	Y	69,414	ARRA - Trans-NIH Recovery Act Research Support	09-46	Research Fdn of SUNY
93.701	I	Y	48,463	ARRA - Trans-NIH Recovery Act Research Support	1-312-0212799	RTI International
93.701	I	Y	55,775	ARRA - Trans-NIH Recovery Act Research Support	10-085	University of Texas (utmb)
93.701	I	Y	120,101	ARRA - Trans-NIH Recovery Act Research Support	1000737205/W00015860	University of Iowa
93.701	I	Y	43,447	ARRA - Trans-NIH Recovery Act Research Support	1000746008/W00014525	University of Iowa
93.701	I	Y	195,348	ARRA - Trans-NIH Recovery Act Research Support	1000831828/W00023527	University of Iowa
93.701	I	Y	65,980	ARRA - Trans-NIH Recovery Act Research Support	10047SUB	Seattle Child Rsch In
93.701	I	Y	65,604	ARRA - Trans-NIH Recovery Act Research Support	115-9607-02	Kaiserperm Div Res
93.701	I	Y	27,731	ARRA - Trans-NIH Recovery Act Research Support	157130/303-5508	Duke University
93.701	I	Y	186,018	ARRA - Trans-NIH Recovery Act Research Support	162833	Duke University Med Ctr
93.701	I	Y	222,845	ARRA - Trans-NIH Recovery Act Research Support	163354/303-4655	Duke University Med Ctr
93.701	I	Y	112,792	ARRA - Trans-NIH Recovery Act Research Support	163360	Duke University
93.701	I	Y	138,892	ARRA - Trans-NIH Recovery Act Research Support	163997/303-4618	Duke University
93.701	I	Y	12,975	ARRA - Trans-NIH Recovery Act Research Support	164084	Duke University
93.701	I	Y	55,077	ARRA - Trans-NIH Recovery Act Research Support	164205	Duke University
93.701	I	Y	55,582	ARRA - Trans-NIH Recovery Act Research Support	164668	Duke University Medical Ctr
93.701	I	Y	126,938	ARRA - Trans-NIH Recovery Act Research Support	182K011	University Wisconsin
93.701	I	Y	76,274	ARRA - Trans-NIH Recovery Act Research Support	2000 G MF327	U Cal Los Angeles
93.701	I	Y	135,713	ARRA - Trans-NIH Recovery Act Research Support	2000784930	Johns Hopkins University
93.701	I	Y	37,768	ARRA - Trans-NIH Recovery Act Research Support	2009123178	Group Health Cooper

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.701	I	Y	157,944	ARRA - Trans-NIH Recovery Act Research Support	2010-0508 / AI7277	Soymeds, Inc.
93.701	I	Y	122,542	ARRA - Trans-NIH Recovery Act Research Support	2010116374	Group Health Cooper
93.701	I	Y	23,721	ARRA - Trans-NIH Recovery Act Research Support	203-0115	Duke University
93.701	I	Y	75,968	ARRA - Trans-NIH Recovery Act Research Support	203-0472	Duke University Medical Ctr
93.701	I	Y	9,886	ARRA - Trans-NIH Recovery Act Research Support	203-0550	Duke University
93.701	I	Y	206,428	ARRA - Trans-NIH Recovery Act Research Support	24-6231-0186-002	University of Nebraska
93.701	I	Y	199,505	ARRA - Trans-NIH Recovery Act Research Support	24271-02-314	Wistar Institute
93.701	I	Y	180,608	ARRA - Trans-NIH Recovery Act Research Support	26051910-42776-B	Stanford University
93.701	I	Y	85,015	ARRA - Trans-NIH Recovery Act Research Support	3 5-38254	Columbia University
93.701	I	Y	95,480	ARRA - Trans-NIH Recovery Act Research Support	3 5-38255	Columbia University
93.701	I	Y	19,311	ARRA - Trans-NIH Recovery Act Research Support	3001419807	University of Michigan
93.701	I	Y	49,241	ARRA - Trans-NIH Recovery Act Research Support	3001729478	University of Michigan
93.701	I	Y	12,359	ARRA - Trans-NIH Recovery Act Research Support	3802-5/RA207909GM	Boston University
93.701	I	Y	1,951	ARRA - Trans-NIH Recovery Act Research Support	42932-E	University of Chicago
93.701	I	Y	251,065	ARRA - Trans-NIH Recovery Act Research Support	42989-D	University of Chicago
93.701	I	Y	26,567	ARRA - Trans-NIH Recovery Act Research Support	5-21435	Scripps Resch Inst
93.701	I	Y	114,254	ARRA - Trans-NIH Recovery Act Research Support	5-24245	Scripps Resch Inst
93.701	I	Y	194,804	ARRA - Trans-NIH Recovery Act Research Support	56028B 7806 AMG	San Diego St U Fdn
93.701	I	Y	81,803	ARRA - Trans-NIH Recovery Act Research Support	5633SC	University Calif-San Franc
93.701	I	Y	49,702	ARRA - Trans-NIH Recovery Act Research Support	60022088/RF01179898	Ohio State University
93.701	I	Y	50,484	ARRA - Trans-NIH Recovery Act Research Support	60025098 NCSU	Northwestern Univ.
93.701	I	Y	37,779	ARRA - Trans-NIH Recovery Act Research Support	60028259	Ohio State University
93.701	I	Y	455,589	ARRA - Trans-NIH Recovery Act Research Support	60028291	Ohio State University
93.701	I	Y	17,108	ARRA - Trans-NIH Recovery Act Research Support	6020060-5500000221	Broad Institute
93.701	I	Y	30,997	ARRA - Trans-NIH Recovery Act Research Support	6020061-5500000324	Broad Institute
93.701	I	Y	29,861	ARRA - Trans-NIH Recovery Act Research Support	672590Z	University of Wash-Seattle
93.701	I	Y	2,563	ARRA - Trans-NIH Recovery Act Research Support	677011Z	University of Wash-Seattle
93.701	I	Y	39,525	ARRA - Trans-NIH Recovery Act Research Support	701140Z	University of Wash-Seattle
93.701	I	Y	110,528	ARRA - Trans-NIH Recovery Act Research Support	A001020701	University of Minnesota
93.701	I	Y	114,616	ARRA - Trans-NIH Recovery Act Research Support	A12142	Rensselaer Polytechn
93.701	I	Y	85,588	ARRA - Trans-NIH Recovery Act Research Support	BD513125	Sloan-Kettering Inst
93.701	I	Y	80,710	ARRA - Trans-NIH Recovery Act Research Support	BRS-ACURE-Q-06-00160	Social & Scientific
93.701	I	Y	234,538	ARRA - Trans-NIH Recovery Act Research Support	BRS-IMPCT-Q-06-00102	Social & Scientific
93.701	I	Y	62,912	ARRA - Trans-NIH Recovery Act Research Support	F6254-01/UW368074	New York University
93.701	I	Y	70,226	ARRA - Trans-NIH Recovery Act Research Support	H-UONC-2	Sepulveda Rsch Corp
93.701	I	Y	304,308	ARRA - Trans-NIH Recovery Act Research Support	K00024-S1	Kitware Inc
93.701	I	Y	185,192	ARRA - Trans-NIH Recovery Act Research Support	N/A	Global Vaccines Inc
93.701	I	Y	30,528	ARRA - Trans-NIH Recovery Act Research Support	N000949301	University of Minnesota
93.701	I	Y	16,503	ARRA - Trans-NIH Recovery Act Research Support	P001015303	University of Minnesota
93.701	I	Y	57,962	ARRA - Trans-NIH Recovery Act Research Support	PO 1206456	ME College of Wi
93.701	I	Y	107,782	ARRA - Trans-NIH Recovery Act Research Support	VUMC35833	Vanderbilt U Med C
93.701	I	Y	3,570	ARRA - Trans-NIH Recovery Act Research Support	VUMC35939	Vanderbilt U Med C
93.701	I	Y	978,922	ARRA - Trans-NIH Recovery Act Research Support	VUMC36089	Vanderbilt U Med C
93.701	I	Y	42,376	ARRA - Trans-NIH Recovery Act Research Support	VUMC36468	Vanderbilt U Med C
93.701	I	Y	30,356	ARRA - Trans-NIH Recovery Act Research Support	ZC10075-135218	University of Virginia
93.701	I	Y	89,394	ARRA - Trans-NIH Recovery Act Research Support	ZC10075-136470	University of Virginia
93.715	D	Y	697,710	ARRA - Recovery Act-Comparative Effectiveness Research-AHRQ		
93.715	I	Y	26,160	ARRA - Recovery Act-Comparative Effectiveness Research-AHRQ	108219	Children's Hosp/Cinn
93.715	I	Y	41,905	ARRA - Recovery Act-Comparative Effectiveness Research-AHRQ	203-0681	Duke University
93.715	I	Y	29,640	ARRA - Recovery Act-Comparative Effectiveness Research-AHRQ	N/A	NC Comm Care Netwo
93.718	D	Y	2,928,570	ARRA - Health Information Technology Regional Extension Centers Program		

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93.721	I	Y	60,738	ARRA - Health Information Technology Professionals in Health Care	302-9787	Duke University
93.726	I	Y	139,822	ARRA - Accelerating Adoption of Comparative Effectiveness Research (CER)	171193/UNC-CH	Duke University
93.726	I	Y	124,602	ARRA - Accelerating Adoption of Comparative Effectiveness Research (CER)	4-0601	Palo Alto Med Fdn H
93.727	I	Y	64,025	ARRA - Health Information Technology-Beacon Communities	90BC0001/01	So Piedm Comm Care P
93.730	D	Y	945,813	ARRA - Prevention Research Centers Comparative Effectiveness Research Program		
93.779	D	N	-4,795	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.822	D	N	628,195	Health Careers Opportunity Program		
93.837	D	N	22,782,908	Cardiovascular Diseases Research		
93.837	I	N	253,951	Cardiovascular Diseases Research	0000926/112946-1	University of Pitt
93.837	I	N	-6,821	Cardiovascular Diseases Research	0004524B	University of Tex Houston
93.837	I	N	-5,956	Cardiovascular Diseases Research	0004524C	University of Tex Houston
93.837	I	N	4,964	Cardiovascular Diseases Research	0005624A	University of Tex Houston
93.837	I	N	91,278	Cardiovascular Diseases Research	005	Gramercy Rsch Group
93.837	I	N	-31,864	Cardiovascular Diseases Research	0255-2751-4609	Mt Sinai Sch of Med
93.837	I	N	48,987	Cardiovascular Diseases Research	0255-2752-4609/SC618	Mt Sinai Sch of Med
93.837	I	N	81,097	Cardiovascular Diseases Research	0255-2753-4609	Mt Sinai Sch of Med
93.837	I	N	-1,390	Cardiovascular Diseases Research	07-1107.006	SW Fdn Biomed Res
93.837	I	N	-1,282	Cardiovascular Diseases Research	09-1107.006	SW Fdn Biomed Res
93.837	I	N	25,680	Cardiovascular Diseases Research	10007631/PO#137245	University of Utah
93.837	I	N	2,556	Cardiovascular Diseases Research	1000765379	University of Iowa
93.837	I	N	123,717	Cardiovascular Diseases Research	153742	Duke University
93.837	I	N	75,441	Cardiovascular Diseases Research	159334	Duke University Med Ctr
93.837	I	N	91,159	Cardiovascular Diseases Research	1R41HL084857-02	Vascular Pharmaceuti
93.837	I	N	-12,760	Cardiovascular Diseases Research	2 FRAM 771-01	Northern Calif Inst
93.837	I	N	125,008	Cardiovascular Diseases Research	2010-1128	Lifescitech, LLC
93.837	I	N	88,343	Cardiovascular Diseases Research	3001303804	University of Michigan
93.837	I	N	-243	Cardiovascular Diseases Research	5 R01 HL036634-22	Mayo Clinic Rochester
93.837	I	N	15,196	Cardiovascular Diseases Research	5-29746/415311-G	University of Rochester
93.837	I	N	860	Cardiovascular Diseases Research	61-0030UNC-CH	Michigan St University
93.837	I	N	-18,254	Cardiovascular Diseases Research	646532	University of Wash-Seattle
93.837	I	N	-110	Cardiovascular Diseases Research	66143-03UNC/02-66141	University Miss Med Ctr
93.837	I	N	62,597	Cardiovascular Diseases Research	692586	University of Wash-Seattle
93.837	I	N	486,364	Cardiovascular Diseases Research	710-9694	Miriam Hospital
93.837	I	N	13,522	Cardiovascular Diseases Research	9-526-4424	Albert Einstein Coll
93.837	I	N	704	Cardiovascular Diseases Research	9920070110	Rand Corporation,Inc
93.837	I	N	101,572	Cardiovascular Diseases Research	9920070130	Rand Corporation,Inc
93.837	I	N	111,472	Cardiovascular Diseases Research	9920080096	Rand Corporation,Inc
93.837	I	N	-22,022	Cardiovascular Diseases Research	N/A	Cirque Production LI
93.837	I	N	89,077	Cardiovascular Diseases Research	N000550801	University of Minnesota
93.837	I	N	15,170	Cardiovascular Diseases Research	W000203043	University of Iowa
93.838	D	N	13,886,756	Lung Diseases Research		
93.838	I	N	56,841	Lung Diseases Research	000378244-001	University of Alabama-Birm
93.838	I	N	108,669	Lung Diseases Research	0016623/116438-3	University of Pitt
93.838	I	N	14,548	Lung Diseases Research	10120SUB	Seattle Chld Rsch In
93.838	I	N	101,497	Lung Diseases Research	10230SUB	Seattle Chld Rsch In
93.838	I	N	31,255	Lung Diseases Research	150261	Duke University Med Ctr
93.838	I	N	26,979	Lung Diseases Research	155460	Duke University
93.838	I	N	37,146	Lung Diseases Research	1R41HL09529301A2	Theralogics
93.838	I	N	8,507	Lung Diseases Research	2011-2546	University Calif-Irvine

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93.838	I	N	90,548	Lung Diseases Research	4915SC	University Calif-San Franc
93.838	I	N	5,820	Lung Diseases Research	553009	University of Pennsylvania
93.838	I	N	51,510	Lung Diseases Research	N/A	Hamner Inst Hlth Sci
93.839	D	N	6,419,541	Blood Diseases and Resources Research		
93.839	I	N	27,562	Blood Diseases and Resources Research	09-SC-NIH-1028	Duke University
93.839	I	N	4,442	Blood Diseases and Resources Research	105008	Children's Hosp/Cinn
93.839	I	N	1,743	Blood Diseases and Resources Research	139006/303-6850	Duke University Med Ctr
93.839	I	N	-154	Blood Diseases and Resources Research	139006/303-6851	Duke University Med Ctr
93.839	I	N	126,775	Blood Diseases and Resources Research	139354/302-6004	Duke University Med Ctr
93.839	I	N	-1,353	Blood Diseases and Resources Research	145041/139006	Duke University Med Ctr
93.839	I	N	68,450	Blood Diseases and Resources Research	203-0276	Duke University Med Ctr
93.839	I	N	129,871	Blood Diseases and Resources Research	24-1106-0002-200	University of Nebraska
93.839	I	N	78,570	Blood Diseases and Resources Research	24-1106-0002-209	University of Nebraska-Lincoln
93.839	I	N	210,470	Blood Diseases and Resources Research	303-6651	Duke University
93.839	I	N	138,605	Blood Diseases and Resources Research	A12099	Rensselaer Polytechn
93.839	I	N	61,248	Blood Diseases and Resources Research	A12171	Rensselaer Polytechn
93.839	I	N	-159	Blood Diseases and Resources Research	J065240	University Wisconsin
93.839	I	N	120,539	Blood Diseases and Resources Research	N/A	NERI
93.846	D	N	8,883,906	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	N	1,233	Arthritis, Musculoskeletal and Skin Diseases Research	1000747561/W00016131	University of Iowa
93.846	I	N	56,660	Arthritis, Musculoskeletal and Skin Diseases Research	101643	Brigham Women's Hosp
93.846	I	N	31,906	Arthritis, Musculoskeletal and Skin Diseases Research	238899 UNC-Chapel Hi	Temple University
93.846	I	N	-1,094	Arthritis, Musculoskeletal and Skin Diseases Research	9000577	University of Pitt
93.846	I	N	-1,175	Arthritis, Musculoskeletal and Skin Diseases Research	9000582/112640-1	University of Pitt
93.846	I	N	-1,901	Arthritis, Musculoskeletal and Skin Diseases Research	F011841	University of Michigan
93.846	I	N	13,184	Arthritis, Musculoskeletal and Skin Diseases Research	MUSC08-127	Med University of SC
93.846	I	N	14,891	Arthritis, Musculoskeletal and Skin Diseases Research	MUSC08-128	Med University of SC
93.847	D	N	19,014,876	Diabetes, Digestive, and Kidney Diseases Extramural Research		
93.847	I	N	119,561	Diabetes, Digestive, and Kidney Diseases Extramural Research	0000359544	Children's Hosp/Bost
93.847	I	N	22,668	Diabetes, Digestive, and Kidney Diseases Extramural Research	004313852	Advanced Telecare
93.847	I	N	15,530	Diabetes, Digestive, and Kidney Diseases Extramural Research	101H710	University Wisconsin-Madison
93.847	I	N	43,719	Diabetes, Digestive, and Kidney Diseases Extramural Research	11-179264-03	Connecticut Chld Med
93.847	I	N	1,613	Diabetes, Digestive, and Kidney Diseases Extramural Research	2000521314	Johns Hopkins University
93.847	I	N	19,874	Diabetes, Digestive, and Kidney Diseases Extramural Research	203-0621	Duke University Med Ctr
93.847	I	N	91,174	Diabetes, Digestive, and Kidney Diseases Extramural Research	3001310929	University of Michigan
93.847	I	N	5,755	Diabetes, Digestive, and Kidney Diseases Extramural Research	3001321183	University of Michigan
93.847	I	N	146,568	Diabetes, Digestive, and Kidney Diseases Extramural Research	3100159441/105319	Children's Hosp/Cinn
93.847	I	N	5,858	Diabetes, Digestive, and Kidney Diseases Extramural Research	950678RSUB	Children's Hosp Phil
93.847	I	N	2,543	Diabetes, Digestive, and Kidney Diseases Extramural Research	950878RSUB	Children's Hosp Phil
93.847	I	N	83,713	Diabetes, Digestive, and Kidney Diseases Extramural Research	950892RSUB	Children's Hosp Phil
93.847	I	N	17,186	Diabetes, Digestive, and Kidney Diseases Extramural Research	MUSC07-032	Med University of SC
93.847	I	N	21,170	Diabetes, Digestive, and Kidney Diseases Extramural Research	PO #1245598	ME College of Wi
93.847	I	N	47,590	Diabetes, Digestive, and Kidney Diseases Extramural Research	RES504795	Case Western Reserve
93.847	I	N	-343	Diabetes, Digestive, and Kidney Diseases Extramural Research	WFUHS/UNC12360	Wake Forest U
93.847	I	N	38,277	Diabetes, Digestive, and Kidney Diseases Extramural Research	WU-10-172	Wash University-St Louis
93.847	I	N	41,052	Diabetes, Digestive, and Kidney Diseases Extramural Research	WU-11-230/2911696P	Wash University-St Louis
93.848	D	N	1,743,632	Digestive Diseases and Nutrition Research		
93.848	I	N	126,785	Digestive Diseases and Nutrition Research	0010021	University of Pitt
93.848	I	N	-8,058	Digestive Diseases and Nutrition Research	115-9472-02	Kaiser Fdn Res Insti
93.848	I	N	19,825	Digestive Diseases and Nutrition Research	575243	Columbia University
93.848	I	N	50,160	Digestive Diseases and Nutrition Research	CR-19467-431526	VA Polytechnic Inst

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93.848	I	N	-1,227	Digestive Diseases and Nutrition Research	TRACS25844	University of Chicago
93.849	D	N	657,973	Kidney Diseases, Urology and Hematology Research		
93.849	I	N	53,128	Kidney Diseases, Urology and Hematology Research	0000017/113312-2	University of Pitt
93.849	I	N	10,677	Kidney Diseases, Urology and Hematology Research	303-1251	Duke University
93.849	I	N	133,762	Kidney Diseases, Urology and Hematology Research	303-1252	Duke University
93.849	I	N	386	Kidney Diseases, Urology and Hematology Research	500297	Feinstein Inst Med R
93.849	I	N	26,063	Kidney Diseases, Urology and Hematology Research	950668RSUB/320786	Children's Hosp Phil
93.849	I	N	6,106	Kidney Diseases, Urology and Hematology Research	HS1403	Tufts University
93.849	I	N	320,586	Kidney Diseases, Urology and Hematology Research	N/A	Rhode Island Hospital
93.853	D	N	11,959,471	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	N	26,503	Extramural Research Programs in the Neurosciences and Neurological Disorders	09-002115 UNC	University Calif-Davis
93.853	I	N	35,590	Extramural Research Programs in the Neurosciences and Neurological Disorders	136398	Duke University
93.853	I	N	-5,899	Extramural Research Programs in the Neurosciences and Neurological Disorders	19449/G100121-100434	University Cincinnati
93.853	I	N	73	Extramural Research Programs in the Neurosciences and Neurological Disorders	1U44NS060181-01A1	Asklepios Biopharm
93.853	I	N	-28,620	Extramural Research Programs in the Neurosciences and Neurological Disorders	550900	University of Pennsylvania
93.853	I	N	186,014	Extramural Research Programs in the Neurosciences and Neurological Disorders	551947	University of Pennsylvania
93.853	I	N	36,849	Extramural Research Programs in the Neurosciences and Neurological Disorders	5R01NS051769-04	Mayo Clinic Rochester
93.853	I	N	2,400	Extramural Research Programs in the Neurosciences and Neurological Disorders	A07542 (M10A10463)	Yale University
93.853	I	N	19,713	Extramural Research Programs in the Neurosciences and Neurological Disorders	A07868 (M10A10463)	Yale University
93.853	I	N	67,531	Extramural Research Programs in the Neurosciences and Neurological Disorders	N/A	Penn State University
93.853	I	N	98,597	Extramural Research Programs in the Neurosciences and Neurological Disorders	RF01203416	Ohio State University
93.853	I	N	5,896	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-06-236	Wash University-St Louis
93.853	I	N	-289	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-08-57/PO#2905096A	Washington St University
93.853	I	N	-14,644	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-10-14/PO2910619A	Wash University-St Louis
93.853	I	N	207,462	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-10-368/PO 2910959	Wash University-St Louis
93.855	D	N	42,089,988	Allergy, Immunology and Transplantation Research		
93.855	I	N	42,494	Allergy, Immunology and Transplantation Research	0000688328	Fred Hutchinsn Can
93.855	I	N	7,993	Allergy, Immunology and Transplantation Research	0000708882	Fred Hutchinsn Can
93.855	I	N	227,808	Allergy, Immunology and Transplantation Research	000259927-007	University of Alabama-Birm
93.855	I	N	57,165	Allergy, Immunology and Transplantation Research	000372529-001	University of Alabama-Birm
93.855	I	N	13,375	Allergy, Immunology and Transplantation Research	007	University of Alabama-Birm
93.855	I	N	1,142	Allergy, Immunology and Transplantation Research	008-003/1R15AI0606	University of North Florida
93.855	I	N	2,386	Allergy, Immunology and Transplantation Research	08-008	University of Texas
93.855	I	N	49,698	Allergy, Immunology and Transplantation Research	09-089	University of Texas
93.855	I	N	252,058	Allergy, Immunology and Transplantation Research	1186601	Dana-Farber Cancer
93.855	I	N	4,312	Allergy, Immunology and Transplantation Research	144433/132572	Duke University
93.855	I	N	4,780	Allergy, Immunology and Transplantation Research	157518/302-0228	Duke University Med Ctr
93.855	I	N	102,003	Allergy, Immunology and Transplantation Research	161802/155346/148037	Duke University
93.855	I	N	12,447	Allergy, Immunology and Transplantation Research	164553	Duke University
93.855	I	N	4,737	Allergy, Immunology and Transplantation Research	1928-11-02	Childrens Research Institute
93.855	I	N	-9,121	Allergy, Immunology and Transplantation Research	1R43AI084284-01	G-Zero Therapeutics
93.855	I	N	66,309	Allergy, Immunology and Transplantation Research	2000056553	Johns Hopkins University
93.855	I	N	3,454,324	Allergy, Immunology and Transplantation Research	2000098352	Johns Hopkins University
93.855	I	N	345	Allergy, Immunology and Transplantation Research	2001057406	Johns Hopkins University
93.855	I	N	43,409	Allergy, Immunology and Transplantation Research	2006-1719	University Calif-Irvine
93.855	I	N	259,279	Allergy, Immunology and Transplantation Research	2009-2312	University Calif-Irvine
93.855	I	N	23,324	Allergy, Immunology and Transplantation Research	203-0121	Duke University
93.855	I	N	216,553	Allergy, Immunology and Transplantation Research	203-0428	Duke University
93.855	I	N	7,782	Allergy, Immunology and Transplantation Research	302-0243	Duke University
93.855	I	N	44,706	Allergy, Immunology and Transplantation Research	302-0257	Duke University Med Ctr
93.855	I	N	42,837	Allergy, Immunology and Transplantation Research	302-0258	Duke University

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93.855	I	N	25	Allergy, Immunology and Transplantation Research	303-1086	Duke University
93.855	I	N	-298	Allergy, Immunology and Transplantation Research	303-1087	Duke University
93.855	I	N	-514	Allergy, Immunology and Transplantation Research	303-1088	Duke University
93.855	I	N	-971	Allergy, Immunology and Transplantation Research	303-1089	Duke University
93.855	I	N	5	Allergy, Immunology and Transplantation Research	303-1373	Duke University
93.855	I	N	-126	Allergy, Immunology and Transplantation Research	303-1377	Duke University
93.855	I	N	-6	Allergy, Immunology and Transplantation Research	303-1378	Duke University
93.855	I	N	-3,128	Allergy, Immunology and Transplantation Research	303-1380	Duke University
93.855	I	N	488,341	Allergy, Immunology and Transplantation Research	303-5426	Duke University
93.855	I	N	2,153	Allergy, Immunology and Transplantation Research	303-5611	Duke University
93.855	I	N	8,837	Allergy, Immunology and Transplantation Research	303-5612	Duke University
93.855	I	N	38,971	Allergy, Immunology and Transplantation Research	303-5613	Duke University
93.855	I	N	29,819	Allergy, Immunology and Transplantation Research	303-5614	Duke University
93.855	I	N	47,314	Allergy, Immunology and Transplantation Research	303-5615	Duke University
93.855	I	N	1,002	Allergy, Immunology and Transplantation Research	303-5616	Duke University
93.855	I	N	-27,455	Allergy, Immunology and Transplantation Research	303-5618	Duke University
93.855	I	N	289,048	Allergy, Immunology and Transplantation Research	303-5892	Duke University
93.855	I	N	815,342	Allergy, Immunology and Transplantation Research	303-5893	Duke University
93.855	I	N	649,901	Allergy, Immunology and Transplantation Research	303-5894	Duke University
93.855	I	N	462,814	Allergy, Immunology and Transplantation Research	303-5895	Duke University
93.855	I	N	315,788	Allergy, Immunology and Transplantation Research	303-5896	Duke University
93.855	I	N	40,726	Allergy, Immunology and Transplantation Research	3048103204-07-498	University of Kentucky
93.855	I	N	20,807	Allergy, Immunology and Transplantation Research	3428-09-02/1R21A10	Children's Research Institute
93.855	I	N	25,923	Allergy, Immunology and Transplantation Research	412A775	University Wisconsin
93.855	I	N	-1,052	Allergy, Immunology and Transplantation Research	549109/PO#2168287	University of Pennsylvania
93.855	I	N	105,643	Allergy, Immunology and Transplantation Research	6119-1236-00-A	University of South Florida
93.855	I	N	88,175	Allergy, Immunology and Transplantation Research	638915	University of Wash-Seattle
93.855	I	N	113,094	Allergy, Immunology and Transplantation Research	7222	Magee Women Rsh Inst
93.855	I	N	104,897	Allergy, Immunology and Transplantation Research	7228	Magee Women Rsh Inst
93.855	I	N	463,735	Allergy, Immunology and Transplantation Research	AVGTIO102	Oregon Hlth Sciences
93.855	I	N	117,923	Allergy, Immunology and Transplantation Research	AVGTIO103	Oregon Hlth Sciences
93.855	I	N	524,003	Allergy, Immunology and Transplantation Research	BRS-ACURE-Q-06-00160	Social & Scientific
93.855	I	N	-529	Allergy, Immunology and Transplantation Research	GR 1-R41-AI069602-01	Theralogics
93.855	I	N	40,950	Allergy, Immunology and Transplantation Research	N/A	Wits Health Consort.
93.855	I	N	22,785	Allergy, Immunology and Transplantation Research	P661628544	University of Minnesota
93.855	I	N	-102,085	Allergy, Immunology and Transplantation Research	R42AI06902-02	Theralogics
93.855	I	N	10,487	Allergy, Immunology and Transplantation Research	UN-1031	Seattle Biomed Rsch
93.855	I	Y	16,042	ARRA - Allergy, Immunology and Transplantation Research	R42AI06902-02	Theralogics
93.856	D	N	574,183	Microbiology and Infectious Diseases Research		
93.856	I	N	-10,445	Microbiology and Infectious Diseases Research	1006194	University Cincinnati
93.856	I	N	322	Microbiology and Infectious Diseases Research	123273	Harvard University
93.856	I	N	-526	Microbiology and Infectious Diseases Research	303-0974/143263	Duke University
93.856	I	N	1,624	Microbiology and Infectious Diseases Research	AACTG.27.WHC02.03	Social & Scientific
93.859	D	N	33,475,018	Biomedical Research and Research Training		
93.859	I	N	-479	Biomedical Research and Research Training	00000046	Jackson Laboratory
93.859	I	N	28,665	Biomedical Research and Research Training	10310851-SUB	University of California
93.859	I	N	-2,807	Biomedical Research and Research Training	133612/146729	Duke University Med Ctr
93.859	I	N	192,100	Biomedical Research and Research Training	147497	Duke University
93.859	I	N	72,583	Biomedical Research and Research Training	154181	Duke University
93.859	I	N	47,284	Biomedical Research and Research Training	159285/303-4419	Duke University
93.859	I	N	175,553	Biomedical Research and Research Training	1U01GM094663-01	Burnham Inst,

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93.859	I	N	46,593	Biomedical Research and Research Training	2009-1043	Syntrix Biosystems, Inc.
93.859	I	N	33,843	Biomedical Research and Research Training	203-0167	Duke University Medical Ctr
93.859	I	N	34,126	Biomedical Research and Research Training	203-0510	Duke University
93.859	I	N	30,491	Biomedical Research and Research Training	212851A	University of Oregon
93.859	I	N	16,708	Biomedical Research and Research Training	215136	Massachusetts Gen Hosp
93.859	I	N	7,013	Biomedical Research and Research Training	3139-01/15-0032-02	Hlth Research Inc
93.859	I	N	-239	Biomedical Research and Research Training	32515	University of Chicago
93.859	I	N	67,975	Biomedical Research and Research Training	44178-C	University of Chicago
93.859	I	N	22,321	Biomedical Research and Research Training	60008330/RF01201035	Ohio State University
93.859	I	N	70,858	Biomedical Research and Research Training	61-0859UNC	Michigan St University
93.859	I	N	38	Biomedical Research and Research Training	6100368/RF0900043	University Mass
93.859	I	N	57,388	Biomedical Research and Research Training	6114557/RF0900224	University Mass
93.859	I	N	260,360	Biomedical Research and Research Training	6126037/RF02011115	University Mass
93.859	I	N	-85	Biomedical Research and Research Training	9-526-3061	Albert Einstein Coll
93.859	I	N	15,991	Biomedical Research and Research Training	9-526-3573	Albert Einstein Coll
93.859	I	N	58,593	Biomedical Research and Research Training	9-526-4689	Albert Einstein Coll
93.859	I	N	104,111	Biomedical Research and Research Training	9004929	University of Pitt
93.859	I	N	1	Biomedical Research and Research Training	ARIA 31078	University of Arkansas
93.859	I	N	48,042	Biomedical Research and Research Training	M8446041102	University of Minnesota
93.859	I	N	50,227	Biomedical Research and Research Training	MUSC08-030	Med University of SC
93.859	I	N	7,713	Biomedical Research and Research Training	N/A	Avanti Polar Lipids
93.859	I	N	159,136	Biomedical Research and Research Training	PO#640526	Jackson Laboratory
93.859	I	N	112,116	Biomedical Research and Research Training	PO#642466	Jackson Laboratory
93.859	I	N	30,788	Biomedical Research and Research Training	R-11-0032	University of Houston
93.859	I	N	49,677	Biomedical Research and Research Training	S0182729	University of Cal-Santa Cruz
93.859	I	N	-8,317	Biomedical Research and Research Training	WU-09-305/2906044N	Wash University-St Louis
93.864	D	N	1,526,570	Population Research		
93.864	I	N	86,617	Population Research	1071750-3-46797/09-1	Research Fdn of SUNY
93.864	I	N	82,735	Population Research	154-4916	University of Colorado
93.864	I	N	104,603	Population Research	3001141253	University of Michigan
93.865	D	N	25,424,475	Child Health and Human Development Extramural Research		
93.865	I	N	40,374	Child Health and Human Development Extramural Research	000378020-001	University of Alabama-Birm
93.865	I	N	14,313	Child Health and Human Development Extramural Research	000396222-002	University of Alabama-Birm
93.865	I	N	8,140	Child Health and Human Development Extramural Research	13-312-0210070	RTI International
93.865	I	N	-75	Child Health and Human Development Extramural Research	143812/130643	Duke University
93.865	I	N	153,256	Child Health and Human Development Extramural Research	3-312-0207778	RTI International
93.865	I	N	-1,068	Child Health and Human Development Extramural Research	3000583782	University of Michigan
93.865	I	N	19,051	Child Health and Human Development Extramural Research	3001402196	University of Michigan
93.865	I	N	33,710	Child Health and Human Development Extramural Research	3001688625	University of Michigan
93.865	I	N	15,524	Child Health and Human Development Extramural Research	4243-UNC-DHHS-0709	Penn State University
93.865	I	N	-859	Child Health and Human Development Extramural Research	549604	University of Wash-Seattle
93.865	I	N	6,615	Child Health and Human Development Extramural Research	554599	University of Wash-Seattle
93.865	I	N	190,904	Child Health and Human Development Extramural Research	F6207-01	New York University
93.865	I	N	29,252	Child Health and Human Development Extramural Research	GMO-500121	UT Southwest Med Ctr
93.865	I	N	67,423	Child Health and Human Development Extramural Research	N/A	Intellitools Inc
93.865	I	N	21,854	Child Health and Human Development Extramural Research	S417062	Emory University
93.865	I	N	60,785	Child Health and Human Development Extramural Research	VUMC35301	Vanderbilt U Med C
93.866	D	N	3,291,073	Aging Research		
93.866	I	N	14,079	Aging Research	0000004732	University Md-Baltimore
93.866	I	N	112,095	Aging Research	0000004939	University Md-Baltimore
93.866	I	N	14,960	Aging Research	10-NIH-1034	Duke University

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93.866	I	N	34,536	Aging Research	103524	Brigham Women's Hosp
93.866	I	N	29,075	Aging Research	145911 /Acct Code	Duke University
93.866	I	N	-199	Aging Research	148182	Duke University
93.866	I	N	64,563	Aging Research	24861420-45510-D	Stanford University
93.866	I	N	15,000	Aging Research	4272-5/RA208430NGO	Boston University
93.866	I	N	374,087	Aging Research	5-31230	The Trustees of Columbia University
93.866	I	N	83,867	Aging Research	57884-9061	Cornell University
93.866	I	N	6,760	Aging Research	N/A	Vortant Technologies
93.867	D	N	3,500,592	Vision Research		
93.867	I	N	14,788	Vision Research	00028776-1	University of Missouri-St. Louis
93.867	I	N	39,246	Vision Research	0255-5081-4609	Mt Sinai Sch of Med
93.867	I	N	566	Vision Research	10018987	University of Utah
93.867	I	N	20,303	Vision Research	10018992	University of Utah
93.867	I	N	70,380	Vision Research	2000133834	Johns Hopkins University
93.867	I	N	133,357	Vision Research	2000540260	Johns Hopkins University
93.867	I	N	77,370	Vision Research	2000745235	Johns Hopkins Univ.
93.867	I	N	103,276	Vision Research	25 7010170 / EY012	West Michigan Univ.
93.867	I	N	55,836	Vision Research	PO#0000145486/100189	University of Utah
93.867	I	N	29,661	Vision Research	R073286119	University of Tennessee
93.879	D	N	151,771	Medical Library Assistance		
93.884	D	N	265,268	Grants for Training in Primary Care Medicine and Dentistry		
93.887	D	N	159,239	Health Care and Other Facilities		
93.895	D	N	979	Grants for Faculty Development in Family Medicine		
93.918	D	N	680,708	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		
93.924	D	N	14,867	Ryan White HIV/AIDS Dental Reimbursements Community Based Dental Partnership		
93.928	D	N	709,526	Special Projects of National Significance		
93.931	D	N	310,767	Demonstration Grants to States for Community Scholarship		
93.936	I	N	724,500	National Institutes of Health Acquired Immunodeficiency Syndrome Research Loan Repayment Program	0080.0126/830	Family Health Intl
93.941	D	N	630,076	HIV Demonstration, Research, Public and Professional Education Projects		
93.943	D	N	96,935	Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups		
93.945	D	N	665,472	Assistance Programs for Chronic Disease Prevention and Control		
93.964	D	N	204,143	Public Health Traineeships		
93.969	D	N	323,060	Geriatric Education Centers		
93.989	D	N	1,936,067	International Research and Research Training		
93.989	I	N	22,405	International Research and Research Training	61-0012UNC	Michigan St University
93.989	I	N	30,790	International Research and Research Training	Three (3)	Columbia University
93.989	I	N	18,305	International Research and Research Training	VUMC 35567	Vanderbilt U Med C
93.989	I	N	197,075	International Research and Research Training	VUMC34750	Vanderbilt U Med C
93.989	I	N	-3	International Research and Research Training	VUMC35567	Vanderbilt U Med C
93.989	I	N	71,345	International Research and Research Training	VUMC35568	Vanderbilt U Med C
93.989	I	N	18,797	International Research and Research Training	VUMC35711	Vanderbilt U Med C
93.989	I	N	35,971	International Research and Research Training	VUMC36767	Vanderbilt U Med C
			527,139,918	Total — Research and Development Cluster — U. S. Department of Health and Human Services		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Corporation for National and Community Service</u>						
94.005	D	N	26,131	Learn and Serve America-Higher Education		
			26,131	Total — Research and Development Cluster — Corporation for National and Community Service		
<u>Social Security Administration</u>						
96.007	I	N	153,701	Social Security-Research and Demonstration	9920100026	Rand Corporation
96.007	I	N	20,031	Social Security-Research and Demonstration	9920100069	Rand Corporation
			173,732	Total — Research and Development Cluster — Social Security Administration		
<u>U. S. Department of Homeland Security</u>						
97	I	N	6,071	U. S. Department of Homeland Security	120810	Oak Ridge Institute for Science and Education
97	I	N	740,917	U. S. Department of Homeland Security	5-312-0211772/021177	RTI International
97	I	Y	40,689	ARRA - U. S. Department of Homeland Security	100063-D	University of Rochester
97.044	D	N	433,658	Assistance to Firefighters Grant		
97.061	D	N	2,905,168	Centers for Homeland Security		
97.061	I	N	650	Centers for Homeland Security	2007-ST-061-000002	Texas A and M University
97.061	I	N	70,066	Centers for Homeland Security	X9106025121	US Dept of Commerce
97.061	I	N	88,765	Centers for Homeland Security	Z955901	University Md College Park
97.062	D	N	81,039	Scholars and Fellows, and Educational Programs		
97.077	D	N	246,083	Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection		
97.122	D	N	2,410,828	Bio-Preparedness Collaboratory		
			7,023,934	Total — Research and Development Cluster — U. S. Department of Homeland Security		
<u>U. S. Agency for International Development</u>						
98	D	N	28,751,286	U. S. Agency for International Development		
98	I	N	293,572	U. S. Agency for International Development	08-UNC-97	Kenan Institute Asia
98	I	N	23,652	U. S. Agency for International Development	19020-01-PHP	Kenan Institute Asia
98	I	N	122,709	U. S. Agency for International Development	2007-1200-03	Oregon State Univ.
98	I	N	925	U. S. Agency for International Development	2007-1200-04	Oregon State Univ.
98	I	N	120,990	U. S. Agency for International Development	631548-8S-1204	MACRO
98	I	N	93,455	U. S. Agency for International Development	805703/0437.0079	Family Health Intl
98	I	N	18,368	U. S. Agency for International Development	AID1233-02-08648-GRT	PATH
98	I	N	-955	U. S. Agency for International Development	FCO 402794	Family Health Intl
98	I	N	-500	U. S. Agency for International Development	GHS-I-00-07-00002-00	John Snow Institute
98	I	N	8,277	U. S. Agency for International Development	GMDC-08-08	Eastern VA Med Sch
98	I	N	4,200	U. S. Agency for International Development	INP.1463-08708-GRT	PATH
98	I	N	21,314	U. S. Agency for International Development	N/A	WITS Health Consort.
98	I	N	-46	U. S. Agency for International Development	N19070A-4256632	Virginia Polytechnic Institute and State University
98	I	N	-3,599	U. S. Agency for International Development	PSA-06-09	Eastern VA Med Sch
98	I	N	1,730	U. S. Agency for International Development	RC710-013/409254	University of Georgia
98	I	N	163,782	U. S. Agency for International Development	RD011G-C	Oregon State Univ.
98.001	D	N	2,832,733	USAID Foreign Assistance for Programs Overseas		
98.001	I	N	105,130	USAID Foreign Assistance for Programs Overseas	09-002945-11	University of Cal-Davis
98.001	I	N	220,826	USAID Foreign Assistance for Programs Overseas	425955-19070	Virginia Polytechnic Institute and State University
98.001	I	N	66,039	USAID Foreign Assistance for Programs Overseas	61-3886B	Michigan State University
			32,843,888	Total — Research and Development Cluster — U. S. Agency for International Development		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Other Federal Assistance</u>						
99	I	N	58,113	Other Federal Assistance	NCAT-03-01	Virginia Polytechnic Institute and State University
			58,113	Total — Research and Development Cluster — Other Federal Assistance		
			841,711,451	Total — Research and Development		
<u>Statewide Data Systems—Cluster:</u>						
<u>U. S. Department of Education</u>						
84.372	D	N	1,312,580	Statewide Data Systems		
			1,312,580	Total — Statewide Data Systems Cluster — U. S. Department of Education		
			1,312,580	Total — Statewide Data Systems		
<u>Student Financial Assistance—Cluster:</u>						
<u>U. S. Department of Education</u>						
84.007	D	N	10,634,770	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	13,029,991	Federal Work-Study Program		
84.038	D	N	105,093,037	Federal Perkins Loan Program-Federal Capital Contributions		
84.063	D	N	822,750,285	Federal Pell Grant Program		
84.268	D	N	1,191,027,171	Federal Direct Student Loans		
84.375	D	N	13,145,719	Academic Competitiveness Grants		
84.376	D	N	5,413,467	National Science and Mathematics Access to Retain Talent (SMART) Grants		
84.379	D	N	450,000	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		
			2,161,544,440	Total — Student Financial Assistance Cluster — U. S. Department of Education		
<u>U. S. Department of Health and Human Services</u>						
93.264	D	N	386,769	Nurse Faculty Loan Program (NFLP)		
93.342	D	N	3,653,884	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		
93.364	D	N	286,663	Nursing Student Loans		
93.407	D	Y	148,905	ARRA - Scholarships for Disadvantaged Students		
93.925	D	N	401,830	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
93.925	D	Y	269,903	ARRA - Scholarships for Health Professions Students from Disadvantaged Backgrounds		
93.925	I	Y	1,943	ARRA - Scholarships for Health Professions Students from Disadvantaged Backgrounds	T08HP18707	HRSA
			5,149,897	Total — Student Financial Assistance Cluster — U. S. Department of Health and Human Services		
			2,166,694,337	Total — Student Financial Assistance		
<u>State Fiscal Stabilization Fund—Cluster:</u>						
<u>U. S. Department of Education</u>						
84.394	D	Y	536,675,243	ARRA - State Fiscal Stabilization Fund (SFSF)-Education State Grants, Recovery Act		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.397	D	Y	22,073,601	ARRA - State Fiscal Stabilization Fund (SFSF)-Government Services, Recovery Act		
			558,748,844	Total — State Fiscal Stabilization Fund Cluster — U. S. Department of Education		
			558,748,844	Total — State Fiscal Stabilization Fund		

School Improvement Grants—Cluster:**U. S. Department of Education**

84.377	D	N	5,053,010	School Improvement Grants		
84.377	I	N	23,991	School Improvement Grants	C9U0459	State of Alabama Dept of Education
84.388	D	Y	13,388,742	ARRA - School Improvement Grants, Recovery Act		
			18,465,743	Total — School Improvement Grants Cluster — U. S. Department of Education		
			18,465,743	Total — School Improvement Grants		

Supplemental Nutrition Assistance Program (SNAP)—Cluster:**U. S. Department of Agriculture**

10.551	D	N	2,271,201,837	Supplemental Nutrition Assistance Program		
10.561	D	N	88,202,164	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		
10.561	D	Y	488,751	ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		
			2,359,892,752	Total — Supplemental Nutrition Assistance Program (SNAP) Cluster — U. S. Department of Agriculture		
			2,359,892,752	Total — Supplemental Nutrition Assistance Program (SNAP)		

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

84.027	D	N	247,355,209	Special Education-Grants to States		
84.173	D	N	10,324,083	Special Education-Preschool Grants		
84.391	D	Y	155,090,670	ARRA - Special Education Grants to States, Recovery Act		
84.392	D	Y	5,905,878	ARRA - Special Education-Preschool Grants, Recovery Act		
			418,675,840	Total — Special Education Cluster (IDEA) — U. S. Department of Education		
			418,675,840	Total — Special Education (IDEA)		

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

93.558	D	N	235,305,028	Temporary Assistance for Needy Families		
93.558	I	N	78,414	Temporary Assistance for Needy Families	G90017-T	South Carolina Dept of Social Services
93.558	I	N	197	Temporary Assistance for Needy Families	N/A	Work First
93.714	D	Y	72,937,599	ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program		
93.716	D	Y	9,027,487	ARRA - Temporary Assistance for Needy Families (TANF) Supplemental Grants		
			317,348,725	Total — TANF Cluster — U. S. Department of Health and Human Services		
			317,348,725	Total —TANF		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<i>Title I, Part A—Cluster:</i>						
<u>U. S. Department of Education</u>						
84.010	D	N	347,838,071	Title I Grants to Local Educational Agencies		
84.389	D	Y	130,246,483	ARRA - Title I Grants to Local Educational Agencies, Recovery Act		
			<u>478,084,554</u>	Total — Title I, Part A Cluster — U. S. Department of Education		
			<u>478,084,554</u>	Total — Title I, Part A		
<i>Teacher Quality Partnership Grants—Cluster:</i>						
<u>U. S. Department of Education</u>						
84.336	D	N	899,446	Teacher Quality Partnership Grants		
84.405	D	Y	904,824	ARRA - Teacher Quality Partnerships, Recovery Act		
			<u>1,804,270</u>	Total — Teacher Quality Partnership Grants Cluster — U. S. Department of Education		
			<u>1,804,270</u>	Total — Teacher Quality Partnership Grants		
<i>TRIO—Cluster:</i>						
<u>U. S. Department of Education</u>						
84.042	D	N	7,984,991	TRIO-Student Support Services		
84.044	D	N	2,724,788	TRIO-Talent Search		
84.047	D	N	5,231,251	TRIO-Upward Bound		
84.066	D	N	1,424,519	TRIO-Educational Opportunity Centers		
84.217	D	N	739,095	TRIO-McNair Post-Baccalaureate Achievement		
			<u>18,104,644</u>	Total — TRIO Cluster — U. S. Department of Education		
			<u>18,104,644</u>	Total — TRIO		
<i>Transit Services Programs—Cluster:</i>						
<u>U. S. Department of Transportation</u>						
20.513	D	N	985,795	Capital Assistance Program for Elderly Persons and Persons with Disabilities		
20.516	D	N	450,349	Job Access-Reverse Commute		
20.521	D	N	308,119	New Freedom Program		
			<u>1,744,263</u>	Total — Transit Services Programs Cluster — U. S. Department of Transportation		
			<u>1,744,263</u>	Total — Transit Services Programs		
<i>Vocational Rehabilitation—Cluster:</i>						
<u>U. S. Department of Education</u>						
84.126	D	N	105,477,593	Rehabilitation Services-Vocational Rehabilitation Grants to States		
84.390	D	Y	10,054,119	ARRA - Rehabilitation Services-Vocational Rehabilitation Grants to States, Recovery Act		
			<u>115,531,712</u>	Total — Vocational Rehabilitation Cluster — U. S. Department of Education		
			<u>115,531,712</u>	Total — Vocational Rehabilitation		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>WIA—Cluster:</u>						
<u>U. S. Department of Labor</u>						
17.258	D	N	21,297,058	WIA Adult Program		
17.258	D	Y	2,963,985	ARRA - WIA Adult Program		
17.258	I	N	188,838	WIA Adult Program	0-2020-33	Cape Fear COG
17.258	I	N	-50	WIA Adult Program	08-2020-55-9900	Southwestern
17.258	I	N	28,880	WIA Adult Program	09-2020-28-9900	Region Q
17.258	I	N	8,607	WIA Adult Program	09-2020-33-9900	Cape Fear
17.258	I	N	16	WIA Adult Program	09-2020-34-9900	Capital Area
17.258	I	N	37,025	WIA Adult Program	09-2020-36-9900	Centralina
17.258	I	N	4,209	WIA Adult Program	09-2020-37-9900	Charlotte
17.258	I	N	215	WIA Adult Program	09-2020-38-9900	Cumberland Co.
17.258	I	N	18,174	WIA Adult Program	09-2020-40-9900	Eastern Carolina
17.258	I	N	51,661	WIA Adult Program	09-2020-44-9900	Lumber River
17.258	I	N	15,861	WIA Adult Program	09-2020-45-9900	Mid-Carolina
17.258	I	N	4,320	WIA Adult Program	09-2020-49-1533	High Country COG
17.258	I	N	2,754	WIA Adult Program	09-2020-54-9900	Reg Partnership
17.258	I	N	10,289	WIA Adult Program	09-2020-55-9900	Southwestern
17.258	I	N	12,255	WIA Adult Program	09-2020-58-9900	PeeDee
17.258	I	N	51,915	WIA Adult Program	09-2040-03	Isothermal, PDC
17.258	I	N	128,426	WIA Adult Program	09-4050-40-6035-07	East Carolina Workforce Development Board
17.258	I	N	430	WIA Adult Program	10-2010-49-1380	Region D
17.258	I	N	118,588	WIA Adult Program	10-2020-28-9900	Region Q
17.258	I	N	11,855	WIA Adult Program	10-2020-29-9900	Mountain Area
17.258	I	N	390,370	WIA Adult Program	10-2020-33-9900	Cape Fear
17.258	I	N	53,625	WIA Adult Program	10-2020-34-9900	Capital Area
17.258	I	N	868,200	WIA Adult Program	10-2020-36-9900	Centralina
17.258	I	N	395,110	WIA Adult Program	10-2020-37-9900	Charlotte
17.258	I	N	130,285	WIA Adult Program	10-2020-40-6035-07	East Carolina Workforce Development Board
17.258	I	N	221,131	WIA Adult Program	10-2020-40-6169	Eastern Carolina Workforce Development Board
17.258	I	N	119,816	WIA Adult Program	10-2020-40-6331-09	East Carolina Workforce
17.258	I	N	74,736	WIA Adult Program	10-2020-40-9900	Eastern Carolina
17.258	I	N	710,685	WIA Adult Program	10-2020-44-9900	Lumber River
17.258	I	N	234,000	WIA Adult Program	10-2020-49-1380	Region D
17.258	I	N	167,623	WIA Adult Program	10-2020-49-1533	High Country COG
17.258	I	N	219,768	WIA Adult Program	10-2020-54-9900	Reg Partnership
17.258	I	N	302,463	WIA Adult Program	10-2020-55-9900	Southwestern
17.258	I	N	276,172	WIA Adult Program	10-2020-58-9900	PeeDee
17.258	I	N	428,897	WIA Adult Program	10-2020-60-9900	Triangle South
17.258	I	N	1,115	WIA Adult Program	10-2050-49-1380	Region D
17.258	I	N	201,247	WIA Adult Program	8-2020-2-1.4505.02.04	Upper coastal Plain
17.258	I	N	129,910	WIA Adult Program	N/A	Council of Governments
17.258	I	N	88,186	WIA Adult Program	WIA-2009-0421-46-07	Buncombe County
17.258	I	N	52,289	WIA Adult Program	WIA-2010-0412-46-07	Mountain Area Workforce Development Board
17.258	I	N	27,592	WIA Adult Program	WIA-2010-0412-46-08	Mountain Area Workforce Development Board
17.258	I	Y	31,397	ARRA - WIA Adult Program	0-4020-33	Cape Fear COG
17.258	I	Y	5,913	ARRA - WIA Adult Program	08-4020-28-9900	Region Q
17.258	I	Y	-160	ARRA - WIA Adult Program	08-4020-29-9900	Mountain Area
17.258	I	Y	85,801	ARRA - WIA Adult Program	08-4020-33-9900	Cape Fear
17.258	I	Y	10,978	ARRA - WIA Adult Program	08-4020-36-9900	Centralina
17.258	I	Y	-2,474	ARRA - WIA Adult Program	08-4020-37-9900	Charlotte

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.258	I	Y	62,093	ARRA - WIA Adult Program	08-4020-44-9900	Lumber River
17.258	I	Y	-214	ARRA - WIA Adult Program	08-4020-45-9900	Mid-Carolina
17.258	I	Y	-1,656	ARRA - WIA Adult Program	08-4020-54-9900	Reg Partnership
17.258	I	Y	41,572	ARRA - WIA Adult Program	08-4020-55-9900	Southwestern
17.258	I	Y	5,052	ARRA - WIA Adult Program	08-4020-58-9900	PeeDee
17.258	I	Y	93,717	ARRA - WIA Adult Program	08-4020-60-9900	Triangle South
17.258	I	Y	40,535	ARRA - WIA Adult Program	09-4020-40-6035-07	East Carolina Workforce Development Board
17.258	I	Y	42,719	ARRA - WIA Adult Program	09-4020-40-9900	Eastern Carolina
17.258	I	Y	2,687	ARRA - WIA Adult Program	09-4020-49-1533	High Country COG
17.258	I	Y	4,250	ARRA - WIA Adult Program	10-4020-28-9900	Region Q
17.258	I	Y	56,192	ARRA - WIA Adult Program	10-4020-37-9900	Charlotte
17.258	I	Y	254,132	ARRA - WIA Adult Program	10-4020-40-9900	Eastern Carolina
17.258	I	Y	12,053	ARRA - WIA Adult Program	10-4020-49-1380	Region D
17.258	I	Y	12,100	ARRA - WIA Adult Program	10-4020-49-1533	High Country COG
17.258	I	Y	19,784	ARRA - WIA Adult Program	N/A	Council of Governments
17.259	D	N	22,523,431	WIA Youth Activities		
17.259	D	Y	4,272,111	ARRA - WIA Youth Activities		
17.259	I	N	62,663	WIA Youth Activities	0-2040-33	Cape Fear COG
17.259	I	N	92,188	WIA Youth Activities	09-2040-03	Isothermal, PDC
17.259	I	N	506	WIA Youth Activities	10-2010-49-1380	Region D
17.259	I	N	79,719	WIA Youth Activities	10-2040-40-6169	Eastern Carolina Workforce Development Board
17.259	I	N	160,999	WIA Youth Activities	10-2040-49-1380	Region D
17.259	I	N	1,209	WIA Youth Activities	10-2050-49-1380	Region D
17.259	I	N	251,979	WIA Youth Activities	10-44-5467-YTH	LRCOG
17.259	I	N	292,874	WIA Youth Activities	2040 44 5465	Council of Government
17.259	I	N	139,999	WIA Youth Activities	N/A	Council of Governments
17.259	I	Y	39,883	ARRA - WIA Youth Activities	10-4040-40-6169	Eastern Carolina Workforce Development Board
17.259	I	Y	32,253	ARRA - WIA Youth Activities	2040 44 5465	Council of Government
17.259	I	Y	18,000	ARRA - WIA Youth Activities	N/A	Council of Governments
17.260	D	N	16,744,497	WIA Dislocated Workers		
17.260	D	Y	20,903,711	ARRA - WIA Dislocated Workers		
17.260	I	N	248,814	WIA Dislocated Workers	0-2030-33	Cape Fear COG
17.260	I	N	-2,548	WIA Dislocated Workers	08-2030-34-9900	Capital Area
17.260	I	N	-1	WIA Dislocated Workers	08-2030-36-9900	Centralina
17.260	I	N	-11	WIA Dislocated Workers	08-2030-40-9900	Eastern Carolina
17.260	I	N	5,126	WIA Dislocated Workers	08-3809-29-9900	NEG CTL Program
17.260	I	N	15,352	WIA Dislocated Workers	09-2030-28-9900	Region Q
17.260	I	N	24,989	WIA Dislocated Workers	09-2030-33-9900	Cape Fear
17.260	I	N	6,393	WIA Dislocated Workers	09-2030-34-9900	Capital Area
17.260	I	N	79,438	WIA Dislocated Workers	09-2030-36-9900	Centralina
17.260	I	N	-6,324	WIA Dislocated Workers	09-2030-37-9900	Charlotte
17.260	I	N	692	WIA Dislocated Workers	09-2030-38-9900	Cumberland Co.
17.260	I	N	78,703	WIA Dislocated Workers	09-2030-40-9900	Eastern Carolina
17.260	I	N	29,875	WIA Dislocated Workers	09-2030-43-9900	Kerr Tar
17.260	I	N	22,458	WIA Dislocated Workers	09-2030-44-9900	Lumber River
17.260	I	N	15,494	WIA Dislocated Workers	09-2030-45-9900	Mid-Carolina
17.260	I	N	17,935	WIA Dislocated Workers	09-2030-54-9900	Reg Partnership
17.260	I	N	25,883	WIA Dislocated Workers	09-2030-55-9900	Southwestern
17.260	I	N	31,965	WIA Dislocated Workers	09-2030-58-9900	PeeDee
17.260	I	N	191,765	WIA Dislocated Workers	10-2030-40-6169	Eastern Carolina Workforce Development Board
17.260	I	N	281,689	WIA Dislocated Workers	10-2030-40-6331-09	East Carolina Workforce

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.260	I	N	326,114	WIA Dislocated Workers	10-2031-40-6169	Eastern Carolina Workforce Development Board
17.260	I	N	169,982	WIA Dislocated Workers	N/A	Council of Governments
17.260	I	N	13	WIA Dislocated Workers	WIA-2009-0412-46-06	Mountain Area Workforce Development Board
17.260	I	N	129,598	WIA Dislocated Workers	WIA-2009-0421-46-07	Buncombe County
17.260	I	N	18,526	WIA Dislocated Workers	WIA-2010-0412-46-07	Mountain Area Workforce Development Board
17.260	I	N	43,035	WIA Dislocated Workers	WIA-2010-0412-46-08	Mountain Area Workforce Development Board
17.260	I	Y	133,236	ARRA - WIA Dislocated Workers	0-4030-33	Cape Fear COG
17.260	I	Y	20,345	ARRA - WIA Dislocated Workers	08-4030-28-9900	Region Q
17.260	I	Y	-544	ARRA - WIA Dislocated Workers	08-4030-29-9900	Mountain Area
17.260	I	Y	144,679	ARRA - WIA Dislocated Workers	08-4030-33-9900	Cape Fear
17.260	I	Y	11,755	ARRA - WIA Dislocated Workers	08-4030-36-9900	Centralina
17.260	I	Y	-3,961	ARRA - WIA Dislocated Workers	08-4030-37-9900	Charlotte
17.260	I	Y	4,792	ARRA - WIA Dislocated Workers	08-4030-39-9900	Davidson Works
17.260	I	Y	77,660	ARRA - WIA Dislocated Workers	08-4030-43-9900	Kerr Tar
17.260	I	Y	290,672	ARRA - WIA Dislocated Workers	08-4030-44-9900	Lumber River
17.260	I	Y	-5,969	ARRA - WIA Dislocated Workers	08-4030-54-9900	Reg Partnership
17.260	I	Y	156,028	ARRA - WIA Dislocated Workers	08-4030-55-9900	Southwestern
17.260	I	Y	3,933	ARRA - WIA Dislocated Workers	08-4030-58-9900	PeeDee
17.260	I	Y	103,783	ARRA - WIA Dislocated Workers	08-4030-60-9900	Triangle South
17.260	I	Y	-15,823	ARRA - WIA Dislocated Workers	09-4030-40-9900	Eastern Carolina
17.260	I	Y	3,856	ARRA - WIA Dislocated Workers	09-4030-49-1533	High Country COG
17.260	I	Y	110,345	ARRA - WIA Dislocated Workers	10-4030-40-6169	Eastern Carolina Workforce Development Board
17.260	I	Y	32,019	ARRA - WIA Dislocated Workers	10-430-49-1533	High Country COG
17.260	I	Y	123,274	ARRA - WIA Dislocated Workers	N/A	Charlotte Meck WDB
17.277	I	Y	51,194	ARRA - Workforce Investment Act (WIA) National Emergency Grants	10-6015-49-1380	Region D
17.277	I	Y	118,683	ARRA - Workforce Investment Act (WIA) National Emergency Grants	10-6015-49-1533	High Country COG
17.278	D	N	20,397,974	WIA Dislocated Worker Formula Grants		
17.278	I	N	11,510	WIA Dislocated Worker Formula Grants	09-2030-49-1533	High Country COG
17.278	I	N	714	WIA Dislocated Worker Formula Grants	10-2010-49-1380	Region D
17.278	I	N	103,792	WIA Dislocated Worker Formula Grants	10-2030-28-9900	Region Q
17.278	I	N	19,370	WIA Dislocated Worker Formula Grants	10-2030-29-9900	Mountain Area
17.278	I	N	394,605	WIA Dislocated Worker Formula Grants	10-2030-33-9900	Cape Fear
17.278	I	N	311,329	WIA Dislocated Worker Formula Grants	10-2030-34-9900	Capital Area
17.278	I	N	2,064,289	WIA Dislocated Worker Formula Grants	10-2030-36-9900	Centralina
17.278	I	N	767,846	WIA Dislocated Worker Formula Grants	10-2030-37-9900	Charlotte
17.278	I	N	103	WIA Dislocated Worker Formula Grants	10-2030-38-9900	Cumberland Co.
17.278	I	N	611,421	WIA Dislocated Worker Formula Grants	10-2030-40-9900	Eastern Carolina
17.278	I	N	398,305	WIA Dislocated Worker Formula Grants	10-2030-43-9900	Kerr Tar
17.278	I	N	320,854	WIA Dislocated Worker Formula Grants	10-2030-44-9900	Lumber River
17.278	I	N	285,992	WIA Dislocated Worker Formula Grants	10-2030-49-1380	Region D
17.278	I	N	232,487	WIA Dislocated Worker Formula Grants	10-2030-49-1533	High Country COG
17.278	I	N	331,826	WIA Dislocated Worker Formula Grants	10-2030-54-9900	Reg Partnership
17.278	I	N	415,476	WIA Dislocated Worker Formula Grants	10-2030-55-9900	Southwestern
17.278	I	N	270,987	WIA Dislocated Worker Formula Grants	10-2030-58-9900	PeeDee
17.278	I	N	573,834	WIA Dislocated Worker Formula Grants	10-2030-60-9900	Triangle South
17.278	I	N	49,955	WIA Dislocated Worker Formula Grants	10-2031-49-1380	Region D
17.278	I	N	48,713	WIA Dislocated Worker Formula Grants	10-2031-49-1533	High Country COG
17.278	I	N	1,482	WIA Dislocated Worker Formula Grants	10-2050-49-1380	Region D
17.278	I	Y	2,500	ARRA - WIA Dislocated Worker Formula Grants	10-4030-28-9900	Region Q
17.278	I	Y	95,744	ARRA - WIA Dislocated Worker Formula Grants	10-4030-36-9900	Centralina

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.278	I	Y	120,251	ARRA - WIA Dislocated Worker Formula Grants	10-4030-37-9900	Charlotte
17.278	I	Y	32,060	ARRA - WIA Dislocated Worker Formula Grants	10-4030-49-1380	Region D
			<u>127,419,355</u>	Total — WIA Cluster — U. S. Department of Labor		
			<u>127,419,355</u>	Total — WIA		
Other Programs:						
U. S. Department of Agriculture						
10	D	N	657,835	U. S. Department of Agriculture		
10	I	N	14,491	U. S. Department of Agriculture	1100100755	University of Florida
10	I	N	8,387	U. S. Department of Agriculture	2011-1529	Carolina Farm Stewardship
10	I	N	4,968	U. S. Department of Agriculture	26-6365-0001-347	University of Nebraska-Lincoln
10	I	N	6,930	U. S. Department of Agriculture	332-77-10-658	Tennessee State University
10	I	N	2,855	U. S. Department of Agriculture	392124409666122 P	Tuskegee University
10	I	N	693	U. S. Department of Agriculture	PO#1000019131	University of Florida
10.001	D	N	11,728	Agricultural Research-Basic and Applied Research		
10.025	D	N	2,783,079	Plant and Animal Disease, Pest Control, and Animal Care		
10.028	D	N	33,410	Wildlife Services		
10.072	D	N	2,000	Wetlands Reserve Program		
10.086	D	Y	25,566	ARRA - Aquaculture Grants Program (AGP)		
10.103	D	N	840,208	2009 Aquaculture Grant Program		
10.156	D	N	3,930	Federal-State Marketing Improvement Program		
10.163	D	N	185,323	Market Protection and Promotion		
10.169	D	N	22,739	Specialty Crop Block Grant Program		
10.170	D	N	581,707	Specialty Crop Block Grant Program-Farm Bill		
10.202	D	N	170	Cooperative Forestry Research		
10.203	D	N	288,756	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.205	I	N	1,658	Payments to 1890 Land-Grant Colleges and Tuskegee University	Purchase Order #U130837	University of Maryland-Eastern Shore
10.206	D	N	4,461,152	Grants for Agricultural Research-Competitive Research Grants		
10.206	I	N	33,476	Grants for Agricultural Research-Competitive Research Grants	3TB017	South Dakota State University
10.206	I	N	51,684	Grants for Agricultural Research-Competitive Research Grants	416-17-04C	Iowa State University
10.210	D	N	288,185	Food and Agricultural Sciences National Needs Graduate Fellowship Grants		
10.215	I	N	38,216	Sustainable Agriculture Research and Education	RD309-101/3842758	USDA-Cooperative State Research Education Extension Servic
10.216	D	N	210,184	1890 Institution Capacity Building Grants		
10.217	D	N	184,976	Higher Education Challenge Grants		
10.217	I	N	30,261	Higher Education Challenge Grants	320689-1	Virginia Polytechnic
10.217	I	N	33,746	Higher Education Challenge Grants	416-43-24 A	Iowa State University
10.217	I	N	436	Higher Education Challenge Grants	416-43-24 B	Iowa State University
10.217	I	N	3,191	Higher Education Challenge Grants	63630	Ohio State University
10.217	I	N	9,812	Higher Education Challenge Grants	RH705-012/4692678	University of Georgia
10.220	D	N	33,600	Higher Education Multicultural Scholars Program		
10.250	D	N	404,147	Agricultural and Rural Economic Research		
10.253	D	N	139,547	Food Assistance and Nutrition Research Programs (FANRP)		
10.303	I	N	20,536	Integrated Programs	Subaward No 451012	Texas A & M University
10.305	D	N	37,271	International Science and Education Grants		
10.310	D	N	117,489	Agriculture and Food Research Initiative (AFRI)		
10.311	I	N	4,436	Beginning Farmer and Rancher Development Program	2140-2	Nat'l Ctr for Appropriate Tech
10.435	D	N	107,247	State Mediation Grants		
10.443	D	N	39,808	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers		
10.443	I	N	8,908	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	2007-51200-03906	USDA-Cooperative State Research Education Extension Servic
10.455	D	N	54,295	Community Outreach and Assistance Partnership Program		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.475	D	N	4,337,463	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection		
10.479	D	N	195,841	Food Safety Cooperative Agreements		
10.500	D	N	14,811,577	Cooperative Extension Service		
10.500	I	N	11	Cooperative Extension Service	08-HHP-374648-0021	Auburn University
10.500	I	N	4,347	Cooperative Extension Service	10-ACES-374584-NCS	Auburn University
10.500	I	N	538	Cooperative Extension Service	11-006323 L00	University of Massachusetts
10.500	I	N	14,089	Cooperative Extension Service	2009-2355-02	Kansas State University
10.500	I	N	20,178	Cooperative Extension Service	23492-01	University of Arkansas
10.500	I	N	206,637	Cooperative Extension Service	25-6365-0023-005	University of Nebraska
10.500	I	N	249,423	Cooperative Extension Service	25-6365-0030-0015	University of Nebraska-Lincoln
10.500	I	N	2,726	Cooperative Extension Service	26-6365-0001-334	University of Nebraska
10.500	I	N	561,904	Cooperative Extension Service	26-6365-0001-401	University of Nebraska
10.500	I	N	51,966	Cooperative Extension Service	3048106543-10-119	University of Kentucky Res. Found.
10.500	I	N	23,365	Cooperative Extension Service	3048107987-09-439	University of Kentucky Res. Found.
10.500	I	N	7,827	Cooperative Extension Service	52473	Louisiana State University
10.500	I	N	5,580	Cooperative Extension Service	622230	Texas A & M Univ.
10.500	I	N	21,438	Cooperative Extension Service	622258	The Southern Region Risk Management Education Center
10.500	I	N	24,747	Cooperative Extension Service	H000756404	University of Minnesota
10.500	I	N	12,585	Cooperative Extension Service	RE675-153/3842508	University of Georgia
10.500	I	N	2,416	Cooperative Extension Service	RE675-161/4786066	University of Georgia
10.500	I	N	22,313	Cooperative Extension Service	RE675-161/4786326	University of Georgia
10.500	I	N	102,973	Cooperative Extension Service	S08046	Kansas State University
10.500	I	N	110,780	Cooperative Extension Service	S08105	Kansas State University
10.500	I	N	14,130	Cooperative Extension Service	S10085	Kansas State University
10.500	I	N	27,906	Cooperative Extension Service	S10165	Kansas State University
10.500	I	N	2,095	Cooperative Extension Service	S11085	Kansas State University
10.500	I	N	2,003	Cooperative Extension Service	S11136	Kansas State University
10.500	I	N	25,168	Cooperative Extension Service	Y553550	University of Arizona
10.500	I	N	5,936	Cooperative Extension Service	Y553553	University of Arizona
10.557	D	N	192,995,586	Special Supplemental Nutrition Program for Women, Infants, and Children		
10.558	D	N	83,871,827	Child and Adult Care Food Program		
10.558	I	N	13,972	Child and Adult Care Food Program		USDA
10.560	D	N	6,152,677	State Administrative Expenses for Child Nutrition		
10.565	D	N	363,980	Commodity Supplemental Food Program		
10.567	D	N	423,514	Food Distribution Program on Indian Reservations		
10.567	D	Y	22,700	ARRA - Food Distribution Program on Indian Reservations		
10.572	D	N	207,815	WIC Farmers' Market Nutrition Program (FMNP)		
10.576	D	N	85,645	Senior Farmers Market Nutrition Program		
10.578	D	N	1,069,157	WIC Grants To States (WGS)		
10.578	D	Y	658,445	ARRA - WIC Grants To States (WGS)		
10.579	D	N	50,563	Child Nutrition Discretionary Grants Limited Availability		
10.579	D	Y	4,839	ARRA - Child Nutrition Discretionary Grants Limited Availability		
10.582	D	N	2,370,155	Fresh Fruit and Vegetable Program		
10.664	D	N	5,094,262	Cooperative Forestry Assistance		
10.664	I	N	2,623	Cooperative Forestry Assistance	RE353-420/4786576	University of Georgia
10.664	I	N	850	Cooperative Forestry Assistance	RE353-420/478658	USDA-Forest Service
10.680	D	N	26,906	Forest Health Protection		
10.681	D	N	45,680	Wood Education and Resource Center (WERC)		
10.687	D	Y	119,818	ARRA - Recovery Act of 2009: Capital Improvement and Maintenance		
10.688	D	Y	1,799,770	ARRA - Recovery Act of 2009: Wildland Fire Management		
10.688	I	Y	72,583	ARRA - Recovery Act of 2009: Wildland Fire Management	10-44	Land-of-Sky Regional Council

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.902	D	N	286,659	Soil and Water Conservation		
10.912	D	N	286,732	Environmental Quality Incentives Program		
10.912	I	N	57,101	Environmental Quality Incentives Program	2008-0116-026	Nat'l Fish & Wildlife Found.
10.912	I	N	160,471	Environmental Quality Incentives Program	2008-0116-028	Nat'l Fish & Wildlife Found.
10.960	D	N	58,287	Technical Agricultural Assistance		
10.962	D	N	38,099	Cochran Fellowship Program-International Training-Foreign Participant		
			<u>328,997,714</u>	Total — Other Programs — U. S. Department of Agriculture		

U. S. Department of Commerce

11	D	N	1,022,400	U. S. Department of Commerce		
11	I	N	61,511	U. S. Department of Commerce	05-1115	Atlantic States Marine Fisheries Commission
11	I	N	102,712	U. S. Department of Commerce	37555-10S-1484	Macro International
11	I	N	105,751	U. S. Department of Commerce	NOAA Prime - NA09NMF4720414	Commercan Fisheries Research Found
11	I	N	55,772	U. S. Department of Commerce	SA-10-NC-03	South Atlantic Marine Fisheries Commission
11	I	Y	7,485	ARRA - U. S. Department of Commerce	PO 47309	City of Washington, NC
11.008	I	N	21,981	NOAA Mission-Related Education Awards	37545-9S-1416	Macro International
11.008	I	N	33,406	NOAA Mission-Related Education Awards	4500-117-01	Oak Management, INC
11.303	D	N	147,230	Economic Development-Technical Assistance		
11.303	I	N	34,429	Economic Development-Technical Assistance	08-T-1906 Aurora	Town of Aurora
11.303	I	N	10,023	Economic Development-Technical Assistance	08-T-1906 Beaufort	Beaufort County
11.303	I	N	29,937	Economic Development-Technical Assistance	08-T-1906 Edgecombe	Edgecombe County
11.303	I	N	12,107	Economic Development-Technical Assistance	08-T-1906 Hyde	Hyde County
11.303	I	N	20,012	Economic Development-Technical Assistance	08-T-1906 Jones	Jones County
11.303	I	N	60,062	Economic Development-Technical Assistance	08-T-1906 Pamlico	Pamlico County
11.303	I	N	14,805	Economic Development-Technical Assistance	08-T-1906 Pitt	Pitt County Schools
11.400	D	N	139,675	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		
11.417	I	N	2,739	Sea Grant Support	220394C	University of West Florida
11.417	I	N	12,394	Sea Grant Support	SA7528114-VV	University of Maryland Sea Grant College Program
11.419	I	N	8,218	Coastal Zone Management Administration Awards	08-053	University of New Hampshire
11.431	D	N	38,357	Climate and Atmospheric Research		
11.431	I	N	14,814	Climate and Atmospheric Research	SA #10-17	Consortium for Ocean Leadership
11.432	I	N	15,491	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	191001-363630-01	Mississippi State University
11.433	I	N	11,983	Marine Fisheries Initiative	111-01-38869/0	Gulf and South Atl Fish Dev Found
11.435	I	N	52,540	Southeast Area Monitoring and Assessment Program	FY2009-001	South Carolina Dept of Natural Resources
11.435	I	N	42,971	Southeast Area Monitoring and Assessment Program	FY2009-002	South Carolina Dept of Natural Resources
11.435	I	N	12,249	Southeast Area Monitoring and Assessment Program	FY2009-006	South Carolina Dept of Natural Resources
11.439	D	N	35,375	Marine Mammal Data Program		
11.460	D	N	44,902	Special Oceanic and Atmospheric Projects		
11.463	D	N	14,437	Habitat Conservation		
11.463	I	Y	245,765	ARRA - Habitat Conservation	NA09NMF4630305	North Carolina Coastal Federation
11.469	D	N	241,674	Congressionally Identified Awards and Projects		
11.472	D	N	50,000	Unallied Science Program		
11.472	I	N	218,576	Unallied Science Program	FY2011-002	South Carolina Dept. of Natural Resources
11.472	I	N	35,971	Unallied Science Program	FY2011-011	South Carolina Dept. of Natural Resources
11.473	I	N	4,091	Coastal Services Center	559769	ImageCat, Inc.
11.550	D	N	198,675	Public Telecommunications Facilities Planning and Construction		
11.555	D	N	6,866,052	Public Safety Interoperable Communications Grant Program		
11.557	D	N	322,204	Broadband Technology Opportunities Program (BTOP)		
11.557	I	Y	183,855	ARRA - Broadband Technology Opportunities Program (BTOP)	37-42-B10529	WinstonNet Inc.
11.609	D	N	129,256	Measurement and Engineering Research and Standards		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11.609	I	Y	25,268	ARRA - Measurement and Engineering Research and Standards	#22536; 60NANB10D016	University of Delaware
11.611	D	N	2,554,677	Manufacturing Extension Partnership		
			13,261,832	Total — Other Programs — U. S. Department of Commerce		

U. S. Department of Defense

12	D	N	507,882	U. S. Department of Defense	11-30 GST040DB0305	Academy of Applied Science Chenega Federal Systems, LLC
12	I	N	1,425	U. S. Department of Defense		
12	I	N	-1,037	U. S. Department of Defense		
12.002	D	N	-1,741	Procurement Technical Assistance For Business Firms	09-35/1082718/1/51 Award 1140165 / PO 224208 RO313-G3	Res Fnd of State University of NY Carnegie Mellon University Georgia Inst of Technology
12.300	D	N	570,961	Basic and Applied Scientific Research		
12.300	I	N	-24,765	Basic and Applied Scientific Research		
12.300	I	N	165,557	Basic and Applied Scientific Research	W81XWH-05-1-0383	Moses Cone Health System
12.300	I	N	8,733	Basic and Applied Scientific Research		
12.400	D	N	2,314,655	Military Construction, National Guard		
12.401	D	N	15,202,419	National Guard Military Operations and Maintenance (O&M) Projects	186582 2010-04989-01-00 G-2618-1 W9-11NF-09-1-0286	University of Central Florida University of Illinois Colorado State University University of Connecticut
12.404	D	N	2,846,787	National Guard Challenge Program		
12.420	D	N	531,884	Military Medical Research and Development		
12.420	I	N	303,020	Military Medical Research and Development	N/A	Academy of Applied Science
12.431	D	N	1,390,315	Basic Scientific Research		
12.431	I	N	62,012	Basic Scientific Research		
12.431	I	N	72,431	Basic Scientific Research	715-1 FA9451-10-D-0234	Intelligent Automation Inc University of Central Florida
12.431	I	N	6,682	Basic Scientific Research		
12.431	I	N	82,227	Basic Scientific Research		
12.630	D	N	46,765	Basic, Applied, and Advanced Research in Science and Engineering	N/A	Academy of Applied Science
12.630	I	N	20,998	Basic, Applied, and Advanced Research in Science and Engineering		
12.800	D	N	169,591	Air Force Defense Research Sciences Program		
12.800	I	N	40,242	Air Force Defense Research Sciences Program	715-1 FA9451-10-D-0234	Intelligent Automation Inc University of Central Florida
12.800	I	N	65,957	Air Force Defense Research Sciences Program		
12.900	D	N	302,292	Language Grant Program		
12.901	D	N	8,548	Mathematical Sciences Grants Program	#205441	Piedmont Authority for Regional Transportation
12.902	D	N	57,539	Information Security Grant Program		
12.910	D	N	141,090	Research and Technology Development		
			24,892,469	Total — Other Programs — U. S. Department of Defense		

U. S. Department of Housing and Urban Development

14	I	N	10,364	U. S. Department of Housing and Urban Development	Agreement Dated 4/21/11	Piedmont Triad Council of Governments
14	I	N	2,364	U. S. Department of Housing and Urban Development	Agreement Dated Feb 1, 2008	City of Greensboro
14	I	N	41,614	U. S. Department of Housing and Urban Development	N/A	Habitat For Humanity Intern
14	I	N	2,500	U. S. Department of Housing and Urban Development	RAH II-David Ribar	The QED Group, LLC
14.126	D	N	30,429	Mortgage Insurance-Cooperative Projects	#205441	Piedmont Authority for Regional Transportation
14.169	D	N	28,591	Housing Counseling Assistance Program		
14.171	D	N	36,296	Manufactured Home Construction and Safety Standards		
14.231	D	N	2,587,613	Emergency Shelter Grants Program	2009-1327	City of Greensboro
14.241	D	N	2,300,331	Housing Opportunities for Persons with AIDS		
14.401	D	N	142,454	Fair Housing Assistance Program-State and Local		
14.520	D	N	948,073	Historically Black Colleges and Universities Program	2011-5084	City of Greensboro
14.703	I	N	2,140	Sustainable Communities Regional Planning Grant Program		
14.900	D	N	539,078	Lead-Based Paint Hazard Control in Privately-Owned Housing		
14.900	I	N	2,082	Lead-Based Paint Hazard Control in Privately-Owned Housing	2011-5084	City of Greensboro
14.900	I	N	2,468	Lead-Based Paint Hazard Control in Privately-Owned Housing		
			6,676,397	Total — Other Programs — U. S. Department of Housing and Urban Development		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>U. S. Department of the Interior</u>						
15	D	N	87,047	U. S. Department of the Interior		
15	I	N	60,431	U. S. Department of the Interior	10K174	East. Band of Cherokee Indians
15	I	N	9,400	U. S. Department of the Interior	PG10-65642-01	Univ. of Montana
15.235	I	N	3,448	Southern Nevada Public Land Management	11-7844-00	BD of Regents, University of Nevada-Las Vegas
15.520	D	N	481,173	Lewis and Clark Rural Water System		
15.608	D	N	57,062	Fish and Wildlife Management Assistance		
15.614	D	N	102,036	Coastal Wetlands Planning, Protection and Restoration Act		
15.615	D	N	233,273	Cooperative Endangered Species Conservation Fund		
15.616	D	N	54,836	Clean Vessel Act		
15.622	D	N	52,325	Sportfishing and Boating Safety Act		
15.626	D	N	202,050	Enhanced Hunter Education and Safety Program		
15.631	D	N	30,430	Partners for Fish and Wildlife		
15.632	D	N	6,500	Conservation Grants Private Stewardship for Imperiled Species		
15.634	D	N	1,295,308	State Wildlife Grants		
15.634	I	N	34,322	State Wildlife Grants	10-SFWS-363836-ASU	Auburn University
15.634	I	N	32,776	State Wildlife Grants	11-SFWS-363854-ASU	Auburn University
15.649	I	N	1,382	Service Training and Technical Assistance (Generic Training)	9014	Missouri State University
15.650	D	N	25,142	Research Grants (Generic)		
15.655	D	N	49,154	Migratory Bird Monitoring, Assessment and Conservation		
15.657	D	N	72,546	Endangered Species Conservation-Recovery Implementation Funds		
15.660	D	N	76,426	Endangered Species-Candidate Conservation Action Funds		
15.807	I	N	1,001	Earthquake Hazards Reduction Program	2010-2011-007	University of Puerto Rico Mayaguez Campus
15.807	I	N	4,571	Earthquake Hazards Reduction Program	238442.US	URS Group, Inc
15.808	D	N	100,020	U. S. Geological Survey-Research and Data Collection		
15.808	I	N	28,355	U. S. Geological Survey-Research and Data Collection	AV08-NC01/08HQGR0157	AmericaView
15.809	D	N	1,435	National Spatial Data Infrastructure Cooperative Agreements Program		
15.816	D	N	102	Minerals Resources External Research Program		
15.904	D	N	914,210	Historic Preservation Fund Grants-In-Aid		
15.916	D	N	144,947	Outdoor Recreation-Acquisition, Development and Planning		
15.923	D	N	16,668	National Center for Preservation Technology and Training		
15.923	D	Y	131,781	ARRA - National Center for Preservation Technology and Training		
15.926	D	N	63,108	American Battlefield Protection		
15.928	D	N	503,290	Civil War Battlefield Land Acquisition Grants		
15.929	D	N	25,000	Save America's Treasures		
15.931	D	N	4,234	Conservation Activities by Youth Service Organizations		
			<u>4,905,789</u>	Total — Other Programs — U. S. Department of the Interior		
<u>U. S. Department of Justice</u>						
16	D	N	437,274	U. S. Department of Justice		
16.013	D	N	50,000	Violence Against Women Act Court Training and Improvement Grants		
16.017	D	N	173,149	Sexual Assault Services Formula Program		
16.202	D	N	77,661	Prisoner Reentry Initiative Demonstration (Offender Reentry)		
16.523	D	N	1,014,301	Juvenile Accountability Block Grants		
16.525	D	N	79,235	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus		
16.540	D	N	745,246	Juvenile Justice and Delinquency Prevention-Allocation to States		
16.543	D	N	333,456	Missing Children's Assistance		
16.543	I	N	5,847	Missing Children's Assistance	14-GREEN-NC-SA10	Natl Childrens Alliance
16.543	I	N	27,972	Missing Children's Assistance	GREE-NC-PDE10	Natl Childrens Alliance
16.548	D	N	15,101	Title V-Delinquency Prevention Program		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
16.550	D	N	32,580	State Justice Statistics Program for Statistical Analysis Centers		
16.554	D	N	222,485	National Criminal History Improvement Program (NCHIP)		
16.560	D	N	403,242	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.575	D	N	9,438,887	Crime Victim Assistance		
16.576	D	N	4,201,895	Crime Victim Compensation		
16.580	D	N	193,583	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
16.585	D	N	268,226	Drug Court Discretionary Grant Program		
16.588	D	N	3,023,604	Violence Against Women Formula Grants		
16.588	D	Y	1,793,957	ARRA - Violence Against Women Formula Grants		
16.590	I	N	138,587	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	2008-WE-AX-0014	Haywood County
16.590	I	N	22,357	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	2011-WE-AX-0066	Forsyth County
16.593	D	N	177,642	Residential Substance Abuse Treatment for State Prisoners		
16.606	D	N	4,515,838	State Criminal Alien Assistance Program		
16.607	D	N	60,361	Bulletproof Vest Partnership Program		
16.609	D	N	314,968	Project Safe Neighborhoods		
16.710	D	N	815,798	Public Safety Partnership and Community Policing Grants		
16.710	I	N	6,658	Public Safety Partnership and Community Policing Grants	91351-05/09-213	Guilford County
16.712	D	N	16,137	Police Corps		
16.726	I	N	14,837	Juvenile Mentoring Program	91334-03/10-148	Guilford County
16.726	I	N	9,246	Juvenile Mentoring Program	N/A	National 4-H Council
16.727	D	N	537,026	Enforcing Underage Drinking Laws Program		
16.740	D	N	44,667	Statewide Automated Victim Information Notification (SAVIN) Program		
16.741	D	N	1,477,333	Forensic DNA Backlog Reduction Program		
16.742	D	N	201,053	Paul Coverdell Forensic Sciences Improvement Grant Program		
16.744	D	N	589,401	Anti-Gang Initiative		
16.746	D	N	19,172	Capital Case Litigation		
16.748	D	N	85,598	Convicted Offender and/or Arrestee DNA Backlog Reduction Program		
16.750	D	N	216,985	Support for Adam Walsh Act Implementation Grant Program		
16.751	D	N	39,709	Edward Byrne Memorial Competitive Grant Program		
16.753	D	N	369,117	Congressionally Recommended Awards		
16.758	I	N	5,657	Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	14-GREEN-NC-SA11	National Children's Alliance
16.800	D	Y	161,638	ARRA - Recovery Act-Internet Crimes against Children Task Force Program (ICAC)		
16.801	D	Y	557,553	ARRA - Recovery Act-State Victim Assistance Formula Grant Program		
16.810	D	Y	122,685	ARRA - Recovery Act-Assistance to Rural Law Enforcement to Combat Crime and Drugs Competitive Grant Program		
16.816	D	N	110,469	John R. Justice Prosecutors and Defenders Incentive Act		
			<u>33,168,193</u>	Total — Other Programs — U. S. Department of Justice		

U. S. Department of Labor

17.002	D	N	2,213,757	Labor Force Statistics		
17.005	D	N	153,944	Compensation and Working Conditions		
17.225	D	N	3,891,425,214	Unemployment Insurance		
17.225	D	Y	607,315,820	ARRA - Unemployment Insurance		
17.235	D	N	3,811,701	Senior Community Service Employment Program		
17.245	D	N	27,464,385	Trade Adjustment Assistance		
17.265	D	N	340,480	Native American Employment and Training		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.266	D	N	78,929	Work Incentive Grants		
17.267	D	N	505,385	Incentive Grants-WIA Section 503		
17.267	I	N	17,369	Incentive Grants-WIA Section 503	10-2050-40-6169	Eastern Carolina Workforce Development Board
17.268	D	N	851,848	H-1B Job Training Grants		
17.269	D	N	517,382	Community Based Job Training Grants		
17.270	D	N	4,082	Reintegration of Ex-Offenders		
17.271	D	N	629,861	Work Opportunity Tax Credit Program (WOTC)		
17.273	D	N	365,056	Temporary Labor Certification for Foreign Workers		
17.275	D	Y	1,899,239	ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors		
17.275	I	N	85,778	Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	10-44-5467-SESP	LRCOG
17.275	I	Y	23,000	ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	10-5015-49-1380	Region D
17.275	I	Y	19,911	ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	10-5015-49-1533	High Country COG
17.275	I	Y	336,874	ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	GJ-19871-10-60-A-11	Communications Workers of America
17.275	I	Y	387,871	ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	N/A	Goodwill Industries
17.276	D	Y	1,343,721	ARRA - Health Coverage Tax Credit (HCTC)		
17.502	D	N	11,100	Occupational Safety and Health-Susan Harwood Training Grants		
17.503	D	N	6,466,839	Occupational Safety and Health-State Program		
17.504	D	N	1,491,702	Consultation Agreements		
17.600	D	N	125,971	Mine Health and Safety Grants		
			<u>4,547,887,219</u>	Total — Other Programs — U. S. Department of Labor		
<u>U. S. Department of State</u>						
19.014	D	N	37,613	One-Time International Exchange Grant Program		
19.401	I	N	12,566	Academic Exchange Programs-Scholars	#205406	Fullbright 2010-11 (US Dept State)
19.415	D	N	170,963	Professional and Cultural Exchange Programs-Citizen Exchanges		
			<u>221,142</u>	Total — Other Programs — U. S. Department of State		
<u>U. S. Department of Transportation</u>						
20	D	N	239,378	U. S. Department of Transportation		
20	I	N	10,607	U. S. Department of Transportation	173418	PB Americas, Inc.
20	I	N	4,133	U. S. Department of Transportation	173434	PB Americas, Inc.
20	I	N	22,538	U. S. Department of Transportation	DTRT07-G-0004	University of Tennessee-Knoxville
20	I	N	4,951	U. S. Department of Transportation	JA-5106	Louis Berger Group, Inc
20.106	D	N	27,470,051	Airport Improvement Program		
20.218	D	N	7,080,038	National Motor Carrier Safety		
20.231	D	N	29,640	Performance and Registration Information Systems Management		
20.232	D	N	55,895	Commercial Driver's License Program Improvement Grant		
20.234	D	N	374,868	Safety Data Improvement Program		
20.312	D	N	867,440	High Speed Ground Transportation-Next Generation High Speed Rail Program		
20.313	D	N	23,982	Railroad Research and Development		
20.319	D	Y	12,647,869	ARRA - High-Speed Rail Corridors and Intercity Passenger Rail Service-Capital Assistance Grants		
20.505	D	N	1,583,313	Metropolitan Transportation Planning		
20.509	D	N	20,216,708	Formula Grants for Other Than Urbanized Areas		
20.509	D	Y	10,647,342	ARRA - Formula Grants for Other Than Urbanized Areas		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
20.514	I	N	2,417	Public Transportation Research	N/A	Natl Center For Senior Transportation
20.614	D	N	22,759	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants		
20.700	D	N	421,245	Pipeline Safety Program Base Grants		
20.701	D	N	612,236	University Transportation Centers Program		
20.703	D	N	526,710	Interagency Hazardous Materials Public Sector Training and Planning Grants		
			<u>82,864,120</u>	Total — Other Programs — U. S. Department of Transportation		
<u>U. S. Appalachian Regional Commission</u>						
23	D	N	33,332	U. S. Appalachian Regional Commission		
23.002	I	N	1,605	Appalachian Area Development	559787	Inst for Educ Ldrship Inc
23.011	D	N	682,363	Appalachian Research, Technical Assistance, and Demonstration Projects		
23.011	I	N	4,000	Appalachian Research, Technical Assistance, and Demonstration Projects	220010-02	East Tenn St University
			<u>721,300</u>	Total — Other Programs — U. S. Appalachian Regional Commission		
<u>U. S. Equal Employment Opportunity Commission</u>						
30	D	N	33,150	U. S. Equal Employment Opportunity Commission		
			<u>33,150</u>	Total — Other Programs — U. S. Equal Employment Opportunity Commission		
<u>U. S. General Services Administration</u>						
39.003	D	N	9,510,236	Donation of Federal Surplus Personal Property		
			<u>9,510,236</u>	Total — Other Programs — U. S. General Services Administration		
<u>Library of Congress</u>						
42	D	N	292,795	Library of Congress		
			<u>292,795</u>	Total — Other Programs — Library of Congress		
<u>National Aeronautics and Space Administration</u>						
43	D	N	1,061,696	National Aeronautics and Space Administration		
43	I	N	871	National Aeronautics and Space Administration	#1329344	California Inst of Technology
43	I	N	176,693	National Aeronautics and Space Administration	09-2009-K12-0097	Guilford County Schools (NC)
43	I	N	31,332	National Aeronautics and Space Administration	2011-0259	NC Smt Educ Ctr
43	I	N	62,899	National Aeronautics and Space Administration	4-10067-4052	Carnegie Inst of Washington
43	I	N	45,000	National Aeronautics and Space Administration	Letter Dated 9-23-03	National Action Council for Minorities in Engineering Inc
43	I	N	25,401	National Aeronautics and Space Administration	N/A	United Negro College Fund
43	I	N	24,249	National Aeronautics and Space Administration	Z647701	University of Maryland
43	I	N	23,322	National Aeronautics and Space Administration	Z648601	University of Maryland
43.001	D	N	201,574	Science		
43.001	I	N	225	Science	2005-081-03-SC-47	Univ. of Nebraska-Omaha
43.001	I	N	3,409	Science	ESMD/SG Project	National Space Grant Foundation
43.008	D	N	36,301	Education		
			<u>1,692,972</u>	Total — Other Programs — National Aeronautics and Space Administration		
<u>National Endowment for the Arts and Humanities</u>						
45.024	D	N	71,824	Promotion of the Arts-Grants to Organizations and Individuals		
45.024	I	N	1,800	Promotion of the Arts-Grants to Organizations and Individuals	201-11-Southern Circuit	Southern Arts
45.024	I	N	1,603	Promotion of the Arts-Grants to Organizations and Individuals	SAF DANCE	Southern Arts Federation
45.024	I	N	1,800	Promotion of the Arts-Grants to Organizations and Individuals	Southern Film	Southern Arts Federation
45.025	D	N	1,005,006	Promotion of the Arts-Partnership Agreements		
45.025	D	Y	20,061	ARRA - Promotion of the Arts-Partnership Agreements		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
45.025	I	N	5,300	Promotion of the Arts-Partnership Agreements	FY11-0406	N C Arts Council
45.129	I	N	3,936	Promotion of the Humanities-Federal/State Partnership	S10-02	NC Humanities Coun
45.149	D	N	6,500	Promotion of the Humanities-Division of Preservation and Access		
45.160	D	N	45,446	Promotion of the Humanities-Fellowships and Stipends		
45.160	I	N	30,138	Promotion of the Humanities-Fellowships and Stipends	2010-11	Folger Shakespeare Library
45.160	I	N	454	Promotion of the Humanities-Fellowships and Stipends	ACLS-2008-09	American Council of Learned Societies
45.161	D	N	67,637	Promotion of the Humanities-Research		
45.161	I	N	41,799	Promotion of the Humanities-Research	RQ50468-10	Northern Michigan University
45.163	D	N	375,481	Promotion of the Humanities-Professional Development		
45.164	D	N	792	Promotion of the Humanities-Public Programs		
45.169	D	N	57,604	Promotion of the Humanities-Office of Digital Humanities		
45.307	I	N	3,528	21st Century Museum Professionals	N/A	Chicago Zoological Society
45.310	D	N	5,210,824	Grants to States		
45.312	D	N	78,394	National Leadership Grants		
45.312	I	N	78,604	National Leadership Grants	LG-0710-0235-10	Inst of Museum & Lib Svcs
45.313	D	N	559,791	Laura Bush 21st Century Librarian Program		
			<u>7,668,322</u>	Total — Other Programs — National Endowment for the Arts and Humanities		

National Science Foundation

47	D	N	238,614	National Science Foundation		
47	I	N	41,004	National Science Foundation	C602	South Carolina Sea Grant Consortium
47	I	N	5,973	National Science Foundation	GLBT	American Sociological Association
47	I	N	-150	National Science Foundation	N/A	ADEC
47	I	N	1,541	National Science Foundation	PO210929	Indiana University / Purdue University
47.041	D	N	1,129,796	Engineering Grants		
47.041	I	N	106,819	Engineering Grants	1158-7558-26-2006281	Clemson University
47.041	I	N	39,267	Engineering Grants	2975-11-0186	Five Focal LLC
47.041	I	N	7,504	Engineering Grants	44347	Louisiana State University
47.041	I	N	31,411	Engineering Grants	478496-19773	Virginia Polytechnic Institute
47.041	I	N	91,154	Engineering Grants	7541/6051/1469963	University of California-Berkeley
47.041	I	N	10,291	Engineering Grants	N/A	University of Colorado Denver
47.041	I	N	24,714	Engineering Grants	NSFUV202012009	Dot Metrics Technologies
47.049	D	N	1,511,785	Mathematical and Physical Sciences		
47.049	I	N	48,916	Mathematical and Physical Sciences	08175-00-00-UNC-01	Urban Institute
47.049	I	N	6,248	Mathematical and Physical Sciences	501-1337-01	Purdue University
47.049	I	N	5,301	Mathematical and Physical Sciences	559832	Brigham Young University
47.049	I	N	772	Mathematical and Physical Sciences	DMS-0846477	Mathematical Association of America
47.050	D	N	950,790	Geosciences		
47.050	I	N	3,000	Geosciences	07-081	University of New Hampshire
47.050	I	N	10,274	Geosciences	CA 08-20/07-5-23817-3732	University of Maryland Ctr for Envir Sci
47.050	I	N	15,990	Geosciences	Project 9055; PO#101018	Inst for Global Environmental Strategies
47.070	D	N	1,892,146	Computer and Information Science and Engineering		
47.070	I	N	62,343	Computer and Information Science and Engineering	09-059	Arizona State University
47.070	I	N	8,761	Computer and Information Science and Engineering	1152-7558-206-2006152	Clemson University
47.070	I	N	13,778	Computer and Information Science and Engineering	2975-07-0580NCAT	Star Alliance
47.070	I	N	70,666	Computer and Information Science and Engineering	PO# P254493	Brown University
47.074	D	N	1,986,279	Biological Sciences		
47.074	I	N	21,329	Biological Sciences	09-NSF-1033	Duke University
47.074	I	N	7,348	Biological Sciences	1475-206-2007430	Clemson University
47.074	I	N	70,082	Biological Sciences	4101-32635	Purdue University
47.074	I	N	18,234	Biological Sciences	50105-3	Field Museum

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
47.074	I	N	32,688	Biological Sciences	GA10618-127098	University of Virginia
47.074	I	N	63,887	Biological Sciences	PSA 6458; DEB-0830024	University of Connecticut
47.075	D	N	1,284,045	Social, Behavioral, and Economic Sciences		
47.075	I	N	3,476	Social, Behavioral, and Economic Sciences	09-062	University of Alabama
47.076	D	N	9,712,645	Education and Human Resources		
47.076	I	N	30,922	Education and Human Resources	08-004	Wake Forest University
47.076	I	N	6,823	Education and Human Resources	20003901AS	Macalester College
47.076	I	N	60,078	Education and Human Resources	40783-00-01B	Research Fd of CUNY
47.076	I	N	3,025	Education and Human Resources	602710	SC ATE Nat Resource Cent
47.076	I	N	874	Education and Human Resources	61-2168UNCG	Michigan State University
47.076	I	N	336	Education and Human Resources	802710	SC Adv. Tech Educ
47.076	I	N	6,220	Education and Human Resources	DELAT37G	Cleveland State University
47.076	I	N	565	Education and Human Resources	DUE - 0717577	University of Wisconsin Madison
47.076	I	N	44,758	Education and Human Resources	DUE-0801893	TEES
47.076	I	N	61,443	Education and Human Resources	ERD63	Florida Atlantic University
47.076	I	N	96,760	Education and Human Resources	GA10652-128694	University of Virginia
47.076	I	N	40,052	Education and Human Resources	RF01170813/60018933	Ohio State University
47.076	I	N	30,910	Education and Human Resources	UF08119	University of Florida
47.078	D	N	129,824	Polar Programs		
47.079	D	N	69,653	International Science and Engineering (OISE)		
47.079	I	N	44,537	International Science and Engineering (OISE)	202200545-02	Florida International University
47.079	I	N	79,976	International Science and Engineering (OISE)	3027-NCATS-NSF-0062	Pennsylvania State University
47.080	D	N	50,491	Office of Cyberinfrastructure		
47.082	D	Y	2,124,802	ARRA - Trans-NSF Recovery Act Research Support		
47.082	I	Y	47,544	ARRA - Trans-NSF Recovery Act Research Support	25 7014510	Western Michigan University
			<u>22,458,314</u>	Total — Other Programs — National Science Foundation		

U. S. Small Business Administration

59	D	N	801,358	U. S. Small Business Administration		
59.037	D	N	2,967,240	Small Business Development Centers		
59.044	D	N	100,191	Veterans Business Development		
59.058	D	N	13,925	Federal and State Technology Partnership Program		
			<u>3,882,714</u>	Total — Other Programs — U. S. Small Business Administration		

U. S. Department of Veterans Affairs

64	D	N	238,934	U. S. Department of Veterans Affairs		
64.005	D	N	4,886,780	Grants to States for Construction of State Home Facilities		
64.005	D	Y	4,340,926	ARRA - Grants to States for Construction of State Home Facilities		
64.028	D	N	201,678	Post-9/11 Veterans Educational Assistance		
64.028	I	N	42,809	Post-9/11 Veterans Educational Assistance	N/A	Buncombe County
64.124	D	N	360,319	All-Volunteer Force Educational Assistance		
64.203	D	N	100,000	State Cemetery Grants		
			<u>10,171,446</u>	Total — Other Programs — U. S. Department of Veterans Affairs		

U. S. Environmental Protection Agency

66	D	N	24,946	U. S. Environmental Protection Agency		
66.034	D	N	178	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act		
66.039	D	N	523,990	National Clean Diesel Emissions Reduction Program		
66.039	D	Y	269,188	ARRA - National Clean Diesel Emissions Reduction 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
66.040	D	N	223,866	State Clean Diesel Grant Program		
66.040	D	Y	1,025,963	ARRA - State Clean Diesel Grant Program		
66.202	D	N	701,164	Congressionally Mandated Projects		
66.202	I	N	14,736	Congressionally Mandated Projects	375-32545-1	Clarkson University
66.432	D	N	3,125,517	State Public Water System Supervision		
66.433	D	N	91,149	State Underground Water Source Protection		
66.454	D	N	96,329	Water Quality Management Planning		
66.454	D	Y	364,895	ARRA - Water Quality Management Planning		
66.456	D	N	1,248,827	National Estuary Program		
66.458	D	N	45,555,732	Capitalization Grants for Clean Water State Revolving Funds		
66.458	D	Y	39,573,553	ARRA - Capitalization Grants for Clean Water State Revolving Funds		
66.460	D	N	4,838,104	Nonpoint Source Implementation Grants		
66.460	I	N	146,617	Nonpoint Source Implementation Grants	Bolin Crk Watershe	Town of Chapel Hill
66.460	I	N	38,927	Nonpoint Source Implementation Grants	N/A	Town of Carrboro, NC
66.468	D	N	64,645,155	Capitalization Grants for Drinking Water State Revolving Funds		
66.468	D	Y	44,839,178	ARRA - Capitalization Grants for Drinking Water State Revolving Funds		
66.471	D	N	212,494	State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs		
66.472	D	N	340,576	Beach Monitoring and Notification Program Implementation Grants		
66.474	D	N	137,206	Water Protection Grants to the States		
66.479	D	N	162,715	Wetland Program Grants- State/Tribal Environmental Outcome Wetland Demonstration Program		
66.509	D	N	69,537	Science To Achieve Results (STAR) Research Program		
66.509	I	N	22,687	Science To Achieve Results (STAR) Research Program	54090-A	Western Washington University
66.509	I	N	23,307	Science To Achieve Results (STAR) Research Program	8000001508	Texas State University-San Marcos
66.511	D	N	371,735	Office of Research and Development Consolidated Research/ Training/Fellowships		
66.516	D	N	104,561	P3 Award: National Student Design Competition for Sustainability		
66.605	D	N	786,835	Performance Partnership Grants		
66.608	D	N	1,966	Environmental Information Exchange Network Grant Program and Related Assistance		
66.611	D	N	216,005	Environmental Policy and Innovation Grants		
66.701	D	N	82,606	Toxic Substances Compliance Monitoring Cooperative Agreements		
66.707	D	N	355,465	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals		
66.717	D	N	19,049	Source Reduction Assistance		
66.801	D	N	2,321,379	Hazardous Waste Management State Program Support		
66.802	D	N	1,876,105	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements		
66.804	D	N	1,415,850	Underground Storage Tank Prevention, Detection and Compliance Program		
66.805	D	N	2,085,904	Leaking Underground Storage Tank Trust Fund Corrective Action Program		
66.805	D	Y	2,931,736	ARRA - Leaking Underground Storage Tank Trust Fund Corrective Action Program		
			220,885,732	Total — Other Programs — U. S. Environmental Protection Agency		
<u>U. S. Nuclear Regulatory Commission</u>						
77	D	N	156,392	U. S. Nuclear Regulatory Commission		
77.006	D	N	81,911	U. S. Nuclear Regulatory Commission Nuclear Education Grant Program		
77.008	D	N	63,745	U. S. Nuclear Regulatory Commission Scholarship and Fellowship Program		
			302,048	Total — Other Programs — U. S. Nuclear Regulatory Commission		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>U. S. Department of Energy</u>						
81	D	N	145,287	U. S. Department of Energy		
81	I	N	30,644	U. S. Department of Energy	00042959 #20	Battelle Energy Alliance, LLC
81	I	N	63,672	U. S. Department of Energy	4000010698	UT-Battelle LLC
81	I	N	62,858	U. S. Department of Energy	4000084130	UT-Battelle LLC
81	I	N	19,492	U. S. Department of Energy	AC53240	Savannah River Nuclear Solutions
81	I	N	70,611	U. S. Department of Energy	IREC-NMSU/SAI-NCSU	IREC
81	I	N	86,835	U. S. Department of Energy	IREC/SOC-NCSU-1107	IREC
81	I	N	58,650	U. S. Department of Energy	N/A	Krell Institute
81	I	N	-1,295	U. S. Department of Energy	XAX-6-66010-01	Alliance for Sustainable Energy
81	I	N	589,816	U. S. Department of Energy	XEU-0-99515-01	Alliance for Sustainable Energy
81	I	Y	11,777	ARRA - U. S. Department of Energy	4000103284	UT-Battelle LLC
81.041	D	N	938,982	State Energy Program		
81.041	D	Y	18,765,662	ARRA - State Energy Program		
81.042	D	N	10,126,031	Weatherization Assistance for Low-Income Persons		
81.042	D	Y	42,943,404	ARRA - Weatherization Assistance for Low-Income Persons		
81.049	D	N	151,391	Office of Science Financial Assistance Program		
81.049	I	N	69,856	Office of Science Financial Assistance Program	G-42-6C7-G2	Georgia Inst of Technology
81.086	D	Y	282,356	ARRA - Conservation Research and Development		
81.087	D	N	188,478	Renewable Energy Research and Development		
81.087	I	N	103,799	Renewable Energy Research and Development	20129009	University of Central Florida
81.117	D	N	341,040	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		
81.119	I	N	89,483	State Energy Program Special Projects	SIEA-2010-103	Ga Environ Fac Auth (GEFA)
81.122	D	Y	797,740	ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis		
81.124	I	N	91,256	Predictive Science Academic Alliance Program	64031-001-08	Los Alamos National Security
81.127	D	Y	447,041	ARRA - Energy Efficient Appliance Rebate Program (EEARP)		
81.128	D	Y	8,729,749	ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)		
81.128	I	Y	105,826	ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	1100580	City of Charlotte
			<u>85,310,441</u>	Total — Other Programs — U. S. Department of Energy		
<u>U. S. Department of Education</u>						
84	D	N	7,902,761	U. S. Department of Education		
84	I	N	5,205	U. S. Department of Education	06-572-ECU	West Virginia University
84	I	N	48,385	U. S. Department of Education	07-NC11	Nat Writing Project Corp
84	I	N	426,594	U. S. Department of Education	2008-2333	Watauga County Schools
84	I	N	47,608	U. S. Department of Education	2010-0177	Cumberland County Schools
84	I	N	14,763	U. S. Department of Education	50105-3	West Virginia University
84	I	N	45,203	U. S. Department of Education	95-NC09	Natl Writing Proj Co
84	I	N	23,562	U. S. Department of Education	S-45000-05-013	Edvantia, Inc
84.002	D	N	20,744,899	Adult Education-Basic Grants to States		
84.011	D	N	5,669,465	Migrant Education-State Grant Program		
84.013	D	N	885,311	Title I State Agency Program for Neglected and Delinquent Children		
84.015	I	N	30,070	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	07-SC-DED-1003	Duke University
84.015	I	N	1,400	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	HC12717	East-West Center
84.016	D	N	138,945	Undergraduate International Studies and Foreign Language Programs		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.021	D	N	32,490	Overseas Programs-Group Projects Abroad		
84.031	D	N	39,569,502	Higher Education-Institutional Aid		
84.048	D	N	36,116,305	Career and Technical Education – Basic Grants to States		
84.116	D	N	402,992	Fund for the Improvement of Postsecondary Education		
84.116	I	N	89,103	Fund for the Improvement of Postsecondary Education	144-907422	University of Wisconsin
84.116	I	N	9,964	Fund for the Improvement of Postsecondary Education	182K825	University of Wisconsin
84.116	I	N	7,178	Fund for the Improvement of Postsecondary Education	FIPSE2-NCSU09-10	CCPH
84.116	I	N	7,589	Fund for the Improvement of Postsecondary Education	UF IFAS 00070915	University of Florida
84.120	D	N	449,975	Minority Science and Engineering Improvement		
84.129	D	N	781,591	Rehabilitation Long-Term Training		
84.141	D	N	375,713	Migrant Education-High School Equivalency Program		
84.144	D	N	28,635	Migrant Education-Coordination Program		
84.153	D	N	52,794	Business and International Education Projects		
84.161	D	N	304,391	Rehabilitation Services-Client Assistance Program		
84.184	D	N	144,825	Safe and Drug-Free Schools and Communities-National Programs		
84.185	D	N	1,430,980	Byrd Honors Scholarships		
84.186	D	N	1,321,620	Safe and Drug-Free Schools and Communities-State Grants		
84.187	D	N	650,002	Supported Employment Services for Individuals with the Most Significant Disabilities		
84.191	D	N	205,885	Adult Education-National Leadership Activities		
84.195	D	N	228,047	Bilingual Education-Professional Development		
84.200	D	N	1,085,311	Graduate Assistance in Areas of National Need		
84.206	D	N	9,182	Javits Gifted and Talented Students Education Grant Program		
84.213	D	N	1,613,496	Even Start-State Educational Agencies		
84.215	D	N	369,721	Fund for the Improvement of Education		
84.224	D	N	552,918	Assistive Technology		
84.243	D	N	2,873,591	Tech-Prep Education		
84.265	D	N	208,408	Rehabilitation Training-State Vocational Rehabilitation Unit In-Service Training		
84.287	D	N	42,256,906	Twenty-First Century Community Learning Centers		
84.293	D	N	23,046	Foreign Language Assistance		
84.305	D	N	918,483	Education Research, Development and Dissemination		
84.305	I	N	30,190	Education Research, Development and Dissemination	2049-S1 R0305A080621	Vanderbilt University
84.305	I	N	9,062	Education Research, Development and Dissemination	GM 10087-125783	University of Virginia
84.310	I	N	24,258	Parental Information and Resource Centers	U310A060130	Exceptional Children's Assistance Center
84.315	D	N	274,941	Capacity Building for Traditionally Underserved Populations		
84.323	D	N	608,063	Special Education-State Personnel Development		
84.324	D	N	817,526	Research in Special Education		
84.324	I	N	13,202	Research in Special Education	5468	University of Connecticut
84.324	I	N	37,629	Research in Special Education	GM 10118-136450	University of Virginia
84.324	I	N	18,243	Research in Special Education	Go Talk Express	American Inst for Res
84.325	D	N	2,861,557	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities		
84.326	D	N	1,413,917	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.327	I	N	9,954	Special Education-Technology and Media Services for Individuals with Disabilities	H327A080045/TRUSB10.04	Western Oregon University
84.327	I	N	24,188	Special Education-Technology and Media Services for Individuals with Disabilities	TRSUB11.01	Western Oregon University
84.330	D	N	891,954	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)		
84.331	D	N	546,847	Grants to States for Workplace and Community Transition Training for Incarcerated Individuals		
84.334	D	N	6,247,579	Gaining Early Awareness and Readiness for Undergraduate Programs		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.335	D	N	38,809	Child Care Access Means Parents in School		
84.349	I	N	141,884	Early Childhood Educator Professional Development	P28080	South Carolina Dept of Education
84.350	D	N	1,066,977	Transition to Teaching		
84.350	I	N	21,388	Transition to Teaching	SRV09TA-018	Guilford County Schools
84.357	D	N	4,608,890	Reading First State Grants		
84.358	D	N	5,502,148	Rural Education		
84.363	D	N	496,545	School Leadership		
84.365	D	N	13,592,277	English Language Acquisition Grants		
84.366	D	N	4,721,730	Mathematics and Science Partnerships		
84.367	D	N	66,250,649	Improving Teacher Quality State Grants		
84.368	D	N	803,750	Grants for Enhanced Assessment Instruments		
84.368	I	N	60,261	Grants for Enhanced Assessment Instruments	ED11-0003-1	Arizona Department of Education
84.368	I	N	37,177	Grants for Enhanced Assessment Instruments	ED11-0003-2	Arizona Dept of Education
84.369	D	N	10,608,036	Grants for State Assessments and Related Activities		
84.370	D	N	280,934	DC School Choice Incentive Program		
84.371	D	N	23,379	Striving Readers		
84.373	I	N	124,548	Special Education-Technical Assistance on State Data Collection	A001945802	University of Minnesota
84.378	D	N	2,122,297	College Access Challenge Grant Program		
84.378	I	N	73,889	College Access Challenge Grant Program	92-NC08	National Writing Proj Corp
84.382	D	N	2,135,011	Strengthening Minority-Serving Institutions		
84.395	D	Y	17,595,483	ARRA - State Fiscal Stabilization Fund (SFSF)-Race-to-the-Top Incentive Grants, Recovery Act		
84.407	D	N	177,290	Transition Programs for Students with Intellectual Disabilities into Higher Education		
84.410	D	Y	44,549,440	ARRA - Education Jobs Fund		
			<u>356,966,716</u>	Total — Other Programs — U. S. Department of Education		

National Archives and Records Administration

89.003	D	N	<u>26,562</u>	National Historical Publications and Records Grants		
			<u>26,562</u>	Total — Other Programs — National Archives and Records Administration		

Other Boards and Commissions

90.401	D	N	<u>8,474,603</u>	Help America Vote Act Requirements Payments		
			<u>8,474,603</u>	Total — Other Programs — Other Boards and Commissions		

U. S. Department of Health and Human Services

93	D	N	689,459	U. S. Department of Health and Human Services		
93	D	Y	15,726	ARRA - U. S. Department of Health and Human Services		
93	I	N	9,661	U. S. Department of Health and Human Services	04-09	Asso of Prention Teaching and Research
93	I	N	66	U. S. Department of Health and Human Services	10403	University of Chicago
93	I	N	234	U. S. Department of Health and Human Services	10602	University of Chicago
93	I	N	19,332	U. S. Department of Health and Human Services	10603	University of Chicago
93	I	N	14,688	U. S. Department of Health and Human Services	111270051-7402350	St Jude Children's Research Hosp
93	I	N	18,231	U. S. Department of Health and Human Services	200-2008-07889-005 UNCG	SciMetrika, LLC
93	I	N	25	U. S. Department of Health and Human Services	20202	University of Chicago
93	I	N	3,708	U. S. Department of Health and Human Services	5202	Eastern Cooperative Oncology Group
93	I	N	4,230	U. S. Department of Health and Human Services	7U01HL088942EVAL	Mt. Sinai School of Medicine
93	I	N	69,586	U. S. Department of Health and Human Services	7U01HL088942INFECT	Mt. Sinai School of Medicine
93	I	N	8,029	U. S. Department of Health and Human Services	7U01HL088942SURG	Mt. Sinai School of Medicine
93	I	N	31,549	U. S. Department of Health and Human Services	821/0080.0066	Family Health Intl
93	I	N	7,349	U. S. Department of Health and Human Services	CALGB 10404	University of Chicago

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93	I	N	17,492	U. S. Department of Health and Human Services	Integrated 2011	Greene County Health Care Inc
93	I	N	1,283	U. S. Department of Health and Human Services	Integrated II	Greene County Health Care Inc
93	I	N	11,386	U. S. Department of Health and Human Services	NEHA CDC Task Order	Nat'l Environ. Health Assoc.
93	I	N	990	U. S. Department of Health and Human Services	NO1-LM-6-3502	University of Maryland
93	I	N	9,018	U. S. Department of Health and Human Services	PIND-ECU-01	Natl Surgical Adjuvant Breast and Bowel Project
93	I	N	6,538	U. S. Department of Health and Human Services	PT103662-SC101341	Virginia Commonwealth University
93	I	N	107	U. S. Department of Health and Human Services	R01HL091759	Washington University
93	I	N	816	U. S. Department of Health and Human Services	SWOG 0500	University of Chicago
93	I	N	119,948	U. S. Department of Health and Human Services	WUHS 30209	Wake Forest University
93	I	Y	1,487	ARRA - U. S. Department of Health and Human Services	T0AHP18416	HRSA
93.003	D	N	11,158,819	Public Health and Social Services Emergency Fund		
93.006	D	N	132,365	State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program		
93.041	D	N	128,418	Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation		
93.042	D	N	288,618	Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals		
93.043	D	N	571,760	Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services		
93.048	D	N	485,565	Special Programs for the Aging-Title IV-and Title II-Discretionary Projects		
93.051	D	N	394,866	Alzheimer's Disease Demonstration Grants to States		
93.052	D	N	4,602,262	National Family Caregiver Support, Title III, Part E		
93.061	D	N	39,245	Innovations in Applied Public Health Research		
93.069	D	N	25,864,874	Public Health Emergency Preparedness		
93.070	D	N	453,739	Environmental Public Health and Emergency Response		
93.071	D	N	149,277	Medicare Enrollment Assistance Program		
93.072	D	N	39,253	Lifespan Respite Care Program		
93.086	D	N	527,530	Healthy Marriage Promotion and Responsible Fatherhood Grants		
93.087	D	N	458,580	Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse		
93.089	D	N	59,950	Emergency System for Advance Registration of Volunteer Health Professionals		
93.103	D	N	1,040,036	Food and Drug Administration-Research		
93.110	D	N	2,775,056	Maternal and Child Health Federal Consolidated Programs		
93.110	I	N	285,557	Maternal and Child Health Federal Consolidated Programs	6 U93MC00217-02-01	Sickle Cell Disease Assoc of America
93.113	D	N	1,027,154	Environmental Health		
93.113	I	N	105,510	Environmental Health	Subagreement 2-340-0212794	Research Triangle Institute
93.116	D	N	1,948,716	Project Grants and Cooperative Agreements for Tuberculosis Control Programs		
93.121	D	N	314,897	Oral Diseases and Disorders Research		
93.121	I	N	16,196	Oral Diseases and Disorders Research	WUHS 50029	Wake Forest University
93.124	D	N	45,163	Nurse Anesthetist Traineeships		
93.127	D	N	152,089	Emergency Medical Services for Children		
93.130	D	N	252,631	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices		
93.135	I	N	12,669	Centers for Research and Demonstration for Health Promotion and Disease Prevention	CDC Task Order 0009-ECU	Natl Environmental Health Assn
93.135	I	N	25,228	Centers for Research and Demonstration for Health Promotion and Disease Prevention	NEHA CDC Task Order 0027	Natl Environmental Health Assn
93.136	D	N	1,585,468	Injury Prevention and Control Research and State and Community Based Programs		
93.137	I	N	47,094	Community Programs to Improve Minority Health Grant Program	Integrated II	Greene County Health Care Inc
93.150	D	N	949,749	Projects for Assistance in Transition from Homelessness (PATH)		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.153	D	N	633,386	Coordinated Services and Access to Research for Women, Infants, Children, and Youth		
93.172	I	N	16,033	Human Genome Research	1090321-265147	Carnegie-Mellon University
93.173	D	N	394,138	Research Related to Deafness and Communication Disorders		
93.173	I	N	13,795	Research Related to Deafness and Communication Disorders	00000020/R01DC007431	Jackson Lab
93.173	I	N	8,755	Research Related to Deafness and Communication Disorders	Project NO. 60002973	Ohio State University
93.173	I	N	13,901	Research Related to Deafness and Communication Disorders	WFUHS 53331	Wake Forest SOM
93.178	D	N	180,298	Nursing Workforce Diversity		
93.191	D	N	158,796	Patient Navigator and Chronic Disease Prevention Program		
93.197	D	N	390,526	Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children		
93.204	D	N	123,285	Surveillance of Hazardous Substance Emergency Events		
93.213	D	N	92,189	Research and Training in Complementary and Alternative Medicine		
93.217	D	N	7,683,105	Family Planning-Services		
93.224	D	N	1,689,298	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	285,475	Research on Healthcare Costs, Quality and Outcomes		
93.226	I	N	11,231	Research on Healthcare Costs, Quality and Outcomes	1R18HS018519-01	Carolinas Healthcare System
93.234	D	N	270,884	Traumatic Brain Injury State Demonstration Grant Program		
93.235	D	N	24,468	Affordable Care Act (ACA) Abstinence Education Program		
93.236	D	N	112,766	Grants for Dental Public Health Residency Training		
93.240	D	N	264,139	State Capacity Building		
93.241	D	N	633,430	State Rural Hospital Flexibility Program		
93.242	D	N	1,077,014	Mental Health Research Grants		
93.242	I	N	87,647	Mental Health Research Grants	#639	Dartmouth College
93.242	I	N	178,420	Mental Health Research Grants	303-1237	Duke University
93.242	I	N	255	Mental Health Research Grants	5479SC	University of California-San Fran
93.243	D	N	5,237,739	Substance Abuse and Mental Health Services-Projects of Regional and National Significance		
93.243	I	N	145,812	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	91351-12/09-110	Guilford County Dept of Public Health
93.243	I	N	8,932	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	TI-020447	Moorehouse School of Medicine
93.247	D	N	1,016,689	Advanced Nursing Education Grant Program		
93.250	D	N	53,730	Geriatric Academic Career Awards		
93.251	D	N	313,812	Universal Newborn Hearing Screening		
93.256	D	N	286,058	State Health Access Program		
93.262	D	N	14,261	Occupational Safety and Health Program		
93.262	I	N	9,226	Occupational Safety and Health Program	13606-6500-57790/5U54OH009568	Natl Children's Center for Rural and Agriculture Safety
93.262	I	N	31,610	Occupational Safety and Health Program	WFUHS 11210	Wake Forest University Health Sciences
93.265	D	N	179,431	Comprehensive Geriatric Education Program(CGEP)		
93.270	D	N	58	Adult Viral Hepatitis Prevention and Control		
93.273	D	N	1,313,299	Alcohol Research Programs		
93.273	I	N	89,112	Alcohol Research Programs	#232435	Drexel University
93.273	I	N	7,998	Alcohol Research Programs	1-48U-9621	RTI Intl
93.273	I	N	38,800	Alcohol Research Programs	132K230	University of Wisconsin
93.279	D	N	1,129,596	Drug Abuse and Addiction Research Programs		
93.279	I	N	16	Drug Abuse and Addiction Research Programs	2-340-0211567	Research Triangle Institute International
93.279	I	N	69,731	Drug Abuse and Addiction Research Programs	36-0507-371/PO#CC	Temple University
93.279	I	N	20,274	Drug Abuse and Addiction Research Programs	541750P03683	Northeastern University
93.279	I	N	21,455	Drug Abuse and Addiction Research Programs	542650P0902021	Northeastern University

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.279	I	N	46,285	Drug Abuse and Addiction Research Programs	B6296386201	University of Minnesota
93.279	I	N	-46	Drug Abuse and Addiction Research Programs	ERH18-01/R01DA021714	Florida Atlantic University
93.279	I	N	28,545	Drug Abuse and Addiction Research Programs	R414269	University at Buffalo, SUNY
93.281	D	N	1,713	Mental Health Research Career/Scientist Development Awards		
93.283	D	N	14,189,094	Centers for Disease Control and Prevention-Investigations and Technical Assistance		
93.283	I	N	124,414	Centers for Disease Control and Prevention-Investigations and Technical Assistance	12-09/5U50CD300860	Assoc of Prevention Teaching and Research
93.283	I	N	6,306	Centers for Disease Control and Prevention-Investigations and Technical Assistance	5U36CD319276	AAMC
93.283	I	N	1,829	Centers for Disease Control and Prevention-Investigations and Technical Assistance	TS-1455	Assoc for Prevention Teaching & Research
93.283	I	N	2,992	Centers for Disease Control and Prevention-Investigations and Technical Assistance	U36/CCU319276	AAMC
93.286	D	N	89,910	Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.301	D	N	188,631	Small Rural Hospital Improvement Grant Program		
93.307	D	N	2,301,382	Minority Health and Health Disparities Research		
93.307	I	N	91,036	Minority Health and Health Disparities Research	1R01MD006127-01	Carolinas Healthcare System
93.333	D	N	350	Clinical Research		
93.358	D	N	1,603,975	Advanced Nursing Education Traineeships		
93.359	I	N	121,688	Nurse Education, Practice and Retention Grants	158595	Duke University
93.359	I	N	114,973	Nurse Education, Practice and Retention Grants	158595-D08 SP11272-02-00	Duke University
93.359	I	N	10,167	Nurse Education, Practice and Retention Grants	5U1KHP07713-05/DU 302-0250	Duke University
93.360	D	N	507,284	Biomedical Advanced Research and Development Authority (BARDA), Biodefense Medical Countermeasure Development		
93.361	D	N	2,684	Nursing Research		
93.365	I	N	55,850	Sickle Cell Treatment Demonstration Program	4-312-0210355	Research Triangle Institute International
93.389	D	N	284,463	National Center for Research Resources		
93.389	I	N	9,090	National Center for Research Resources	DHHSNIH41362MTH	University of Wyoming
93.393	D	N	186,616	Cancer Cause and Prevention Research		
93.393	I	N	28,528	Cancer Cause and Prevention Research	26207/98012664	University of Texas (MDACC)
93.394	D	N	96,033	Cancer Detection and Diagnosis Research		
93.394	I	N	48,157	Cancer Detection and Diagnosis Research	1938-NIH-1S/UNCG	Luna Innovations, Inc
93.394	I	N	7,400	Cancer Detection and Diagnosis Research	26-1601-83-61	University of Texas at Arlington
93.395	D	N	487,654	Cancer Treatment Research		
93.395	I	N	320,029	Cancer Treatment Research	#60014860	Ohio State University
93.395	I	N	6,429	Cancer Treatment Research	0255-2461-4609	Mount Sinai School of Medicine
93.395	I	N	1,297	Cancer Treatment Research	40601	University of Chicago
93.395	I	N	25	Cancer Treatment Research	8817	Amer Coll of Radiology
93.395	I	N	81,023	Cancer Treatment Research	98543-1207	Curesearch
93.395	I	N	13,466	Cancer Treatment Research	B-42	Natl Surgical Adjuvant Breast and Bowel Project
93.395	I	N	4,868	Cancer Treatment Research	B-46-I/USOR 07132	Natl Surgical Adjuvant Breast and Bowel Project
93.395	I	N	9,616	Cancer Treatment Research	C-08	Natl Surgical Adjuvant Breast and Bowel Project
93.395	I	N	-485	Cancer Treatment Research	E1697	Eastern Cooperative Oncology Group
93.395	I	N	-326	Cancer Treatment Research	ECOG 40101	Eastern Cooperative Oncology Group
93.395	I	N	-553	Cancer Treatment Research	ECOG 80101	Eastern Cooperative Oncology Group
93.395	I	N	-5,437	Cancer Treatment Research	ECOG E2496	Eastern Cooperative Oncology Group
93.395	I	N	-1,198	Cancer Treatment Research	ECOG E4402	Eastern Cooperative Oncology Group
93.395	I	N	3	Cancer Treatment Research	ECOG N9831	Eastern Cooperative Oncology Group
93.395	I	N	-352	Cancer Treatment Research	NCIC MA 27	Eastern Cooperative Oncology Group
93.395	I	N	1,209	Cancer Treatment Research	PACCT-1	Eastern Cooperative Oncology Group

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.395	I	N	25	Cancer Treatment Research	RTOG 0521	Amer Coll of Radiology
93.395	I	N	9,587	Cancer Treatment Research	RTOG 0522	Amer Coll of Radiology
93.395	I	N	37	Cancer Treatment Research	RTOG0212	Amer Coll of Radiology
93.395	I	N	25	Cancer Treatment Research	RTOG8704	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	50	Cancer Treatment Research	RTOG9804	Amer Coll of Radiology
93.395	I	N	40,987	Cancer Treatment Research	TFED35-194	Natl Surgical Adjuvant Breast and Bowel Project
93.396	D	N	250,886	Cancer Biology Research		
93.397	D	N	216,945	Cancer Centers Support Grants		
93.398	D	N	29,070	Cancer Research Manpower		
93.399	I	N	30,365	Cancer Control	PFED21-ECU01	Natl Surgical Adjuvant Breast and Bowel Project
93.405	D	Y	8,554	ARRA - Public Health Traineeship Program		
93.449	D	N	286,930	Ruminant Feed Ban Support Project		
93.500	D	N	391,321	Pregnancy Assistance Fund Program		
93.505	D	N	35,675	Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program		
93.507	D	N	449,797	Strengthening Public Health Infrastructure for Improved Health Outcomes		
93.511	D	N	386,484	Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review		
93.512	D	N	123,422	Affordable Care Act (ACA) Personal and Home Care Aide State Training Program (PHCAST)		
93.518	D	N	33,325	Affordable Care Act-Medicare Improvements for Patients and Providers		
93.519	D	N	194,843	Affordable Care Act (ACA)-Consumer Assistance Program Grants		
93.520	D	N	330,141	Centers for Disease Control and Prevention -Affordable Care Act (ACA)-Communities Putting Prevention to Work		
93.521	D	N	62,103	The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements		
93.525	D	N	190,988	State Planning and Establishment Grants for the Affordable Care Act (ACA) Exchanges		
93.556	D	N	7,837,781	Promoting Safe and Stable Families		
93.560	D	N	-81,936	Family Support Payments to States-Assistance Payments		
93.563	D	N	84,739,888	Child Support Enforcement		
93.563	D	Y	2,276,817	ARRA - Child Support Enforcement		
93.566	D	N	4,292,125	Refugee and Entrant Assistance-State Administered Programs		
93.568	D	N	127,666,150	Low-Income Home Energy Assistance		
93.576	D	N	507,341	Refugee and Entrant Assistance-Discretionary Grants		
93.576	I	N	28,214	Refugee and Entrant Assistance-Discretionary Grants	Agreement Dated 5-12-2008	United Hmong Association
93.584	D	N	691,792	Refugee and Entrant Assistance-Targeted Assistance Grants		
93.586	D	N	876,727	State Court Improvement Program		
93.588	I	N	22,746	Community Schools Youth Services and Supervision Program	K11068	Mountain Area Workforce Development Board
93.590	D	N	973,847	Community-Based Child Abuse Prevention Grants		
93.597	D	N	222,944	Grants to States for Access and Visitation Programs		
93.599	D	N	973,157	Chafee Education and Training Vouchers Program (ETV)		
93.603	D	N	375,012	Adoption Incentive Payments		
93.617	D	N	554,600	Voting Access for Individuals with Disabilities-Grants to States		
93.630	D	N	2,305,373	Developmental Disabilities Basic Support and Advocacy Grants		
93.630	I	N	36,283	Developmental Disabilities Basic Support and Advocacy Grants	UNCG (CYFCP) 09/10	NC Council on Development Disabilities
93.630	I	N	146,480	Developmental Disabilities Basic Support and Advocacy Grants	UNCG (CYFCP) 10/11	NC Council on Development Disabilities
93.643	D	N	507,135	Children's Justice Grants to States		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.645	D	N	7,746,203	Child Welfare Services-State Grants		
93.647	D	N	817	Social Services Research and Demonstration		
93.648	I	N	30,582	Child Welfare Research Training or Demonstration	E00026155-4	University of Missouri-Columbia
93.648	I	N	16,119	Child Welfare Research Training or Demonstration	E00030648-3	University of Missouri-Columbia
93.658	D	N	76,435,817	Foster Care-Title IV-E		
93.658	D	Y	1,419,614	ARRA - Foster Care-Title IV-E		
93.659	D	N	46,353,520	Adoption Assistance		
93.659	D	Y	2,805,615	ARRA - Adoption Assistance		
93.667	D	N	60,578,436	Social Services Block Grant		
93.669	D	N	685,303	Child Abuse and Neglect State Grants		
93.671	D	N	2,229,184	Family Violence Prevention and Services/Grants for Battered Women's Shelters- Grants to States and Indian Tribes		
93.674	D	N	2,972,597	Chafee Foster Care Independence Program		
93.701	D	Y	2,431,015	ARRA - Trans-NIH Recovery Act Research Support		
93.701	I	Y	33,202	ARRA - Trans-NIH Recovery Act Research Support	162833	Duke University
93.701	I	Y	205,121	ARRA - Trans-NIH Recovery Act Research Support	1R24MD00493001	Carolinas Healthcare System
93.701	I	Y	39,996	ARRA - Trans-NIH Recovery Act Research Support	1RC4AG038635-01	University of Iowa
93.701	I	Y	28,388	ARRA - Trans-NIH Recovery Act Research Support	8771.S16	WESTAT
93.701	I	Y	21,655	ARRA - Trans-NIH Recovery Act Research Support	R01DC007431	Jackson Lab
93.703	D	Y	474,742	ARRA - Grants to Health Center Programs		
93.717	D	Y	616,053	ARRA - Preventing Healthcare-Associated Infections		
93.719	D	Y	901,857	ARRA - State Grants to Promote Health Information Technology		
93.721	D	Y	5,427,443	ARRA - Health Information Technology Professionals in Health Care		
93.721	I	Y	58,701	ARRA - Health Information Technology Professionals in Health Care	302-9783	Duke University
93.723	D	Y	3,145,230	ARRA - Prevention and Wellness-State, Territories and Pacific Islands		
93.725	D	Y	399,015	ARRA - Communities Putting Prevention to Work: Chronic Disease Self-Management Program		
93.767	D	N	381,799,184	Children's Health Insurance Program		
93.768	D	N	530,094	Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities		
93.769	D	Y	138,702	ARRA - Demonstration to Maintain Independence and Employment		
93.773	D	N	11,643,317	Medicare-Hospital Insurance		
93.779	D	N	3,308,042	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.780	D	N	8,756,979	Grants to States for Operation of Qualified High-Risk Pools		
93.790	D	N	292,934	Alternate Non-Emergency Service Providers or Networks		
93.791	D	N	1,555,233	Money Follows the Person Rebalancing Demonstration		
93.793	D	N	594,826	Medicaid Transformation Grants		
93.822	D	N	11,718	Health Careers Opportunity Program		
93.837	D	N	1,295,769	Cardiovascular Diseases Research		
93.837	I	N	20,553	Cardiovascular Diseases Research	148732	Duke University
93.837	I	N	-125,489	Cardiovascular Diseases Research	164881	Duke University
93.837	I	N	3,834	Cardiovascular Diseases Research	164981/155936/148555/136292	Duke University
93.837	I	N	30,791	Cardiovascular Diseases Research	203-016/U01HL088953	Duke University
93.837	I	N	77,000	Cardiovascular Diseases Research	203-0160	Duke University
93.837	I	N	47,175	Cardiovascular Diseases Research	203-0346/U01HL068269	Duke University
93.837	I	N	17,336	Cardiovascular Diseases Research	HL09353-015	Penn State University Med Cntr
93.837	I	N	29,979	Cardiovascular Diseases Research	UF08123	University of Florida
93.839	I	N	-472	Blood Diseases and Resources Research	11270050-7348399	St Jude Children's Research Hosp
93.839	I	N	6,701	Blood Diseases and Resources Research	7210027	St Jude Children's Research Hosp
93.846	D	N	529,196	Arthritis, Musculoskeletal and Skin Diseases Research		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.846	I	N	8,198	Arthritis, Musculoskeletal and Skin Diseases Research	203-9023	Duke University
93.846	I	N	50,783	Arthritis, Musculoskeletal and Skin Diseases Research	PO 1000644343	University of Iowa
93.846	I	N	26,648	Arthritis, Musculoskeletal and Skin Diseases Research	PO 1000749056	University of Iowa
93.847	D	N	2,116,977	Diabetes, Digestive, and Kidney Diseases Extramural Research		
93.847	I	N	206,194	Diabetes, Digestive, and Kidney Diseases Extramural Research	0003320; 5R01DK78192-03	University of Pittsburgh
93.847	I	N	90,286	Diabetes, Digestive, and Kidney Diseases Extramural Research	303-1711	Duke University
93.847	I	N	5,417	Diabetes, Digestive, and Kidney Diseases Extramural Research	R01 DK65114-01	Tufts University
93.847	I	N	18,404	Diabetes, Digestive, and Kidney Diseases Extramural Research	U01DK061700 (NIH)	Rhode Island Hosp
93.853	D	N	785,304	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	N	1,538	Extramural Research Programs in the Neurosciences and Neurological Disorders	09-1651	University of South Carolina
93.853	I	N	9,908	Extramural Research Programs in the Neurosciences and Neurological Disorders	26-1601-53-61	University of Texas at Arlington
93.853	I	N	7,863	Extramural Research Programs in the Neurosciences and Neurological Disorders	A07186	Yale University
93.853	I	N	-7,373	Extramural Research Programs in the Neurosciences and Neurological Disorders	A07542	Yale University
93.853	I	N	9,350	Extramural Research Programs in the Neurosciences and Neurological Disorders	A07868 (M08A00767)	Yale University
93.853	I	N	14,598	Extramural Research Programs in the Neurosciences and Neurological Disorders	EH03-339-S3	Evanston Northwestern Hlthcre RI
93.853	I	N	13,752	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-10-232	Washington University
93.853	I	N	23,735	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-10-232/U01NS042804	Washington University
93.853	I	N	491	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-SIT-2011	Washington University
93.855	D	N	1,527,279	Allergy, Immunology and Transplantation Research		
93.855	I	N	12,651	Allergy, Immunology and Transplantation Research	10-NIH-1113	Duke University
93.855	I	N	94,068	Allergy, Immunology and Transplantation Research	688325	Fred Hutchinson Cancer Rsch Cntr
93.855	I	N	3,569	Allergy, Immunology and Transplantation Research	708877	Fred Hutchinson Cancer Rsch Cntr
93.855	I	N	86,966	Allergy, Immunology and Transplantation Research	7439A	University of Texas at Houston
93.859	D	N	2,683,116	Biomedical Research and Research Training		
93.859	I	N	66,636	Biomedical Research and Research Training	1090245-235050	Carnegie Melon Univ.
93.859	I	N	-331	Biomedical Research and Research Training	T36 GM008789	Carnegie Mellon University
93.859	I	Y	26,745	ARRA - Biomedical Research and Research Training	9000613	University of Pittsburgh
93.865	D	N	792,687	Child Health and Human Development Extramural Research		
93.865	I	N	108,256	Child Health and Human Development Extramural Research	0002495336-001	University of Alabama
93.865	I	N	9,931	Child Health and Human Development Extramural Research	000388010-007	University of Alabama
93.865	I	N	24,894	Child Health and Human Development Extramural Research	1 (ACCT #5-28641)	Columbia University
93.865	I	N	-230	Child Health and Human Development Extramural Research	1192-7559-209-2006405	Clemson University
93.865	I	N	362	Child Health and Human Development Extramural Research	164123/155689/142855	Duke University
93.865	I	N	158,244	Child Health and Human Development Extramural Research	431500-19728	Virginia Polytechnic Institute & State University
93.865	I	N	23,049	Child Health and Human Development Extramural Research	46190-9033	Cornell University
93.865	I	N	10,001	Child Health and Human Development Extramural Research	57016-8988	Cornell University
93.865	I	N	3,767	Child Health and Human Development Extramural Research	8608-53745	Johns Hopkins University
93.865	I	N	8,928	Child Health and Human Development Extramural Research	NICHD-2005-18	Duke University
93.865	I	N	230,690	Child Health and Human Development Extramural Research	WFUHS 10055	Wake Forest University Health Sciences
93.866	D	N	156,444	Aging Research		
93.866	I	N	10,157	Aging Research	#103857	Brigham & Women's Hospital, Inc
93.866	I	N	30,737	Aging Research	3001680828; 5P30AG015281-14	Regents of the University of Michigan
93.867	I	N	121,934	Vision Research	1R41EY019598	Phototech, LLC
93.879	I	N	23,324	Medical Library Assistance	MUSC07-014	Medical University of South Carolina
93.884	D	N	40,393	Grants for Training in Primary Care Medicine and Dentistry		
93.887	D	N	334,659	Health Care and Other Facilities		
93.888	D	N	387,578	Specially Selected Health Projects		
93.889	D	N	1,470,053	National Bioterrorism Hospital Preparedness Program		
93.913	D	N	209,935	Grants to States for Operation of Offices of Rural Health		
93.917	D	N	28,129,779	HIV Care Formula Grants		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.918	D	N	461,790	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		
93.926	D	N	2,761,364	Healthy Start Initiative		
93.938	D	N	919,929	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems		
93.940	D	N	3,740,780	HIV Prevention Activities-Health Department Based		
93.941	D	N	296,420	HIV Demonstration, Research, Public and Professional Education Projects		
93.944	D	N	1,282,197	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		
93.945	D	N	61,663	Assistance Programs for Chronic Disease Prevention and Control		
93.946	D	N	116	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs		
93.958	D	N	11,403,938	Block Grants for Community Mental Health Services		
93.959	D	N	42,849,055	Block Grants for Prevention and Treatment of Substance Abuse		
93.959	I	N	75,335	Block Grants for Prevention and Treatment of Substance Abuse	WFUHS 32431	Wake Forest SOM
93.964	D	N	7,150	Public Health Traineeships		
93.977	D	N	2,525,479	Preventive Health Services-Sexually Transmitted Diseases Control Grants		
93.991	D	N	2,940,754	Preventive Health and Health Services Block Grant		
93.994	D	N	16,700,327	Maternal and Child Health Services Block Grant to the States		
			<u>1,092,235,116</u>	Total — Other Programs — U. S. Department of Health & Human Services		

Corporation for National and Community Service

94.002	D	N	287,394	Retired and Senior Volunteer Program		
94.003	D	N	286,743	State Commissions		
94.004	D	N	252,102	Learn and Serve America-School and Community Based Programs		
94.005	D	N	177,110	Learn and Serve America-Higher Education		
94.006	D	N	3,145,242	AmeriCorps		
94.006	D	Y	37,465	ARRA - AmeriCorps		
94.006	I	N	1,730	AmeriCorps	1363	Princeton University Library
94.006	I	N	40,309	AmeriCorps	P0033638	Temple University
94.006	I	N	56,209	AmeriCorps	P0061111	Temple University
94.007	D	N	81,213	Program Development and Innovation Grants		
94.009	D	N	107,582	Training and Technical Assistance		
94.018	D	N	76,019	Learn and Serve America Innovative Community-Based Service-Learning Programs		
			<u>4,549,118</u>	Total — Other Programs — Corporation for National and Community Service		

Social Security Administration

96.008	D	N	246,351	Social Security-Work Incentives Planning and Assistance Program		
			<u>246,351</u>	Total — Other Programs — Social Security Administration		

U. S. Department of Homeland Security

97	I	N	7,482	U. S. Department of Homeland Security	2647SA11-A	Geo-Marine
97.001	D	N	2,621,971	Pilot Demonstration or Earmarked Projects		
97.005	I	N	205,566	State and Local Homeland Security National Training Program	451759-09-158	Eastern Kentucky University
97.005	I	N	108,306	State and Local Homeland Security National Training Program	452026-10-243	Eastern Kentucky University
97.008	D	N	11,534	Non-Profit Security Program		
97.012	D	N	2,402,900	Boating Safety Financial Assistance		
97.017	D	N	469,614	Pre-Disaster Mitigation (PDM) Competitive Grants		
97.018	D	N	12,172	National Fire Academy Training Assistance		
97.023	D	N	332,559	Community Assistance Program State Support Services Element (CAP-SSSE)		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
97.029	D	N	62,487	Flood Mitigation Assistance		
97.036	D	N	11,165,070	Disaster Grants-Public Assistance (Presidentially Declared Disasters)		
97.039	D	N	100,614	Hazard Mitigation Grant		
97.041	D	N	248,431	National Dam Safety Program		
97.042	D	N	7,317,150	Emergency Management Performance Grants		
97.044	D	N	227,942	Assistance to Firefighters Grant		
97.045	D	N	11,290,690	Cooperating Technical Partners		
97.046	D	N	147,088	Fire Management Assistance Grant		
97.047	D	N	2,155,245	Pre-Disaster Mitigation		
97.055	D	N	9,633	Interoperable Emergency Communications		
97.056	D	N	207,562	Port Security Grant Program		
97.061	I	N	85,008	Centers for Homeland Security	4112-31739	Purdue University
97.061	I	N	4,045	Centers for Homeland Security	Z930125	University of MD, College Park
97.075	D	N	830,152	Rail and Transit Security Grant Program		
97.077	D	N	37,825	Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection		
97.077	I	N	12,363	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	710,012	Buffer Zone Protection Program (BZPP)		
97.082	D	N	22,220	Earthquake Consortium		
97.089	D	N	956,865	Driver's License Security Grant Program		
97.092	D	N	242,385	Repetitive Flood Claims		
97.104	D	N	122,407	Homeland Security-related Science, Technology, Engineering and Mathematics (HS STEM) Career Development Program		
97.104	I	N	73,553	Homeland Security-related Science, Technology, Engineering and Mathematics (HS STEM) Career Development Program	R9847-G1	Georgia Institute of Technology
97.108	D	N	154,844	Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies		
97.110	D	N	407,727	Severe Loss Repetitive Program		
			42,763,422	Total — Other Programs — U. S. Department of Homeland Security		
<u>U. S. Agency for International Development</u>						
98.001	I	N	155,686	USAID Foreign Assistance for Programs Overseas	172013/0118.0376	Family Health International
			155,686	Total — Other Programs — U. S. Agency for International Development		
<u>Other Federal Assistance</u>						
99	D	N	179,540	Other Federal Assistance		
99	I	N	133,256	Other Federal Assistance	1545	Corporation for Public Broadcasting
			312,796	Total — Other Programs — Other Federal Assistance		
			6,911,534,715	Total — Other Programs		
			<u>\$24,655,688,019</u>	Total Expenditures of Federal Awards		

N/A = Not Available

D = Direct Federal Assistance – Assistance received directly from the federal government

I = Indirect Federal Assistance – Assistance received in a pass-through relationship from entities other than the federal government or other State entities.

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, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
Primary Government						
<u>N. C. Administrative Office of the Courts</u>						
16.013	D	N	50,000	Violence Against Women Act Court Training and Improvement Grants		
16.560	D	N	188,518	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.580	D	N	33,319	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
16.585	D	N	268,226	Drug Court Discretionary Grant Program		
16.590	I	N	138,587	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	2008-WE-AX-0014	Haywood County
16.590	I	N	22,357	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	2011-WE-AX-0066	Forsyth County
16.738	I	N	118,863	Edward Byrne Memorial Justice Assistance Grant Program	2010-DJ-BX-0281	City of Durham
16.746	D	N	19,172	Capital Case Litigation		
16.810	D	Y	122,685	Recovery Act-Assistance to Rural Law Enforcement to Combat Crime and Drugs Competitive Grant Program		
93.586	D	N	876,727	State Court Improvement Program		
			<u>1,838,454</u>	Total — N. C. Administrative Office of the Courts		
<u>N. C. Department of Administration</u>						
14.401	D	N	142,454	Fair Housing Assistance Program-State and Local		
14.871	D	N	4,434,940	Section 8 Housing Choice Vouchers		
17.265	D	N	340,480	Native American Employment and Training		
39.003	D	N	9,510,236	Donation of Federal Surplus Personal Property		
64.005	D	N	4,886,780	Grants to States for Construction of State Home Facilities		
64.005	D	Y	4,340,926	ARRA - Grants to States for Construction of State Home Facilities		
64.203	D	N	100,000	State Cemetery Grants		
84.044	D	N	222,856	TRIO-Talent Search		
			<u>23,978,672</u>	Total — N. C. Department of Administration		
<u>N. C. Department of Agriculture and Consumer Services</u>						
10.025	D	N	2,783,079	Plant and Animal Disease, Pest Control, and Animal Care		
10.072	D	N	2,000	Wetlands Reserve Program		
10.086	D	Y	25,566	ARRA - Aquaculture Grants Program (AGP)		
10.103	D	N	840,208	2009 Aquaculture Grant Program		
10.156	D	N	3,930	Federal-State Marketing Improvement Program		
10.163	D	N	185,323	Market Protection and Promotion		
10.170	D	N	581,707	Specialty Crop Block Grant Program-Farm Bill		
10.203	D	N	288,756	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.250	D	N	402,272	Agricultural and Rural Economic Research		
10.475	D	N	4,337,463	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection		
10.479	D	N	195,841	Food Safety Cooperative Agreements		
10.555	D	N	42,537,523	National School Lunch Program		
10.559	D	N	88,211	Summer Food Service Program for Children		
10.560	D	N	706,638	State Administrative Expenses for Child Nutrition		
10.565	D	N	363,980	Commodity Supplemental Food Program		
10.567	D	N	423,514	Food Distribution Program on Indian Reservations		
10.567	D	Y	22,700	ARRA - Food Distribution Program on Indian Reservations		
10.568	D	N	1,506,747	Emergency Food Assistance Program (Administrative Costs)		
10.568	D	Y	1,220,739	ARRA - Emergency Food Assistance Program (Administrative Costs)		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.569	D	N	23,316,278	Emergency Food Assistance Program (Food Commodities)		
10.664	D	N	30,082	Cooperative Forestry Assistance		
10.680	D	N	26,906	Forest Health Protection		
10.902	D	N	19,045	Soil and Water Conservation		
15.615	D	N	109,260	Cooperative Endangered Species Conservation Fund		
66.605	D	N	786,835	Performance Partnership Grants		
93	D	N	585,160	U. S. Department of Health and Human Services		
93.103	D	N	1,021,007	Food and Drug Administration-Research		
93.449	D	N	286,930	Ruminant Feed Ban Support Project		
			<u>82,697,700</u>	Total — N. C. Department of Agriculture and Consumer Services		

N. C. Department of Commerce

10.250	D	N	1,875	Agricultural and Rural Economic Research		
11.307	D	N	600,000	Economic Adjustment Assistance		
14.228	D	N	71,010,443	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii		
14.255	D	Y	8,519,392	ARRA - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii – (Recovery Act Funded)		
17.258	D	N	20,394,701	WIA Adult Program		
17.258	D	Y	2,897,829	ARRA - WIA Adult Program		
17.259	D	N	22,133,867	WIA Youth Activities		
17.259	D	Y	4,265,606	ARRA - WIA Youth Activities		
17.260	D	N	15,932,323	WIA Dislocated Workers		
17.260	D	Y	20,289,783	ARRA - WIA Dislocated Workers		
17.266	D	N	78,929	Work Incentive Grants		
17.267	D	N	499,510	Incentive Grants-WIA Section 503		
17.268	D	N	851,848	H-1B Job Training Grants		
17.275	D	Y	1,228,898	ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors		
17.276	D	Y	1,343,721	ARRA - Health Coverage Tax Credit (HCTC)		
17.278	D	N	19,833,993	WIA Dislocated Worker Formula Grants		
20.700	D	N	421,245	Pipeline Safety Program Base Grants		
23.011	D	N	503,467	Appalachian Research, Technical Assistance, and Demonstration Projects		
81.041	D	N	767,766	State Energy Program		
81.041	D	Y	18,765,662	ARRA - State Energy Program		
81.042	D	N	10,086,329	Weatherization Assistance for Low-Income Persons		
81.042	D	Y	42,943,404	ARRA - Weatherization Assistance for Low-Income Persons		
81.122	D	Y	315,034	ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis		
81.127	D	Y	447,041	ARRA - Energy Efficient Appliance Rebate Program (EEARP)		
81.128	D	Y	8,504,378	ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)		
			<u>272,637,044</u>	Total — N. C. Department of Commerce		

N. C. Department of Correction

16.202	D	N	77,661	Prisoner Reentry Initiative Demonstration (Offender Reentry)		
16.606	D	N	4,515,838	State Criminal Alien Assistance Program		
17.270	D	N	4,082	Reintegration of Ex-Offenders		
84.331	D	N	546,847	Grants to States for Workplace and Community Transition Training for Incarcerated Individuals		
			<u>5,144,428</u>	Total — N. C. Department of Correction		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>N. C. Community College System</u>						
84.002	D	N	20,486,100	Adult Education-Basic Grants to States		
84.191	D	N	205,885	Adult Education-National Leadership Activities		
			<u>20,691,985</u>	Total — N. C. Community College System		
<u>N. C. Department of Crime Control and Public Safety</u>						
11.555	D	N	6,866,052	Public Safety Interoperable Communications Grant Program		
12.400	D	N	2,314,655	Military Construction, National Guard		
12.401	D	N	15,202,419	National Guard Military Operations and Maintenance (O&M) Projects		
12.404	D	N	2,846,787	National Guard Challenge Program		
16.017	D	N	173,149	Sexual Assault Services Formula Program		
16.523	D	N	1,014,301	Juvenile Accountability Block Grants		
16.540	D	N	745,246	Juvenile Justice and Delinquency Prevention-Allocation to States		
16.548	D	N	15,101	Title V-Delinquency Prevention Program		
16.550	D	N	32,580	State Justice Statistics Program for Statistical Analysis Centers		
16.554	D	N	222,485	National Criminal History Improvement Program (NCHIP)		
16.575	D	N	9,438,887	Crime Victim Assistance		
16.576	D	N	4,201,895	Crime Victim Compensation		
16.580	D	N	134,005	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
16.588	D	N	2,962,118	Violence Against Women Formula Grants		
16.588	D	Y	1,793,957	ARRA - Violence Against Women Formula Grants		
16.593	D	N	177,642	Residential Substance Abuse Treatment for State Prisoners		
16.607	D	N	60,361	Bulletproof Vest Partnership Program		
16.609	D	N	197,901	Project Safe Neighborhoods		
16.710	D	N	499,613	Public Safety Partnership and Community Policing Grants		
16.712	D	N	16,137	Police Corps		
16.738	D	N	7,600,627	Edward Byrne Memorial Justice Assistance Grant Program		
16.740	D	N	44,667	Statewide Automated Victim Information Notification (SAVIN) Program		
16.741	D	N	1,477,333	Forensic DNA Backlog Reduction Program		
16.742	D	N	201,053	Paul Coverdell Forensic Sciences Improvement Grant Program		
16.744	D	N	589,401	Anti-Gang Initiative		
16.748	D	N	85,598	Convicted Offender and/or Arrestee DNA Backlog Reduction Program		
16.750	D	N	216,985	Support for Adam Walsh Act Implementation Grant Program		
16.801	D	Y	557,553	ARRA - Recovery Act-State Victim Assistance Formula Grant Program		
16.803	D	Y	11,596,627	ARRA - Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories		
16.816	D	N	110,469	John R. Justice Prosecutors and Defenders Incentive Act		
20.218	D	N	251,935	National Motor Carrier Safety		
20.234	D	N	117,728	Safety Data Improvement Program		
20.703	D	N	526,710	Interagency Hazardous Materials Public Sector Training and Planning Grants		
93.643	D	N	507,135	Children's Justice Grants to States		
97.001	D	N	2,621,971	Pilot Demonstration or Earmarked Projects		
97.008	D	N	11,534	Non-Profit Security Program		
97.017	D	N	469,614	Pre-Disaster Mitigation (PDM) Competitive Grants		
97.023	D	N	332,559	Community Assistance Program State Support Services Element (CAP-SSSE)		
97.029	D	N	62,487	Flood Mitigation Assistance		
97.036	D	N	11,165,070	Disaster Grants-Public Assistance (Presidentially Declared Disasters)		
97.039	D	N	100,614	Hazard Mitigation Grant		
97.042	D	N	7,317,150	Emergency Management Performance Grants		
97.045	D	N	11,290,690	Cooperating Technical Partners		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
97.046	D	N	147,088	Fire Management Assistance Grant		
97.047	D	N	2,155,245	Pre-Disaster Mitigation		
97.055	D	N	9,633	Interoperable Emergency Communications		
97.056	D	N	207,562	Port Security Grant Program		
97.067	D	N	18,223,461	Homeland Security Grant Program		
97.075	D	N	830,152	Rail and Transit Security Grant Program		
97.077	D	N	37,825	Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection		
97.078	D	N	710,012	Buffer Zone Protection Program (BZPP)		
97.082	D	N	22,220	Earthquake Consortium		
97.092	D	N	242,385	Repetitive Flood Claims		
97.110	D	N	407,727	Severe Loss Repetitive Program		
			<u>129,164,111</u>	Total — N. C. Department of Crime Control and Public Safety		

N. C. Department of Cultural Resources

15.904	D	N	914,210	Historic Preservation Fund Grants-In-Aid		
15.928	D	N	503,290	Civil War Battlefield Land Acquisition Grants		
15.929	D	N	25,000	Save America's Treasures		
45.025	D	N	993,006	Promotion of the Arts-Partnership Agreements		
45.025	D	Y	20,061	ARRA - Promotion of the Arts-Partnership Agreements		
45.310	D	N	5,210,824	Grants to States		
45.312	D	N	78,394	National Leadership Grants		
89.003	D	N	26,562	National Historical Publications and Records Grants		
			<u>7,771,347</u>	Total — N. C. Department of Cultural Resources		

N. C. Department of Environment and Natural Resources

10	D	N	2,982	U. S. Department of Agriculture		
10.664	D	N	5,057,584	Cooperative Forestry Assistance		
10.687	D	Y	119,818	ARRA - Recovery Act of 2009: Capital Improvement and Maintenance		
10.688	D	Y	1,799,770	ARRA - Recovery Act of 2009: Wildland Fire Management		
10.902	D	N	267,614	Soil and Water Conservation		
11	D	N	33,743	U. S. Department of Commerce		
11	I	N	61,511	U. S. Department of Commerce	05-1115	Atlantic States Marine Fisheries Commission
11	I	N	102,712	U. S. Department of Commerce	37555-10S-1484	Macro International
11	I	N	55,772	U. S. Department of Commerce	SA-10-NC-03	South Atlantic Marine Fisheries Commission
11.008	I	N	21,981	NOAA Mission-Related Education Awards	37545-9S-1416	Macro International
11.008	I	N	33,406	NOAA Mission-Related Education Awards	4500-117-01	Oak Management, INC
11.400	D	N	139,675	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		
11.405	D	N	2,641	Anadromous Fish Conservation Act Program		
11.407	D	N	80,912	Interjurisdictional Fisheries Act of 1986		
11.419	D	N	2,417,409	Coastal Zone Management Administration Awards		
11.420	D	N	529,159	Coastal Zone Management Estuarine Research Reserves		
11.434	D	N	141,031	Cooperative Fishery Statistics		
11.435	I	N	52,540	Southeast Area Monitoring and Assessment Program	FY2009-001	South Carolina Dept of Natural Resources
11.435	I	N	42,971	Southeast Area Monitoring and Assessment Program	FY2009-002	South Carolina Dept of Natural Resources
11.435	I	N	12,249	Southeast Area Monitoring and Assessment Program	FY2009-006	South Carolina Dept of Natural Resources
11.439	D	N	35,375	Marine Mammal Data Program		
11.463	I	Y	245,765	ARRA - Habitat Conservation	NA09NMF4630305	North Carolina Coastal Federation
11.472	I	N	218,576	Unallied Science Program	FY2011-002	South Carolina Dept. of Natural Resources

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11.472	I	N	35,971	Unallied Science Program	FY2011-011	South Carolina Dept. of Natural Resources
11.474	D	N	312,522	Atlantic Coastal Fisheries Cooperative Management Act		
14.900	D	N	539,078	Lead-Based Paint Hazard Control in Privately-Owned Housing		
15.605	D	N	1,864,657	Sport Fish Restoration Program		
15.614	D	N	102,036	Coastal Wetlands Planning, Protection and Restoration Act		
15.615	D	N	17,333	Cooperative Endangered Species Conservation Fund		
15.616	D	N	69,687	Clean Vessel Act		
15.622	D	N	52,325	Sportfishing and Boating Safety Act		
15.808	D	N	209,957	U. S. Geological Survey-Research and Data Collection		
15.916	D	N	144,947	Outdoor Recreation-Acquisition, Development and Planning		
66.001	D	N	1,879,866	Air Pollution Control Program Support		
66.032	D	N	149,607	State Indoor Radon Grants		
66.034	D	N	178	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act		
66.039	D	N	523,990	National Clean Diesel Emissions Reduction Program		
66.040	D	N	223,866	State Clean Diesel Grant Program		
66.040	D	Y	1,025,963	ARRA - State Clean Diesel Grant Program		
66.202	D	N	701,164	Congressionally Mandated Projects		
66.419	D	N	6,366,538	Water Pollution Control State, Interstate, and Tribal Program Support		
66.432	D	N	3,125,517	State Public Water System Supervision		
66.433	D	N	91,149	State Underground Water Source Protection		
66.454	D	N	96,329	Water Quality Management Planning		
66.454	D	Y	364,895	ARRA - Water Quality Management Planning		
66.456	D	N	1,248,827	National Estuary Program		
66.458	D	N	45,555,732	Capitalization Grants for Clean Water State Revolving Funds		
66.458	D	Y	39,573,553	ARRA - Capitalization Grants for Clean Water State Revolving Funds		
66.460	D	N	4,838,104	Nonpoint Source Implementation Grants		
66.461	D	N	583,052	Regional Wetland Program Development Grants		
66.468	D	N	64,645,155	Capitalization Grants for Drinking Water State Revolving Funds		
66.468	D	Y	44,839,178	ARRA - Capitalization Grants for Drinking Water State Revolving Funds		
66.471	D	N	212,494	State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs		
66.472	D	N	340,576	Beach Monitoring and Notification Program Implementation Grants		
66.474	D	N	137,206	Water Protection Grants to the States		
66.479	D	N	162,715	Wetland Program Grants-State/Tribal Environmental Outcome Wetland Demonstration Program		
66.608	D	N	1,966	Environmental Information Exchange Network Grant Program and Related Assistance		
66.708	D	N	156,681	Pollution Prevention Grants Program		
66.717	D	N	19,049	Source Reduction Assistance		
66.801	D	N	2,321,379	Hazardous Waste Management State Program Support		
66.802	D	N	1,876,105	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements		
66.804	D	N	1,415,850	Underground Storage Tank Prevention, Detection and Compliance Program		
66.805	D	N	2,085,904	Leaking Underground Storage Tank Trust Fund Corrective Action Program		
66.805	D	Y	2,931,736	ARRA - Leaking Underground Storage Tank Trust Fund Corrective Action Program		
66.809	D	N	313,831	Superfund State and Indian Tribe Core Program Cooperative Agreements		
93.103	D	N	16,246	Food and Drug Administration-Research		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.197	D	N	390,526	Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children		
97.041	D	N	248,431	National Dam Safety Program		
			<u>243,287,067</u>	Total — N. C. Department of Environment and Natural Resources		
<u>N. C. Department of Environment and Natural Resources - Wildlife</u>						
10	D	N	69,300	U. S. Department of Agriculture		
10.028	D	N	33,410	Wildlife Services		
11.472	D	N	50,000	Unallied Science Program		
15.605	D	N	7,601,935	Sport Fish Restoration Program		
15.611	D	N	8,002,015	Wildlife Restoration		
15.615	D	N	124,013	Cooperative Endangered Species Conservation Fund		
15.616	D	N	54,836	Clean Vessel Act		
15.626	D	N	202,050	Enhanced Hunter Education and Safety Program		
15.631	D	N	22,256	Partners for Fish and Wildlife		
15.632	D	N	6,500	Conservation Grants Private Stewardship for Imperiled Species		
15.634	D	N	1,295,308	State Wildlife Grants		
15.657	D	N	21,143	Endangered Species Conservation-Recovery Implementation Funds		
97.012	D	N	2,402,900	Boating Safety Financial Assistance		
			<u>19,885,666</u>	Total — N. C. Department of Environment and Natural Resources - Wildlife		

N. C. Department of Health and Human Services

10.551	D	N	2,271,201,837	Supplemental Nutrition Assistance Program		
10.557	D	N	192,995,586	Special Supplemental Nutrition Program for Women, Infants, and Children		
10.558	D	N	83,871,827	Child and Adult Care Food Program		
10.559	D	N	6,082,575	Summer Food Service Program for Children		
10.560	D	N	2,401,565	State Administrative Expenses for Child Nutrition		
10.561	D	N	88,202,164	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		
10.561	D	Y	488,751	ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		
10.572	D	N	207,815	WIC Farmers' Market Nutrition Program (FMNP)		
10.576	D	N	85,645	Senior Farmers Market Nutrition Program		
10.578	D	N	1,069,157	WIC Grants To States (WGS)		
10.578	D	Y	658,445	ARRA - WIC Grants To States (WGS)		
10.579	D	N	50,563	Child Nutrition Discretionary Grants Limited Availability		
14.231	D	N	2,587,613	Emergency Shelter Grants Program		
14.241	D	N	2,300,331	Housing Opportunities for Persons with AIDS		
16.580	D	N	26,259	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
16.727	D	N	537,026	Enforcing Underage Drinking Laws Program		
17.235	D	N	3,811,701	Senior Community Service Employment Program		
66.701	D	N	82,606	Toxic Substances Compliance Monitoring Cooperative Agreements		
66.707	D	N	355,465	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals		
81.042	D	N	13,306	Weatherization Assistance for Low-Income Persons		
84.126	D	N	105,477,593	Rehabilitation Services-Vocational Rehabilitation Grants to States		
84.161	D	N	304,391	Rehabilitation Services-Client Assistance Program		
84.169	D	N	462,968	Independent Living-State Grants		
84.177	D	N	1,133,991	Rehabilitation Services-Independent Living Services for Older Individuals Who are Blind		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.181	D	N	11,731,264	Special Education-Grants for Infants and Families		
84.186	D	N	-34,254	Safe and Drug-Free Schools and Communities-State Grants		
84.187	D	N	650,002	Supported Employment Services for Individuals with the Most Significant Disabilities		
84.224	D	N	552,918	Assistive Technology		
84.265	D	N	208,408	Rehabilitation Training-State Vocational Rehabilitation Unit In-Service Training		
84.390	D	Y	10,054,119	ARRA - Rehabilitation Services-Vocational Rehabilitation Grants to States, Recovery Act		
84.393	D	Y	7,570,549	ARRA - Special Education-Grants for Infants and Families, Recovery Act		
84.398	D	Y	207,280	ARRA - Independent Living State Grants, Recovery Act		
84.399	D	Y	519,333	Independent Living Services for Older Individuals Who are Blind, Recovery Act		
93.003	D	N	11,158,819	Public Health and Social Services Emergency Fund		
93.006	D	N	132,365	State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program		
93.041	D	N	128,418	Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation		
93.042	D	N	288,618	Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals		
93.043	D	N	571,760	Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services		
93.044	D	N	15,090,357	Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers		
93.045	D	N	13,856,651	Special Programs for the Aging-Title III, Part C-Nutrition Services		
93.048	D	N	296,298	Special Programs for the Aging-Title IV-and Title II-Discretionary Projects		
93.051	D	N	394,866	Alzheimer's Disease Demonstration Grants to States		
93.052	D	N	4,602,262	National Family Caregiver Support, Title III, Part E		
93.053	D	N	2,914,878	Nutrition Services Incentive Program		
93.069	D	N	25,864,874	Public Health Emergency Preparedness		
93.070	D	N	453,739	Environmental Public Health and Emergency Response		
93.071	D	N	149,277	Medicare Enrollment Assistance Program		
93.072	D	N	39,253	Lifespan Respite Care Program		
93.087	D	N	458,580	Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse		
93.089	D	N	59,950	Emergency System for Advance Registration of Volunteer Health Professionals		
93.103	D	N	78	Food and Drug Administration-Research		
93.110	D	N	2,775,056	Maternal and Child Health Federal Consolidated Programs		
93.116	D	N	1,948,716	Project Grants and Cooperative Agreements for Tuberculosis Control Programs		
93.127	D	N	152,089	Emergency Medical Services for Children		
93.130	D	N	252,631	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices		
93.136	D	N	1,523,481	Injury Prevention and Control Research and State and Community Based Programs		
93.150	D	N	949,749	Projects for Assistance in Transition from Homelessness (PATH)		
93.204	D	N	123,285	Surveillance of Hazardous Substance Emergency Events		
93.217	D	N	7,683,105	Family Planning-Services		
93.224	D	N	1,689,298	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	151,113	Research on Healthcare Costs, Quality and Outcomes		
93.234	D	N	270,884	Traumatic Brain Injury State Demonstration Grant Program		
93.236	D	N	49,002	Grants for Dental Public Health Residency Training		
93.240	D	N	264,139	State Capacity Building		
93.241	D	N	633,430	State Rural Hospital Flexibility Program		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.243	D	N	4,755,051	Substance Abuse and Mental Health Services-Projects of Regional and National Significance		
93.251	D	N	313,812	Universal Newborn Hearing Screening		
93.256	D	N	286,058	State Health Access Program		
93.262	D	N	14,261	Occupational Safety and Health Program		
93.268	D	N	113,150,851	Immunization Grants		
93.270	D	N	58	Adult Viral Hepatitis Prevention and Control		
93.283	D	N	13,909,285	Centers for Disease Control and Prevention-Investigations and Technical Assistance		
93.301	D	N	188,631	Small Rural Hospital Improvement Grant Program		
93.500	D	N	391,321	Pregnancy Assistance Fund Program		
93.505	D	N	35,675	Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program		
93.507	D	N	449,797	Strengthening Public Health Infrastructure for Improved Health Outcomes		
93.512	D	N	123,422	Affordable Care Act (ACA) Personal and Home Care Aide State Training Program (PHCAST)		
93.518	D	N	33,325	Affordable Care Act-Medicare Improvements for Patients and Providers		
93.520	D	N	330,141	Centers for Disease Control and Prevention -Affordable Care Act (ACA)-Communities Putting Prevention to Work		
93.521	D	N	62,103	The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements		
93.556	D	N	7,837,781	Promoting Safe and Stable Families		
93.558	D	N	235,305,028	Temporary Assistance for Needy Families		
93.560	D	N	-81,936	Family Support Payments to States-Assistance Payments		
93.563	D	N	84,739,888	Child Support Enforcement		
93.563	D	Y	2,276,817	ARRA - Child Support Enforcement		
93.566	D	N	4,292,125	Refugee and Entrant Assistance-State Administered Programs		
93.568	D	N	127,666,150	Low-Income Home Energy Assistance		
93.569	D	N	16,912,665	Community Services Block Grant		
93.575	D	N	153,489,325	Child Care and Development Block Grant		
93.576	D	N	507,341	Refugee and Entrant Assistance-Discretionary Grants		
93.584	D	N	691,792	Refugee and Entrant Assistance-Targeted Assistance Grants		
93.590	D	N	973,847	Community-Based Child Abuse Prevention Grants		
93.596	D	N	126,141,833	Child Care Mandatory and Matching Funds of the Child Care and Development Fund		
93.597	D	N	222,944	Grants to States for Access and Visitation Programs		
93.599	D	N	973,157	Chafee Education and Training Vouchers Program (ETV)		
93.603	D	N	375,012	Adoption Incentive Payments		
93.630	D	N	2,305,373	Developmental Disabilities Basic Support and Advocacy Grants		
93.645	D	N	7,746,203	Child Welfare Services-State Grants		
93.658	D	N	76,435,817	Foster Care-Title IV-E		
93.658	D	Y	1,419,614	ARRA - Foster Care-Title IV-E		
93.659	D	N	46,353,520	Adoption Assistance		
93.659	D	Y	2,805,615	ARRA - Adoption Assistance		
93.667	D	N	60,578,436	Social Services Block Grant		
93.669	D	N	685,303	Child Abuse and Neglect State Grants		
93.671	D	N	2,229,184	Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes		
93.674	D	N	2,972,597	Chafee Foster Care Independence Program		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.703	D	Y	474,742	ARRA - Grants to Health Center Programs		
93.705	D	Y	76,991	ARRA - Aging Home-Delivered Nutrition Services for States		
93.707	D	Y	410,855	ARRA - Aging Congregate Nutrition Services for States		
93.710	D	Y	5,417,248	ARRA - Community Services Block Grant		
93.712	D	Y	5,315,330	ARRA - Immunization		
93.713	D	Y	11,464,929	ARRA - Child Care and Development Block Grant		
93.714	D	Y	72,937,599	ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program		
93.716	D	Y	9,027,487	ARRA - Temporary Assistance for Needy Families (TANF) Supplemental Grants		
93.717	D	Y	616,053	ARRA - Preventing Healthcare-Associated Infections		
93.720	D	Y	15,375	ARRA - Survey and Certification Ambulatory Surgical Center Healthcare-Associated Infection (ASC-HAI) Prevention Initiative		
93.723	D	Y	3,145,230	ARRA - Prevention and Wellness-State, Territories and Pacific Islands		
93.725	D	Y	399,015	ARRA - Communities Putting Prevention to Work: Chronic Disease Self-Management Program		
93.767	D	N	381,799,184	Children's Health Insurance Program		
93.768	D	N	530,094	Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities		
93.773	D	N	11,643,317	Medicare-Hospital Insurance		
93.777	D	N	632,575	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare		
93.778	D	N	6,940,523,248	Medical Assistance Program		
93.778	D	Y	813,942,776	ARRA - Medical Assistance Program		
93.779	D	N	1,466,675	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.790	D	N	292,934	Alternate Non-Emergency Service Providers or Networks		
93.791	D	N	1,555,233	Money Follows the Person Rebalancing Demonstration		
93.793	D	N	594,826	Medicaid Transformation Grants		
93.889	D	N	1,465,435	National Bioterrorism Hospital Preparedness Program		
93.913	D	N	209,935	Grants to States for Operation of Offices of Rural Health		
93.917	D	N	28,129,779	HIV Care Formula Grants		
93.926	D	N	2,404,166	Healthy Start Initiative		
93.940	D	N	3,740,780	HIV Prevention Activities-Health Department Based		
93.944	D	N	1,282,197	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		
93.945	D	N	2,395	Assistance Programs for Chronic Disease Prevention and Control		
93.946	D	N	116	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs		
93.958	D	N	11,403,938	Block Grants for Community Mental Health Services		
93.959	D	N	42,849,055	Block Grants for Prevention and Treatment of Substance Abuse		
93.977	D	N	2,525,479	Preventive Health Services-Sexually Transmitted Diseases Control Grants		
93.991	D	N	2,940,754	Preventive Health and Health Services Block Grant		
93.994	D	N	16,700,327	Maternal and Child Health Services Block Grant to the States		
96.001	D	N	64,438,918	Social Security-Disability Insurance		
96.008	D	N	246,351	Social Security-Work Incentives Planning and Assistance Program		
99	D	N	179,540	Other Federal Assistance		
			<u>12,431,495,923</u>	Total — N. C. Department of Health and Human Services		
<u>N. C. Department of Insurance</u>						
14.171	D	N	36,296	Manufactured Home Construction and Safety Standards		
93.048	D	N	189,267	Special Programs for the Aging-Title IV-and Title II-Discretionary Projects		

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For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.511	D	N	386,484	Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review		
93.519	D	N	194,843	Affordable Care Act (ACA)-Consumer Assistance Program Grants		
93.525	D	N	190,988	State Planning and Establishment Grants for the Affordable Care Act (ACA) Exchanges		
93.779	D	N	1,841,366	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
97.018	D	N	12,172	National Fire Academy Training Assistance		
97.044	D	N	79,829	Assistance to Firefighters Grant		
			<u>2,931,245</u>	Total — N. C. Department of Insurance		

N. C. Department of Justice

16	D	N	437,274	U. S. Department of Justice		
16.543	D	N	333,456	Missing Children's Assistance		
16.710	D	N	316,185	Public Safety Partnership and Community Policing Grants		
16.800	D	Y	161,638	ARRA - Recovery Act-Internet Crimes against Children Task Force Program (ICAC)		
93.775	D	N	2,634,804	State Medicaid Fraud Control Units		
			<u>3,883,357</u>	Total — N. C. Department of Justice		

N. C. Department of Labor

17.005	D	N	153,944	Compensation and Working Conditions		
17.260	D	N	16,960	WIA Dislocated Workers		
17.503	D	N	6,466,839	Occupational Safety and Health-State Program		
17.504	D	N	1,491,702	Consultation Agreements		
17.600	D	N	125,971	Mine Health and Safety Grants		
			<u>8,255,416</u>	Total — N. C. Department of Labor		

N. C. Department of Public Instruction

10.553	D	N	97,812,191	School Breakfast Program		
10.555	D	N	318,087,770	National School Lunch Program		
10.556	D	N	197,734	Special Milk Program for Children		
10.560	D	N	3,044,474	State Administrative Expenses for Child Nutrition		
10.579	D	Y	4,839	ARRA - Child Nutrition Discretionary Grants Limited Availability		
10.582	D	N	2,370,155	Fresh Fruit and Vegetable Program		
12	D	N	123,539	U. S. Department of Defense		
66.039	D	Y	269,188	ARRA - National Clean Diesel Emissions Reduction Program		
84	D	N	159,397	U. S. Department of Education		
84.010	D	N	347,838,071	Title I Grants to Local Educational Agencies		
84.011	D	N	5,669,465	Migrant Education-State Grant Program		
84.013	D	N	885,311	Title I State Agency Program for Neglected and Delinquent Children		
84.027	D	N	247,355,209	Special Education-Grants to States		
84.048	D	N	36,084,160	Career and Technical Education – Basic Grants to States		
84.144	D	N	28,635	Migrant Education-Coordination Program		
84.173	D	N	10,324,083	Special Education-Preschool Grants		
84.185	D	N	1,430,980	Byrd Honors Scholarships		
84.186	D	N	1,355,874	Safe and Drug-Free Schools and Communities-State Grants		
84.196	D	N	1,904,092	Education for Homeless Children and Youth		
84.206	D	N	9,182	Javits Gifted and Talented Students Education Grant Program		
84.213	D	N	1,613,496	Even Start-State Educational Agencies		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.243	D	N	2,764,830	Tech-Prep Education		
84.287	D	N	42,240,416	Twenty-First Century Community Learning Centers		
84.293	D	N	23,046	Foreign Language Assistance		
84.318	D	N	2,390,577	Educational Technology State Grants		
84.323	D	N	608,063	Special Education-State Personnel Development		
84.326	D	N	288,141	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.330	D	N	891,954	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)		
84.357	D	N	4,608,890	Reading First State Grants		
84.358	D	N	5,502,148	Rural Education		
84.365	D	N	13,592,277	English Language Acquisition Grants		
84.366	D	N	4,721,730	Mathematics and Science Partnerships		
84.367	D	N	64,418,084	Improving Teacher Quality State Grants		
84.368	D	N	803,750	Grants for Enhanced Assessment Instruments		
84.369	D	N	10,608,036	Grants for State Assessments and Related Activities		
84.371	D	N	23,379	Striving Readers		
84.372	D	N	1,312,580	Statewide Data Systems		
84.377	D	N	5,053,010	School Improvement Grants		
84.386	D	Y	5,383,449	ARRA - Education Technology State Grants, Recovery Act		
84.387	D	Y	796,271	ARRA - Education for Homeless Children and Youth, Recovery Act		
84.388	D	Y	13,388,742	ARRA - School Improvement Grants, Recovery Act		
84.389	D	Y	130,246,483	ARRA - Title I Grants to Local Educational Agencies, Recovery Act		
84.391	D	Y	155,090,670	ARRA - Special Education Grants to States, Recovery Act		
84.392	D	Y	5,905,878	ARRA - Special Education-Preschool Grants, Recovery Act		
93.235	D	N	24,468	Affordable Care Act (ACA) Abstinence Education Program		
93.600	D	N	160,701	Head Start		
93.938	D	N	919,929	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems		
94.004	D	N	252,102	Learn and Serve America-School and Community Based Programs		
			<u>1,548,587,449</u>	Total — N. C. Department of Public Instruction		

N. C. Secretary of State

16.751	D	N	39,709	Edward Byrne Memorial Competitive Grant Program		
			<u>39,709</u>	Total — N. C. Secretary of State		

N. C. Department of State Treasurer

93.719	D	Y	901,857	ARRA - State Grants to Promote Health Information Technology		
			<u>901,857</u>	Total — N. C. Department of State Treasurer		

N. C. Department of Transportation

20.106	D	N	27,257,198	Airport Improvement Program		
20.205	D	N	999,528,891	Highway Planning and Construction		
20.205	D	Y	302,561,217	ARRA - Highway Planning and Construction		
20.218	D	N	6,828,103	National Motor Carrier Safety		
20.219	D	N	1,229,620	Recreational Trails Program		
20.231	D	N	29,640	Performance and Registration Information Systems Management		
20.232	D	N	55,895	Commercial Driver's License Program Improvement Grant		
20.234	D	N	257,140	Safety Data Improvement Program		
20.312	D	N	867,440	High Speed Ground Transportation-Next Generation High Speed Rail Program		

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Federal CFDA Number	Direct/Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
20.313	D	N	23,982	Railroad Research and Development		
20.319	D	Y	12,647,869	ARRA - High-Speed Rail Corridors and Intercity Passenger Rail Service-Capital Assistance Grants		
20.505	D	N	1,583,313	Metropolitan Transportation Planning		
20.509	D	N	20,216,708	Formula Grants for Other Than Urbanized Areas		
20.509	D	Y	10,647,342	ARRA - Formula Grants for Other Than Urbanized Areas		
20.513	D	N	985,795	Capital Assistance Program for Elderly Persons and Persons with Disabilities		
20.516	D	N	450,349	Job Access-Reverse Commute		
20.521	D	N	308,119	New Freedom Program		
20.600	D	N	4,290,705	State and Community Highway Safety		
20.601	D	N	2,870,072	Alcohol Impaired Driving Countermeasures Incentive Grants I		
20.602	D	N	56,933	Occupant Protection Incentive Grants		
20.604	D	N	553,510	Safety Incentive Grants for Use of Seatbelts		
20.609	D	N	1,724,325	Safety Belt Performance Grants		
20.610	D	N	437,727	State Traffic Safety Information System Improvement Grants		
20.612	D	N	-13,527	Incentive Grant Program to Increase Motorcyclist Safety		
20.613	D	N	505,356	Child Safety and Child Booster Seats Incentive Grants		
20.614	D	N	22,759	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants		
23.003	D	N	13,556,022	Appalachian Development Highway System		
97.089	D	N	956,865	Driver's License Security Grant Program		
			<u>1,410,439,368</u>	Total — N. C. Department of Transportation		

N. C. Employment Security Commission

17.002	D	N	2,213,757	Labor Force Statistics		
17.207	D	N	26,550,972	Employment Service/Wagner-Peyser Funded Activities		
17.207	D	Y	3,202,222	ARRA - Employment Service/Wagner-Peyser Funded Activities		
17.225	D	N	3,891,425,214	Unemployment Insurance		
17.225	D	Y	607,315,820	ARRA - Unemployment Insurance		
17.245	D	N	27,464,385	Trade Adjustment Assistance		
17.258	I	N	-50	WIA Adult Program	08-2020-55-9900	Southwestern
17.258	I	N	28,880	WIA Adult Program	09-2020-28-9900	Region Q
17.258	I	N	8,607	WIA Adult Program	09-2020-33-9900	Cape Fear
17.258	I	N	16	WIA Adult Program	09-2020-34-9900	Capital Area
17.258	I	N	37,025	WIA Adult Program	09-2020-36-9900	Centralina
17.258	I	N	4,209	WIA Adult Program	09-2020-37-9900	Charlotte
17.258	I	N	215	WIA Adult Program	09-2020-38-9900	Cumberland Co.
17.258	I	N	18,174	WIA Adult Program	09-2020-40-9900	Eastern Carolina
17.258	I	N	51,661	WIA Adult Program	09-2020-44-9900	Lumber River
17.258	I	N	15,861	WIA Adult Program	09-2020-45-9900	Mid-Carolina
17.258	I	N	2,754	WIA Adult Program	09-2020-54-9900	Reg Partnership
17.258	I	N	10,289	WIA Adult Program	09-2020-55-9900	Southwestern
17.258	I	N	12,255	WIA Adult Program	09-2020-58-9900	PeeDee
17.258	I	N	118,588	WIA Adult Program	10-2020-28-9900	Region Q
17.258	I	N	11,855	WIA Adult Program	10-2020-29-9900	Mountain Area
17.258	I	N	390,370	WIA Adult Program	10-2020-33-9900	Cape Fear
17.258	I	N	53,625	WIA Adult Program	10-2020-34-9900	Capital Area
17.258	I	N	868,200	WIA Adult Program	10-2020-36-9900	Centralina
17.258	I	N	395,110	WIA Adult Program	10-2020-37-9900	Charlotte
17.258	I	N	74,736	WIA Adult Program	10-2020-40-9900	Eastern Carolina
17.258	I	N	710,685	WIA Adult Program	10-2020-44-9900	Lumber River

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.258	I	N	219,768	WIA Adult Program	10-2020-54-9900	Reg Partnership
17.258	I	N	302,463	WIA Adult Program	10-2020-55-9900	Southwestern
17.258	I	N	276,172	WIA Adult Program	10-2020-58-9900	PeeDee
17.258	I	N	428,897	WIA Adult Program	10-2020-60-9900	Triangle South
17.258	I	Y	5,913	ARRA - WIA Adult Program	08-4020-28-9900	Region Q
17.258	I	Y	-160	ARRA - WIA Adult Program	08-4020-29-9900	Mountain Area
17.258	I	Y	85,801	ARRA - WIA Adult Program	08-4020-33-9900	Cape Fear
17.258	I	Y	10,978	ARRA - WIA Adult Program	08-4020-36-9900	Centralina
17.258	I	Y	-2,474	ARRA - WIA Adult Program	08-4020-37-9900	Charlotte
17.258	I	Y	62,093	ARRA - WIA Adult Program	08-4020-44-9900	Lumber River
17.258	I	Y	-214	ARRA - WIA Adult Program	08-4020-45-9900	Mid-Carolina
17.258	I	Y	-1,656	ARRA - WIA Adult Program	08-4020-54-9900	Reg Partnership
17.258	I	Y	41,572	ARRA - WIA Adult Program	08-4020-55-9900	Southwestern
17.258	I	Y	5,052	ARRA - WIA Adult Program	08-4020-58-9900	PeeDee
17.258	I	Y	93,717	ARRA - WIA Adult Program	08-4020-60-9900	Triangle South
17.258	I	Y	42,719	ARRA - WIA Adult Program	09-4020-40-9900	Eastern Carolina
17.258	I	Y	4,250	ARRA - WIA Adult Program	10-4020-28-9900	Region Q
17.258	I	Y	56,192	ARRA - WIA Adult Program	10-4020-37-9900	Charlotte
17.258	I	Y	254,132	ARRA - WIA Adult Program	10-4020-40-9900	Eastern Carolina
17.260	D	N	72,750	WIA Dislocated Workers		
17.260	I	N	-2,548	WIA Dislocated Workers	08-2030-34-9900	Capital Area
17.260	I	N	-1	WIA Dislocated Workers	08-2030-36-9900	Centralina
17.260	I	N	-11	WIA Dislocated Workers	08-2030-40-9900	Eastern Carolina
17.260	I	N	5,126	WIA Dislocated Workers	08-3809-29-9900	NEG CTL Program
17.260	I	N	15,352	WIA Dislocated Workers	09-2030-28-9900	Region Q
17.260	I	N	24,989	WIA Dislocated Workers	09-2030-33-9900	Cape Fear
17.260	I	N	6,393	WIA Dislocated Workers	09-2030-34-9900	Capital Area
17.260	I	N	79,438	WIA Dislocated Workers	09-2030-36-9900	Centralina
17.260	I	N	-6,324	WIA Dislocated Workers	09-2030-37-9900	Charlotte
17.260	I	N	692	WIA Dislocated Workers	09-2030-38-9900	Cumberland Co.
17.260	I	N	78,703	WIA Dislocated Workers	09-2030-40-9900	Eastern Carolina
17.260	I	N	29,875	WIA Dislocated Workers	09-2030-43-9900	Kerr Tar
17.260	I	N	22,458	WIA Dislocated Workers	09-2030-44-9900	Lumber River
17.260	I	N	15,494	WIA Dislocated Workers	09-2030-45-9900	Mid-Carolina
17.260	I	N	17,935	WIA Dislocated Workers	09-2030-54-9900	Reg Partnership
17.260	I	N	25,883	WIA Dislocated Workers	09-2030-55-9900	Southwestern
17.260	I	N	31,965	WIA Dislocated Workers	09-2030-58-9900	PeeDee
17.260	I	Y	20,345	ARRA - WIA Dislocated Workers	08-4030-28-9900	Region Q
17.260	I	Y	-544	ARRA - WIA Dislocated Workers	08-4030-29-9900	Mountain Area
17.260	I	Y	144,679	ARRA - WIA Dislocated Workers	08-4030-33-9900	Cape Fear
17.260	I	Y	11,755	ARRA - WIA Dislocated Workers	08-4030-36-9900	Centralina
17.260	I	Y	-3,961	ARRA - WIA Dislocated Workers	08-4030-37-9900	Charlotte
17.260	I	Y	4,792	ARRA - WIA Dislocated Workers	08-4030-39-9900	Davidson Works
17.260	I	Y	77,660	ARRA - WIA Dislocated Workers	08-4030-43-9900	Kerr Tar
17.260	I	Y	290,672	ARRA - WIA Dislocated Workers	08-4030-44-9900	Lumber River
17.260	I	Y	-5,969	ARRA - WIA Dislocated Workers	08-4030-54-9900	Reg Partnership
17.260	I	Y	156,028	ARRA - WIA Dislocated Workers	08-4030-55-9900	Southwestern
17.260	I	Y	3,933	ARRA - WIA Dislocated Workers	08-4030-58-9900	PeeDee
17.260	I	Y	103,783	ARRA - WIA Dislocated Workers	08-4030-60-9900	Triangle South
17.260	I	Y	-15,823	ARRA - WIA Dislocated Workers	09-4030-40-9900	Eastern Carolina
17.271	D	N	629,861	Work Opportunity Tax Credit Program (WOTC)		

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.273	D	N	365,056	Temporary Labor Certification for Foreign Workers		
17.275	D	Y	670,341	ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors		
17.278	D	N	563,981	WIA Dislocated Worker Formula Grants		
17.278	I	N	103,792	WIA Dislocated Worker Formula Grants	10-2030-28-9900	Region Q
17.278	I	N	19,370	WIA Dislocated Worker Formula Grants	10-2030-29-9900	Mountain Area
17.278	I	N	394,605	WIA Dislocated Worker Formula Grants	10-2030-33-9900	Cape Fear
17.278	I	N	311,329	WIA Dislocated Worker Formula Grants	10-2030-34-9900	Capital Area
17.278	I	N	2,064,289	WIA Dislocated Worker Formula Grants	10-2030-36-9900	Centralina
17.278	I	N	767,846	WIA Dislocated Worker Formula Grants	10-2030-37-9900	Charlotte
17.278	I	N	103	WIA Dislocated Worker Formula Grants	10-2030-38-9900	Cumberland Co.
17.278	I	N	611,421	WIA Dislocated Worker Formula Grants	10-2030-40-9900	Eastern Carolina
17.278	I	N	398,305	WIA Dislocated Worker Formula Grants	10-2030-43-9900	Kerr Tar
17.278	I	N	320,854	WIA Dislocated Worker Formula Grants	10-2030-44-9900	Lumber River
17.278	I	N	331,826	WIA Dislocated Worker Formula Grants	10-2030-54-9900	Reg Partnership
17.278	I	N	415,476	WIA Dislocated Worker Formula Grants	10-2030-55-9900	Southwestern
17.278	I	N	270,987	WIA Dislocated Worker Formula Grants	10-2030-58-9900	PeeDee
17.278	I	N	573,834	WIA Dislocated Worker Formula Grants	10-2030-60-9900	Triangle South
17.278	I	Y	2,500	ARRA - WIA Dislocated Worker Formula Grants	10-4030-28-9900	Region Q
17.278	I	Y	95,744	ARRA - WIA Dislocated Worker Formula Grants	10-4030-36-9900	Centralina
17.278	I	Y	120,251	ARRA - WIA Dislocated Worker Formula Grants	10-4030-37-9900	Charlotte
17.801	D	N	1,368,059	Disabled Veterans' Outreach Program (DVOP)		
17.804	D	N	4,123,212	Local Veterans' Employment Representative Program		
93.558	I	N	197	Temporary Assistance for Needy Families	N/A	Work First
			<u>4,578,599,408</u>	Total — N. C. Employment Security Commission		

N. C. Office of Administrative Hearings

30	D	N	33,150	U. S. Equal Employment Opportunity Commission		
			<u>33,150</u>	Total — N. C. Office of Administrative Hearings		

N. C. Office of the Governor

84.394	D	Y	536,675,243	ARRA - State Fiscal Stabilization Fund (SFSF)-Education State Grants, Recovery Act		
84.395	D	Y	17,595,483	ARRA - State Fiscal Stabilization Fund (SFSF)-Race-to-the-Top Incentive Grants, Recovery Act		
84.397	D	Y	22,073,601	ARRA - State Fiscal Stabilization Fund (SFSF)-Government Services, Recovery Act		
84.410	D	Y	44,549,440	ARRA - Education Jobs Fund		
93.708	D	Y	57,160	ARRA - Head Start		
94.003	D	N	286,743	State Commissions		
94.006	D	N	3,145,242	AmeriCorps		
94.006	D	Y	37,465	ARRA - AmeriCorps		
94.007	D	N	81,213	Program Development and Innovation Grants		
94.009	D	N	107,582	Training and Technical Assistance		
			<u>624,609,172</u>	Total — N. C. Office of the Governor		

N. C. Office of Information Technology Services

15.808	D	N	43,831	U. S. Geological Survey-Research and Data Collection		
15.809	D	N	1,360	National Spatial Data Infrastructure Cooperative Agreements Program		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
42	D	N	284,589	Library of Congress		
			329,780	Total — N. C. Office of Information Technology Services		
<u>N. C. State Board of Elections</u>						
90.401	D	N	8,474,603	Help America Vote Act Requirements Payments		
93.617	D	N	554,600	Voting Access for Individuals with Disabilities-Grants to States		
			9,029,203	Total — N. C. State Board of Elections		
			21,426,231,511	Total — Primary Government		

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

10.001	D	N	11,728	Agricultural Research-Basic and Applied Research		
10.217	I	N	9,812	Higher Education Challenge Grants	RH705-012/4692678	University of Georgia
11.417	I	N	2,739	Sea Grant Support	220394C	University of West Florida
11.473	I	N	4,091	Coastal Services Center	559769	ImageCat, Inc.
11.609	D	N	7,900	Measurement and Engineering Research and Standards		
12.900	D	N	6,028	Language Grant Program		
15.634	I	N	34,322	State Wildlife Grants	10-SFWS-363836-ASU	Auburn University
15.634	I	N	32,776	State Wildlife Grants	11-SFWS-363854-ASU	Auburn University
15.650	D	N	21,254	Research Grants (Generic)		
15.657	D	N	35,205	Endangered Species Conservation-Recovery Implementation Funds		
15.660	D	N	76,426	Endangered Species-Candidate Conservation Action Funds		
15.807	I	N	4,571	Earthquake Hazards Reduction Program	238442.US	URS Group, Inc
15.808	D	N	7,060	U. S. Geological Survey-Research and Data Collection		
15.923	D	N	16,668	National Center for Preservation Technology and Training		
15.931	D	N	4,234	Conservation Activities by Youth Service Organizations		
19.014	D	N	37,613	One-Time International Exchange Grant Program		
19.415	D	N	170,963	Professional and Cultural Exchange Programs-Citizen Exchanges		
23.002	I	N	1,605	Appalachian Area Development	559787	Inst for Educ Ldrship Inc
23.011	D	N	149,268	Appalachian Research, Technical Assistance, and Demonstration Projects		
23.011	I	N	4,000	Appalachian Research, Technical Assistance, and Demonstration Projects	220010-02	East Tenn St University
43.001	D	N	169,905	Science		
45.024	D	N	33,980	Promotion of the Arts-Grants to Organizations and Individuals		
45.149	D	N	500	Promotion of the Humanities-Division of Preservation and Access		
45.163	D	N	219,062	Promotion of the Humanities-Professional Development		
47.041	D	N	9,033	Engineering Grants		
47.049	D	N	35,814	Mathematical and Physical Sciences		
47.049	I	N	5,301	Mathematical and Physical Sciences	559832	Brigham Young University
47.050	D	N	163,456	Geosciences		
47.074	D	N	641,921	Biological Sciences		
47.075	D	N	4,470	Social, Behavioral, and Economic Sciences		
47.076	D	N	970,198	Education and Human Resources		
47.076	I	N	6,823	Education and Human Resources	20003901AS	Macalester College
47.076	I	N	60,078	Education and Human Resources	40783-00-01B	Research Fd of CUNY
47.082	D	Y	106,778	ARRA - Trans-NSF Recovery Act Research Support		
59	D	N	356,544	U. S. Small Business Administration		
66.516	D	N	101,222	P3 Award: National Student Design Competition for Sustainability		
84.007	D	N	249,291	Federal Supplemental Educational Opportunity Grants		

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For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.016	D	N	55,284	Undergraduate International Studies and Foreign Language Programs		
84.021	D	N	32,490	Overseas Programs-Group Projects Abroad		
84.033	D	N	502,864	Federal Work-Study Program		
84.038	D	N	4,432,908	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	N	274,704	TRIO-Student Support Services		
84.047	D	N	631,039	TRIO-Upward Bound		
84.063	D	N	16,326,325	Federal Pell Grant Program		
84.116	D	N	27,207	Fund for the Improvement of Postsecondary Education		
84.153	D	N	-4,086	Business and International Education Projects		
84.268	D	N	71,845,060	Federal Direct Student Loans		
84.334	D	N	934,553	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.375	D	N	872,897	Academic Competitiveness Grants		
84.376	D	N	381,338	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93.888	D	N	31,615	Specially Selected Health Projects		
94.002	D	N	68,208	Retired and Senior Volunteer Program		
94.006	I	N	1,730	AmeriCorps	1363	Princeton University Library
94.011	D	N	478,341	Foster Grandparent Program		
94.016	D	N	322,981	Senior Companion Program		
			<u>100,988,097</u>	Total — Appalachian State University		

East Carolina University

10.206	I	N	33,476	Grants for Agricultural Research-Competitive Research Grants	3TB017	South Dakota State University
10.217	D	N	34,853	Higher Education Challenge Grants		
10.305	D	N	13,958	International Science and Education Grants		
11	D	N	328,133	U. S. Department of Commerce		
11	I	N	105,751	U. S. Department of Commerce	NOAA Prime-NA09NMF4720414	Commerican Fisheries Research Found
11	I	Y	7,485	ARRA - U. S. Department of Commerce	PO 47309	City of Washington, NC
11.303	I	N	34,429	Economic Development-Technical Assistance	08-T-1906 Aurora	Town of Aurora
11.303	I	N	10,023	Economic Development-Technical Assistance	08-T-1906 Beaufort	Beaufort County
11.303	I	N	29,937	Economic Development-Technical Assistance	08-T-1906 Edgecombe	Edgecombe County
11.303	I	N	12,107	Economic Development-Technical Assistance	08-T-1906 Hyde	Hyde County
11.303	I	N	20,012	Economic Development-Technical Assistance	08-T-1906 Jones	Jones County
11.303	I	N	60,062	Economic Development-Technical Assistance	08-T-1906 Pamlico	Pamlico County
11.303	I	N	14,805	Economic Development-Technical Assistance	08-T-1906 Pitt	Pitt County Schools
11.417	I	N	12,394	Sea Grant Support	SA7528114-VV	Univ of Maryland Sea Grant College Program
11.419	I	N	8,218	Coastal Zone Management Administration Awards	08-053	University of New Hampshire
11.431	D	N	38,337	Climate and Atmospheric Research		
11.431	I	N	14,814	Climate and Atmospheric Research	SA #10-17	Consortium for Ocean Leadership
11.432	I	N	15,491	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	191001-363630-01	Mississippi State University
11.433	I	N	11,983	Marine Fisheries Initiative	111-01-38869/0	Gulf and South Atl Fish Dev Found
11.460	D	N	44,902	Special Oceanic and Atmospheric Projects		
11.463	D	N	14,437	Habitat Conservation		
11.609	I	Y	25,268	ARRA - Measurement and Engineering Research and Standards	#22536; 60NANB10D016	University of Delaware
12	D	N	312,410	U. S. Department of Defense		
12.300	I	N	165,557	Basic and Applied Scientific Research	Award 1140165 / PO 224208	Carnegie Mellon University
12.420	D	N	208,097	Military Medical Research and Development		
12.431	D	N	636,830	Basic Scientific Research		
12.431	I	N	82,227	Basic Scientific Research	W9-11NF-09-1-0286	University of Connecticut
12.901	D	N	8,548	Mathematical Sciences Grants Program		
12.902	D	N	39,239	Information Security Grant Program		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
14.228	I	N	161,302	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	Jackson Landing and Hancock Co	Mississippi Dept of Archives and History
15.235	I	N	3,448	Southern Nevada Public Land Management	11-7844-00	BD of Regents, Univ of Nevada-Las Vegas
15.608	D	N	57,062	Fish and Wildlife Management Assistance		
15.631	D	N	8,174	Partners for Fish and Wildlife		
15.649	I	N	1,382	Service Training and Technical Assistance (Generic Training)	9014	Missouri State University
15.650	D	N	3,888	Research Grants (Generic)		
15.808	D	N	49,129	U. S. Geological Survey-Research and Data Collection		
15.808	I	N	28,355	U. S. Geological Survey-Research and Data Collection	AV08-NC01/08HQGR0157	AmericaView
15.816	D	N	102	Minerals Resources External Research Program		
15.926	D	N	63,108	American Battlefield Protection		
16.543	I	N	5,847	Missing Children's Assistance	14-GREEN-NC-SA10	Natl Childrens Alliance
16.543	I	N	27,972	Missing Children's Assistance	GREE-NC-PDE10	Natl Childrens Alliance
16.758	I	N	5,657	Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	14-GREEN-NC-SA11	National Children's Alliance
20.514	I	N	2,417	Public Transportation Research	N/A	Natl Center For Senior Transportation
43	D	N	83,907	National Aeronautics and Space Administration		
43	I	N	62,899	National Aeronautics and Space Administration	4-10067-4052	Carnegie Inst of Washington
43	I	N	24,249	National Aeronautics and Space Administration	Z647701	University of Maryland
43	I	N	23,322	National Aeronautics and Space Administration	Z648601	University of Maryland
43.001	D	N	31,669	Science		
43.001	I	N	3,409	Science	ESMD/SG Project	National Space Grant Foundation
45.024	D	N	9,997	Promotion of the Arts-Grants to Organizations and Individuals		
45.024	I	N	1,603	Promotion of the Arts-Grants to Organizations and Individuals	SAF Dance	Southern Arts Federation
45.024	I	N	1,800	Promotion of the Arts-Grants to Organizations and Individuals	Southern Film	Southern Arts Federation
45.025	D	N	12,000	Promotion of the Arts-Partnership Agreements		
45.129	I	N	3,936	Promotion of the Humanities-Federal/State Partnership	S10-02	NC Humanities Coun
45.313	D	N	119,829	Laura Bush 21st Century Librarian Program		
47	D	N	218,265	National Science Foundation		
47	I	N	5,973	National Science Foundation	GLBT	American Sociological Association
47.049	D	N	305,362	Mathematical and Physical Sciences		
47.049	I	N	6,248	Mathematical and Physical Sciences	501-1337-01	Purdue University
47.050	D	N	160,495	Geosciences		
47.050	I	N	10,274	Geosciences	CA 08-20/07-5-23817-3732	Univ of Maryland Ctr for Envir Sci
47.050	I	N	15,990	Geosciences	Project 9055; PO#101018	Inst for Global Environmental Strategies
47.074	D	N	454,898	Biological Sciences		
47.074	I	N	18,234	Biological Sciences	50105-3	Field Museum
47.074	I	N	32,688	Biological Sciences	GA10618-127098	University of Virginia
47.074	I	N	63,887	Biological Sciences	PSA 6458; DEB-0830024	University of Connecticut
47.075	D	N	125,000	Social, Behavioral, and Economic Sciences		
47.076	D	N	189,981	Education and Human Resources		
47.076	I	N	61,443	Education and Human Resources	ERD63	Florida Atlantic University
47.076	I	N	30,910	Education and Human Resources	UF08119	University of Florida
47.082	D	Y	93,692	ARRA - Trans-NSF Recovery Act Research Support		
64	D	N	22,347	U. S. Department of Veterans Affairs		
66.509	I	N	22,687	Science To Achieve Results (STAR) Research Program	54090-A	Western Washington University
84	D	N	305,543	U. S. Department of Education		
84	I	N	5,205	U. S. Department of Education	06-572-ECU	West Virginia University
84	I	N	48,385	U. S. Department of Education	07-NC11	Nat Writing Project Corp
84	I	N	14,763	U. S. Department of Education	50105-3	West Virginia University
84.007	D	N	708,267	Federal Supplemental Educational Opportunity Grants		

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
84.031	D	N	184,286	Higher Education-Institutional Aid		
84.033	D	N	1,441,628	Federal Work-Study Program		
84.038	D	N	13,570,793	Federal Perkins Loan Program-Federal Capital Contributions		
84.063	D	N	31,359,996	Federal Pell Grant Program		
84.184	D	N	144,825	Safe and Drug-Free Schools and Communities-National Programs		
84.268	D	N	134,152,291	Federal Direct Student Loans		
84.324	I	N	13,202	Research in Special Education	5468	University of Connecticut
84.324	I	N	18,243	Research in Special Education	Go Talk Express	American Inst for Res
84.325	D	N	455,932	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities		
84.327	I	N	9,954	Special Education-Technology and Media Services for Individuals with Disabilities	H327A080045A/TRUSB10.04	Western Oregon University
84.327	I	N	24,188	Special Education-Technology and Media Services for Individuals with Disabilities	TRSUB11.01	Western Oregon University
84.336	D	N	899,446	Teacher Quality Partnership Grants		
84.350	D	N	131	Transition to Teaching		
84.375	D	N	928,953	Academic Competitiveness Grants		
93	D	N	27,905	U. S. Department of Health and Human Services		
93	D	Y	15,726	ARRA - U. S. Department of Health and Human Services		
93	I	N	9,661	U. S. Department of Health and Human Services	04-09	Asso of Prention Teaching and Research
93	I	N	66	U. S. Department of Health and Human Services	10403	University of Chicago
93	I	N	234	U. S. Department of Health and Human Services	10602	University of Chicago
93	I	N	19,332	U. S. Department of Health and Human Services	10603	University of Chicago
93	I	N	14,688	U. S. Department of Health and Human Services	111270051-7402350	St Jude Children's Research Hosp
93	I	N	25	U. S. Department of Health and Human Services	20202	University of Chicago
93	I	N	3,708	U. S. Department of Health and Human Services	5202	Eastern Cooperative Oncology Group
93	I	N	4,230	U. S. Department of Health and Human Services	7U01HL088942EVAL	Mt. Sinai School of Medicine
93	I	N	69,586	U. S. Department of Health and Human Services	7U01HL088942INFECT	Mt. Sinai School of Medicine
93	I	N	8,029	U. S. Department of Health and Human Services	7U01HL088942SURG	Mt. Sinai School of Medicine
93	I	N	31,549	U. S. Department of Health and Human Services	821/0080.0066	Family Health Intl
93	I	N	7,349	U. S. Department of Health and Human Services	CALGB 10404	University of Chicago
93	I	N	17,492	U. S. Department of Health and Human Services	INTEGRATED 2011	Greene County Health Care Inc
93	I	N	1,283	U. S. Department of Health and Human Services	INTEGRATED II	Greene County Health Care Inc
93	I	N	9,018	U. S. Department of Health and Human Services	PIND-ECU-01	Natl Surgical Adjuvant Breast and Bowel Project
93	I	N	107	U. S. Department of Health and Human Services	R01HL091759	Washington University
93	I	N	816	U. S. Department of Health and Human Services	SWOG 0500	University of Chicago
93	I	N	119,948	U. S. Department of Health and Human Services	WFOHS 30209	Wake Forest University
93.061	D	N	39,245	Innovations in Applied Public Health Research		
93.086	D	N	527,530	Healthy Marriage Promotion and Responsible Fatherhood Grants		
93.103	D	N	2,705	Food and Drug Administration-Research		
93.113	D	N	1,027,154	Environmental Health		
93.113	I	N	105,510	Environmental Health	Subagreement 2-340-0212794	Research Triangle Institute
93.124	D	N	10,545	Nurse Anesthetist Traineeships		
93.135	I	N	12,669	Centers for Research and Demonstration for Health Promotion and Disease Prevention	CDC Task Order 0009-ECU	Natl Environmental Health Assn
93.135	I	N	25,228	Centers for Research and Demonstration for Health Promotion and Disease Prevention	NEHA CDC Task Order 0027	Natl Environmental Health Assn
93.137	I	N	47,094	Community Programs to Improve Minority Health Grant Program	Integrated II	Greene County Health Care Inc
93.153	D	N	633,386	Coordinated Services and Access to Research for Women, Infants, Children, and Youth		
93.173	D	N	232,558	Research Related to Deafness and Communication Disorders		

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.173	I	N	13,795	Research Related to Deafness and Communication Disorders	00000020/R01DC007431	Jackson Lab
93.173	I	N	13,901	Research Related to Deafness and Communication Disorders	WFUHS 53331	Wake Forest SOM
93.236	D	N	63,764	Grants for Dental Public Health Residency Training		
93.242	D	N	161,506	Mental Health Research Grants		
93.247	D	N	262,100	Advanced Nursing Education Grant Program		
93.250	D	N	53,730	Geriatric Academic Career Awards		
93.262	I	N	9,226	Occupational Safety and Health Program	13606-6500-57790/5U54OH009568	Natl Children's Center for Rural and Agriculture Safety
93.273	D	N	560,739	Alcohol Research Programs		
93.273	I	N	7,998	Alcohol Research Programs	1-48U-9621	RTI International
93.273	I	N	38,800	Alcohol Research Programs	132K230	University of Wisconsin
93.279	D	N	533,761	Drug Abuse and Addiction Research Programs		
93.279	I	N	-46	Drug Abuse and Addiction Research Programs	ERH18-01/R01DA021714	Florida Atlantic University
93.283	D	N	211,239	Centers for Disease Control and Prevention-Investigations and Technical Assistance		
93.283	I	N	124,414	Centers for Disease Control and Prevention-Investigations and Technical Assistance	12-09/5U50CD300860	Assoc of Prevention Teaching and Research
93.283	I	N	6,306	Centers for Disease Control and Prevention-Investigations and Technical Assistance	5U36CD319276	AAMC
93.283	I	N	2,992	Centers for Disease Control and Prevention-Investigations and Technical Assistance	U36/CCU319276	AAMC
93.286	D	N	1,859	Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.342	D	N	49,017	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		
93.358	D	N	110,162	Advanced Nursing Education Traineeships		
93.361	D	N	-1,884	Nursing Research		
93.364	D	N	231,181	Nursing Student Loans		
93.389	D	N	120,395	National Center for Research Resources		
93.389	I	N	9,090	National Center for Research Resources	DHHSNIH41362MTH	University of Wyoming
93.393	D	N	186,616	Cancer Cause and Prevention Research		
93.395	D	N	444,193	Cancer Treatment Research		
93.395	I	N	1,297	Cancer Treatment Research	40601	University of Chicago
93.395	I	N	25	Cancer Treatment Research	8817	Amer Coll of Radiology
93.395	I	N	81,023	Cancer Treatment Research	98543-1207	Curesearch
93.395	I	N	13,466	Cancer Treatment Research	B-42	Natl Surgical Adjuvant Breast and Bowel Project
93.395	I	N	4,868	Cancer Treatment Research	B-46-I/USOR 07132	Natl Surgical Adjuvant Breast and Bowel Project
93.395	I	N	9,616	Cancer Treatment Research	C-08	Natl Surgical Adjuvant Breast and Bowel Project
93.395	I	N	-485	Cancer Treatment Research	E1697	Eastern Cooperative Oncology Group
93.395	I	N	-326	Cancer Treatment Research	ECOG 40101	Eastern Cooperative Oncology Group
93.395	I	N	-553	Cancer Treatment Research	ECOG 80101	Eastern Cooperative Oncology Group
93.395	I	N	-5,437	Cancer Treatment Research	ECOG E2496	Eastern Cooperative Oncology Group
93.395	I	N	-1,198	Cancer Treatment Research	ECOG E4402	Eastern Cooperative Oncology Group
93.395	I	N	3	Cancer Treatment Research	ECOG N9831	Eastern Cooperative Oncology Group
93.395	I	N	-352	Cancer Treatment Research	NCIC MA 27	Eastern Cooperative Oncology Group
93.395	I	N	1,209	Cancer Treatment Research	PACCT-1	Eastern Cooperative Oncology Group
93.395	I	N	25	Cancer Treatment Research	RTOG 0521	Amer Coll of Radiology
93.395	I	N	9,587	Cancer Treatment Research	RTOG 0522	Amer Coll of Radiology
93.395	I	N	37	Cancer Treatment Research	RTOG0212	Amer Coll of Radiology
93.395	I	N	25	Cancer Treatment Research	RTOG8704	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

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.395	I	N	50	Cancer Treatment Research	RTOG9804	Amer Coll of Radiology
93.395	I	N	40,987	Cancer Treatment Research	TFED35-194	Natl Surgical Adjuvant Breast and Bowel Project
93.396	D	N	95,799	Cancer Biology Research		
93.398	D	N	29,070	Cancer Research Manpower		
93.399	I	N	30,365	Cancer Control	PFED21-ECU01	Natl Surgical Adjuvant Breast and Bowel Project
93.405	D	Y	8,554	ARRA - Public Health Traineeship Program		
93.701	D	Y	860,047	ARRA - Trans-NIH Recovery Act Research Support		
93.701	I	Y	33,202	ARRA - Trans-NIH Recovery Act Research Support	162833	Duke University
93.701	I	Y	21,655	ARRA - Trans-NIH Recovery Act Research Support	R01DC007431	Jackson Lab
93.837	D	N	1,295,769	Cardiovascular Diseases Research		
93.837	I	N	20,553	Cardiovascular Diseases Research	148732	Duke University
93.837	I	N	-125,489	Cardiovascular Diseases Research	164881	Duke University
93.837	I	N	3,834	Cardiovascular Diseases Research	164981/155936/148555/136292	Duke University
93.837	I	N	30,791	Cardiovascular Diseases Research	203-016/U01HL088953	Duke University
93.837	I	N	77,000	Cardiovascular Diseases Research	203-0160	Duke University
93.837	I	N	47,175	Cardiovascular Diseases Research	203-0346/U01HL068269	Duke University
93.837	I	N	29,979	Cardiovascular Diseases Research	UF08123	University of Florida
93.839	I	N	-472	Blood Diseases and Resources Research	11270050-7348399	St Jude Children's Research Hosp
93.839	I	N	6,701	Blood Diseases and Resources Research	7210027	St Jude Children's Research Hosp
93.846	D	N	406,705	Arthritis, Musculoskeletal and Skin Diseases Research		
93.847	D	N	1,579,350	Diabetes, Digestive, and Kidney Diseases Extramural Research		
93.847	I	N	206,194	Diabetes, Digestive, and Kidney Diseases Extramural Research	0003320; 5R01DK78192-03	University of Pittsburgh
93.847	I	N	5,417	Diabetes, Digestive, and Kidney Diseases Extramural Research	R01 DK65114-01	Tufts University
93.847	I	N	18,404	Diabetes, Digestive, and Kidney Diseases Extramural Research	U01DK061700 (NIH)	Rhode Island Hosp
93.853	D	N	434,674	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	N	7,863	Extramural Research Programs in the Neurosciences and Neurological Disorders	A07186	Yale University
93.853	I	N	-7,373	Extramural Research Programs in the Neurosciences and Neurological Disorders	A07542	Yale University
93.853	I	N	9,350	Extramural Research Programs in the Neurosciences and Neurological Disorders	A07868 (M08A00767)	Yale University
93.853	I	N	13,752	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-10-232	Washington University
93.853	I	N	23,735	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-10-232/U01NS042804	Washington University
93.853	I	N	491	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-SIT-2011	Washington University
93.855	D	N	1,491,839	Allergy, Immunology and Transplantation Research		
93.855	I	N	86,966	Allergy, Immunology and Transplantation Research	7439A	University of Texas at Houston
93.859	D	N	90,500	Biomedical Research and Research Training		
93.859	I	Y	26,745	ARRA - Biomedical Research and Research Training	9000613	University of Pittsburgh
93.865	D	N	16,326	Child Health and Human Development Extramural Research		
93.865	I	N	-230	Child Health and Human Development Extramural Research	1192-7559-209-2006405	Clemson University
93.865	I	N	8,928	Child Health and Human Development Extramural Research	NICHD-2005-18	Duke University
93.866	D	N	128,395	Aging Research		
93.866	I	N	30,737	Aging Research	3001680828; 5P30AG015281-14	Regents of the University of Michigan
93.884	D	N	40,393	Grants for Training in Primary Care Medicine and Dentistry		
93.887	D	N	207,635	Health Care and Other Facilities		
93.918	D	N	461,790	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		
93.925	D	N	93,249	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
93.945	D	N	59,268	Assistance Programs for Chronic Disease Prevention and Control		
93.959	I	N	75,335	Block Grants for Prevention and Treatment of Substance Abuse	WUHS 32431	Wake Forest SOM
93.964	D	N	7,150	Public Health Traineeships		
97	I	N	7,482	U. S. Department of Homeland Security	2647SA11-A	Geo-Marine
			203,653,401	Total — East Carolina University		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Elizabeth City State University</u>						
12.300	D	N	188,413	Basic and Applied Scientific Research		
12.431	D	N	104,578	Basic Scientific Research		
14.126	D	N	30,429	Mortgage Insurance-Cooperative Projects		
14.169	D	N	28,591	Housing Counseling Assistance Program		
14.520	D	N	149,274	Historically Black Colleges and Universities Program		
15.608	D	N	51,169	Fish and Wildlife Management Assistance		
15.923	D	Y	131,781	ARRA - National Center for Preservation Technology and Training		
16.588	D	N	61,486	Violence Against Women Formula Grants		
43.001	D	N	30,558	Science		
43.001	I	N	225	Science	2005-081-03-SC-47	Univ. of Nebraska-Omaha
45.149	D	N	6,000	Promotion of the Humanities-Division of Preservation and Access		
47.049	D	N	143,630	Mathematical and Physical Sciences		
47.050	D	N	27,802	Geosciences		
47.050	I	N	3,000	Geosciences	07-081	University of New Hampshire
47.070	D	N	21,194	Computer and Information Science and Engineering		
47.070	I	N	18,762	Computer and Information Science and Engineering	48-142-30	Indiana University
47.076	D	N	22,406	Education and Human Resources		
47.076	I	N	28,595	Education and Human Resources	DUE0525433	University of New Hampshire
47.076	I	N	96,760	Education and Human Resources	GA10652-128694	University of Virginia
47.078	D	N	287,345	Polar Programs		
47.078	I	N	381,919	Polar Programs	FY2005-108C	Univ. of Kansas Center for Research, Inc.
84.007	D	N	456,474	Federal Supplemental Educational Opportunity Grants		
84.031	D	N	4,424,334	Higher Education-Institutional Aid		
84.033	D	N	325,226	Federal Work-Study Program		
84.038	D	N	1,022,216	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	N	321,536	TRIO-Student Support Services		
84.044	D	N	367,340	TRIO-Talent Search		
84.047	D	N	349,382	TRIO-Upward Bound		
84.063	D	N	11,625,371	Federal Pell Grant Program		
84.120	D	N	63,091	Minority Science and Engineering Improvement		
84.217	D	N	271,886	TRIO-McNair Post-Baccalaureate Achievement		
84.268	D	N	15,634,362	Federal Direct Student Loans		
84.363	D	N	496,545	School Leadership		
84.375	D	N	242,848	Academic Competitiveness Grants		
84.376	D	N	156,685	National Science and Mathematics Access to Retain Talent (SMART) Grants		
84.379	D	N	55,000	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		
84.382	D	N	367,637	Strengthening Minority-Serving Institutions		
93.138	D	N	15,446	Protection and Advocacy for Individuals with Mental Illness		
93.243	I	N	8,932	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	TI-020447	Moorehouse School of Medicine
93.307	D	N	191,826	Minority Health and Health Disparities Research		
93.855	D	N	85,455	Allergy, Immunology and Transplantation Research		
93.859	D	N	447,235	Biomedical Research and Research Training		
98	D	N	2,832,733	USAID Foreign Assistance for Programs Overseas		
			<u>41,575,477</u>	Total — Elizabeth City State University		
<u>Fayetteville State University</u>						
11.557	D	N	322,204	Broadband Technology Opportunities Program (BTOP)		
12.420	D	N	98,562	Military Medical Research and Development		

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For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
12.431	D	N	157,000	Basic Scientific Research		
14.520	D	N	13,832	Historically Black Colleges and Universities Program		
43.008	D	N	36,301	Education		
47.076	D	N	516,353	Education and Human Resources		
47.082	D	Y	113,845	ARRA - Trans-NSF Recovery Act Research Support		
59.044	D	N	100,191	Veterans Business Development		
84.007	D	N	683,999	Federal Supplemental Educational Opportunity Grants		
84.031	D	N	4,841,264	Higher Education-Institutional Aid		
84.033	D	N	422,848	Federal Work-Study Program		
84.038	D	N	2,739,539	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	N	347,173	TRIO-Student Support Services		
84.044	D	N	268,626	TRIO-Talent Search		
84.047	D	N	280,826	TRIO-Upward Bound		
84.063	D	N	18,930,594	Federal Pell Grant Program		
84.066	D	N	380,904	TRIO-Educational Opportunity Centers		
84.120	D	N	82,294	Minority Science and Engineering Improvement		
84.217	D	N	256,964	TRIO-McNair Post-Baccalaureate Achievement		
84.268	D	N	23,911,751	Federal Direct Student Loans		
84.334	D	N	1,050,328	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.370	D	N	280,934	DC School Choice Incentive Program		
84.376	D	N	10,900	National Science and Mathematics Access to Retain Talent (SMART) Grants		
84.379	D	N	62,500	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		
84.382	D	N	441,825	Strengthening Minority-Serving Institutions		
93.307	D	N	143,084	Minority Health and Health Disparities Research		
93.779	D	N	1	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.822	D	N	11,718	Health Careers Opportunity Program		
93.859	D	N	254,146	Biomedical Research and Research Training		
94.005	D	N	163,110	Learn and Serve America-Higher Education		
			<u>56,923,616</u>	Total — Fayetteville State University		

North Carolina Agricultural & Technical State University

10	D	N	488,343	U. S. Department of Agriculture		
10	I	N	6,930	U. S. Department of Agriculture	332-77-10-658	Tennessee State University
10	I	N	5,262	U. S. Department of Agriculture	CANFVSU-08-016	Fort Valley State University
10	I	N	3,704	U. S. Department of Agriculture	CR-19070-546160	Virginia Polytechnic Institute and State University
10	I	N	59,969	U. S. Department of Agriculture	E-mail Dated 12/3/08	Farm Pilot Project Coordination, Inc
10	I	N	132	U. S. Department of Agriculture	UF06044	University of Florida
10.169	D	N	22,739	Specialty Crop Block Grant Program		
10.202	D	N	10,089	Cooperative Forestry Research		
10.205	D	N	4,001,489	Payments to 1890 Land-Grant Colleges and Tuskegee University		
10.205	I	N	1,658	Payments to 1890 Land-Grant Colleges and Tuskegee University	Purchase Order #U130837	University of Maryland-Eastern Shore
10.206	D	N	4,371,797	Grants for Agricultural Research-Competitive Research Grants		
10.210	D	N	43,000	Food and Agricultural Sciences National Needs Graduate Fellowship Grants		
10.215	I	N	38,216	Sustainable Agriculture Research and Education	RD309-101/3842758	USDA-Cooperative State Research Education Extension Service
10.216	D	N	865,782	1890 Institution Capacity Building Grants		
10.216	I	N	59,108	1890 Institution Capacity Building Grants	36-22091-255	Tuskegee University
10.217	I	N	436	Higher Education Challenge Grants	416-43-24 B	Iowa State University
10.217	I	N	3,191	Higher Education Challenge Grants	63630	Ohio State University

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.220	D	N	33,600	Higher Education Multicultural Scholars Program		
10.250	D	N	753	Agricultural and Rural Economic Research		
10.303	I	N	21,576	Integrated Programs	BFK500-SB-003	University of Idaho
10.303	I	N	20,536	Integrated Programs	Subaward No 451012	Texas A and M University
10.305	D	N	45,710	International Science and Education Grants		
10.306	I	N	23,811	Biodiesel	416-40-39B	Iowa State University
10.309	D	N	18,562	Specialty Crop Research Initiative		
10.313	I	N	971	Veterinary Medicine Loan Repayment Program	Subaward Agmt 62524.9499	Cornell University
10.443	D	N	79,751	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers		
10.443	I	N	8,908	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	2007-51200-03906	USDA-Cooperative State Research Education Extension Service
10.455	D	N	54,295	Community Outreach and Assistance Partnership Program		
10.500	D	N	257,525	Cooperative Extension Service		
10.500	I	N	21,438	Cooperative Extension Service	622258	The Southern Region Risk Management Education Center
10.500	I	N	10,730	Cooperative Extension Service	RE675-161/4786336	University of Georgia
10.664	I	N	850	Cooperative Forestry Assistance	RE353-420/478658	USDA-Forest Service
10.960	D	N	58,287	Technical Agricultural Assistance		
11	D	N	27,474	U. S. Department of Commerce		
11.400	D	N	-3,124	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		
11.481	D	N	1,971,854	Educational Partnership Program		
12	D	N	1,184,533	U. S. Department of Defense		
12	I	N	7,430	U. S. Department of Defense	10-S567-0015-02-C1	DOD Air Force-Air Force Research Laboratory
12	I	N	5,627	U. S. Department of Defense	11-S590-0004-02-C18	Universal Technology Corporation
12	I	N	164,752	U. S. Department of Defense	316091	University of Maryland
12	I	N	2,466	U. S. Department of Defense	441186C	United Negro College Fund
12	I	N	-665	U. S. Department of Defense	BAA8041030	Viecore FSD, Inc.
12	I	N	25,275	U. S. Department of Defense	BAA8095016	Viecore FSD, Inc.
12	I	N	31,977	U. S. Department of Defense	BAA8095022	Viecore FSD, Inc.
12	I	N	135	U. S. Department of Defense	DTRA00014	DOD-DTRA-Defense Threat Reduction Agency
12	I	N	74,051	U. S. Department of Defense	DTRA0016	Pennsylvania State University
12	I	N	125,809	U. S. Department of Defense	DTRA0020	Pennsylvania State University
12	I	N	98,123	U. S. Department of Defense	FA8650-08-D-2806	DOD Air Force-Air Force Research Laboratory
12	I	N	-1,037	U. S. Department of Defense	GST040DB0305	Chenega Federal Systems, LLC
12	I	N	10,640	U. S. Department of Defense	LTR - 11-05-2008	Triangle Polymer Technologies
12	I	N	20,960	U. S. Department of Defense	NCAT 08-S567-0010-02-C2	Clarkson Aerospace
12	I	N	82,048	U. S. Department of Defense	NCAT 09-S567-0010-02-C2	Clarkson Aerospace
12	I	N	34,277	U. S. Department of Defense	NCAT 10-S567-013-02-C2	Clarkson Aerospace
12	I	N	8,935	U. S. Department of Defense	TMC Letter Dated 8/2/10	Thurgood Marshall College Fund
12.300	D	N	588,672	Basic and Applied Scientific Research		
12.300	I	N	3,672	Basic and Applied Scientific Research	N00014-07-1-1010	University of Mississippi
12.300	I	N	2,411	Basic and Applied Scientific Research	UF-EIES-1102002-NCA	University of Florida
12.431	D	N	1,142,249	Basic Scientific Research		
14	I	N	10,364	U. S. Department of Housing and Urban Development	Agreement Dated 4/21/11	Piedmont Triad Council of Governments
14	I	N	2,364	U. S. Department of Housing and Urban Development	Agreement Dated FEB 1, 2008	City of Greensboro
14.520	D	N	348,690	Historically Black Colleges and Universities Program		
15	I	N	65,719	U. S. Department of the Interior	P.O. #FP11713	University of Alaska
20	D	N	181,653	U. S. Department of Transportation		
20	I	N	22,538	U. S. Department of Transportation	DTRT07-G-0004	University of Tennessee-Knoxville
43	D	N	1,466,982	National Aeronautics and Space Administration		
43	I	N	176,693	National Aeronautics and Space Administration	09-2009-K12-0097	Guilford County Schools (NC)

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
43	I	N	-77	National Aeronautics and Space Administration	908790	The John Hopkins University
43	I	N	7,682	National Aeronautics and Space Administration	Check #014574 Dated 8/29/08	United Negro College Fund
43	I	N	45,000	National Aeronautics and Space Administration	Letter Dated 9-23-03	National Action Council for Minorities in Engineering Inc
43	I	N	5,401	National Aeronautics and Space Administration	N/A	National Action Council for Minorities in Engineering Inc
43	I	N	2,014	National Aeronautics and Space Administration	NCAT-03-01	Virginia Polytechnic Institute and State University
43	I	N	132,806	National Aeronautics and Space Administration	X07-7019-NCAT	NASA
47	I	N	-496	National Science Foundation	0505300	National High Magnetic Field Laboratory
47	I	N	1,400	National Science Foundation	61309-01	Embry-Riddle Aeronautical University
47	I	N	26,740	National Science Foundation	Email Dated 09022010	Product Innovation and Engineering
47.041	D	N	4,517,725	Engineering Grants		
47.041	I	N	126,319	Engineering Grants	2007-06015-04	University of Illinois
47.041	I	N	183,142	Engineering Grants	EEC-0540834	University of Minnesota
47.041	I	N	10,128	Engineering Grants	F010310	The Regents of the University of Michigan
47.049	D	N	173,771	Mathematical and Physical Sciences		
47.049	I	N	19,429	Mathematical and Physical Sciences	Subcontract No. 2	Hampton University
47.050	D	N	42,601	Geosciences		
47.070	D	N	218,929	Computer and Information Science and Engineering		
47.070	I	N	13,778	Computer and Information Science and Engineering	2975-07-0580NCAT	Star Alliance
47.074	D	N	52,676	Biological Sciences		
47.074	I	N	296,284	Biological Sciences	61-2075NC	Michigan State University
47.075	D	N	251,798	Social, Behavioral, and Economic Sciences		
47.076	D	N	3,811,085	Education and Human Resources		
47.076	I	N	565	Education and Human Resources	Due - 0717577	University of Wisconsin Madison
47.079	I	N	79,976	International Science and Engineering (OISE)	3027-NCATS-NSF-0062	Pennsylvania State University
47.081	D	Y	244,815	ARRA - Office of Experimental Program to Stimulate Competitive Research		
47.082	D	Y	907,890	ARRA - Trans-NSF Recovery Act Reasearch Support		
66	D	N	25,287	U. S. Environmental Protection Agency		
66.516	D	N	1,416	P3 Award: National Student Design Competition for Sustainability		
77.006	D	N	81,911	U. S. Nuclear Regulatory Commission Nuclear Education Grant Program		
81	D	N	437,408	U. S. Department of Energy		
81	I	N	57,099	U. S. Department of Energy	Check #32829	Thurgood Marshall College Fund
81	I	N	15,745	U. S. Department of Energy	OII-0620353	Wright Materials Research Company
81	I	N	-4,656	U. S. Department of Energy	SC10041	Prairie View A & M University
81	I	Y	1,025	ARRA - U. S. Department of Energy	4/7/11	Florida Solar Energy Center
81.089	D	N	140,325	Fossil Energy Research and Development		
81.123	D	N	15,523	National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program		
84	D	N	2,201	U. S. Department of Education		
84.007	D	N	504,618	Federal Supplemental Educational Opportunity Grants		
84.031	D	N	14,713,367	Higher Education-Institutional Aid		
84.033	D	N	390,934	Federal Work-Study Program		
84.038	D	N	1,760,152	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	N	311,670	TRIO-Student Support Services		
84.047	D	N	747,536	TRIO-Upward Bound		
84.063	D	N	26,797,501	Federal Pell Grant Program		
84.120	D	N	147,991	Minority Science and Engineering Improvement		
84.129	D	N	479,563	Rehabilitation Long-Term Training		
84.215	D	N	153,596	Fund for the Improvement of Education		
84.217	D	N	240,126	TRIO-McNair Post-Baccalaureate Achievement		
84.268	D	N	64,412,681	Federal Direct Student Loans		
84.315	D	N	166,081	Capacity Building for Traditionally Underserved Populations		

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.325	D	N	117,203	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities		
84.350	D	N	445,378	Transition to Teaching		
84.375	D	N	1,127,994	Academic Competitiveness Grants		
84.376	D	N	295,277	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93	I	N	80,336	U. S. Department of Health and Human Services	OSP-02-8300-2008-0041	Southern University and A & M College
93	I	N	6,538	U. S. Department of Health and Human Services	PT103662-SC101341	Virginia Commonwealth University
93.061	D	Y	216,184	ARRA - Innovations in Applied Public Health Research		
93.100	D	Y	72,802	ARRA - Health Disparities in Minority Health		
93.113	D	N	72,662	Environmental Health		
93.134	I	N	-1,874	Grants to Increase Organ Donations	11	National Kidney Foundation
93.194	I	N	-58	Community Prevention Coalitions (Partnership) Demonstration Grant	#00011	National Kidney Foundation
93.243	I	N	640	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	SA-020447NCAT	Morehouse College
93.243	I	N	294	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	T1-020447	HBCU Center for Excellence
93.307	D	N	840,615	Minority Health and Health Disparities Research		
93.389	D	N	-12,856	National Center for Research Resources		
93.395	D	N	80,314	Cancer Treatment Research		
93.397	D	N	240,295	Cancer Centers Support Grants		
93.576	I	N	28,214	Refugee and Entrant Assistance-Discretionary Grants	Agreement Dated 5-12-2008	United Hmong Association
93.600	D	N	78,013	Head Start		
93.769	D	Y	138,702	ARRA - Demonstration to Maintain Independence and Employment		
93.859	D	N	1,016,431	Biomedical Research and Research Training		
93.859	I	N	-331	Biomedical Research and Research Training	T36 GM008789	Carnegie Mellon University
93.866	I	N	374,087	Aging Research	5-31230	The Trustees of Columbia University
93.888	D	N	38,141	Specially Selected Health Projects		
97	I	N	6,071	U. S. Department of Homeland Security	120810	Oak Ridge Institute for Science and Education
97.061	I	N	650	Centers for Homeland Security	2007-ST-061-000002	Texas A and M University
97.061	I	N	70,066	Centers for Homeland Security	X9106025121	US Dept of Commerce
97.062	D	N	81,039	Scholars and Fellows, and Educational Programs		
97.077	D	N	73,875	Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection		
98	I	N	-46	U. S. Agency for International Development	N19070A-4256632	Virginia Polytechnic Institute and State University
98	I	N	1,730	U. S. Agency for International Development	RC710-013/409254	University of Georgia
98.001	I	N	220,826	USAID Foreign Assistance for Programs Overseas	425955-19070	Virginia Polytechnic Institute and State University
99	I	N	58,113	Other Federal Assistance	NCAT-03-01	Virginia Polytechnic Institute and State University
			147,060,501	Total — North Carolina Agricultural & Technical State University		

North Carolina Central University

10.206	D	N	31,932	Grants for Agricultural Research-Competitive Research Grants
10.310	D	N	400	Agriculture and Food Research Initiative (AFRI)
11.550	D	N	47,354	Public Telecommunications Facilities Planning and Construction
12.420	D	N	245,523	Military Medical Research and Development
12.431	D	N	388,803	Basic Scientific Research
12.630	D	N	29,811	Basic, Applied, and Advanced Research in Science and Engineering
14.520	D	N	226,183	Historically Black Colleges and Universities Program
16.541	D	N	189,290	Part E-Developing, Testing and Demonstrating Promising New Programs
45.313	D	N	129,411	Laura Bush 21st Century Librarian Program
47.041	D	N	69,466	Engineering Grants
47.050	D	N	40,017	Geosciences

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
47.074	D	N	36,778	Biological Sciences	09-NSF-1033	Duke University
47.074	I	N	21,329	Biological Sciences		
47.076	D	N	1,339,608	Education and Human Resources		
47.082	D	Y	440,100	ARRA - Trans-NSF Recovery Act Research Support		
81.049	D	N	96,755	Office of Science Financial Assistance Program		
81.049	D	Y	290	ARRA - Office of Science Financial Assistance Program		
81.086	D	N	3,205	Conservation Research and Development		
84.007	D	N	920,472	Federal Supplemental Educational Opportunity Grants		
84.031	D	N	8,656,715	Higher Education-Institutional Aid		
84.033	D	N	593,761	Federal Work-Study Program		
84.038	D	N	6,670,014	Federal Perkins Loan Program-Federal Capital Contributions		
84.063	D	N	21,780,997	Federal Pell Grant Program		
84.129	D	N	121,500	Rehabilitation Long-Term Training		
84.153	D	N	75,117	Business and International Education Projects		
84.215	D	N	12,711	Fund for the Improvement of Education		
84.268	D	N	80,592,412	Federal Direct Student Loans		
84.325	D	N	345,059	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities		
84.350	D	N	19,172	Transition to Teaching		
84.375	D	N	583,477	Academic Competitiveness Grants		
84.376	D	N	272,600	National Science and Mathematics Access to Retain Talent (SMART) Grants		
84.379	D	N	60,000	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		
93.009	D	N	16,895	Compassion Capital Fund	26207/98012664	University of Texas (MDACC)
93.121	D	N	160,951	Oral Diseases and Disorders Research		
93.243	D	N	1,099	Substance Abuse and Mental Health Services-Projects of Regional and National Significance		
93.273	D	N	280,360	Alcohol Research Programs		
93.279	D	N	131,158	Drug Abuse and Addiction Research Programs		
93.307	D	N	1,517,996	Minority Health and Health Disparities Research		
93.364	D	N	28,099	Nursing Student Loans		
93.389	D	N	164,068	National Center for Research Resources		
93.393	D	N	-30,017	Cancer Cause and Prevention Research		
93.393	I	N	28,528	Cancer Cause and Prevention Research		
93.395	D	N	1,033	Cancer Treatment Research		
93.396	D	N	163,616	Cancer Biology Research		
93.397	D	N	216,945	Cancer Centers Support Grants		
93.407	D	Y	58,198	ARRA - Scholarships for Disadvantaged Students		
93.701	D	Y	153,963	ARRA - Trans-NIH Recovery Act Research Support		
93.837	D	N	851,105	Cardiovascular Diseases Research		
93.847	D	N	370,876	Diabetes, Digestive, and Kidney Diseases Extramural Research		
93.853	D	N	217	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.855	D	N	362,945	Allergy, Immunology and Transplantation Research		
93.855	I	N	12,651	Allergy, Immunology and Transplantation Research	10-NIH-1113	Duke University
93.859	D	N	1,063,445	Biomedical Research and Research Training	1090245-235050	Carnegie Melon Univ.
93.859	I	N	66,636	Biomedical Research and Research Training		
93.865	I	N	362	Child Health and Human Development Extramural Research	164123/155689/142855	Duke University
93.925	D	N	171,002	Scholarships for Health Professions Students from Disadvantaged Backgrounds	451759-09-158	Eastern Kentucky University
94.018	D	N	76,019	Learn and Serve America Innovative Community-Based Service-Learning Programs		
97.005	I	N	205,566	State and Local Homeland Security National Training Program		

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
97.005	I	N	108,306	State and Local Homeland Security National Training Program	452026-10-243	Eastern Kentucky University
97.061	I	N	4,045	Centers for Homeland Security	Z930125	University of MD, College Park
			<u>130,226,329</u>	Total — North Carolina Central University		

North Carolina School of the Arts

47.076	I	N	30,922	Education and Human Resources	08-004	Wake Forest University
84.007	D	N	48,704	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	44,371	Federal Work-Study Program		
84.038	D	N	585,867	Federal Perkins Loan Program-Federal Capital Contributions		
84.063	D	N	875,525	Federal Pell Grant Program		
84.268	D	N	6,273,799	Federal Direct Student Loans		
84.375	D	N	63,200	Academic Competitiveness Grants		
93.889	D	N	4,618	National Bioterrorism Hospital Preparedness Program		
			<u>7,927,006</u>	Total — North Carolina School of the Arts		

North Carolina State University

10	D	N	1,622,780	U. S. Department of Agriculture		
10	I	N	14,491	U. S. Department of Agriculture	1100100755	University of Florida
10	I	N	47,940	U. S. Department of Agriculture	163RFP#2010-001	U. S. Endow for Forest & Comm.
10	I	N	20,677	U. S. Department of Agriculture	2010-1607	Southern Region IPM Center
10	I	N	16,581	U. S. Department of Agriculture	2011-0555	National Watermelon Promo Board
10	I	N	8,387	U. S. Department of Agriculture	2011-1529	Carolina Farm Stewardship
10	I	N	7,404	U. S. Department of Agriculture	2011-1883	NC Sweet Potato Comm
10	I	N	4,968	U. S. Department of Agriculture	26-6365-0001-347	University of Nebraska-Lincoln
10	I	N	2,855	U. S. Department of Agriculture	392124409666122 P	Tuskegee University
10	I	N	-5,100	U. S. Department of Agriculture	6015-0000001131	University of Florida
10	I	N	-35	U. S. Department of Agriculture	8000001033-2	Purdue University
10	I	N	3,492	U. S. Department of Agriculture	8000028256-AG	Purdue University
10	I	N	107,639	U. S. Department of Agriculture	N/A	USDA APHIS
10	I	N	693	U. S. Department of Agriculture	PO#1000019131	University of Florida
10.001	D	N	1,639,068	Agricultural Research-Basic and Applied Research		
10.001	I	N	144,367	Agricultural Research-Basic and Applied Research	N/A	Biotechnology Res. & Dev. Corp
10.001	I	N	29,934	Agricultural Research-Basic and Applied Research	R0421A-A	Oregon State Univ.
10.001	I	N	164	Agricultural Research-Basic and Applied Research	V211654	University of Wisconsin
10.025	D	N	3,024,673	Plant and Animal Disease, Pest Control, and Animal Care		
10.200	D	N	1,140,261	Grants for Agricultural Research, Special Research Grants		
10.200	I	N	5,039	Grants for Agricultural Research, Special Research Grants	1000019144	University of Florida
10.200	I	N	-1,734	Grants for Agricultural Research, Special Research Grants	1000019145	University of Florida
10.200	I	N	15,202	Grants for Agricultural Research, Special Research Grants	1000061458	University of Florida
10.200	I	N	160	Grants for Agricultural Research, Special Research Grants	1000061620	University of Florida
10.200	I	N	28,783	Grants for Agricultural Research, Special Research Grants	2009-NC001BDP-SHEW	Rutgers University
10.200	I	N	17,820	Grants for Agricultural Research, Special Research Grants	422141-19071	Virginia Polytechnic
10.200	I	N	6,181	Grants for Agricultural Research, Special Research Grants	57961-9107	Cornell University
10.200	I	N	1,464	Grants for Agricultural Research, Special Research Grants	59497-9237	Cornell University
10.200	I	N	43	Grants for Agricultural Research, Special Research Grants	6015-0000000972	University of Florida
10.200	I	N	2	Grants for Agricultural Research, Special Research Grants	6015-0000001115	University of Florida
10.200	I	N	505	Grants for Agricultural Research, Special Research Grants	CR-19071-428338	VA Polytech. Inst.
10.200	I	N	2,010	Grants for Agricultural Research, Special Research Grants	N/A	South Reg Aqua Center
10.200	I	N	-2,179	Grants for Agricultural Research, Special Research Grants	PO # 1000028180	University of Florida
10.200	I	N	3,202	Grants for Agricultural Research, Special Research Grants	PO # 100018197	University of Florida

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.200	I	N	14,020	Grants for Agricultural Research, Special Research Grants	PO 1000061399	University of Florida
10.200	I	N	7,587	Grants for Agricultural Research, Special Research Grants	PO 1000061409	University of Florida
10.200	I	N	40,681	Grants for Agricultural Research, Special Research Grants	PO 1000061464	University of Florida
10.200	I	N	95,994	Grants for Agricultural Research, Special Research Grants	PO# 1000017310	University of Florida
10.200	I	N	2,186	Grants for Agricultural Research, Special Research Grants	PO#1000019142	University of Florida
10.200	I	N	3,141	Grants for Agricultural Research, Special Research Grants	R01045	Florida State University
10.200	I	N	90,284	Grants for Agricultural Research, Special Research Grants	R01224	Florida State University
10.200	I	N	100,053	Grants for Agricultural Research, Special Research Grants	R01319	Florida State University
10.200	I	N	9,923	Grants for Agricultural Research, Special Research Grants	UF-IFAS 00068761	University of Florida
10.200	I	N	302	Grants for Agricultural Research, Special Research Grants	UM-S719	University of Maine
10.200	I	N	2,718	Grants for Agricultural Research, Special Research Grants	UM-S769	University of Maine
10.200	I	N	22,292	Grants for Agricultural Research, Special Research Grants	UM-S823	University of Maine
10.202	D	N	788,137	Cooperative Forestry Research		
10.203	D	N	4,798,879	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.206	D	N	1,880,640	Grants for Agricultural Research-Competitive Research Grants		
10.206	I	N	41,190	Grants for Agricultural Research-Competitive Research Grants	00073470/00073322	University of Florida
10.206	I	N	8,540	Grants for Agricultural Research-Competitive Research Grants	014301-01	University of Cal-Davis
10.206	I	N	7,283	Grants for Agricultural Research-Competitive Research Grants	25-6321-0134-009	University of Nebraska-Lincoln
10.206	I	N	2,658	Grants for Agricultural Research-Competitive Research Grants	3627-NCSU-USDA-877	Pennsylvania State Univ.
10.206	I	N	55,982	Grants for Agricultural Research-Competitive Research Grants	416-40-01 A	Iowa State Univ.
10.206	I	N	4,254	Grants for Agricultural Research-Competitive Research Grants	570585	Texas A & M Univ.
10.206	I	N	29,426	Grants for Agricultural Research-Competitive Research Grants	60015822 PO: RF01	Ohio State Univ.
10.206	I	N	18,560	Grants for Agricultural Research-Competitive Research Grants	60015822 PO: RF011	Ohio State Univ.
10.206	I	N	24,438	Grants for Agricultural Research-Competitive Research Grants	G-1494-1	Colorado State Univ.
10.206	I	N	22,271	Grants for Agricultural Research-Competitive Research Grants	G-1497-2	Colorado State Univ.
10.206	I	N	18,670	Grants for Agricultural Research-Competitive Research Grants	JCVI-07-009	J. Craig Venter Institute
10.206	I	N	25,896	Grants for Agricultural Research-Competitive Research Grants	S09031	Kansas State University
10.206	I	N	-1,340	Grants for Agricultural Research-Competitive Research Grants	SUB07-000752-05	University of Cal-Davis
10.206	I	N	6,799	Grants for Agricultural Research-Competitive Research Grants	Y452467	University of Arizona
10.207	D	N	127,094	Animal Health and Disease Research		
10.210	D	N	245,185	Food and Agricultural Sciences National Needs Graduate Fellowship Grants		
10.212	I	N	-64	Small Business Innovation Research	2001-01	Fins Technology LLC
10.212	I	N	-61	Small Business Innovation Research	NCSU 1	Phytomyco Research Corp.
10.215	I	N	449	Sustainable Agriculture Research and Education	1327-7559-215-2007	Clemson University
10.215	I	N	20,525	Sustainable Agriculture Research and Education	2008-0856	Herbert Green Agroecology
10.215	I	N	21,668	Sustainable Agriculture Research and Education	CR-19071-546160	VA Polytech. Inst.
10.215	I	N	24,358	Sustainable Agriculture Research and Education	RD309-097/3504648	University of Georgia
10.215	I	N	47,602	Sustainable Agriculture Research and Education	RD309-101/3503548	University of Georgia
10.215	I	N	174	Sustainable Agriculture Research and Education	RD309-101/4689838	University of Georgia
10.215	I	N	6,247	Sustainable Agriculture Research and Education	RD309-101/4690638	University of Georgia
10.215	I	N	1,062	Sustainable Agriculture Research and Education	RD309-101/4786356	University of Georgia
10.215	I	N	64,250	Sustainable Agriculture Research and Education	RD309-105/4690188	University of Georgia
10.215	I	N	2,374	Sustainable Agriculture Research and Education	RD309-105/4690248	University of Georgia
10.215	I	N	9,977	Sustainable Agriculture Research and Education	RD309-105/4695638	University of Georgia
10.215	I	N	2,086	Sustainable Agriculture Research and Education	RD309-105/4695658	University of Georgia
10.215	I	N	1,539	Sustainable Agriculture Research and Education	RD309-105/4786556	University of Georgia
10.215	I	N	82	Sustainable Agriculture Research and Education	RD309-105/4786636	University of Georgia
10.215	I	N	8,328	Sustainable Agriculture Research and Education	RD309-105/4786686	University of Georgia
10.215	I	N	16,666	Sustainable Agriculture Research and Education	RD309-109/4786206	University of Georgia
10.215	I	N	41,523	Sustainable Agriculture Research and Education	RD309-109/4786256	University of Georgia
10.215	I	N	14,630	Sustainable Agriculture Research and Education	RE675-155/4690428	University of Georgia

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10.215	I	N	25,063	Sustainable Agriculture Research and Education	RE675-155/4690528	University of Georgia
10.215	I	N	2,672	Sustainable Agriculture Research and Education	UF10247	University of Florida
10.217	D	N	20,862	Higher Education Challenge Grants		
10.217	I	N	30,261	Higher Education Challenge Grants	320689-1	Virginia Polytechnic
10.217	I	N	33,746	Higher Education Challenge Grants	416-43-24 A	Iowa State Univ.
10.219	D	N	16,306	Biotechnology Risk Assessment Research		
10.250	D	N	33,617	Agricultural and Rural Economic Research		
10.303	D	N	2,025,886	Integrated Programs		
10.303	I	N	1,573	Integrated Programs	012000-321113-03	Mississippi State
10.303	I	N	77,670	Integrated Programs	1274-7558-207-2007	Clemson University
10.303	I	N	63,792	Integrated Programs	451008	Texas A & M Univ.
10.303	I	N	5,466	Integrated Programs	545850-19071	Virginia Polytechnic
10.303	I	N	-4,575	Integrated Programs	60011419 PO: RF01	Ohio State Univ.
10.303	I	N	4,476	Integrated Programs	61-4152A	Michigan State University
10.303	I	N	75,613	Integrated Programs	61-4299B	Michigan State University
10.303	I	N	151,338	Integrated Programs	RF330-411/3843858	University of Georgia
10.303	I	N	12,836	Integrated Programs	RR188-221/3504798	University of Georgia
10.303	I	N	13,560	Integrated Programs	S-000372	University of Cal-Riverside
10.303	I	N	6,513	Integrated Programs	US AES 91032-01	University of Arkansas
10.304	I	N	22,645	Homeland Security-Agricultural	UF IFAS 00069562	University of Florida
10.305	D	N	9,790	International Science and Education Grants		
10.307	D	N	364,059	Organic Agriculture Research and Extension Initiative		
10.307	I	N	21,961	Organic Agriculture Research and Extension Initiative	4077-NCSU-USDA-565	Pennsylvania State Univ.
10.307	I	N	8,157	Organic Agriculture Research and Extension Initiative	C0421A-A	Oregon State Univ.
10.309	I	N	3,289	Specialty Crop Research Initiative	422179-19071	Virginia Polytech Inst.
10.309	I	N	144,185	Specialty Crop Research Initiative	43897	Louisiana State University
10.309	I	N	5,778	Specialty Crop Research Initiative	61314-9346	Cornell University
10.309	I	N	204,866	Specialty Crop Research Initiative	G-1414-1	Colorado State Univ.
10.309	I	N	1,361	Specialty Crop Research Initiative	H001545603	Univ of Minnesota
10.309	I	N	15,176	Specialty Crop Research Initiative	N/A	Texas A & M Univ.
10.309	I	N	18,836	Specialty Crop Research Initiative	PO:6605009 AGRI EC	University of Arkansas
10.309	I	N	40,588	Specialty Crop Research Initiative	RC299-380/3503828	University of Georgia
10.309	I	N	10,758	Specialty Crop Research Initiative	UF10226	University of Florida
10.310	D	N	818,577	Agriculture and Food Research Initiative (AFRI)		
10.310	I	N	156,413	Agriculture and Food Research Initiative (AFRI)	09-001929-01	University of Cal-Davis
10.310	I	N	1,705	Agriculture and Food Research Initiative (AFRI)	115334 G002890	Washington State University
10.310	I	N	16,229	Agriculture and Food Research Initiative (AFRI)	25574	University of Delaware
10.310	I	N	16,052	Agriculture and Food Research Initiative (AFRI)	61-4206D	Michigan State University
10.310	I	N	1,011	Agriculture and Food Research Initiative (AFRI)	62524-9497	Cornell University
10.310	I	N	60,433	Agriculture and Food Research Initiative (AFRI)	8000033673-AG	Purdue University
10.310	I	N	55,155	Agriculture and Food Research Initiative (AFRI)	PROJ #3266 PO #450	Emory University
10.310	I	N	1,196	Agriculture and Food Research Initiative (AFRI)	S110031	Texas A & M
10.311	I	N	4,436	Beginning Farmer and Rancher Development Program	2140-2	Nat'l Ctr for Appropriate Tech
10.312	D	N	349,343	Biomass Research and Development Initiative Competitive Grants Program (BRDI)		
10.319	I	N	7,712	Farm Business Management and Benchmarking Competitive Grants Program	H001856213	University of Minnesota
10.456	D	N	64,221	Partnership Agreements to Develop Non-Insurance Risk Management Tools for Producers (Farmers)		
10.500	D	N	14,657,376	Cooperative Extension Service		
10.500	I	N	11	Cooperative Extension Service	08-HHP-374648-0021	Auburn University
10.500	I	N	4,347	Cooperative Extension Service	10-ACES-374584-NCS	Auburn University
10.500	I	N	538	Cooperative Extension Service	11-006323 L00	Univ of Massachusetts

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10.500	I	N	14,089	Cooperative Extension Service	2009-2355-02	Kansas State University
10.500	I	N	20,178	Cooperative Extension Service	23492-01	University of Arkansas
10.500	I	N	206,637	Cooperative Extension Service	25-6365-0023-005	University of Nebraska
10.500	I	N	249,423	Cooperative Extension Service	25-6365-0030-0015	University of Nebraska-Lincoln
10.500	I	N	2,726	Cooperative Extension Service	26-6365-0001-334	University of Nebraska
10.500	I	N	561,904	Cooperative Extension Service	26-6365-0001-401	University of Nebraska
10.500	I	N	51,966	Cooperative Extension Service	3048106543-10-119	University of Kentucky Res. Found.
10.500	I	N	23,365	Cooperative Extension Service	3048107987-09-439	University of Kentucky Res. Found.
10.500	I	N	7,827	Cooperative Extension Service	52473	Louisiana State University
10.500	I	N	5,580	Cooperative Extension Service	622230	Texas A & M Univ.
10.500	I	N	24,747	Cooperative Extension Service	H000756404	University of Minnesota
10.500	I	N	12,585	Cooperative Extension Service	RE675-153/3842508	University of Georgia
10.500	I	N	2,416	Cooperative Extension Service	RE675-161/4786066	University of Georgia
10.500	I	N	22,313	Cooperative Extension Service	RE675-161/4786326	University of Georgia
10.500	I	N	102,973	Cooperative Extension Service	S08046	Kansas State University
10.500	I	N	110,780	Cooperative Extension Service	S08105	Kansas State University
10.500	I	N	14,130	Cooperative Extension Service	S10085	Kansas State University
10.500	I	N	27,906	Cooperative Extension Service	S10165	Kansas State University
10.500	I	N	2,095	Cooperative Extension Service	S11085	Kansas State University
10.500	I	N	2,003	Cooperative Extension Service	S11136	Kansas State University
10.500	I	N	25,168	Cooperative Extension Service	Y553550	University of Arizona
10.500	I	N	5,936	Cooperative Extension Service	Y553553	University of Arizona
10.604	D	N	42,675	Technical Assistance for Specialty Crops Program		
10.652	D	N	210,717	Forestry Research		
10.664	I	N	2,623	Cooperative Forestry Assistance	RE353-420/4786576	University of Georgia
10.680	D	N	156,084	Forest Health Protection		
10.680	I	N	2,833	Forest Health Protection	CAES-VL-2011-02	Connecticut Agr'l Exp Station
10.681	D	N	18,809	Wood Education and Resource Center (WERC)		
10.688	I	Y	72,583	ARRA - Recovery Act of 2009: Wildland Fire Management	10-44	Land-of-Sky Regional Council
10.902	D	N	40,720	Soil and Water Conservation		
10.902	I	N	764	Soil and Water Conservation	BJK409-SB-006	University of Idaho
10.903	D	N	53,173	Soil Survey		
10.912	D	N	286,732	Environmental Quality Incentives Program		
10.912	I	N	57,101	Environmental Quality Incentives Program	2008-0116-026	Nat'l Fish & Wildlife Found.
10.912	I	N	160,471	Environmental Quality Incentives Program	2008-0116-028	Nat'l Fish & Wildlife Found.
10.961	D	N	-443	Scientific Cooperation and Research		
10.962	D	N	38,099	Cochran Fellowship Program-International Training-Foreign Participant		
10.999	I	N	42,875	Long Term Standing Agreements For Storage, Transportation And Lease	00074813	University of Florida
11	D	N	66,477	U. S. Department of Commerce		
11	I	N	52,748	U. S. Department of Commerce	1072537-9-47154	University at Albany (SUNY)
11	I	N	61,782	U. S. Department of Commerce	UTA08-597	University of Texas
11.113	D	N	294,389	ITA Special Projects		
11.113	I	N	75,968	ITA Special Projects	2010-2574	National Textile Center
11.113	I	N	37,151	ITA Special Projects	F08-MD01	National Textile Center
11.113	I	N	79,291	ITA Special Projects	F09-NS06	National Textile Center
11.113	I	N	94,553	ITA Special Projects	F10-NS01	National Textile Center
11.113	I	N	57,385	ITA Special Projects	ITA-08-07400	National Textile Center
11.113	I	N	54,680	ITA Special Projects	M09-NS01	National Textile Center
11.113	I	N	50,089	ITA Special Projects	M09-NS02	National Textile Center
11.113	I	N	96,003	ITA Special Projects	M10-NS01	National Textile Center
11.113	I	N	32,355	ITA Special Projects	S09-NS02	National Textile Center

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11.113	I	N	33,294	ITA Special Projects	S09-NS04	National Textile Center
11.113	I	N	85,285	ITA Special Projects	S10-NS08	National Textile Center
11.307	D	N	-92	Economic Adjustment Assistance		
11.417	D	N	2,044,613	Sea Grant Support		
11.417	I	N	784	Sea Grant Support	18172	University of Delaware
11.417	I	N	2,514	Sea Grant Support	RR746-024/3505658	University of Georgia
11.431	D	N	344,259	Climate and Atmospheric Research		
11.431	I	N	17,119	Climate and Atmospheric Research	31290 (13540-FA44)	University of South Carolina
11.431	I	N	5,553	Climate and Atmospheric Research	NO. NA221A-C	Oregon State Univ.
11.439	D	N	36,887	Marine Mammal Data Program		
11.440	I	N	306,339	Environmental Sciences, Applications, Data, and Education	2009-1380-01	University of Maryland
11.440	I	N	109,159	Environmental Sciences, Applications, Data, and Education	2009-1380-02	University of Maryland
11.440	I	N	3,062,793	Environmental Sciences, Applications, Data, and Education	Z763701	University of Maryland
11.457	I	N	18,790	Chesapeake Bay Studies	SC035-27576D	University of Maryland
11.457	I	N	20,063	Chesapeake Bay Studies	SC03527583D	University of Maryland
11.463	I	Y	94,360	ARRA - Habitat Conservation	N/A	NC Coastal Federation
11.468	D	N	135,976	Applied Meteorological Research		
11.473	I	N	43,114	Coastal Services Center	UF-EIES-0704029-NC	University of Florida
11.478	I	N	93,921	Center for Sponsored Coastal Ocean Research-Coastal Ocean Program	A100517 / 24024502	Woods Hole Oceanographic Inst.
11.609	D	N	5,361	Measurement and Engineering Research and Standards		
11.611	D	N	2,554,677	Manufacturing Extension Partnership		
12	D	N	1,277,610	U. S. Department of Defense		
12	I	N	18,641	U. S. Department of Defense	1-340-0211720	RTI International
12	I	N	15,131	U. S. Department of Defense	10-001	Cree, Inc.
12	I	N	1,425	U. S. Department of Defense	11-30	Academy of Applied Science
12	I	N	36,115	U. S. Department of Defense	1199	Engineer. & Software Sys. Sol.
12	I	N	33,215	U. S. Department of Defense	132G106097-B	Boise State University
12	I	N	76,105	U. S. Department of Defense	2-321-0210294	RTI International
12	I	N	208,426	U. S. Department of Defense	2-340-0210693	Res. Triangle Inst.
12	I	N	47,503	U. S. Department of Defense	2008-1490	Ambalux Corporation
12	I	N	2,742	U. S. Department of Defense	2008-1497	Geosyntec Consultants, Inc.
12	I	N	-848	U. S. Department of Defense	2009-1117	Acellent Technologies, Inc.
12	I	N	4,207	U. S. Department of Defense	2010-1784	NJ Microsystems, Inc.
12	I	N	29,475	U. S. Department of Defense	2010-2338	Acellent Technologies, Inc.
12	I	N	7,785	U. S. Department of Defense	2010-2745	Hexa Tech, Inc
12	I	N	3,948	U. S. Department of Defense	23898	Irvine Sensors Corporation
12	I	N	65,638	U. S. Department of Defense	48767	Creare, Incorporated
12	I	N	147,539	U. S. Department of Defense	801668-BS	HRL Laboratories
12	I	N	51,492	U. S. Department of Defense	826	CFD Research Corp (CFDRC)
12	I	N	60,076	U. S. Department of Defense	GELMONT GH12637-13	University of Virginia
12	I	N	101,873	U. S. Department of Defense	LCHS22023	E. I. Dupont
12	I	N	102,253	U. S. Department of Defense	N/A	Remcom, Inc.
12	I	N	22,261	U. S. Department of Defense	N66001-09-C-2017-2	Tezzaron Semiconductor
12	I	N	-19	U. S. Department of Defense	P010026227	Science Applications
12	I	N	46,438	U. S. Department of Defense	PAX101804	CSC Applied Technologies, LLC
12	I	N	51,923	U. S. Department of Defense	PO NO.: 42219	Drs Power Technology, Inc.
12	I	N	606,620	U. S. Department of Defense	PO NO.: 4400324500	Raytheon
12	I	N	14,227	U. S. Department of Defense	PO NO.: 4400357050	Raytheon
12	I	N	2,104	U. S. Department of Defense	S9002-08-0002	Nanortd, LLC
12	I	N	127,865	U. S. Department of Defense	SA00007008	University of Cal-Berkeley
12	I	N	73,237	U. S. Department of Defense	SC-09-705	Digital Fusion Solutions, Inc.

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12	I	N	25,893	U. S. Department of Defense	TD0085	Adv. Cooling Tech, Inc. (ACT)
12	I	N	147,605	U. S. Department of Defense	TUL-571-08/09	Tulane University
12	I	N	-1,292	U. S. Department of Defense	W911NF-07-D-0001	Battelle Columbus Div
12	I	N	12,291	U. S. Department of Defense	W912HQ-11-C-0058	Strategic Envir Rsch & Dev Pgm
12	I	Y	215,019	ARRA - U. S. Department of Defense	1-340-0212507	RTI International
12.002	D	N	-1,741	Procurement Technical Assistance For Business Firms		
12.300	D	N	2,875,027	Basic and Applied Scientific Research		
12.300	I	N	71,244	Basic and Applied Scientific Research	2010-2402	University of Cal-Irvine
12.300	I	N	73,339	Basic and Applied Scientific Research	3030 / PO#835368	Rutgers University
12.300	I	N	-4	Basic and Applied Scientific Research	B-01-6A6-G3	GA Inst. of Tech.
12.300	I	N	-3,462	Basic and Applied Scientific Research	KK5151	University of Cal-Santa Barbara
12.300	I	N	24,959	Basic and Applied Scientific Research	KK8154	University of Cal-Santa Barbara
12.300	I	N	26,687	Basic and Applied Scientific Research	R01351	Florida State Univ.
12.351	D	N	2,758,296	Basic Scientific Research-Combating Weapons of Mass Destruction		
12.420	D	N	85,452	Military Medical Research and Development		
12.431	D	N	5,246,914	Basic Scientific Research		
12.431	I	N	78,967	Basic Scientific Research	09-SC-NSF-1043	Duke University
12.431	I	N	24,936	Basic Scientific Research	10-ARO-1048	Duke University
12.431	I	N	67,940	Basic Scientific Research	4020-NCSU-USA-0525	Pennsylvania State Univ.
12.431	I	N	17,166	Basic Scientific Research	4104-39127	Purdue University
12.431	I	N	93,032	Basic Scientific Research	C00006389-1	Univ of Missouri-Columbia
12.431	I	N	64,481	Basic Scientific Research	N/A	L.C. Pegasus Corp.
12.431	I	N	18,156	Basic Scientific Research	PO US001-000026509	Battelle Memorial Institute
12.431	I	N	96,256	Basic Scientific Research	SA1107012	Univ of Arkansas
12.630	I	N	96,126	Basic, Applied, and Advanced Research in Science and Engineering	4056-NCSU-BBN-0053	Pennsylvania State Univ.
12.630	I	N	65,088	Basic, Applied, and Advanced Research in Science and Engineering	W9132T-11-2-0007	Co-op Ecosystem Studies Unit
12.800	D	N	1,369,010	Air Force Defense Research Sciences Program		
12.800	I	N	3,470	Air Force Defense Research Sciences Program	18131-S3	Vanderbilt University
12.800	I	N	27,129	Air Force Defense Research Sciences Program	4104-34945	Purdue University
12.800	I	N	8,264	Air Force Defense Research Sciences Program	5710002534	Mass. Inst. of Tech.
12.800	I	N	138,404	Air Force Defense Research Sciences Program	GG11221-133958	University of Virginia
12.800	I	N	19,607	Air Force Defense Research Sciences Program	SBIR Phase II UAV	Boulder Nonlinear Systems
12.900	D	N	296,264	Language Grant Program		
12.901	D	N	166,406	Mathematical Sciences Grants Program		
12.910	D	N	675	Research and Technology Development		
12.910	I	N	33,895	Research and Technology Development	N10AP20005	Marquette University
12.910	I	N	91,345	Research and Technology Development	UF07127 / 00068318	University of Florida
13	D	N	177,342	U. S. Central Intelligence Agency		
14	I	N	41,614	U. S. Department of Housing and Urban Development	N/A	Habitat For Humanity Intern
14.516	D	N	1,687	Doctoral Dissertation Research Grants		
15	D	N	397,048	U. S. Department of the Interior		
15	I	N	60,431	U. S. Department of the Interior	10K174	East. Band of Cherokee Indians
15	I	N	193,235	U. S. Department of the Interior	133-08-001322-B	Puerto Rico Dept. NR
15	I	N	9,400	U. S. Department of the Interior	PG10-65642-01	Univ. of Montana
15	I	N	14,100	U. S. Department of the Interior	PG11-65680-01	University of Montana
15.506	D	N	41,381	Water Desalination Research and Development Program		
15.605	I	N	63,468	Sport Fish Restoration Program	133-09-001483-A	Puerto Rico Dept. NR
15.605	I	N	120,988	Sport Fish Restoration Program	N/A	Puerto Rico Dept. NR
15.608	I	N	46,037	Fish and Wildlife Management Assistance	11/08-B	National Audubon Society, Inc
15.615	D	N	504	Cooperative Endangered Species Conservation Fund		
15.628	D	N	218,986	Multistate Conservation Grant Program		

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15.628	I	N	28,410	Multistate Conservation Grant Program	080300-331528-11	Mississippi State
15.630	D	N	141	Coastal Program		
15.642	D	N	24,022	Challenge Cost Share		
15.650	D	N	52,277	Research Grants (Generic)		
15.657	D	N	16,198	Endangered Species Conservation-Recovery Implementation Funds		
15.805	D	N	82,744	Assistance to State Water Resources Research Institutes		
15.808	D	N	74,666	U. S. Geological Survey-Research and Data Collection		
15.810	D	N	13,542	National Cooperative Geologic Mapping Program		
15.812	D	N	2,200,925	Cooperative Research Units Program		
16	D	N	19,416	U. S. Department of Justice		
16.525	D	N	79,235	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus		
16.560	D	N	459,702	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.726	I	N	9,246	Juvenile Mentoring Program	N/A	National 4-H Council
16.753	D	N	177,515	Congressionally Recommended Awards		
17	D	N	941	U. S. Department of Labor		
17.502	D	N	11,100	Occupational Safety and Health-Susan Harwood Training Grants		
19	I	N	9,771	Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	25895	University of Delaware
20	D	N	238,732	U. S. Department of Transportation		
20	I	N	152,123	U. S. Department of Transportation	07-NCSU-E1 #2	University of Tennessee
20	I	N	10,607	U. S. Department of Transportation	173418	PB Americas, Inc.
20	I	N	4,133	U. S. Department of Transportation	173434	PB Americas, Inc.
20	I	N	10,742	U. S. Department of Transportation	8163.001 / SHRP PR	Cambridge Systematics, Inc.
20	I	N	4,951	U. S. Department of Transportation	JA-5106	Louis Berger Group, Inc
20	I	N	672,418	U. S. Department of Transportation	SHRP L-02	Nat'l Acad. of Sci.
20	I	N	16,296	U. S. Department of Transportation	USMMM21FV6	3M Company
20	D	N	701,554	Highway Research and Development Program		
20.205	I	N	147,738	Highway Planning and Construction	10-026	Triangle Trans. Auth
20.205	I	N	12,934	Highway Planning and Construction	11-026	University of New Hampshire
20.205	I	N	2,567	Highway Planning and Construction	2006-1621 #4	City of Durham
20.205	I	N	2,567	Highway Planning and Construction	2006-1623 MOD. #4	City of Raleigh
20.205	I	N	106,886	Highway Planning and Construction	2010-2076	City of Raleigh
20.205	I	N	106,270	Highway Planning and Construction	N/A	City of Durham
20.205	I	N	234,606	Highway Planning and Construction	S070070	Texas A & M Research Found.
20.507	I	N	3,129	Federal Transit-Formula Grants	09-019	Triangle Trans. Auth
20.701	I	N	116,098	University Transportation Centers Program	UAF 11-0032 PO FP1	University of Alaska
20.701	I	N	98,766	University Transportation Centers Program	UAF 11-0033 PO FP1	University of Alaska
20.761	I	N	-4,558	Biobased Transportation Research	101568	University of Tennessee
20.761	I	N	39,936	Biobased Transportation Research	8500014161	University of Tennessee
20.761	I	N	82,517	Biobased Transportation Research	8500014164	University of Tennessee
20.761	I	N	137,481	Biobased Transportation Research	8500014165	University of Tennessee
42	D	N	8,206	Library of Congress		
43	D	N	2,314,107	National Aeronautics and Space Administration		
43	I	N	19,421	National Aeronautics and Space Administration	0448-1377	Aptima, Inc.
43	I	N	-214	National Aeronautics and Space Administration	08-SUBC-400-SV8780	Smithsonian Astrophysical
43	I	N	8,918	National Aeronautics and Space Administration	1378047	Jet Propulsion Laboratory
43	I	N	12,435	National Aeronautics and Space Administration	1378048	Jet Propulsion Laboratory
43	I	N	31,332	National Aeronautics and Space Administration	2011-0259	NC Smt Educ Ctr
43	I	N	58,817	National Aeronautics and Space Administration	GO9-0062X	Smithsonian Astrophysical
43	I	N	20,000	National Aeronautics and Space Administration	N/A	United Negro College Fund

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43	I	N	6,407	National Aeronautics and Space Administration	NCSU-03-01-2628-00	Nat'l Inst. of Aerospace
43	I	N	-3	National Aeronautics and Space Administration	NCSU-03-01-2652-NC	Nat'l Inst. of Aerospace
43	I	N	10,612	National Aeronautics and Space Administration	NCSU-03-01-2737-00	Nat'l Inst. of Aerospace
43	I	N	16,447	National Aeronautics and Space Administration	NCSU-03-01-3520	Nat'l Inst. of Aerospace
43	I	N	72,044	National Aeronautics and Space Administration	NCSU-03-01-3720-NC	Nat'l Inst. of Aerospace
43	I	N	10,121	National Aeronautics and Space Administration	NCSU-03-01-4710-00	Nat'l Inst. of Aerospace
43	I	N	40,888	National Aeronautics and Space Administration	NCSU-03-01-4720-00	Nat'l Inst. of Aerospace
43	I	N	52,688	National Aeronautics and Space Administration	NCSU-03-01-4740-00	Nat'l Inst. of Aerospace
43	I	N	15,449	National Aeronautics and Space Administration	NCSU-03-01-4837-NC	Nat'l Inst. of Aerospace
43	I	N	30,631	National Aeronautics and Space Administration	NCSU-03-01-4861-NC	Nat'l Inst. of Aerospace
43	I	N	-509	National Aeronautics and Space Administration	NCSU-03-01-4864-NC	Nat'l Inst. of Aerospace
43	I	N	19,725	National Aeronautics and Space Administration	SV0-80011	Smithsonian Astrophysical
43	I	N	32,460	National Aeronautics and Space Administration	T09-6200-NC / 6224	Nat'l Inst. of Aerospace
43	I	N	34	National Aeronautics and Space Administration	T09-6200-NC / 6235	Nat'l Inst. of Aerospace
43	I	N	29,526	National Aeronautics and Space Administration	T09-6200-NC-6275	Nat'l Inst. of Aerospace
43	I	N	39,818	National Aeronautics and Space Administration	T09-6200-NC-6283	Nat'l Inst. of Aerospace
43	I	N	49,933	National Aeronautics and Space Administration	UF-EIES-0702038-NC	University of Florida
43	I	N	45,071	National Aeronautics and Space Administration	USM-GR04146-003	University of Southern Mississippi
43.001	D	N	24,143	Science		
43.001	I	N	9,594	Science	230078	Drexel University
43.001	I	N	-10,770	Science	NCSU-03-01-3520-NC	Nat'l Inst. of Aerospace
43.002	I	N	12,122	Aeronautics	RR185-388/4689408	University of Georgia
45.024	D	N	7,907	Promotion of the Arts-Grants to Organizations and Individuals		
45.025	I	N	5,300	Promotion of the Arts-Partnership Agreements	FY11-0406	N C Arts Council
45.160	D	N	7,371	Promotion of the Humanities-Fellowships and Stipends		
45.163	D	N	89,473	Promotion of the Humanities-Professional Development		
45.307	I	N	3,528	21st Century Museum Professionals	N/A	Chicago Zoological Society
45.312	I	N	78,604	National Leadership Grants	LG-0710-0235-10	Inst of Museum & Lib Svcs
47	I	N	24,222	National Science Foundation	11-033	University of New Hampshire
47	I	N	189,595	National Science Foundation	2010-2669	Industrial Research Inst.
47	I	N	789	National Science Foundation	26-0299058-01/0634	Valparaiso University
47	I	N	184,483	National Science Foundation	55800-8949	Cornell University
47	I	N	5,315	National Science Foundation	C501	South Carolina Sea Grant
47	I	N	41,004	National Science Foundation	C602	South Carolina Sea Grant Cnsrt
47	I	N	28,812	National Science Foundation	Curee Subcontract	Curee
47	I	N	37,034	National Science Foundation	N/A	ADEC
47	I	N	15,025	National Science Foundation	R0805-G1	GA Inst. of Tech.
47	I	N	29,773	National Science Foundation	UF-EIES-0902006-NC	University of Florida
47	I	Y	12,304	ARRA - National Science Foundation	2009-2317	Agile Sciences
47.041	D	N	8,941,238	Engineering Grants		
47.041	I	N	32,553	Engineering Grants	2008-01625-01	University of Illinois
47.041	I	N	35,186	Engineering Grants	2009-1212	Valencell Inc.
47.041	I	N	15,497	Engineering Grants	2009-2797	Sinmat, Inc.
47.041	I	N	-273	Engineering Grants	5710001766	Mass. Inst. of Tech.
47.041	I	N	22,917	Engineering Grants	986029-871H	University of New Mexico
47.041	I	N	9,944	Engineering Grants	EEC-0835992-01	NCIIA
47.041	I	N	25,530	Engineering Grants	H31506	University of Southern Cal
47.041	I	N	62,342	Engineering Grants	R7588-G1	GA Inst. of Tech.
47.049	D	N	6,248,797	Mathematical and Physical Sciences		
47.049	I	N	831	Mathematical and Physical Sciences	00001790	Princeton University
47.049	I	N	951,753	Mathematical and Physical Sciences	08-SC-NSF-1025	Duke University

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47.049	I	N	66,606	Mathematical and Physical Sciences	2-46740-1	Bryn Mawr College
47.049	I	N	120,478	Mathematical and Physical Sciences	627093	Univ of Washington
47.049	I	N	21,013	Mathematical and Physical Sciences	Z323201	University of Maryland
47.050	D	N	1,465,969	Geosciences		
47.050	I	N	21,740	Geosciences	420-40--53A	Iowa State Univ.
47.050	I	N	36,332	Geosciences	PO: 10307099	University of Cal-San Diego
47.050	I	N	11,305	Geosciences	S09-74768	University Corp Atmos Res
47.070	D	N	5,579,076	Computer and Information Science and Engineering		
47.070	D	Y	27,576	ARRA - Computer and Information Science and Engineering		
47.070	I	N	2,794	Computer and Information Science and Engineering	S09-71495	University Corp Atmos Res
47.074	D	N	6,985,939	Biological Sciences		
47.074	I	N	16,717	Biological Sciences	05-SC-NSF-1041	Duke University
47.074	I	N	881	Biological Sciences	07-003243-01	University of Cal-Davis
47.074	I	N	27,364	Biological Sciences	09-NSF-1035	Duke University
47.074	I	N	252,218	Biological Sciences	10-NSF-1061	Duke University
47.074	I	N	136,850	Biological Sciences	4101-25830 / 08224	Purdue University
47.074	I	N	13,572	Biological Sciences	51200-8396	Cornell University
47.074	I	N	4,233	Biological Sciences	60020128 PO: RF012	Ohio State Univ.
47.074	I	N	13,319	Biological Sciences	61406-9504	Cornell University
47.074	I	N	2,014	Biological Sciences	FRS #524639 PSA #6	University of Connecticut
47.074	I	N	50,570	Biological Sciences	II-RR 014195-NCST	University of Cal-Davis
47.074	I	N	2,721	Biological Sciences	RR272-210/4895116	University of Georgia
47.074	I	N	76,425	Biological Sciences	S-000208	University of Cal-Riverside
47.074	I	N	2,512	Biological Sciences	UTA10-000936	University of Texas
47.074	I	N	6,835	Biological Sciences	Y502720	University of Arizona
47.075	D	N	655,945	Social, Behavioral, and Economic Sciences		
47.075	I	N	9,860	Social, Behavioral, and Economic Sciences	07-823	Arizona State Univ.
47.076	D	N	6,342,621	Education and Human Resources		
47.076	I	N	10,461	Education and Human Resources	08-SC-NSF-1031	Duke University
47.076	I	N	5,753	Education and Human Resources	4101-39134	Purdue University
47.076	I	N	2,984	Education and Human Resources	DRL-0929109	Nat'l Council for Sci & Envr
47.076	I	N	96,129	Education and Human Resources	E2022551	George Mason University
47.076	I	N	4,549	Education and Human Resources	N/A	AAAS
47.076	I	N	22,096	Education and Human Resources	PRIME: DUE-1022844	Carleton College
47.076	I	N	26,342	Education and Human Resources	RA122-G1	Georgia Institute of Tech.
47.076	I	N	5,400	Education and Human Resources	UF08120	University of Florida
47.078	D	N	101,379	Polar Programs		
47.079	D	N	46,590	International Science and Engineering (OISE)		
47.079	I	N	42,419	International Science and Engineering (OISE)	2009-1160	Catawba-Wateree Water Mgmt
47.079	I	N	62,368	International Science and Engineering (OISE)	B10537	Rensselaer Polytechnic Inst.
47.079	I	N	8,141	International Science and Engineering (OISE)	C00014827-1	University of Missouri-Columbia
47.079	I	N	1,190	International Science and Engineering (OISE)	GEE1-9108-TB-10	US CRDF
47.079	I	N	1,396	International Science and Engineering (OISE)	GEE1-9109-TB-10	US CRDF
47.080	D	N	293,782	Office of Cyberinfrastructure		
47.082	D	Y	3,217,192	ARRA - Trans-NSF Recovery Act Research Support		
47.082	I	Y	20,201	ARRA - Trans-NSF Recovery Act Research Support	2009-2317	Agile Sciences
47.082	I	Y	965	ARRA - Trans-NSF Recovery Act Research Support	2009-1018	Alditri Technologies, Inc.
47.082	I	Y	78,482	ARRA - Trans-NSF Recovery Act Research Support	BBN PO# 9500010135	Global Envir for Network Innov
47.082	I	Y	83,672	ARRA - Trans-NSF Recovery Act Research Support	CNS-0940805	Global Envir for Network Innov
47.082	I	Y	33,872	ARRA - Trans-NSF Recovery Act Research Support	DEB-0842364	University of Oklahoma
47.082	I	Y	150,136	ARRA - Trans-NSF Recovery Act Research Support	PO: 10307098	University of Cal-San Diego

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47.082	I	Y	29,264	ARRA - Trans-NSF Recovery Act Research Support	Q01397	New Mexico State Univ.
59	D	N	504	U. S. Small Business Administration		
59.037	D	N	2,967,240	Small Business Development Centers		
59.058	D	N	13,925	Federal and State Technology Partnership Program		
64	D	N	96,154	U. S. Department of Veterans Affairs		
64	I	N	5,983	U. S. Department of Veterans Affairs	VA244-P-1120 00154	University of Pittsburgh
66	D	N	24,684	U. S. Environmental Protection Agency		
66	I	N	-2,532	U. S. Environmental Protection Agency	0214.00.049/1	Eastern Research Group, Inc.
66	I	N	44,319	U. S. Environmental Protection Agency	4019	AWWA Research Found.
66	I	N	-4,047	U. S. Environmental Protection Agency	8091	Great Lakes Environmental Ct
66	I	N	-283	U. S. Environmental Protection Agency	8500010750	University of Tennessee
66	I	N	14,440	U. S. Environmental Protection Agency	8819	Great Lakes Environmental Ct
66	I	N	46,753	U. S. Environmental Protection Agency	APPCD-015/35-3-02	Eastern Research Group, Inc.
66.202	D	N	31,527	Congressionally Mandated Projects		
66.202	I	N	115,337	Congressionally Mandated Projects	1-321-0210976	RTI International
66.202	I	N	93,135	Congressionally Mandated Projects	1547014 (PO# 00000	University of Colorado-Boulder
66.202	I	N	24,730	Congressionally Mandated Projects	EPA83438801-309	Consortium for Plant Biotech
66.202	I	N	43,152	Congressionally Mandated Projects	V 10.2.2008 / 2010	Syngenta
66.202	I	N	32,194	Congressionally Mandated Projects	V 10.2.208 / 2010-	Syngenta
66.436	D	N	108,305	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements-Section 104(b)(3) of the Clean Water Act		
66.456	I	N	23,293	National Estuary Program	N/A	City of Elizabeth, NC
66.460	I	N	146,617	Nonpoint Source Implementation Grants	Bolin Crk Watershed	Town of Chapel Hill
66.460	I	N	38,927	Nonpoint Source Implementation Grants	N/A	Town of Carrboro, NC
66.461	D	N	55,539	Regional Wetland Program Development Grants		
66.509	D	N	924,746	Science To Achieve Results (STAR) Research Program		
66.511	D	N	371,735	Office of Research and Development Consolidated Research/ Training/Fellowships		
66.516	D	N	7,266	P3 Award: National Student Design Competition for Sustainability		
66.517	D	N	44,385	Regional Applied Research Efforts (RARE)		
66.611	D	N	216,005	Environmental Policy and Innovation Grants		
66.714	D	N	3,506	Pesticide Environmental Stewardship Regional Grants		
77	D	N	286,177	U. S. Nuclear Regulatory Commission		
81	D	N	571,331	U. S. Department of Energy		
81	I	N	16,355	U. S. Department of Energy	00042959 #00001 #1	Battelle Energy Alliance, LLC
81	I	N	18,529	U. S. Department of Energy	00042959 #0001	Battelle Energy Alliance, LLC
81	I	N	35,998	U. S. Department of Energy	00042959 #12	Battelle Energy Alliance, LLC
81	I	N	2,890	U. S. Department of Energy	00042959 #15	Battelle Energy Alliance, LLC
81	I	N	30,644	U. S. Department of Energy	00042959 #20	Battelle Energy Alliance, LLC
81	I	N	232,210	U. S. Department of Energy	00042959 #21	Battelle Energy Alliance, LLC
81	I	N	97,020	U. S. Department of Energy	00042959 #23	Battelle Energy Alliance, LLC
81	I	N	99,499	U. S. Department of Energy	00042959 #26	Battelle Energy Alliance, LLC
81	I	N	143,868	U. S. Department of Energy	00042959 #27	Battelle Energy Alliance, LLC
81	I	N	124,739	U. S. Department of Energy	00042959 #28	Battelle Energy Alliance, LLC
81	I	N	150,471	U. S. Department of Energy	00042959 #29	Battelle Energy Alliance, LLC
81	I	N	118,603	U. S. Department of Energy	00042959 #30	Battelle Energy Alliance, LLC
81	I	N	107,002	U. S. Department of Energy	00042959 #31	Battelle Energy Alliance, LLC
81	I	N	106,675	U. S. Department of Energy	00042959 #34	Battelle Energy Alliance, LLC
81	I	N	27,427	U. S. Department of Energy	00042959 #35	Battelle Energy Alliance, LLC
81	I	N	55,919	U. S. Department of Energy	00042959 #38	Battelle Energy Alliance, LLC
81	I	N	108,664	U. S. Department of Energy	00042959 40	Battelle Energy Alliance, LLC

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81	I	N	44,695	U. S. Department of Energy	00042959 42	Battelle Energy Alliance, LLC
81	I	N	26,038	U. S. Department of Energy	00042959-RELEASE N	Battelle Energy Alliance, LLC
81	I	N	44,238	U. S. Department of Energy	1-340-0211955	RTI International
81	I	N	61,292	U. S. Department of Energy	10-NICCR-1109	Duke University
81	I	N	1,602	U. S. Department of Energy	1117724	Sandia National Lab
81	I	N	27,270	U. S. Department of Energy	2006-1763	Calabazas Creek Research, Inc.
81	I	N	-16,297	U. S. Department of Energy	2006-2210	Orbit Energy, Inc.
81	I	N	-1,077	U. S. Department of Energy	2007-1722	Enernex Corporation
81	I	N	39,985	U. S. Department of Energy	2010-2302	Ngimat Co.
81	I	N	16,092	U. S. Department of Energy	227011-524-025456/	Florida State Univ.
81	I	N	10,442	U. S. Department of Energy	256K222	University of Wisconsin
81	I	N	2,095	U. S. Department of Energy	37696-001-06	Los Alamos Nat'l Lab
81	I	N	16,533	U. S. Department of Energy	4000006079	UT-Battelle LLC
81	I	N	63,672	U. S. Department of Energy	4000010698	UT-Battelle LLC
81	I	N	40,511	U. S. Department of Energy	4000028105	UT-Battelle LLC
81	I	N	25,909	U. S. Department of Energy	4000029406	UT-Battelle LLC
81	I	N	77,349	U. S. Department of Energy	4000040729	UT-Battelle LLC
81	I	N	42,421	U. S. Department of Energy	4000056870	UT-Battelle LLC
81	I	N	66,054	U. S. Department of Energy	4000058620	UT-Battelle LLC
81	I	N	41,927	U. S. Department of Energy	4000059924	UT-Battelle LLC
81	I	N	78,488	U. S. Department of Energy	4000061675	UT-Battelle LLC
81	I	N	152,316	U. S. Department of Energy	4000063401	UT-Battelle LLC
81	I	N	148,231	U. S. Department of Energy	4000063955	UT-Battelle LLC
81	I	N	133	U. S. Department of Energy	4000065691	UT-Battelle LLC
81	I	N	68,716	U. S. Department of Energy	4000080533	UT-Battelle LLC
81	I	N	62,858	U. S. Department of Energy	4000084130	UT-Battelle LLC
81	I	N	22,692	U. S. Department of Energy	4000084193	UT-Battelle LLC
81	I	N	-1,728	U. S. Department of Energy	4000084305	UT-Battelle LLC
81	I	N	178,961	U. S. Department of Energy	4000086391	UT-Battelle LLC
81	I	N	35,822	U. S. Department of Energy	4000099327	UT-Battelle LLC
81	I	N	17,131	U. S. Department of Energy	404	Corrim
81	I	N	21,843	U. S. Department of Energy	42959-37	Battelle Energy Alliance, LLC
81	I	N	-4	U. S. Department of Energy	55547-0001-07	Los Alamos Nat'l Lab
81	I	N	34,248	U. S. Department of Energy	62922-001-08	Los Alamos Nat'l Lab
81	I	N	880	U. S. Department of Energy	63039-001-08	Los Alamos Nat'l Lab
81	I	N	-472	U. S. Department of Energy	65573-001-08	Los Alamos Nat'l Lab
81	I	N	58,933	U. S. Department of Energy	68393-01	Battelle Energy Alliance, LLC
81	I	N	167,029	U. S. Department of Energy	68393-02	Battelle Energy Alliance, LLC
81	I	N	5,313	U. S. Department of Energy	68393-03	Idaho National Laboratory
81	I	N	64,768	U. S. Department of Energy	6871849	L. Berkeley Nat'l Lab
81	I	N	194,080	U. S. Department of Energy	6879279	L. Berkeley Nat'l Lab
81	I	N	-747	U. S. Department of Energy	726318	Sandia National Lab
81	I	N	86,292	U. S. Department of Energy	81279-001-10	Los Alamos Nat'l Lab
81	I	N	57,925	U. S. Department of Energy	85000-001-10	Los Alamos Nat'l Lab
81	I	N	35,158	U. S. Department of Energy	86665-002-10	Los Alamos Nat'l Lab
81	I	N	24,496	U. S. Department of Energy	87817-001-10	Los Alamos Nat'l Lab
81	I	N	-1,389	U. S. Department of Energy	AC634860	Washington Savannah River Co.
81	I	N	12,856	U. S. Department of Energy	AC70110 O	Savannah River Nuclear Sol.
81	I	N	1,449	U. S. Department of Energy	AFT-1-11320-01	National Renewable Energy Lab
81	I	N	70,611	U. S. Department of Energy	IREC-NMSU/SAI-NCSU	IREC
81	I	N	86,835	U. S. Department of Energy	IREC/SOC-NCSU-1107	IREC

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81	I	N	163,934	U. S. Department of Energy	N/A	Krell Institute
81	I	N	1,431	U. S. Department of Energy	OR10986-001.01	University of Tennessee
81	I	N	20,672	U. S. Department of Energy	PO4500305158 BRIAN	Allegheny Energy, Inc.
81	I	N	-1,295	U. S. Department of Energy	XAX-6-66010-01	Alliance for Sustainable Energy
81	I	N	589,816	U. S. Department of Energy	XEU-0-99515-01	Alliance for Sustainable Energy
81	I	Y	11,777	ARRA - U. S. Department of Energy	4000103284	UT-Battelle LLC
81	I	Y	144,447	ARRA - U. S. Department of Energy	R01276-ARRA	Florida State University
81.049	D	N	4,199,882	Office of Science Financial Assistance Program		
81.049	I	N	52,031	Office of Science Financial Assistance Program	08-SC-NICCR-1072	Duke University
81.049	I	N	125,006	Office of Science Financial Assistance Program	2009-2770 PO NO.	Supercon Inc.
81.049	I	N	-891	Office of Science Financial Assistance Program	2009-2806	Muons, Incorporated
81.049	I	N	62,267	Office of Science Financial Assistance Program	2010-0054	Muons, Incorporated
81.049	I	N	136,222	Office of Science Financial Assistance Program	2010-0453 PO NO.	Supercon Inc.
81.049	I	N	49,900	Office of Science Financial Assistance Program	2010-1026	Calabazas Creek Research, Inc.
81.049	I	N	29,553	Office of Science Financial Assistance Program	2010-2318 PO NO: 1	Supercon Inc.
81.049	I	N	21,237	Office of Science Financial Assistance Program	MER JOB# 91962	Mer Corp.
81.049	I	N	234,308	Office of Science Financial Assistance Program	PO: 0000141077	University of Utah
81.049	I	N	285,124	Office of Science Financial Assistance Program	WU-HT-10-09 PO: 29	Washington University-St Louis
81.049	I	Y	17,390	ARRA - Office of Science Financial Assistance Program	23879	University of Delaware
81.049	I	Y	494,918	ARRA - Office of Science Financial Assistance Program	4005-NCSU-DOE-1090	Pennsylvania State Univ.
81.049	I	Y	16,864	ARRA - Office of Science Financial Assistance Program	4286-NCSU-USDE-109	Pennsylvania State Univ.
81.079	I	N	39,820	Regional Biomass Energy Programs	3TG153	South Dakota State Univ.
81.086	D	N	510,729	Conservation Research and Development		
81.086	I	Y	12,000	ARRA - Conservation Research and Development	2009-2513-03	Triangle J Coun Govt
81.086	I	Y	71,062	ARRA - Conservation Research and Development	TJCOG-CBS-037 / 15	Triangle J Coun Govt
81.087	D	N	2,312,495	Renewable Energy Research and Development		
81.087	D	Y	550,032	ARRA - Renewable Energy Research and Development		
81.087	I	N	19,139	Renewable Energy Research and Development	2009-1613	Eformative Options, LLC
81.087	I	N	17,985	Renewable Energy Research and Development	DE-EE0004420.001	AWS Truepower (AWST)
81.087	I	N	-1	Renewable Energy Research and Development	GO12026-225	CPBR, Inc.
81.087	I	N	83,799	Renewable Energy Research and Development	GO12026-267	CPBR, Inc.
81.087	I	N	817	Renewable Energy Research and Development	GO12026-289	CPBR, Inc.
81.087	I	N	4,430	Renewable Energy Research and Development	GO12026-330	Consortium for Plant Biotech
81.087	I	N	15,303	Renewable Energy Research and Development	GO12026-331	Consortium for Plant Biotech
81.087	I	Y	262,593	ARRA - Renewable Energy Research and Development	2010-1508	Diversified Energy Corp.
81.087	I	Y	40,568	ARRA - Renewable Energy Research and Development	EE0002611-600	Celgard
81.087	I	Y	201,245	ARRA - Renewable Energy Research and Development	EE0002611-600/ PO#	Celgard
81.087	I	Y	40,402	ARRA - Renewable Energy Research and Development	S00000110	Gas Technology Institute
81.089	I	N	33,961	Fossil Energy Research and Development	S00000070	Gas Technology Institute
81.112	D	N	206,837	Stewardship Science Grant Program		
81.113	D	N	104,301	Defense Nuclear Nonproliferation Research		
81.117	D	N	641,505	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		
81.117	D	Y	132,162	ARRA - Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		
81.117	I	N	-37,192	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	2007-0550	TGI-USA
81.117	I	N	48,656	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	Solar America CITI	ICLEI
81.117	I	Y	88,140	ARRA - Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	GT10-0310-0002	Mississippi Development Auth.

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81.119	I	N	89,483	State Energy Program Special Projects	SIEA-2010-103	Ga Environ Fac Auth (GEFA)
81.121	D	N	572,567	Nuclear Energy Research, Development and Demonstration		
81.121	I	N	283,296	Nuclear Energy Research, Development and Demonstration	00042959 #24	Battelle Energy Alliance, LLC
81.121	I	N	86,400	Nuclear Energy Research, Development and Demonstration	00042959 -00033	Battelle Energy Alliance, LLC
81.121	I	N	194,685	Nuclear Energy Research, Development and Demonstration	00042959-00032	Battelle Energy Alliance, LLC
81.121	I	N	266,539	Nuclear Energy Research, Development and Demonstration	C00017079-2	University of Missouri-Columbia
81.121	I	N	146,429	Nuclear Energy Research, Development and Demonstration	OR10531-001.01	University of Tennessee
81.122	D	Y	482,706	ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis		
81.135	D	Y	426,537	ARRA - Advanced Research and Projects Agency-Energy Financial Assistance Program		
81.135	I	Y	200,332	ARRA - Advanced Research and Projects Agency-Energy Financial Assistance Program	10-359	Arizona State Univ.
81.135	I	Y	109,614	ARRA - Advanced Research and Projects Agency-Energy Financial Assistance Program	11-001 / DE-FOA-00	Cree, Inc.
84	D	N	98,878	U. S. Department of Education		
84	I	N	426,594	U. S. Department of Education	2008-2333	Watauga County Schools
84	I	N	47,608	U. S. Department of Education	2010-0177	Cumberland County Schools
84	I	N	45,203	U. S. Department of Education	95-NC09	Natl Writing Proj Co
84	I	N	129,323	U. S. Department of Education	LPO-02013 L6043 T	American Inst. for Research
84.007	D	N	465,827	Federal Supplemental Educational Opportunity Grants		
84.015	I	N	30,070	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	17,561	Undergraduate International Studies and Foreign Language Programs		
84.033	D	N	621,769	Federal Work-Study Program		
84.038	D	N	11,618,645	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	N	146,773	TRIO-Student Support Services		
84.044	D	N	364,979	TRIO-Talent Search		
84.047	D	N	492,587	TRIO-Upward Bound		
84.063	D	N	25,318,675	Federal Pell Grant Program		
84.116	D	N	186,577	Fund for the Improvement of Postsecondary Education		
84.116	I	N	89,103	Fund for the Improvement of Postsecondary Education	144-907422	University of Wisconsin
84.116	I	N	9,964	Fund for the Improvement of Postsecondary Education	182K825	University of Wisconsin
84.116	I	N	7,178	Fund for the Improvement of Postsecondary Education	FIPSE2-NCSU09-10	CCPH
84.116	I	N	7,589	Fund for the Improvement of Postsecondary Education	UF IFAS 00070915	University of Florida
84.133	D	N	38,445	National Institute on Disability and Rehabilitation Research		
84.200	D	N	769,286	Graduate Assistance in Areas of National Need		
84.215	D	N	8,578	Fund for the Improvement of Education		
84.268	D	N	109,556,731	Federal Direct Student Loans		
84.375	D	N	1,122,647	Academic Competitiveness Grants		
84.376	D	N	1,796,579	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93	D	N	125,913	U. S. Department of Health and Human Services		
93	I	N	129,134	U. S. Department of Health and Human Services	#547662 DR APPERSO	Tulane University
93	I	N	31,829	U. S. Department of Health and Human Services	#547663 DR SCHAL	Tulane University
93	I	N	8,481	U. S. Department of Health and Human Services	1-340-0209943	RTI International
93	I	N	159,239	U. S. Department of Health and Human Services	1-N01-CN43302-WA-2	Cornell University
93	I	N	8,021	U. S. Department of Health and Human Services	6119-1041-00-B	University of South Florida
93	I	N	113,520	U. S. Department of Health and Human Services	89369 / HHSN275200	Res. Fdn. for Mental Hygiene
93	I	N	5,212	U. S. Department of Health and Human Services	GC11893.133552	University of Virginia
93	I	N	65,697	U. S. Department of Health and Human Services	GC12015.136207	University of Virginia

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93	I	N	9,928	U. S. Department of Health and Human Services	HHSN272201000053C	Duke University Medical Ctr
93	I	N	24,264	U. S. Department of Health and Human Services	NEHA CDC TASK ORDE	Nat'l Environ. Health Assoc.
93	I	N	990	U. S. Department of Health and Human Services	NO1-LM-6-3502	University of Maryland
93	I	N	45,143	U. S. Department of Health and Human Services	PO #400031414	GE Global Research
93.103	I	N	36,931	Food and Drug Administration-Research	08-002947 NCSU	University of Cal-Davis
93.113	D	N	1,387,329	Environmental Health		
93.121	D	N	400,323	Oral Diseases and Disorders Research		
93.121	I	N	48,094	Oral Diseases and Disorders Research	2010-1281	Agile Sciences
93.121	I	N	7,887	Oral Diseases and Disorders Research	MUSC11-013	Medical University of South Carolina
93.172	D	N	9,617	Human Genome Research		
93.225	I	N	73,026	National Research Service Awards-Health Services Research Training	5 R21 HS017628-02	Mayo Clinic Rochester
93.226	D	N	107,464	Research on Healthcare Costs, Quality and Outcomes		
93.242	D	N	329,760	Mental Health Research Grants		
93.262	D	N	155,888	Occupational Safety and Health Program		
93.262	I	N	13,726	Occupational Safety and Health Program	60010415 PO: RF0	Ohio State Univ.
93.273	D	N	364,447	Alcohol Research Programs		
93.279	D	N	202,211	Drug Abuse and Addiction Research Programs		
93.286	D	N	497,906	Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.286	I	N	101,829	Discovery and Applied Research for Technological Innovations to Improve Human Health	1 (ACCT. #5-27801)	Columbia University
93.286	I	N	113,613	Discovery and Applied Research for Technological Innovations to Improve Human Health	1543214	University of Colorado
93.286	I	N	40,777	Discovery and Applied Research for Technological Innovations to Improve Human Health	1548043 PO 0000076	University of Colorado-Boulder
93.286	I	N	54,981	Discovery and Applied Research for Technological Innovations to Improve Human Health	Y554537 / 1R21EB01	University of Arizona
93.310	D	N	27,437	Trans-NIH Research Support		
93.360	D	N	507,284	Biomedical Advanced Research and Development Authority (BARDA), Biodefense Medical Countermeasure Development		
93.389	D	N	822,291	National Center for Research Resources		
93.389	I	N	117,319	National Center for Research Resources	PO 414994-G / UR 5	University of Rochester
93.393	D	N	1,168,540	Cancer Cause and Prevention Research		
93.393	I	N	27,870	Cancer Cause and Prevention Research	10-1791/PO#30442	University of S. Carolina
93.393	I	N	182,724	Cancer Cause and Prevention Research	570363	Texas A & M Univ.
93.394	D	N	94,755	Cancer Detection and Diagnosis Research		
93.395	D	N	278,083	Cancer Treatment Research		
93.395	I	N	17,774	Cancer Treatment Research	10-00429, Project#	New York University
93.395	I	N	4,635	Cancer Treatment Research	162027/154897/1476	Duke University
93.395	I	N	18,832	Cancer Treatment Research	P01 42745	Duke University
93.395	I	N	47,416	Cancer Treatment Research	Purchase Order: 10	Supercon Inc.
93.396	D	N	1,591,983	Cancer Biology Research		
93.396	I	N	65,471	Cancer Biology Research	6071SC	University of Cal-San Fran
93.398	D	N	203,581	Cancer Research Manpower		
93.648	I	N	30,582	Child Welfare Research Training or Demonstration	E00026155-4	University of Missouri-Columbia
93.648	I	N	16,119	Child Welfare Research Training or Demonstration	E00030648-3	University of Missouri-Columbia
93.701	D	Y	4,291,402	ARRA - Trans-NIH Recovery Act Research Support		
93.701	I	Y	28,159	ARRA - Trans-NIH Recovery Act Research Support	09-095	University of Texas
93.701	I	Y	55,775	ARRA - Trans-NIH Recovery Act Research Support	10-085	University of Texas (utmb)
93.701	I	Y	55,582	ARRA - Trans-NIH Recovery Act Research Support	164668	Duke University Medical Ctr
93.701	I	Y	157,944	ARRA - Trans-NIH Recovery Act Research Support	2010-0508 / AI7277	Soymeds, Inc.

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93.701	I	Y	75,968	ARRA - Trans-NIH Recovery Act Research Support	203-0472	Duke University Medical Ctr
93.701	I	Y	50,484	ARRA - Trans-NIH Recovery Act Research Support	60025098 NCSU	Northwestern Univ.
93.709	I	Y	15,821	ARRA - Early Head Start	N/A	Chapel Hill Training Chtop
93.837	D	N	837,174	Cardiovascular Diseases Research		
93.837	I	N	125,008	Cardiovascular Diseases Research	2010-1128	Lifescitech, LLC.
93.837	I	N	-243	Cardiovascular Diseases Research	5 R01 HL036634-22	Mayo Clinic Rochester
93.838	D	N	858,815	Lung Diseases Research		
93.838	I	N	26,979	Lung Diseases Research	155460	Duke University
93.839	I	N	78,570	Blood Diseases and Resources Research	24-1106-0002-209	University of Nebraska-Lincoln
93.846	D	N	35,447	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	N	-1,901	Arthritis, Musculoskeletal and Skin Diseases Research	F011841	University of Michigan
93.847	D	N	510,587	Diabetes, Digestive, and Kidney Diseases Extramural Research		
93.853	D	N	582,725	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.855	D	N	2,159,568	Allergy, Immunology and Transplantation Research		
93.855	I	N	1,142	Allergy, Immunology and Transplantation Research	008-003/1R15AI0606	University of North Florida
93.855	I	N	2,386	Allergy, Immunology and Transplantation Research	08-008	University of Texas
93.855	I	N	49,698	Allergy, Immunology and Transplantation Research	09-089	University of Texas
93.855	I	N	4,737	Allergy, Immunology and Transplantation Research	1928-11-02	Childrens Research Institute
93.855	I	N	7,782	Allergy, Immunology and Transplantation Research	302-0243	Duke University
93.855	I	N	42,837	Allergy, Immunology and Transplantation Research	302-0258	Duke University
93.855	I	N	20,807	Allergy, Immunology and Transplantation Research	3428-09-02/1R21AI0	Children's Research Institute
93.855	I	N	105,643	Allergy, Immunology and Transplantation Research	6119-1236-00-A	University of South Florida
93.856	D	N	221	Microbiology and Infectious Diseases Research		
93.859	D	N	3,740,181	Biomedical Research and Research Training		
93.859	I	N	46,593	Biomedical Research and Research Training	2009-1043	Syntrix Biosystems, Inc.
93.859	I	N	33,843	Biomedical Research and Research Training	203-0167	Duke University Medical Ctr
93.859	I	N	-239	Biomedical Research and Research Training	32515	University of Chicago
93.859	I	N	49,677	Biomedical Research and Research Training	S0182729	University of Cal-Santa Cruz
93.865	D	N	332,886	Child Health and Human Development Extramural Research		
93.866	D	N	470,158	Aging Research		
93.866	I	N	14,960	Aging Research	10-NIH-1034	Duke University
93.866	I	N	29,075	Aging Research	145911 /Acct Code	Duke University
93.867	D	N	647,011	Vision Research		
93.867	I	N	14,788	Vision Research	00028776-1	University of Missouri-St. Louis
93.867	I	N	77,370	Vision Research	2000745235	Johns Hopkins Univ.
93.867	I	N	103,276	Vision Research	25 7010170 / EY012	West Michigan Univ.
96.007	I	N	153,701	Social Security-Research and Demonstration	9920100026	Rand Corporation
96.007	I	N	20,031	Social Security-Research and Demonstration	9920100069	Rand Corporation
97	I	Y	40,689	ARRA - U. S. Department of Homeland Security	100063-D	University of Rochester
97.044	D	N	422,978	Assistance to Firefighters Grant		
97.104	D	N	122,407	Homeland Security-related Science, Technology, Engineering and Mathematics (HS STEM) Career Development Program		
98	I	N	122,709	U. S. Agency for International Development	2007-1200-03	Oregon State Univ.
98	I	N	925	U. S. Agency for International Development	2007-1200-04	Oregon State Univ.
98	I	N	163,782	U. S. Agency for International Development	RD011G-C	Oregon State Univ.
98.001	I	N	105,130	USAID Foreign Assistance for Programs Overseas	09-002945-11	Univ of Cal-Davis
98.001	I	N	66,039	USAID Foreign Assistance for Programs Overseas	61-3886B	Michigan State University
			325,935,084	Total — North Carolina State University		

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For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
University of North Carolina - General Administration						
11.550	D	N	198,675	Public Telecommunications Facilities Planning and Construction		
12	D	N	65,271	U. S. Department of Defense		
12.431	D	N	71,952	Basic Scientific Research		
43	D	N	455,999	National Aeronautics and Space Administration		
45.163	D	N	66,946	Promotion of the Humanities-Professional Development		
47.076	D	N	14,533	Education and Human Resources		
64.124	D	N	360,319	All-Volunteer Force Educational Assistance		
84.334	D	N	3,119,653	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.350	D	N	602,296	Transition to Teaching		
84.367	D	N	1,832,565	Improving Teacher Quality State Grants		
84.378	D	N	2,122,297	College Access Challenge Grant Program		
			8,910,506	Total — University of North Carolina - General Administration		
University of North Carolina at Asheville						
10.652	D	N	446,603	Forestry Research		
10.664	D	N	6,596	Cooperative Forestry Assistance		
11.431	D	N	20	Climate and Atmospheric Research		
11.440	D	N	437,239	Environmental Sciences, Applications, Data, and Education		
15.657	D	N	9,674	Endangered Species Conservation-Recovery Implementation Funds		
43.001	I	N	18,171	Science	16228099	University of Central FL
45.024	D	N	677	Promotion of the Arts-Grants to Organizations and Individuals		
45.161	D	N	44,715	Promotion of the Humanities-Research		
45.163	D	N	23,906	Promotion of the Humanities-Professional Development		
47.049	D	N	108,377	Mathematical and Physical Sciences		
47.074	D	Y	1,788	ARRA - Biological Sciences		
47.076	D	N	239,452	Education and Human Resources		
47.082	D	Y	386,142	ARRA - Trans-NSF Recovery Act Research Support		
84.007	D	N	66,135	Federal Supplemental Educational Opportunity Grants		
84.015	I	N	1,400	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	HC12717	East-West Center
84.033	D	N	78,718	Federal Work-Study Program		
84.038	D	N	1,188,911	Federal Perkins Loan Program-Federal Capital Contributions		
84.063	D	N	4,911,687	Federal Pell Grant Program		
84.268	D	N	11,570,399	Federal Direct Student Loans		
84.375	D	N	226,159	Academic Competitiveness Grants		
84.376	D	N	210,793	National Science and Mathematics Access to Retain Talent (SMART) Grants		
84.379	D	N	9,000	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		
			19,986,562	Total — University of North Carolina at Asheville		
University of North Carolina at Chapel Hill						
10	D	N	53,208	U. S. Department of Agriculture		
10	I	N	-2,030	U. S. Department of Agriculture	N/A	American Egg Board
10.001	D	N	6,557	Agricultural Research-Basic and Applied Research		
10.206	D	N	309,159	Grants for Agricultural Research-Competitive Research Grants		
10.310	D	N	140,655	Agriculture and Food Research Initiative (AFRI)		
10.500	I	N	30,731	Cooperative Extension Service	RR580-375/4785586	University of Georgia
11.012	I	N	44,671	Integrated Ocean Observing System (IOOS)	2010-008	SURA(Se Univ Rsch)

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11.012	I	N	342,234	Integrated Ocean Observing System (IOOS)	2010-011	SURA(Se Univ Rsch)
11.420	D	N	24,185	Coastal Zone Management Estuarine Research Reserves		
11.430	I	N	199,614	Undersea Research	08-10-032	University of Mississippi
11.430	I	N	143,114	Undersea Research	08-11-047	University of Mississippi
11.431	I	N	10,760	Climate and Atmospheric Research	08-1474/PO#81730	University of S Carolina
11.432	I	N	5,937	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	2373KH-UNCCH-001	Daupin Island Sea La
11.433	I	N	20,788	Marine Fisheries Initiative	2299KH-UNC-01	Daupin Island Sea La
11.467	I	N	2	Meteorologic and Hydrologic Modernization Development	S07-66810	University Corp Atmospheri
11.473	D	N	221,499	Coastal Services Center		
11.473	I	N	71,108	Coastal Services Center	3001003710	University of Michigan
11.473	I	N	-59	Coastal Services Center	A100574	Woods Hole Ocea Inst
11.473	I	N	-4,472	Coastal Services Center	S455	SC Sea Grant Consort
11.473	I	N	-47	Coastal Services Center	S456	SC Sea Grant Consort
11.473	I	N	27,090	Coastal Services Center	S555	SC Sea Grant Consort
11.473	I	N	-2,981	Coastal Services Center	S556	SC Sea Grant Consort
11.473	I	N	67,323	Coastal Services Center	S670	SC Sea Grant Consort
11.473	I	N	97,773	Coastal Services Center	S671	SC Sea Grant Consort
11.473	I	N	4,958	Coastal Services Center	TO 20/432336	Rutgers
11.473	I	N	38,266	Coastal Services Center	UF-EIES-0704031-UNC	University of Florida
11.478	D	N	108	Center for Sponsored Coastal Ocean Research-Coastal Ocean Program		
11.612	I	N	38,864	Advanced Technology Program	N/A	Liquidia Technology
12	D	N	2,842,096	U. S. Department of Defense		
12	I	N	-1,217	U. S. Department of Defense	0000198780	Henry M Jackson Fdn
12	I	N	23,474	U. S. Department of Defense	0000198797	Henry M Jackson Fdn
12	I	N	-107	U. S. Department of Defense	02-32-941-840-906U	Shaw University
12	I	N	708,350	U. S. Department of Defense	1-321-0210294	RTI International
12	I	N	127,990	U. S. Department of Defense	166125	Duke University Med Ctr
12	I	N	3,003	U. S. Department of Defense	243142	University of Wash-Seattle
12	I	N	86,050	U. S. Department of Defense	2705892	Northrop Grumman
12	I	N	12,620	U. S. Department of Defense	53-0821-2904/143437	University Southern Califo
12	I	N	-85	U. S. Department of Defense	61-3567B	Michigan St University
12	I	N	413,520	U. S. Department of Defense	69-200910	Ntl Ctr Manufa Scien
12	I	N	102,801	U. S. Department of Defense	ATS-UNC-0701-10	Aterrasys LLC
12	I	N	18,854	U. S. Department of Defense	ML05000858	Serco-N America
12	I	N	273,580	U. S. Department of Defense	N/A	Entegriion Inc
12	I	N	389	U. S. Department of Defense	N00014-1-1-0204	Nat Marrow Donor Prg
12	I	N	3,284	U. S. Department of Defense	PO 13552	Optra Inc.
12	I	N	49,918	U. S. Department of Defense	PO10-14267	Dzsp 21 LLC
12	I	N	10,993	U. S. Department of Defense	S-000066.00008.UNC	Applied Rsch Associa
12.114	I	N	129,231	Collaborative Research and Development	2000457356	Johns Hopkins University
12.300	D	N	2,092,929	Basic and Applied Scientific Research		
12.300	I	N	926	Basic and Applied Scientific Research	570723	Texas A & M U
12.300	I	N	7,472	Basic and Applied Scientific Research	705017	University of Wash-Seattle
12.300	I	N	68,837	Basic and Applied Scientific Research	A100752	Woods Hole Ocea Inst
12.351	D	N	951,023	Basic Scientific Research-Combating Weapons of Mass Destruction		
12.420	D	N	4,000,475	Military Medical Research and Development		
12.420	I	N	-793	Military Medical Research and Development	0258-2931-4609	Mt Sinai Sch of Med
12.420	I	N	-29,994	Military Medical Research and Development	12-12990-01-01-C3	H Lee Moffitt Cancer
12.420	I	N	10,278	Military Medical Research and Development	2008-06421-01/A3006	University of Ill Champaig
12.420	I	N	14,676	Military Medical Research and Development	W81XWH-09-2-0149	Sister Kenny Rsch In
12.431	D	N	1,732,457	Basic Scientific Research		

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12.431	I	N	8,504	Basic Scientific Research	09-ARO-1103	Duke University
12.431	I	N	5,247	Basic Scientific Research	3048105696-10-073	Un Kentucky Res Fdn
12.431	I	N	-2,513	Basic Scientific Research	37124-1	Univ of Chicago
12.431	I	N	18,444	Basic Scientific Research	W911NF-10-1-0382	Pulmatrix
12.630	I	N	39,072	Basic, Applied, and Advanced Research in Science and Engineering	A666B1	Texas A & M U
12.800	D	N	57,643	Air Force Defense Research Sciences Program		
12.800	I	N	121,232	Air Force Defense Research Sciences Program	2000933690	Johns Hopkins University
12.901	D	N	55,932	Mathematical Sciences Grants Program		
12.910	D	N	27,039	Research and Technology Development		
12.910	I	N	1,053	Research and Technology Development	00001110	Princeton University
12.910	I	N	41,158	Research and Technology Development	00001743	Princeton University
12.910	I	N	367,600	Research and Technology Development	554466	University of Wash-Seattle
12.910	I	N	54,492	Research and Technology Development	SP0001045/PORJ000348	Northwestern University
12.910	I	N	189,667	Research and Technology Development	UTA10-000426	University of Texas-Austin
15	D	N	26,235	U. S. Department of the Interior		
15	I	N	1,302	U. S. Department of the Interior	0001	URS Corp
15.608	D	N	47,362	Fish and Wildlife Management Assistance		
16	D	N	113,141	U. S. Department of Justice		
19.300	I	N	-9	Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	07-10-029	University of Mississippi
19.300	I	N	14,092	Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	1409	S East Aquatic Res P
19.300	I	N	11,409	Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	RU 3234/4-21463	Rutgers
19.300	I	N	-11,941	Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	S351	SC Sea Grant Consort
20	D	N	2,963,729	U. S. Department of Transportation		
20	I	N	173,433	U. S. Department of Transportation	04-02-2009	Ceramatec Inc
20	I	N	38,166	U. S. Department of Transportation	07-UNCCH-E1	University of Tennessee
20	I	N	140,179	U. S. Department of Transportation	37769.00	Vanasse Hangen Brust
20	I	N	10,486	U. S. Department of Transportation	38049-01	Vanasse Hangen Brust
20	I	N	-158	U. S. Department of Transportation	DTNH22-05-D-05043	Transanalytics
20	I	N	31,459	U. S. Department of Transportation	DTNH22-10-D-00188	Transanalytics
20	I	N	31,536	U. S. Department of Transportation	ELS0022480	Wyle Laboratories
20	I	N	42,157	U. S. Department of Transportation	HR 25-36	Natl Acad of Science
20	I	N	49,682	U. S. Department of Transportation	HR 3-62	Natl Acad of Science
20	I	N	228,533	U. S. Department of Transportation	HR-17-48	Natl Acad of Science
20	I	N	3,420	U. S. Department of Transportation	HR-20-07 (314)	Natl Acad of Science
20	I	N	205,700	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	168,602	U. S. Department of Transportation	N/A	Am Assoc St Highway Tr
20	I	N	135,101	U. S. Department of Transportation	PO#0000137253/250602	University of Utah
20	I	N	26,396	U. S. Department of Transportation	S060062	Texas A & M Rsch Fdn
20	I	N	6,781	U. S. Department of Transportation	T-06-018M5	Vanasse Hangen Brust
20.200	D	N	407,153	Highway Research and Development Program		
20.205	D	N	2,073,410	Highway Planning and Construction		
20.205	I	N	58,325	Highway Planning and Construction	209WEI170	Portland State University
42	I	N	12,547	Library of Congress	3001208398	University of Michigan
42	I	N	-9,624	Library of Congress	C08-085837	CACI-ISS Inc
43	D	N	644,482	National Aeronautics and Space Administration		
43	I	N	6,999	National Aeronautics and Space Administration	3001477342	University of Michigan

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
43	I	N	54	National Aeronautics and Space Administration	91978/NAS13-99030	Mississippi Space Ser
43	I	N	39,034	National Aeronautics and Space Administration	HST-AR-12147.01-A	Space Telescope Sci
43	I	N	100,385	National Aeronautics and Space Administration	NCC 9-58-461	Baylor Col Med
43	I	N	3,168	National Aeronautics and Space Administration	PO#5600400523/NCC 9	Baylor Col Med
43.001	I	N	496	Science	200/536969.571	Dartmouth College
43.001	I	N	87,627	Science	S100013	Texas A & M U
45.024	D	N	17,203	Promotion of the Arts-Grants to Organizations and Individuals		
45.024	I	N	15,000	Promotion of the Arts-Grants to Organizations and Individuals	N/A	Arts Midwest
45.129	I	N	1,364	Promotion of the Humanities-Federal/State Partnership	10-06	NC Humanities CNCI
45.149	D	N	4,354	Promotion of the Humanities-Division of Preservation and Access		
45.161	D	N	75,359	Promotion of the Humanities-Research		
45.163	D	N	126,150	Promotion of the Humanities-Professional Development		
45.169	D	N	30,435	Promotion of the Humanities-Office of Digital Humanities		
45.301	D	N	64,522	Museums for America		
45.301	I	N	17	Museums for America	R00237	Florida Sta
45.303	D	N	-8,502	Conservation Project Support		
45.312	D	N	481,957	National Leadership Grants		
45.312	I	N	209,762	National Leadership Grants	137263-02	Harvard University
45.313	D	N	782,245	Laura Bush 21st Century Librarian Program		
47	D	N	324,732	National Science Foundation		
47	I	N	16,494	National Science Foundation	1003507	Tacoma Commu College
47	I	N	55,067	National Science Foundation	19888-S1	Vanderbilt U Med C
47	I	N	7,566	National Science Foundation	GOH/UNC 09P2123	Guardians of Honor
47	I	N	102,397	National Science Foundation	N/A	Global Envir Netwo I
47.041	D	N	1,141,761	Engineering Grants		
47.041	I	N	-7,502	Engineering Grants	02-093	Arizona State University
47.041	I	N	142,792	Engineering Grants	1159-7558-206-200628	Clemson University
47.041	I	N	11,365	Engineering Grants	IIP-1047239	Altometrics Inc
47.041	I	N	46,569	Engineering Grants	N/A	Allotropica Technolo
47.049	D	N	7,714,430	Mathematical and Physical Sciences		
47.049	I	N	431,321	Mathematical and Physical Sciences	08-SC-NSF-1026	Duke University
47.049	I	N	57,727	Mathematical and Physical Sciences	201556UNC	University of Notre Dame
47.049	I	N	37,216	Mathematical and Physical Sciences	3001310127	University of Michigan
47.049	I	N	224,542	Mathematical and Physical Sciences	431140	University of Wash-Seattle
47.049	I	N	108,831	Mathematical and Physical Sciences	61-2482NC	Michigan St University
47.049	I	N	5,501	Mathematical and Physical Sciences	647F275	University Wisconsin-Madis
47.049	I	N	21,207	Mathematical and Physical Sciences	716554	University of Wash-Seattle
47.050	D	N	2,106,774	Geosciences		
47.050	I	N	25,952	Geosciences	A100617	Woods Hole Ocea Inst
47.050	I	N	2,039	Geosciences	RR100-508/3506528	University of Georgia
47.050	I	N	-556	Geosciences	Z10-71505	University Corp Atmospheri
47.070	D	N	2,753,004	Computer and Information Science and Engineering		
47.070	I	N	14,015	Computer and Information Science and Engineering	30085-J	University of Chicago
47.070	I	N	24,255	Computer and Information Science and Engineering	CIF-51	Computing Rsch Assoc
47.070	I	N	141,770	Computer and Information Science and Engineering	CIF-52	Computing Rsch Assoc
47.070	I	N	-2,368	Computer and Information Science and Engineering	PO# 10267787	University of California
47.074	D	N	4,294,055	Biological Sciences		
47.074	I	N	14,351	Biological Sciences	04-SC-NSF-1032	Duke University
47.074	I	N	3,810	Biological Sciences	09-072	University of Alabama-Tusc
47.074	I	N	143,282	Biological Sciences	09-NSF-1037	Duke University
47.074	I	N	10,139	Biological Sciences	10-001	Wake Forest U

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
47.074	I	N	235,831	Biological Sciences	10-NSF-1060	Duke University
47.074	I	N	46,860	Biological Sciences	2919/200200632	Cary Inst Ecosystem
47.074	I	N	5,748	Biological Sciences	3161/200201411	Inst Ecosystem Studi
47.074	I	N	-1,176	Biological Sciences	350	Dartmouth College
47.074	I	N	-9,248	Biological Sciences	G001594-001	Washington St University
47.074	I	N	31,189	Biological Sciences	RR272-210/4689628	University of Georgia
47.074	I	N	127,177	Biological Sciences	USD-07-07	University South Dakota
47.075	D	N	2,312,793	Social, Behavioral, and Economic Sciences		
47.075	I	N	756	Social, Behavioral, and Economic Sciences	2958/200200735	Cary Inst Ecosystem
47.075	I	N	28,613	Social, Behavioral, and Economic Sciences	3000595881	University of Michigan
47.075	I	N	71,191	Social, Behavioral, and Economic Sciences	PO 10295474	University of California
47.075	I	N	-2,021	Social, Behavioral, and Economic Sciences	RR335-044/3842148	University of Georgia
47.076	D	N	2,190,377	Education and Human Resources		
47.076	I	N	5,723	Education and Human Resources	10-NSF-1001	Duke University
47.076	I	N	1,695	Education and Human Resources	RR246-026/4688438	University of Georgia
47.078	D	N	35,065	Polar Programs		
47.079	I	N	70,732	International Science and Engineering (OISE)	3000835643	University of Michigan
47.080	D	N	1,791,445	Office of Cyberinfrastructure		
47.080	I	N	125,098	Office of Cyberinfrastructure	1001027	University of Arkansas
47.080	I	N	61,002	Office of Cyberinfrastructure	180K121	University Wisconsin
47.080	I	N	29,231	Office of Cyberinfrastructure	2007-01077-04	University of Ill Champaign
47.082	D	Y	3,480,554	ARRA - Trans-NSF Recovery Act Research Support		
47.082	I	Y	20,430	ARRA - Trans-NSF Recovery Act Research Support	3048106073-10-330	University of Kentucky
47.082	I	Y	108,166	ARRA - Trans-NSF Recovery Act Research Support	N/A	Allotropica Technolo
47.082	I	Y	71,270	ARRA - Trans-NSF Recovery Act Research Support	RES504243	Case Western Reserve
64	D	N	8,356	U. S. Department of Veterans Affairs		
66	D	N	3,592,056	U. S. Environmental Protection Agency		
66	I	N	8,305	U. S. Environmental Protection Agency	04-0707-RPO-012	Centrl Reg Air Plan
66	I	N	-441	U. S. Environmental Protection Agency	71731	So Calif Metrop Wate
66	I	N	13,648	U. S. Environmental Protection Agency	910100	Sonoma Technology
66	I	N	9,984	U. S. Environmental Protection Agency	910207	Sonoma Technology
66	I	N	-455	U. S. Environmental Protection Agency	N/A	Miox Corporation
66	I	N	20,000	U. S. Environmental Protection Agency	PO3-IMP406-UNC	EC/R Inc
66	I	N	32,986	U. S. Environmental Protection Agency	SUB1190163SH	Alion Science Techno
66.203	D	N	123,034	Environmental Finance Center Grants		
66.439	D	N	135,351	Targeted Watersheds Grants		
66.509	D	N	1,205,500	Science To Achieve Results (STAR) Research Program		
66.509	I	N	18,658	Science To Achieve Results (STAR) Research Program	0007899B	University of Tex Houston
66.510	D	N	4,752	Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development		
66.511	D	N	1,383,605	Office of Research and Development Consolidated Research/ Training/Fellowships		
66.511	I	N	371	Office of Research and Development Consolidated Research/ Training/Fellowships	2-340-0210384	RTI International
66.514	D	N	32,285	Science To Achieve Results (STAR) Fellowship Program		
66.516	D	N	10,531	P3 Award: National Student Design Competition for Sustainability		
66.606	D	N	111,975	Surveys, Studies, Investigations and Special Purpose Grants		
66.611	D	N	18,206	Environmental Policy and Innovation Grants		
81	D	N	2,321,391	U. S. Department of Energy		
81	I	N	-6,455	U. S. Department of Energy	01152010	So Alli Clean Energy
81	I	N	1,267,030	U. S. Department of Energy	4000089381	UT-Battelle/Ornl

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81	I	N	110,026	U. S. Department of Energy	4000096612	UT-Battelle/Ornl
81	I	N	100,507	U. S. Department of Energy	4000097399	UT-Battelle/Ornl
81	I	N	84,669	U. S. Department of Energy	N/A	Georgia Env Facil Au
81	I	Y	241,504	ARRA - U. S. Department of Energy	2010MCA-0410-0827-UN	Ctr Climate Strategi
81	I	Y	24,537	ARRA - U. S. Department of Energy	N/A	Town of Cary
81.049	D	N	1,404,266	Office of Science Financial Assistance Program		
81.049	D	Y	3,279,440	ARRA - Office of Science Financial Assistance Program		
81.049	I	N	42,904	Office of Science Financial Assistance Program	10-NICCR-1108	Duke University
81.049	I	N	14,982	Office of Science Financial Assistance Program	371979	University of Wash-Seattle
81.049	I	N	233,090	Office of Science Financial Assistance Program	GQ10044-133949	University of Virginia
81.087	D	N	951,027	Renewable Energy Research and Development		
81.112	I	N	-3,543	Stewardship Science Grant Program	414089-G/ 5-23730	University of Rochester
84	D	N	18,507,533	U. S. Department of Education		
84	I	N	20,777	U. S. Department of Education	N/A	Comm Campus Partners
84	I	N	20,919	U. S. Department of Education	S11-023	Wested
84.007	D	N	613,199	Federal Supplemental Educational Opportunity Grants		
84.015	D	N	2,020,752	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	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	04-SC-DED-1010	Duke University
84.015	I	N	90,800	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	102,957	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	-880	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	06-SC-DED-1082	Duke University
84.015	I	N	44,301	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	9,699	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	07-SC-DED-1044	Duke University
84.015	I	N	-1,414	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	3,860	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	34,165	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	164	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
84.015	I	N	107,160	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	11-DED-1019	Duke University

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84.015	I	N	320,857	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	11-FLAS-1028	Duke University
84.022	D	N	85,099	Overseas Programs-Doctoral Dissertation Research Abroad		
84.033	D	N	1,524,341	Federal Work-Study Program		
84.038	D	N	33,838,187	Federal Perkins Loan Program-Federal Capital Contributions		
84.047	D	N	469,226	TRIO-Upward Bound		
84.063	D	N	16,826	Federal Pell Grant Program		
84.116	D	N	44,741	Fund for the Improvement of Postsecondary Education		
84.116	I	N	2,993	Fund for the Improvement of Postsecondary Education	FIPSE2-UNCCH09-10	Comm Campus Partners
84.116	I	N	48	Fund for the Improvement of Postsecondary Education	N/A	Comm Campus Partners
84.129	D	N	91,010	Rehabilitation Long-Term Training		
84.133	D	N	418,691	National Institute on Disability and Rehabilitation Research		
84.200	D	N	250,989	Graduate Assistance in Areas of National Need		
84.217	D	N	210,966	TRIO-McNair Post-Baccalaureate Achievement		
84.220	D	N	388,817	Centers for International Business Education		
84.268	D	N	143,097,845	Federal Direct Student Loans		
84.286	I	N	148,436	Ready to Teach	U286A050018	Alabama Public Telev
84.305	D	N	1,783,436	Education Research, Development and Dissemination		
84.305	I	N	225,995	Education Research, Development and Dissemination	GM10087-126361	University of Virginia
84.323	I	N	8,951	Special Education-State Personnel Development	2011-00204	Minnesota Dept Educ
84.324	D	N	2,181,669	Research in Special Education		
84.325	D	N	2,821,024	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities		
84.326	D	N	4,091,046	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.326	I	N	56,224	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	223791B	University of Oregon
84.326	I	N	266,524	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	51-001050	Sri International
84.326	I	N	33,137	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	5830-1251-00-E	University of So Florida
84.326	I	N	45,781	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	AUM-SA-001-2011	Auburn University
84.326	I	N	81,370	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	UKRF 3048106788-10-3	University of Kentucky
84.327	D	N	275,012	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.349	I	N	136,226	Early Childhood Educator Professional Development	N/A	Zero To Three
84.359	I	N	56,844	Early Reading First	N/A	Richmond Co School
84.373	I	N	22,978	Special Education-Technical Assistance on State Data Collection	FY2011-094	University of Kansas
84.381	D	N	182,669	Baccalaureate Degrees in Science, Technology, Engineering, Mathematics, and Critical Foreign Languages and Master's Degrees in Science, Technology, Engineering, Mathematics, and Critical Foreign Languages		
84.393	I	Y	25,497	ARRA - Special Education-Grants for Infants and Families, Recovery Act	11IDEA6	Delaware Hlth Social
84.393	I	Y	187,577	ARRA - Special Education-Grants for Infants and Families, Recovery Act	4600019114	Arkansas DHS
84.393	I	Y	646,635	ARRA - Special Education-Grants for Infants and Families, Recovery Act	7000400102	Educat Serv Dist 112
89	D	N	37,904	National Archives and Records Administration		
89.003	D	N	42,805	National Historical Publications and Records Grants		
89.003	I	N	13,874	National Historical Publications and Records Grants	3001166513	University of Michigan
93	D	N	22,818,807	U. S. Department of Health and Human Services		

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93	D	Y	1,442,717	ARRA - U. S. Department of Health and Human Services		
93	I	N	280,729	U. S. Department of Health and Human Services	0000680541	Fred Hutchinsn Can
93	I	N	79,564	U. S. Department of Health and Human Services	000278614-003	University of Alabama-Birm
93	I	N	14,294	U. S. Department of Health and Human Services	0007425-405829-1	University of Pitt
93	I	N	97,443	U. S. Department of Health and Human Services	00663-2935.001	Amer Inst For Rsch
93	I	N	310,959	U. S. Department of Health and Human Services	0080.0059/814	Family Health Intl
93	I	N	112,702	U. S. Department of Health and Human Services	05-0864	New York University
93	I	N	17,747	U. S. Department of Health and Human Services	06861S01686	Mathematica Pol Res
93	I	N	-232,370	U. S. Department of Health and Human Services	1-312-0208452/290-02	RTI International
93	I	N	22,852	U. S. Department of Health and Human Services	1-312-0209322/GS-10F	RTI International
93	I	N	288	U. S. Department of Health and Human Services	1-312-0210088	RTI International
93	I	N	94,230	U. S. Department of Health and Human Services	1-312-0210837	RTI International
93	I	N	2,735	U. S. Department of Health and Human Services	1-340-0212174	RTI International
93	I	N	-8	U. S. Department of Health and Human Services	1-R43-AI074089-01A1	Novan Inc.
93	I	N	98,304	U. S. Department of Health and Human Services	10-070/0000000519	University Texas-Galveston
93	I	N	8,330	U. S. Department of Health and Human Services	10-14025-05-06-C1	H Lee Moffitt Cancer
93	I	N	236,365	U. S. Department of Health and Human Services	10.10.90038	Hebrew Rehab Ctr
93	I	N	46,177	U. S. Department of Health and Human Services	1053500080041	Chronic Disease Dire
93	I	N	46,612	U. S. Department of Health and Human Services	1053500140042	Chronic Disease Dire
93	I	N	943	U. S. Department of Health and Human Services	106908	University of Pitt
93	I	N	3,351	U. S. Department of Health and Human Services	125466	Duke University Med Ctr
93	I	N	6,182	U. S. Department of Health and Human Services	129578	Duke University
93	I	N	93,018	U. S. Department of Health and Human Services	17654	Natl Chldhd Cntr Fdn
93	I	N	216,318	U. S. Department of Health and Human Services	19836-S1	Vanderbilt U Med C
93	I	N	-170	U. S. Department of Health and Human Services	1P01HL087203-02	Beth Israel Deacon M
93	I	N	71,289	U. S. Department of Health and Human Services	2-312-0210358	RTI International
93	I	N	75,308	U. S. Department of Health and Human Services	213	Family Health Intl
93	I	N	77,823	U. S. Department of Health and Human Services	24982	ABT Assoc Inc
93	I	N	62,996	U. S. Department of Health and Human Services	24986	ABT Assoc Inc
93	I	N	21,068	U. S. Department of Health and Human Services	25049-08-381	La Jolla Ins Allergy
93	I	N	65,665	U. S. Department of Health and Human Services	283-07-5202	CRP Inc
93	I	N	185,816	U. S. Department of Health and Human Services	2905791A/ WU-08-104	Wash University-St Louis
93	I	N	281	U. S. Department of Health and Human Services	29XS082	SAIC-Frederick Inc
93	I	N	37,899	U. S. Department of Health and Human Services	29XS126/A59101	SAIC-Frederick Inc
93	I	N	11,191	U. S. Department of Health and Human Services	3-312-0209686	RTI International
93	I	N	1,356	U. S. Department of Health and Human Services	3-312-0210837	RTI International
93	I	N	20,000	U. S. Department of Health and Human Services	3-312-0211829	RTI International
93	I	N	320,430	U. S. Department of Health and Human Services	303-7870	Duke University
93	I	N	66,423	U. S. Department of Health and Human Services	30305	Wake Forest U
93	I	N	1,598	U. S. Department of Health and Human Services	3036656/131860	Duke University Med Ctr
93	I	N	1,716,329	U. S. Department of Health and Human Services	3048104037-09-105	University of Kentucky
93	I	N	5,563	U. S. Department of Health and Human Services	4-312-0210837	RTI International
93	I	N	97,860	U. S. Department of Health and Human Services	40-4113/UNC-3	Nat Bureau Econ Res
93	I	N	9,252	U. S. Department of Health and Human Services	431630-19467	VA Polytechnic Inst
93	I	N	138,608	U. S. Department of Health and Human Services	451	Assc Univ Ctr Disab
93	I	N	31,665	U. S. Department of Health and Human Services	5-20911	Oak Ridge Inst Scien
93	I	N	6,469	U. S. Department of Health and Human Services	5-21630	Scripps Resch Inst
93	I	N	27,178	U. S. Department of Health and Human Services	5-21750	Scripps Resch Inst
93	I	N	34,532	U. S. Department of Health and Human Services	5-P01-HL087203-03	Beth Israel Deacon M
93	I	N	50,702	U. S. Department of Health and Human Services	5215810-5500000265	Broad Institute
93	I	N	1,575	U. S. Department of Health and Human Services	53362	RTI International

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93	I	N	4,300	U. S. Department of Health and Human Services	545145	Tulane University
93	I	N	563,957	U. S. Department of Health and Human Services	576652	University of Wash-Seattle
93	I	N	58,814	U. S. Department of Health and Human Services	5U01HD050094-04	University of Alabama-Birm
93	I	N	114,727	U. S. Department of Health and Human Services	66242L/ PO M117862	University of Miami
93	I	N	-21,656	U. S. Department of Health and Human Services	6666	Amer Coll Radiology
93	I	N	-80,549	U. S. Department of Health and Human Services	6667	Am Coll Radiol. Imag
93	I	N	136,411	U. S. Department of Health and Human Services	6671S00150	Mathematica Pol Res
93	I	N	27,719	U. S. Department of Health and Human Services	8-49462	McMaster University
93	I	N	1,894	U. S. Department of Health and Human Services	8412-77804-X	Johns Hopkins University
93	I	N	14,465	U. S. Department of Health and Human Services	8502-90010-6	Johns Hopkins University
93	I	N	35,908	U. S. Department of Health and Human Services	861	Family Health Intl
93	I	N	38,227	U. S. Department of Health and Human Services	8858-S-002	Westat
93	I	N	14,706	U. S. Department of Health and Human Services	94289DBS47/B28950-27	Booz Allen&Hamilton
93	I	N	11,812	U. S. Department of Health and Human Services	98543-1067	Natl Chldhd Cntr Fdn
93	I	N	351,102	U. S. Department of Health and Human Services	A56711/29XS126	SAIC-Frederick Inc
93	I	N	1,287,583	U. S. Department of Health and Human Services	A56768/29XS126	SAIC-Frederick Inc
93	I	N	14,157	U. S. Department of Health and Human Services	AG029824	Wake F Univ Sch Med
93	I	N	642	U. S. Department of Health and Human Services	A115416	Univ Calif-San Franc
93	I	N	200,973	U. S. Department of Health and Human Services	BRS-ACURE-Q-06-00160	Social & Scientific
93	I	N	886,224	U. S. Department of Health and Human Services	BRS-IMPCT-Q-06-00102	Social & Scientific
93	I	N	10,839	U. S. Department of Health and Human Services	CA80098	Am Coll Radiol. Imag
93	I	N	6,367	U. S. Department of Health and Human Services	Colt Study 2 UNC	Case Western Reserve
93	I	N	95	U. S. Department of Health and Human Services	DS603/100528	Duke University
93	I	N	41,076	U. S. Department of Health and Human Services	EY14231	Jaeb Ctr For Hlth Re
93	I	N	13,692	U. S. Department of Health and Human Services	GC11893.133549	University of Virginia
93	I	N	20,400	U. S. Department of Health and Human Services	GC11893.133554	University of Virginia
93	I	N	178,750	U. S. Department of Health and Human Services	GC12015.136204	University of Virginia
93	I	N	225,623	U. S. Department of Health and Human Services	GC12015.136209	University of Virginia
93	I	N	2,022	U. S. Department of Health and Human Services	GMO-010137	UT Southwest Med Ctr
93	I	N	2,896	U. S. Department of Health and Human Services	GMO-010171	UT Southwest Med Ctr
93	I	N	-4,142	U. S. Department of Health and Human Services	GMO010108/N01MH90003	UT Southwest Med Ctr
93	I	N	13,161	U. S. Department of Health and Human Services	HHS290200600011	ABT Assoc Inc
93	I	N	1,514	U. S. Department of Health and Human Services	HHSN261200622008C	H Lee Moffitt Cancer
93	I	N	5,275	U. S. Department of Health and Human Services	HL07069	Duke University Med Ctr
93	I	N	4,506	U. S. Department of Health and Human Services	ITN10200-00SC	University Calif-San Franc
93	I	N	24,496	U. S. Department of Health and Human Services	K000038-S01	Kitware Inc
93	I	N	5,745	U. S. Department of Health and Human Services	K000038-S02	Kitware Inc
93	I	N	1,969,455	U. S. Department of Health and Human Services	N/A	Academyhealth
93	I	N	37,487	U. S. Department of Health and Human Services	N01-WH-4-4221/31181-	Wake F University Sch Med
93	I	N	2,739	U. S. Department of Health and Human Services	NS026835	Emmes Corporation
93	I	N	19,790	U. S. Department of Health and Human Services	PHR-NIDA4-S-10-00182	Social & Scientific
93	I	N	26,376	U. S. Department of Health and Human Services	PO 1568 G NA643	Emmes Corporation
93	I	N	183,547	U. S. Department of Health and Human Services	PO 1568 P HB330	Emmes Corporation
93	I	N	-1,000	U. S. Department of Health and Human Services	PO SR00000171	University Md-Baltimore
93	I	N	67,578	U. S. Department of Health and Human Services	PO# 7810-96242	Johns Hopkins University
93	I	N	-2,431	U. S. Department of Health and Human Services	PO# 8011-39050-0	Johns Hopkins University
93	I	N	12,871	U. S. Department of Health and Human Services	PO# V399454/Y432698	University of Arizona
93	I	N	61,241	U. S. Department of Health and Human Services	PO#3415583/205723	Mass Gen Hosp
93	I	N	624	U. S. Department of Health and Human Services	PO#3416088/205723	Mass Gen Hosp
93	I	N	-1,853	U. S. Department of Health and Human Services	PO#5-22602	Scripps Resch Inst
93	I	N	162,504	U. S. Department of Health and Human Services	PO#EP-619653	Indiana University

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93	I	N	151,412	U. S. Department of Health and Human Services	PO#P0007321/N01-HC-9	Jackson State University
93	I	N	36,106	U. S. Department of Health and Human Services	RD30000419	TKC Integration Serv
93	I	N	10,453	U. S. Department of Health and Human Services	S3521-24/24	Assoc Sch Pub Health
93	I	N	93	U. S. Department of Health and Human Services	S3754-25/25	Assoc Sch Pub Health
93	I	N	57,816	U. S. Department of Health and Human Services	S3861-27/28	Assoc Sch Pub Health
93	I	N	90	U. S. Department of Health and Human Services	SPH07-E1065	Louisiana State University
93	I	N	41,015	U. S. Department of Health and Human Services	TFED39-117	NSABP Fdn
93	I	N	116,612	U. S. Department of Health and Human Services	U01DK065176	Duke University Med Ctr
93	I	N	186,226	U. S. Department of Health and Human Services	UAB-UNC WA 21	University of Alabama-Birm
93	I	N	225,122	U. S. Department of Health and Human Services	UAB-UNC WA 22	University of Alabama-Birm
93	I	N	184	U. S. Department of Health and Human Services	US001-0000256164	Battelle
93	I	N	246,142	U. S. Department of Health and Human Services	WU-10-184/PO2911647A	Wash University-St Louis
93	I	Y	44,411	ARRA - U. S. Department of Health and Human Services	10ST1086	SAIC-Frederick Inc
93	I	Y	55,880	ARRA - U. S. Department of Health and Human Services	24812	Res Fdn Mentl Hygien
93	I	Y	1,035,388	ARRA - U. S. Department of Health and Human Services	5-312-0210837	RTI International
93	I	Y	90,525	ARRA - U. S. Department of Health and Human Services	603R-UNC	Natl Opinion Res Ctr
93	I	Y	29,548	ARRA - U. S. Department of Health and Human Services	CRB-DCR01-S-09-00298	Social & Scientific
93	I	Y	12,386	ARRA - U. S. Department of Health and Human Services	N/A	Johns Hopkins University
93	I	Y	144,088	ARRA - U. S. Department of Health and Human Services	UNC 01/HHSN271200900	Feinstein Inst Med R
93.051	D	N	145,645	Alzheimer's Disease Demonstration Grants to States		
93.061	D	N	1,784,507	Innovations in Applied Public Health Research		
93.061	I	N	7	Innovations in Applied Public Health Research	1-312-0209362	RTI International
93.061	I	N	417	Innovations in Applied Public Health Research	PO# 29525P	Wash University-St Louis
93.067	D	N	2,737,142	Global AIDS		
93.067	I	N	892,673	Global AIDS	N/A	Uni Malawi Colle Med
93.069	D	N	573,405	Public Health Emergency Preparedness		
93.086	D	N	616,828	Healthy Marriage Promotion and Responsible Fatherhood Grants		
93.107	D	N	806,301	Area Health Education Centers Point of Service Maintenance and Enhancement Awards		
93.110	D	N	3,204,356	Maternal and Child Health Federal Consolidated Programs		
93.110	I	N	18,135	Maternal and Child Health Federal Consolidated Programs	4-01761	Brandies University
93.113	D	N	8,789,443	Environmental Health		
93.113	I	N	47,030	Environmental Health	000252739-008	University of Alabama-Birm
93.113	I	N	-5,896	Environmental Health	008	University of Alabama-Birm
93.113	I	N	6,579	Environmental Health	0255-9991-4609	Mt Sinai Sch of Med
93.113	I	N	64,930	Environmental Health	08-004843 B 00	University Mass
93.113	I	N	36,418	Environmental Health	10-NIH-1100	Duke University
93.113	I	N	37,174	Environmental Health	11-NIH-1002	Duke University Med Ctr
93.113	I	N	32	Environmental Health	BD932854	Sloan-Kettering Inst
93.113	I	N	108,629	Environmental Health	H40007	University Southern Califo
93.117	D	N	72,578	Preventive Medicine Residency Program		
93.121	D	N	10,172,986	Oral Diseases and Disorders Research		
93.121	I	N	64,171	Oral Diseases and Disorders Research	10252SUB	Seattle Chld Hosp
93.121	I	N	41,136	Oral Diseases and Disorders Research	131236/131234	University of Tex San Anto
93.121	I	N	8,688	Oral Diseases and Disorders Research	331651	Nova Southeast University
93.121	I	N	2,278	Oral Diseases and Disorders Research	413540130301	Seattle Chld Hosp
93.121	I	N	105,069	Oral Diseases and Disorders Research	549852	University of Pennsylvania
93.121	I	N	-387	Oral Diseases and Disorders Research	892504	University of Wash-Seattle
93.121	I	N	47,206	Oral Diseases and Disorders Research	F5629-01	New York University
93.121	I	N	61,871	Oral Diseases and Disorders Research	F6570-05	New York University
93.121	I	N	-10,538	Oral Diseases and Disorders Research	FY10.236.001/2-5-812	University of Colorado

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93.121	I	N	71,890	Oral Diseases and Disorders Research	FY10.236.006/2-5-813	University of Colorado
93.121	I	N	201,467	Oral Diseases and Disorders Research	HS2356	Tufts University
93.121	I	N	98,562	Oral Diseases and Disorders Research	N/A	3DMD LLC
93.121	I	N	70,980	Oral Diseases and Disorders Research	R01DE018184	Beth Israel Deacon M
93.121	I	N	-1,406	Oral Diseases and Disorders Research	R213894	Research Fdn of SUNY
93.127	D	N	207,472	Emergency Medical Services for Children		
93.135	D	N	2,683,853	Centers for Research and Demonstration for Health Promotion and Disease Prevention		
93.135	I	N	4,954	Centers for Research and Demonstration for Health Promotion and Disease Prevention	5-89899/PO 415346-G	University of Rochester
93.136	D	N	2,310,746	Injury Prevention and Control Research and State and Community Based Programs		
93.136	I	N	12,520	Injury Prevention and Control Research and State and Community Based Programs	3409014954	Oklahoma St Dept Hlt
93.136	I	N	148	Injury Prevention and Control Research and State and Community Based Programs	N/A	NC Coal Aga Dome Vio
93.143	D	N	602,719	NIEHS Superfund Hazardous Substances-Basic Research and Education		
93.153	I	N	107,464	Coordinated Services and Access to Research for Women, Infants, Children, and Youth	203-0388	Duke University
93.155	D	N	1,092,523	Rural Health Research Centers		
93.172	D	N	6,752,382	Human Genome Research		
93.172	I	N	14,168	Human Genome Research	0006055A	University of Tex Houston
93.172	I	N	68,856	Human Genome Research	101247818	Baylor Col Med
93.172	I	N	-5	Human Genome Research	146500/155325	Duke University
93.172	I	N	37,960	Human Genome Research	164324/155325/146500	Duke University
93.172	I	N	387,284	Human Genome Research	203-0254	Duke University
93.172	I	N	120,932	Human Genome Research	2031069	Duke University
93.172	I	N	24,503	Human Genome Research	RES505531	Case Western Reserve
93.172	I	N	34,401	Human Genome Research	SA5763-11790	University Calif-Berkeley
93.173	D	N	2,746,239	Research Related to Deafness and Communication Disorders		
93.173	I	N	273,865	Research Related to Deafness and Communication Disorders	1000664992	University of Iowa
93.173	I	N	94,701	Research Related to Deafness and Communication Disorders	2000184642	Johns Hopkins University
93.173	I	N	84,262	Research Related to Deafness and Communication Disorders	SP0012457	Northwestern University
93.184	I	N	15,926	Disabilities Prevention	2008-05430-01-00	University of Ill-Chicago
93.186	D	N	348,625	National Research Service Award in Primary Care Medicine		
93.213	D	N	1,223,504	Research and Training in Complementary and Alternative Medicine		
93.213	I	N	135	Research and Training in Complementary and Alternative Medicine	145529/161913	Duke University Med Ctr
93.213	I	N	54,807	Research and Training in Complementary and Alternative Medicine	303-5306	Duke University Med Ctr
93.213	I	N	30,022	Research and Training in Complementary and Alternative Medicine	577166	Columbia University
93.213	I	N	4,646	Research and Training in Complementary and Alternative Medicine	FY10.528.001/ 251777	University of Colorado
93.217	I	N	216	Family Planning-Services	6 FPHPA046005-02-01	Planned Parenthood
93.217	I	N	104,937	Family Planning-Services	N/A	Planned Parenthood
93.225	D	N	324,473	National Research Service Awards-Health Services Research Training		
93.226	D	N	1,218,171	Research on Healthcare Costs, Quality and Outcomes		
93.226	I	N	-29	Research on Healthcare Costs, Quality and Outcomes	004	Shaw University
93.226	I	N	-751	Research on Healthcare Costs, Quality and Outcomes	006	Shaw University
93.226	I	N	60,355	Research on Healthcare Costs, Quality and Outcomes	A07706 (M10A10449)	Yale University
93.226	I	N	5,619	Research on Healthcare Costs, Quality and Outcomes	N/A	Shaw University
93.233	I	N	16,678	National Center on Sleep Disorders Research	106777	Brigham Women's Hosp
93.233	I	N	3,494	National Center on Sleep Disorders Research	RES505250	Case Western Reserve
93.239	I	N	3,083	Policy Research and Evaluation Grants	NCMR-SUBUNCCH09	G5Wling Green St Uni

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93.241	I	N	276,123	State Rural Hospital Flexibility Program	P000577701	University of Minnesota
93.242	D	N	21,350,940	Mental Health Research Grants		
93.242	I	N	85,266	Mental Health Research Grants	1	Trust Columbia Un Ny
93.242	I	N	272,689	Mental Health Research Grants	10-NIH-1045	Duke University
93.242	I	N	13,200	Mental Health Research Grants	104624	Brigham Women's Hosp
93.242	I	N	19,564	Mental Health Research Grants	107709	Children's Hosp/Cinn
93.242	I	N	34,668	Mental Health Research Grants	11-1851	University of S Carolina
93.242	I	N	14,173	Mental Health Research Grants	1350 G NA662	U Cal Los Angeles
93.242	I	N	18,238	Mental Health Research Grants	153844	Duke University
93.242	I	N	682,191	Mental Health Research Grants	2	Columbia University
93.242	I	N	25,945	Mental Health Research Grants	2000 G NF 192	U Cal Los Angeles
93.242	I	N	16,718	Mental Health Research Grants	2000554784	Johns Hopkins University
93.242	I	N	5,936	Mental Health Research Grants	2011-2596	University Calif-Irvine
93.242	I	N	27,462	Mental Health Research Grants	203-0140	Duke University
93.242	I	N	29,226	Mental Health Research Grants	205283	Mass Gen Hosp
93.242	I	N	63,395	Mental Health Research Grants	23650-115782	Harvard University
93.242	I	N	37,073	Mental Health Research Grants	3R30V/330V0	University of New Mexico
93.242	I	N	42,704	Mental Health Research Grants	5453SC	Univ Calif-San Franc
93.242	I	N	37,517	Mental Health Research Grants	6109SC	University Calif-San Franc
93.242	I	N	193,371	Mental Health Research Grants	H39736	University Southern Califo
93.242	I	N	-2,251	Mental Health Research Grants	K083633/144-PL12	University Wisconsin-Milwa
93.242	I	N	53,351	Mental Health Research Grants	M12A11109 (A08266)	Yale University
93.242	I	N	23,843	Mental Health Research Grants	MUSC09-060	Med University of SC
93.242	I	N	-1,304	Mental Health Research Grants	N/A	University of Alabama-Birm
93.242	I	N	244	Mental Health Research Grants	PD301397-SC101817	VA Commonwealth University
93.242	I	N	43,764	Mental Health Research Grants	RES505297	Case Western Reserve
93.242	I	N	17,260	Mental Health Research Grants	UF06106	University of Florida
93.242	I	N	30,600	Mental Health Research Grants	WUHS 10075	Wake F University Sch Med
93.243	D	N	382,786	Substance Abuse and Mental Health Services-Projects of Regional and National Significance		
93.243	I	N	-232	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	07-SC-SAMSHA-1029	Duke University
93.243	I	N	-3,812	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	08-SC-SAMHSA-1045	Duke University
93.243	I	N	6,546	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	0965-55958	Wash Dept Soc & Hlth
93.243	I	N	25,336	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	10-SAMHSA-1057	Duke University
93.243	I	N	45,193	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	1065-97640	Wash Dept Soc & Hlth
93.243	I	N	64,119	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	11-SAMHSA-1057	Duke University
93.243	I	N	4,585	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	N/A	Cincinnati Behav Hlt
93.247	D	N	155,297	Advanced Nursing Education Grant Program		
93.249	D	N	413,316	Public Health Training Centers Grant Program		
93.260	I	N	84,060	Family Planning-Personnel Training	N/A	Cicatelli Assoc
93.262	D	N	1,925,589	Occupational Safety and Health Program		
93.262	I	N	100,859	Occupational Safety and Health Program	09-16/19GC0009013	University of Nevada
93.262	I	N	164,283	Occupational Safety and Health Program	694727	University of Wash-Seattle
93.262	I	N	1,626	Occupational Safety and Health Program	W000150101	University of Iowa

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93.262	I	N	21,046	Occupational Safety and Health Program	W000217890	University of Iowa
93.264	D	N	386,769	Nurse Faculty Loan Program (NFLP)		
93.265	D	N	179,355	Comprehensive Geriatric Education Program(CGEP)		
93.271	D	N	211,569	Alcohol Research Career Development Awards for Scientists and Clinicians		
93.272	D	N	432,080	Alcohol National Research Service Awards for Research Training		
93.273	D	N	6,775,212	Alcohol Research Programs		
93.273	I	N	31,962	Alcohol Research Programs	1-312-0212210	RTI International
93.273	I	N	435	Alcohol Research Programs	108942	Loyola University-Chicago
93.273	I	N	54,129	Alcohol Research Programs	150453.0004	Harvard University
93.273	I	N	30,071	Alcohol Research Programs	3FUHS 52260	Wake F University Sch Med
93.273	I	N	458	Alcohol Research Programs	5-38020	University of Memphis
93.273	I	N	6,120	Alcohol Research Programs	539716	Columbia University
93.273	I	N	39,729	Alcohol Research Programs	55478	Binghamton University
93.273	I	N	71,441	Alcohol Research Programs	ABNEU01690	Oregon Hlth Sciences
93.273	I	N	86,476	Alcohol Research Programs	R44AA018245	Science Lrng Res Inc
93.277	D	N	-49	Career Development Awards		
93.278	D	N	85,340	Drug Abuse National Research Service Awards for Research Training		
93.279	D	N	9,280,611	Drug Abuse and Addiction Research Programs		
93.279	I	N	11,514	Drug Abuse and Addiction Research Programs	0367	Pacific Inst Resch
93.279	I	N	12,441	Drug Abuse and Addiction Research Programs	11-NIH-1004	Duke University
93.279	I	N	38,274	Drug Abuse and Addiction Research Programs	139881/133050	Duke University
93.279	I	N	18,343	Drug Abuse and Addiction Research Programs	148558/303-7479	Duke University
93.279	I	N	17,516	Drug Abuse and Addiction Research Programs	154-5688/0000069745	University of Colorado
93.279	I	N	105,902	Drug Abuse and Addiction Research Programs	2001169668	Johns Hopkins University
93.279	I	N	116,792	Drug Abuse and Addiction Research Programs	2007-02046-02-00	University of Ill-Chicago
93.279	I	N	339,285	Drug Abuse and Addiction Research Programs	203-0206	Duke University
93.279	I	N	5,760	Drug Abuse and Addiction Research Programs	34310/1043562	Binghamton University
93.279	I	N	-2,362	Drug Abuse and Addiction Research Programs	496446	Pacific Inst Resch
93.279	I	N	5,777	Drug Abuse and Addiction Research Programs	710-9833-8985	Miriam Hospital
93.279	I	N	147,491	Drug Abuse and Addiction Research Programs	N/A	Penn State University
93.279	I	N	35,710	Drug Abuse and Addiction Research Programs	P24919-00	Texas Christian University
93.279	I	N	50,609	Drug Abuse and Addiction Research Programs	RR771-012/4688328	University of Georgia
93.279	I	N	150,592	Drug Abuse and Addiction Research Programs	Z028101	University Md College Park
93.281	D	N	765,843	Mental Health Research Career/Scientist Development Awards		
93.282	D	N	821,497	Mental Health National Research Service Awards for Research Training		
93.283	D	N	4,467,067	Centers for Disease Control and Prevention-Investigations and Technical Assistance		
93.283	I	N	12,985	Centers for Disease Control and Prevention-Investigations and Technical Assistance	17-312-0208235	RTI International
93.283	I	N	110,754	Centers for Disease Control and Prevention-Investigations and Technical Assistance	N/A	Assc Amer Medical
93.283	I	N	120	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3407-23/24	Assoc Sch Pub Health
93.283	I	N	-14	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3486-23/24	Assoc Sch Pub Health
93.283	I	N	-175	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3521-24/25	Assoc Sch Pub Health
93.283	I	N	-6,040	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3521-24/26	Assoc Sch Pub Health
93.283	I	N	-21,822	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	26,294	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3665-24/26	Assoc Sch Pub Health
93.283	I	N	124,765	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3698	Assoc Sch Pub Health
93.283	I	N	245	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3810	Assoc Sch Pub Health
93.283	I	N	625,285	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3810-26/28	Assoc Sch Pub Health
93.286	D	N	3,860,286	Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.286	I	N	150,791	Discovery and Applied Research for Technological Innovations to Improve Human Health	106368	Brigham Women's Hosp
93.286	I	N	24,137	Discovery and Applied Research for Technological Innovations to Improve Human Health	106370	Brigham Women's Hosp
93.286	I	N	4,421	Discovery and Applied Research for Technological Innovations to Improve Human Health	149881	Brigham Women's Hosp
93.286	I	N	106,785	Discovery and Applied Research for Technological Innovations to Improve Human Health	21135-S1	Vanderbilt U Med C
93.286	I	N	48,514	Discovery and Applied Research for Technological Innovations to Improve Human Health	238900 UNC-Chapel Hi	Temple University
93.286	I	N	184,537	Discovery and Applied Research for Technological Innovations to Improve Human Health	N/A	Brigham Women's Hosp
93.286	I	N	14,391	Discovery and Applied Research for Technological Innovations to Improve Human Health	PO#1263805	ME College of Wi
93.286	I	N	68,585	Discovery and Applied Research for Technological Innovations to Improve Human Health	TUL-613-10/11	Tulane University
93.307	D	N	2,092,146	Minority Health and Health Disparities Research		
93.307	I	N	31,434	Minority Health and Health Disparities Research	WFUHS12742	Wake Forest U
93.310	D	N	3,363,170	Trans-NIH Research Support		
93.310	I	N	304,396	Trans-NIH Research Support	148614.0002	Harvard Med Sch
93.310	I	N	60,257	Trans-NIH Research Support	554874	University of Pennsylvania
93.310	I	N	-1,043	Trans-NIH Research Support	9-526-3603	Albert Einstein Coll
93.310	I	N	11,884	Trans-NIH Research Support	WU-10-60/PO2910972A	Wash University-St Louis
93.342	D	N	3,604,867	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		
93.358	D	N	75,296	Advanced Nursing Education Traineeships		
93.359	D	N	411,651	Nurse Education, Practice and Retention Grants		
93.361	D	N	2,661,614	Nursing Research		
93.361	I	N	-14,933	Nursing Research	0004257/111754-2	University of Pitt
93.361	I	N	6,983	Nursing Research	0008736	University of Pitt
93.361	I	N	176,647	Nursing Research	0255-5071-4609	Mt Sinai Sch of Med
93.361	I	N	273,100	Nursing Research	S516031	Emory University
93.389	D	N	15,768,899	National Center for Research Resources		
93.389	I	N	1,319	National Center for Research Resources	002079-UNC	University Calif-Davis
93.389	I	N	206,406	National Center for Research Resources	07-002383-UNC	University Calif-Davis
93.389	I	N	27,636	National Center for Research Resources	633055	Jackson Laboratory
93.389	I	N	9,687	National Center for Research Resources	702404	University of Wash-Seattle
93.390	D	N	243	Academic Research Enhancement Award		
93.392	I	N	-17,230	Cancer Construction	H3155-01	Georgia State University
93.393	D	N	8,969,275	Cancer Cause and Prevention Research		
93.393	I	N	33,698	Cancer Cause and Prevention Research	0000687510	Fred Hutchinsn Can
93.393	I	N	24,458	Cancer Cause and Prevention Research	0255-1051-4609	Mt Sinai Sch of Med

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93.393	I	N	17,214	Cancer Cause and Prevention Research	1156406	Dana-Farber Cancer
93.393	I	N	119,261	Cancer Cause and Prevention Research	1156407	Dana-Farber Cancer
93.393	I	N	20,869	Cancer Cause and Prevention Research	153192/132702	Duke Clinical Rsch
93.393	I	N	17,154	Cancer Cause and Prevention Research	203-0297	Duke University
93.393	I	N	35	Cancer Cause and Prevention Research	20728/950604RSUB	Children's Hosp Phil
93.393	I	N	1,565	Cancer Cause and Prevention Research	3001067966	University of Michigan
93.393	I	N	-671	Cancer Cause and Prevention Research	3001360384	University of Michigan
93.393	I	N	164,975	Cancer Cause and Prevention Research	3001476655	University of Michigan
93.393	I	N	9,386	Cancer Cause and Prevention Research	3001801813	University of Michigan
93.393	I	N	26,504	Cancer Cause and Prevention Research	532	Dartmouth College
93.393	I	N	10,166	Cancer Cause and Prevention Research	777	Dartmouth College
93.393	I	N	-7,241	Cancer Cause and Prevention Research	883402	University of Wash-Seattle
93.393	I	N	6	Cancer Cause and Prevention Research	H35332	University Southern Califo
93.393	I	N	-1,628	Cancer Cause and Prevention Research	H40022	University Southern Califo
93.393	I	N	41,474	Cancer Cause and Prevention Research	H43130	University Southern Califo
93.393	I	N	19,549	Cancer Cause and Prevention Research	H46720	University Southern Califo
93.393	I	N	122,241	Cancer Cause and Prevention Research	H47334	University Southern Califo
93.393	I	N	-20,561	Cancer Cause and Prevention Research	PO Z880003-03	University of Hawaii
93.393	I	N	-8,705	Cancer Cause and Prevention Research	PO#39506 0048	Indiana University
93.393	I	N	-1,159	Cancer Cause and Prevention Research	QG840220	University of Kansas
93.393	I	N	19,263	Cancer Cause and Prevention Research	R00884	Florida Sta
93.393	I	N	1,406	Cancer Cause and Prevention Research	S366649	Emory University
93.393	I	N	28,959	Cancer Cause and Prevention Research	UNCCH/CA119069/50901	Wake F Univ Sch Med
93.394	D	N	6,405,190	Cancer Detection and Diagnosis Research		
93.394	I	N	4,764	Cancer Detection and Diagnosis Research	0210603	Boston Med Ctr
93.394	I	N	6,108	Cancer Detection and Diagnosis Research	5-37816/PO#926417	University of Pennsylvania
93.394	I	N	-7,083	Cancer Detection and Diagnosis Research	6615110-5500000132	Broad Institute
93.394	I	N	27,781	Cancer Detection and Diagnosis Research	6615110-5500000291	Broad Institute
93.394	I	N	71,088	Cancer Detection and Diagnosis Research	N/A	Morphormics Inc
93.394	I	N	65,613	Cancer Detection and Diagnosis Research	PO 2910952A	Wash University-St Louis
93.395	D	N	5,510,729	Cancer Treatment Research		
93.395	I	N	-741	Cancer Treatment Research	10-14025-02-06/05-C1	H Lee Moffitt Cancer
93.395	I	N	74,605	Cancer Treatment Research	105816	Brigham Women's Hosp
93.395	I	N	24,626	Cancer Treatment Research	1568 G KB193	U Cal Los Angeles
93.395	I	N	28,366	Cancer Treatment Research	19587	Natl Chldhd Cncr Fdn
93.395	I	N	4,425	Cancer Treatment Research	19901	Natl Chldhd Cncr Fdn
93.395	I	N	9,597	Cancer Treatment Research	20068	Natl Chldhd Cncr Fdn
93.395	I	N	-8,286	Cancer Treatment Research	5-31033-8603	University of Chicago
93.395	I	N	5,587	Cancer Treatment Research	6067359/RFS700037	University Mass
93.395	I	N	127,053	Cancer Treatment Research	66249P	University of Miami
93.395	I	N	215,528	Cancer Treatment Research	N/A	Gynecologic Oncology
93.395	I	N	21,067	Cancer Treatment Research	PD300629-SC101283	VA Commonwealth University
93.395	I	N	-1,430	Cancer Treatment Research	WU-09-361/2906077N	Wash University-St Louis
93.395	I	N	695	Cancer Treatment Research	X088675	University Wisconsin
93.396	D	N	7,154,918	Cancer Biology Research		
93.396	I	N	1,344	Cancer Biology Research	100836231	Baylor Col Med
93.396	I	N	131,958	Cancer Biology Research	101247098	Baylor Col Med
93.396	I	N	-164	Cancer Biology Research	31029	University of Chicago
93.396	I	N	21,040	Cancer Biology Research	5600349733	Baylor Col Med
93.396	I	N	171,095	Cancer Biology Research	GMO-900807	UT Southwest Med Ctr
93.396	I	N	30,851	Cancer Biology Research	N/A	Baylor Col Med

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93.396	I	N	26,475	Cancer Biology Research	WU-08-264/2906081A	Wash University-St Louis
93.397	D	N	12,165,208	Cancer Centers Support Grants		
93.397	I	N	48,089	Cancer Centers Support Grants	2000796704	Johns Hopkins University
93.397	I	N	402,374	Cancer Centers Support Grants	3048105880-11-149	Un Kentucky Res Fdn
93.397	I	N	3,329	Cancer Centers Support Grants	N/A	New Hanover Reg Med
93.398	D	N	4,970,615	Cancer Research Manpower		
93.399	D	N	1,377,307	Cancer Control		
93.399	I	N	28,913	Cancer Control	08-025	University Texas-Galveston
93.399	I	N	-714	Cancer Control	090K355	University Wisconsin-Madis
93.399	I	N	45,756	Cancer Control	197K072	University Wisconsin-Madis
93.399	I	N	130,246	Cancer Control	284K071	University Wisconsin-Madis
93.399	I	N	1,945	Cancer Control	3001112276	University of Michigan
93.399	I	N	13,680	Cancer Control	3001738834	University of Michigan
93.399	I	N	644	Cancer Control	N/A	NSABP Fdn
93.405	D	Y	86,271	ARRA - Public Health Traineeship Program		
93.411	D	Y	299,983	ARRA - Equipment to Enhance Training for Health Professionals		
93.510	D	N	1,212	Affordable Care Act (ACA) Primary Care Residency Expansion Program		
93.512	I	N	40,171	Affordable Care Act (ACA) Personal and Home Care Aide State Training Program (PHCAST)	N/A	NC Fdn Adv Hlth Prog
93.600	D	N	1,054,066	Head Start		
93.631	D	N	365,431	Developmental Disabilities Projects of National Significance		
93.632	D	N	530,586	University Centers for Excellence in Developmental Disabilities Education, Research, and Service		
93.647	D	N	102,164	Social Services Research and Demonstration		
93.648	D	N	488,805	Child Welfare Research Training or Demonstration		
93.648	I	N	-5,908	Child Welfare Research Training or Demonstration	1083232-4-52163	Research Fdn of SUNY
93.670	D	N	397,510	Child Abuse and Neglect Discretionary Activities		
93.701	D	Y	49,652,988	ARRA - Trans-NIH Recovery Act Research Support		
93.701	I	Y	15,911	ARRA - Trans-NIH Recovery Act Research Support	0000683527	Fred Hutchinsn Can
93.701	I	Y	14,310	ARRA - Trans-NIH Recovery Act Research Support	0000699160	Fred Hutchinsn Can
93.701	I	Y	50,610	ARRA - Trans-NIH Recovery Act Research Support	0000712036	Fred Hutchinsn Can
93.701	I	Y	55,113	ARRA - Trans-NIH Recovery Act Research Support	000259927-015	University of Alabama-Birm
93.701	I	Y	11,398	ARRA - Trans-NIH Recovery Act Research Support	0007006-A	University of Tex Houston
93.701	I	Y	250,506	ARRA - Trans-NIH Recovery Act Research Support	0256-6031-4609	Mt Sinai Sch of Med
93.701	I	Y	49,054	ARRA - Trans-NIH Recovery Act Research Support	0256-6511-4609	Mt Sinai Sch of Med
93.701	I	Y	69,414	ARRA - Trans-NIH Recovery Act Research Support	09-46	Research Fdn of SUNY
93.701	I	Y	48,463	ARRA - Trans-NIH Recovery Act Research Support	1-312-0212799	RTI International
93.701	I	Y	120,101	ARRA - Trans-NIH Recovery Act Research Support	1000737205/W00015860	University of Iowa
93.701	I	Y	43,447	ARRA - Trans-NIH Recovery Act Research Support	1000746008/W00014525	University of Iowa
93.701	I	Y	195,348	ARRA - Trans-NIH Recovery Act Research Support	1000831828/W00023527	University of Iowa
93.701	I	Y	65,980	ARRA - Trans-NIH Recovery Act Research Support	10047SUB	Seattle Chld Rsch In
93.701	I	Y	65,604	ARRA - Trans-NIH Recovery Act Research Support	115-9607-02	Kaiserperm Div Res
93.701	I	Y	27,731	ARRA - Trans-NIH Recovery Act Research Support	157130/303-5508	Duke University
93.701	I	Y	186,018	ARRA - Trans-NIH Recovery Act Research Support	162833	Duke University Med Ctr
93.701	I	Y	222,845	ARRA - Trans-NIH Recovery Act Research Support	163354/303-4655	Duke University Med Ctr
93.701	I	Y	112,792	ARRA - Trans-NIH Recovery Act Research Support	163360	Duke University
93.701	I	Y	138,892	ARRA - Trans-NIH Recovery Act Research Support	163997/303-4618	Duke University
93.701	I	Y	12,975	ARRA - Trans-NIH Recovery Act Research Support	164084	Duke University
93.701	I	Y	55,077	ARRA - Trans-NIH Recovery Act Research Support	164205	Duke University
93.701	I	Y	126,938	ARRA - Trans-NIH Recovery Act Research Support	182K011	University Wisconsin
93.701	I	Y	76,274	ARRA - Trans-NIH Recovery Act Research Support	2000 G MF327	U Cal Los Angeles

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93.701	I	Y	135,713	ARRA - Trans-NIH Recovery Act Research Support	2000784930	Johns Hopkins University
93.701	I	Y	37,768	ARRA - Trans-NIH Recovery Act Research Support	2009123178	Group Health Cooper
93.701	I	Y	122,542	ARRA - Trans-NIH Recovery Act Research Support	2010116374	Group Health Cooper
93.701	I	Y	23,721	ARRA - Trans-NIH Recovery Act Research Support	203-0115	Duke University
93.701	I	Y	9,886	ARRA - Trans-NIH Recovery Act Research Support	203-0550	Duke University
93.701	I	Y	206,428	ARRA - Trans-NIH Recovery Act Research Support	24-6231-0186-002	University of Nebraska
93.701	I	Y	199,505	ARRA - Trans-NIH Recovery Act Research Support	24271-02-314	Wistar Institute
93.701	I	Y	180,608	ARRA - Trans-NIH Recovery Act Research Support	26051910-42776-B	Stanford University
93.701	I	Y	85,015	ARRA - Trans-NIH Recovery Act Research Support	3 5-38254	Columbia University
93.701	I	Y	95,480	ARRA - Trans-NIH Recovery Act Research Support	3 5-38255	Columbia University
93.701	I	Y	19,311	ARRA - Trans-NIH Recovery Act Research Support	3001419807	University of Michigan
93.701	I	Y	49,241	ARRA - Trans-NIH Recovery Act Research Support	3001729478	University of Michigan
93.701	I	Y	12,359	ARRA - Trans-NIH Recovery Act Research Support	3802-5/RA207909GM	Boston University
93.701	I	Y	1,951	ARRA - Trans-NIH Recovery Act Research Support	42932-E	University of Chicago
93.701	I	Y	251,065	ARRA - Trans-NIH Recovery Act Research Support	42989-D	University of Chicago
93.701	I	Y	26,567	ARRA - Trans-NIH Recovery Act Research Support	5-21435	Scripps Resch Inst
93.701	I	Y	114,254	ARRA - Trans-NIH Recovery Act Research Support	5-24245	Scripps Resch Inst
93.701	I	Y	194,804	ARRA - Trans-NIH Recovery Act Research Support	56028B 7806 AMG	San Diego St U Fdn
93.701	I	Y	81,803	ARRA - Trans-NIH Recovery Act Research Support	5633SC	University Calif-San Franc
93.701	I	Y	49,702	ARRA - Trans-NIH Recovery Act Research Support	60022088/RF01179898	Ohio State University
93.701	I	Y	37,779	ARRA - Trans-NIH Recovery Act Research Support	60028259	Ohio State University
93.701	I	Y	455,589	ARRA - Trans-NIH Recovery Act Research Support	60028291	Ohio State University
93.701	I	Y	17,108	ARRA - Trans-NIH Recovery Act Research Support	6020060-5500000221	Broad Institute
93.701	I	Y	30,997	ARRA - Trans-NIH Recovery Act Research Support	6020061-5500000324	Broad Institute
93.701	I	Y	29,861	ARRA - Trans-NIH Recovery Act Research Support	672590Z	University of Wash-Seattle
93.701	I	Y	2,563	ARRA - Trans-NIH Recovery Act Research Support	677011Z	University of Wash-Seattle
93.701	I	Y	39,525	ARRA - Trans-NIH Recovery Act Research Support	701140Z	University of Wash-Seattle
93.701	I	Y	110,528	ARRA - Trans-NIH Recovery Act Research Support	A001020701	University of Minnesota
93.701	I	Y	114,616	ARRA - Trans-NIH Recovery Act Research Support	A12142	Rensselaer Polytechn
93.701	I	Y	85,588	ARRA - Trans-NIH Recovery Act Research Support	BD513125	Sloan-Kettering Inst
93.701	I	Y	80,710	ARRA - Trans-NIH Recovery Act Research Support	BRS-ACURE-Q-06-00160	Social & Scientific
93.701	I	Y	234,538	ARRA - Trans-NIH Recovery Act Research Support	BRS-IMPCT-Q-06-00102	Social & Scientific
93.701	I	Y	62,912	ARRA - Trans-NIH Recovery Act Research Support	F6254-01/UW368074	New York University
93.701	I	Y	70,226	ARRA - Trans-NIH Recovery Act Research Support	H-UONC-2	Sepulveda Rsch Corp
93.701	I	Y	304,308	ARRA - Trans-NIH Recovery Act Research Support	K00024-S1	Kitware Inc
93.701	I	Y	185,192	ARRA - Trans-NIH Recovery Act Research Support	N/A	Global Vaccines Inc
93.701	I	Y	30,528	ARRA - Trans-NIH Recovery Act Research Support	N000949301	University of Minnesota
93.701	I	Y	16,503	ARRA - Trans-NIH Recovery Act Research Support	P001015303	University of Minnesota
93.701	I	Y	57,962	ARRA - Trans-NIH Recovery Act Research Support	PO 1206456	ME College of Wi
93.701	I	Y	107,782	ARRA - Trans-NIH Recovery Act Research Support	VUMC35833	Vanderbilt U Med C
93.701	I	Y	3,570	ARRA - Trans-NIH Recovery Act Research Support	VUMC35939	Vanderbilt U Med C
93.701	I	Y	978,922	ARRA - Trans-NIH Recovery Act Research Support	VUMC36089	Vanderbilt U Med C
93.701	I	Y	42,376	ARRA - Trans-NIH Recovery Act Research Support	VUMC36468	Vanderbilt U Med C
93.701	I	Y	30,356	ARRA - Trans-NIH Recovery Act Research Support	ZC10075-135218	University of Virginia
93.701	I	Y	89,394	ARRA - Trans-NIH Recovery Act Research Support	ZC10075-136470	University of Virginia
93.709	I	Y	49,665	ARRA - Early Head Start	N/A	Ch Trn/Outreach Proj
93.715	D	Y	697,710	ARRA - Recovery Act-Comparative Effectiveness Research-AHRQ		
93.715	I	Y	26,160	ARRA - Recovery Act-Comparative Effectiveness Research-AHRQ	108219	Children's Hosp/Cinn
93.715	I	Y	41,905	ARRA - Recovery Act-Comparative Effectiveness Research-AHRQ	203-0681	Duke University
93.715	I	Y	29,640	ARRA - Recovery Act-Comparative Effectiveness Research-AHRQ	N/A	NC Comm Care Netwo
93.718	D	Y	2,928,570	ARRA - Health Information Technology Regional Extension Centers Program		

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93.721	I	Y	60,738	ARRA - Health Information Technology Professionals in Health Care	302-9787	Duke University
93.726	I	Y	139,822	ARRA - Accelerating Adoption of Comparative Effectiveness Research (CER)	171193/UNC-CH	Duke University
93.726	I	Y	124,602	ARRA - Accelerating Adoption of Comparative Effectiveness Research (CER)	4-0601	Palo Alto Med Fdn H
93.727	I	Y	64,025	ARRA - Health Information Technology-Beacon Communities	90BC0001/01	So Piedm Comm Care P
93.730	D	Y	945,813	ARRA - Prevention Research Centers Comparative Effectiveness Research Program		
93.779	D	N	-4,795	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.822	D	N	628,195	Health Careers Opportunity Program		
93.837	D	N	21,094,629	Cardiovascular Diseases Research		
93.837	I	N	253,951	Cardiovascular Diseases Research	0000926/112946-1	University of Pitt
93.837	I	N	-6,821	Cardiovascular Diseases Research	0004524B	University of Tex Houston
93.837	I	N	-5,956	Cardiovascular Diseases Research	0004524C	University of Tex Houston
93.837	I	N	4,964	Cardiovascular Diseases Research	0005624A	University of Tex Houston
93.837	I	N	91,278	Cardiovascular Diseases Research	005	Gramercy Rsch Group
93.837	I	N	-31,864	Cardiovascular Diseases Research	0255-2751-4609	Mt Sinai Sch of Med
93.837	I	N	48,987	Cardiovascular Diseases Research	0255-2752-4609/SC618	Mt Sinai Sch of Med
93.837	I	N	81,097	Cardiovascular Diseases Research	0255-2753-4609	Mt Sinai Sch of Med
93.837	I	N	-1,390	Cardiovascular Diseases Research	07-1107.006	SW Fdn Biomed Res
93.837	I	N	-1,282	Cardiovascular Diseases Research	09-1107.006	SW Fdn Biomed Res
93.837	I	N	25,680	Cardiovascular Diseases Research	10007631/PO#137245	University of Utah
93.837	I	N	2,556	Cardiovascular Diseases Research	1000765379	University of Iowa
93.837	I	N	123,717	Cardiovascular Diseases Research	153742	Duke University
93.837	I	N	75,441	Cardiovascular Diseases Research	159334	Duke University Med Ctr
93.837	I	N	91,159	Cardiovascular Diseases Research	1R41HL084857-02	Vascular Pharmaceuti
93.837	I	N	-12,760	Cardiovascular Diseases Research	2 FRAM 771-01	Northern Calif Inst
93.837	I	N	88,343	Cardiovascular Diseases Research	3001303804	University of Michigan
93.837	I	N	15,196	Cardiovascular Diseases Research	5-29746/415311-G	University of Rochester
93.837	I	N	860	Cardiovascular Diseases Research	61-0030UNC-CH	Michigan St University
93.837	I	N	-18,254	Cardiovascular Diseases Research	646532	University of Wash-Seattle
93.837	I	N	-110	Cardiovascular Diseases Research	66143-03UNC/02-66141	University Miss Med Ctr
93.837	I	N	62,597	Cardiovascular Diseases Research	692586	University of Wash-Seattle
93.837	I	N	486,364	Cardiovascular Diseases Research	710-9694	Miriam Hospital
93.837	I	N	13,522	Cardiovascular Diseases Research	9-526-4424	Albert Einstein Coll
93.837	I	N	704	Cardiovascular Diseases Research	9920070110	Rand Corporation,Inc
93.837	I	N	101,572	Cardiovascular Diseases Research	9920070130	Rand Corporation,Inc
93.837	I	N	111,472	Cardiovascular Diseases Research	9920080096	Rand Corporation,Inc
93.837	I	N	-22,022	Cardiovascular Diseases Research	N/A	Cirque Production LI
93.837	I	N	89,077	Cardiovascular Diseases Research	N000550801	University of Minnesota
93.837	I	N	15,170	Cardiovascular Diseases Research	W000203043	University of Iowa
93.838	D	N	13,027,941	Lung Diseases Research		
93.838	I	N	56,841	Lung Diseases Research	000378244-001	University of Alabama-Birm
93.838	I	N	108,669	Lung Diseases Research	0016623/116438-3	University of Pitt
93.838	I	N	14,548	Lung Diseases Research	10120SUB	Seattle Chld Rsch In
93.838	I	N	101,497	Lung Diseases Research	10230SUB	Seattle Chld Rsch In
93.838	I	N	31,255	Lung Diseases Research	150261	Duke University Med Ctr
93.838	I	N	37,146	Lung Diseases Research	1R41HL09529301A2	Theralogics
93.838	I	N	8,507	Lung Diseases Research	2011-2546	University Calif-Irvine
93.838	I	N	90,548	Lung Diseases Research	4915SC	University Calif-San Franc
93.838	I	N	5,820	Lung Diseases Research	553009	University of Pennsylvania
93.838	I	N	51,510	Lung Diseases Research	N/A	Hamner Inst Hlth Sci

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93.839	D	N	6,419,541	Blood Diseases and Resources Research		
93.839	I	N	27,562	Blood Diseases and Resources Research	09-SC-NIH-1028	Duke University
93.839	I	N	4,442	Blood Diseases and Resources Research	105008	Children's Hosp/Cinn
93.839	I	N	1,743	Blood Diseases and Resources Research	139006/303-6850	Duke Univ Med Ctr
93.839	I	N	-154	Blood Diseases and Resources Research	139006/303-6851	Duke University Med Ctr
93.839	I	N	126,775	Blood Diseases and Resources Research	139354/302-6004	Duke University Med Ctr
93.839	I	N	-1,353	Blood Diseases and Resources Research	145041/139006	Duke University Med Ctr
93.839	I	N	68,450	Blood Diseases and Resources Research	203-0276	Duke University Med Ctr
93.839	I	N	129,871	Blood Diseases and Resources Research	24-1106-0002-200	University of Nebraska
93.839	I	N	210,470	Blood Diseases and Resources Research	303-6651	Duke University
93.839	I	N	138,605	Blood Diseases and Resources Research	A12099	Rensselaer Polytechn
93.839	I	N	61,248	Blood Diseases and Resources Research	A12171	Rensselaer Polytechn
93.839	I	N	-159	Blood Diseases and Resources Research	J065240	University Wisconsin
93.839	I	N	120,539	Blood Diseases and Resources Research	N/A	NERI
93.846	D	N	8,830,643	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	N	1,233	Arthritis, Musculoskeletal and Skin Diseases Research	1000747561/W00016131	University of Iowa
93.846	I	N	56,660	Arthritis, Musculoskeletal and Skin Diseases Research	101643	Brigham Women's Hosp
93.846	I	N	31,906	Arthritis, Musculoskeletal and Skin Diseases Research	238899 UNC-Chapel Hi	Temple University
93.846	I	N	-1,094	Arthritis, Musculoskeletal and Skin Diseases Research	9000577	University of Pitt
93.846	I	N	-1,175	Arthritis, Musculoskeletal and Skin Diseases Research	9000582/112640-1	University of Pitt
93.846	I	N	13,184	Arthritis, Musculoskeletal and Skin Diseases Research	MUSC08-127	Med University of SC
93.846	I	N	14,891	Arthritis, Musculoskeletal and Skin Diseases Research	MUSC08-128	Med University of SC
93.847	D	N	18,133,413	Diabetes, Digestive, and Kidney Diseases Extramural Research		
93.847	I	N	119,561	Diabetes, Digestive, and Kidney Diseases Extramural Research	0000359544	Children's Hosp/Bost
93.847	I	N	22,668	Diabetes, Digestive, and Kidney Diseases Extramural Research	004313852	Advanced Telecare
93.847	I	N	15,530	Diabetes, Digestive, and Kidney Diseases Extramural Research	101H710	University Wisconsin-Madis
93.847	I	N	43,719	Diabetes, Digestive, and Kidney Diseases Extramural Research	11-179264-03	Connecticut Child Med
93.847	I	N	1,613	Diabetes, Digestive, and Kidney Diseases Extramural Research	2000521314	Johns Hopkins University
93.847	I	N	19,874	Diabetes, Digestive, and Kidney Diseases Extramural Research	203-0621	Duke University Med Ctr
93.847	I	N	91,174	Diabetes, Digestive, and Kidney Diseases Extramural Research	3001310929	University of Michigan
93.847	I	N	5,755	Diabetes, Digestive, and Kidney Diseases Extramural Research	3001321183	University of Michigan
93.847	I	N	146,568	Diabetes, Digestive, and Kidney Diseases Extramural Research	3100159441/105319	Children's Hosp/Cinn
93.847	I	N	5,858	Diabetes, Digestive, and Kidney Diseases Extramural Research	950678RSUB	Children's Hosp Phil
93.847	I	N	2,543	Diabetes, Digestive, and Kidney Diseases Extramural Research	950878RSUB	Children's Hosp Phil
93.847	I	N	83,713	Diabetes, Digestive, and Kidney Diseases Extramural Research	950892RSUB	Children's Hosp Phil
93.847	I	N	17,186	Diabetes, Digestive, and Kidney Diseases Extramural Research	MUSC07-032	Med University of SC
93.847	I	N	21,170	Diabetes, Digestive, and Kidney Diseases Extramural Research	PO #1245598	ME College of Wi
93.847	I	N	47,590	Diabetes, Digestive, and Kidney Diseases Extramural Research	RES504795	Case Western Reserve
93.847	I	N	-343	Diabetes, Digestive, and Kidney Diseases Extramural Research	WFUHS/UNC12360	Wake Forest U
93.847	I	N	38,277	Diabetes, Digestive, and Kidney Diseases Extramural Research	WU-10-172	Wash University-St Louis
93.847	I	N	41,052	Diabetes, Digestive, and Kidney Diseases Extramural Research	WU-11-230/2911696P	Wash University-St Louis
93.848	D	N	1,743,632	Digestive Diseases and Nutrition Research		
93.848	I	N	126,785	Digestive Diseases and Nutrition Research	0010021	University of Pitt
93.848	I	N	-8,058	Digestive Diseases and Nutrition Research	115-9472-02	Kaiser Fdn Res Insti
93.848	I	N	19,825	Digestive Diseases and Nutrition Research	575243	Columbia University
93.848	I	N	50,160	Digestive Diseases and Nutrition Research	CR-19467-431526	VA Polytechnic Inst
93.848	I	N	-1,227	Digestive Diseases and Nutrition Research	TRACS25844	University of Chicago
93.849	D	N	657,973	Kidney Diseases, Urology and Hematology Research		
93.849	I	N	53,128	Kidney Diseases, Urology and Hematology Research	0000017/113312-2	University of Pitt
93.849	I	N	10,677	Kidney Diseases, Urology and Hematology Research	303-1251	Duke University
93.849	I	N	133,762	Kidney Diseases, Urology and Hematology Research	303-1252	Duke University

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93.849	I	N	386	Kidney Diseases, Urology and Hematology Research	500297	Feinstein Inst Med R
93.849	I	N	26,063	Kidney Diseases, Urology and Hematology Research	950668RSUB/320786	Children's Hosp Phil
93.849	I	N	6,106	Kidney Diseases, Urology and Hematology Research	HS1403	Tufts University
93.849	I	N	320,586	Kidney Diseases, Urology and Hematology Research	N/A	Rhode Island Hospital
93.853	D	N	11,199,005	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	N	26,503	Extramural Research Programs in the Neurosciences and Neurological Disorders	09-002115 UNC	University Calif-Davis
93.853	I	N	35,590	Extramural Research Programs in the Neurosciences and Neurological Disorders	136398	Duke University
93.853	I	N	-5,899	Extramural Research Programs in the Neurosciences and Neurological Disorders	19449/G100121-100434	University Cincinnati
93.853	I	N	73	Extramural Research Programs in the Neurosciences and Neurological Disorders	1U44NS060181-01A1	Asklepios Biopharm
93.853	I	N	-28,620	Extramural Research Programs in the Neurosciences and Neurological Disorders	550900	University of Pennsylvania
93.853	I	N	186,014	Extramural Research Programs in the Neurosciences and Neurological Disorders	551947	University of Pennsylvania
93.853	I	N	36,849	Extramural Research Programs in the Neurosciences and Neurological Disorders	5R01NS051769-04	Mayo Clinic Rochester
93.853	I	N	2,400	Extramural Research Programs in the Neurosciences and Neurological Disorders	A07542 (M10A10463)	Yale University
93.853	I	N	19,713	Extramural Research Programs in the Neurosciences and Neurological Disorders	A07868 (M10A10463)	Yale University
93.853	I	N	67,531	Extramural Research Programs in the Neurosciences and Neurological Disorders	N/A	Penn State University
93.853	I	N	98,597	Extramural Research Programs in the Neurosciences and Neurological Disorders	RF01203416	Ohio State University
93.853	I	N	5,896	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-06-236	Wash University-St Louis
93.853	I	N	-289	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-08-57/PO#2905096A	Washington St University
93.853	I	N	-14,644	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-10-14/PO2910619A	Wash University-St Louis
93.853	I	N	207,462	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-10-368/PO 2910959	Wash University-St Louis
93.855	D	N	39,397,705	Allergy, Immunology and Transplantation Research		
93.855	I	N	42,494	Allergy, Immunology and Transplantation Research	0000688328	Fred Hutchinsn Can
93.855	I	N	7,993	Allergy, Immunology and Transplantation Research	0000708882	Fred Hutchinsn Can
93.855	I	N	227,808	Allergy, Immunology and Transplantation Research	000259927-007	University of Alabama-Birm
93.855	I	N	57,165	Allergy, Immunology and Transplantation Research	000372529-001	University of Alabama-Birm
93.855	I	N	13,375	Allergy, Immunology and Transplantation Research	007	University of Alabama-Birm
93.855	I	N	252,058	Allergy, Immunology and Transplantation Research	1186601	Dana-Farber Cancer
93.855	I	N	4,312	Allergy, Immunology and Transplantation Research	144433/132572	Duke University
93.855	I	N	4,780	Allergy, Immunology and Transplantation Research	157518/302-0228	Duke University Med Ctr
93.855	I	N	102,003	Allergy, Immunology and Transplantation Research	161802/155346/148037	Duke University
93.855	I	N	12,447	Allergy, Immunology and Transplantation Research	164553	Duke University
93.855	I	N	-9,121	Allergy, Immunology and Transplantation Research	1R43AI084284-01	G-Zero Therapeutics
93.855	I	N	66,309	Allergy, Immunology and Transplantation Research	2000056553	Johns Hopkins University
93.855	I	N	3,454,324	Allergy, Immunology and Transplantation Research	2000098352	Johns Hopkins University
93.855	I	N	345	Allergy, Immunology and Transplantation Research	2001057406	Johns Hopkins University
93.855	I	N	43,409	Allergy, Immunology and Transplantation Research	2006-1719	University Calif-Irvine
93.855	I	N	259,279	Allergy, Immunology and Transplantation Research	2009-2312	University Calif-Irvine
93.855	I	N	23,324	Allergy, Immunology and Transplantation Research	203-0121	Duke University
93.855	I	N	216,553	Allergy, Immunology and Transplantation Research	203-0428	Duke University
93.855	I	N	44,706	Allergy, Immunology and Transplantation Research	302-0257	Duke University Med Ctr
93.855	I	N	25	Allergy, Immunology and Transplantation Research	303-1086	Duke University
93.855	I	N	-298	Allergy, Immunology and Transplantation Research	303-1087	Duke University
93.855	I	N	-514	Allergy, Immunology and Transplantation Research	303-1088	Duke University
93.855	I	N	-971	Allergy, Immunology and Transplantation Research	303-1089	Duke University
93.855	I	N	5	Allergy, Immunology and Transplantation Research	303-1373	Duke University
93.855	I	N	-126	Allergy, Immunology and Transplantation Research	303-1377	Duke University
93.855	I	N	-6	Allergy, Immunology and Transplantation Research	303-1378	Duke University
93.855	I	N	-3,128	Allergy, Immunology and Transplantation Research	303-1380	Duke University
93.855	I	N	488,341	Allergy, Immunology and Transplantation Research	303-5426	Duke University
93.855	I	N	2,153	Allergy, Immunology and Transplantation Research	303-5611	Duke University
93.855	I	N	8,837	Allergy, Immunology and Transplantation Research	303-5612	Duke University

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93.855	I	N	38,971	Allergy, Immunology and Transplantation Research	303-5613	Duke University
93.855	I	N	29,819	Allergy, Immunology and Transplantation Research	303-5614	Duke University
93.855	I	N	47,314	Allergy, Immunology and Transplantation Research	303-5615	Duke University
93.855	I	N	1,002	Allergy, Immunology and Transplantation Research	303-5616	Duke University
93.855	I	N	-27,455	Allergy, Immunology and Transplantation Research	303-5618	Duke University
93.855	I	N	289,048	Allergy, Immunology and Transplantation Research	303-5892	Duke University
93.855	I	N	815,342	Allergy, Immunology and Transplantation Research	303-5893	Duke University
93.855	I	N	649,901	Allergy, Immunology and Transplantation Research	303-5894	Duke University
93.855	I	N	462,814	Allergy, Immunology and Transplantation Research	303-5895	Duke University
93.855	I	N	315,788	Allergy, Immunology and Transplantation Research	303-5896	Duke University
93.855	I	N	40,726	Allergy, Immunology and Transplantation Research	3048103204-07-498	University of Kentucky
93.855	I	N	25,923	Allergy, Immunology and Transplantation Research	412A775	University Wisconsin
93.855	I	N	-1,052	Allergy, Immunology and Transplantation Research	549109/PO#2168287	University of Pennsylvania
93.855	I	N	88,175	Allergy, Immunology and Transplantation Research	638915	University of Wash-Seattle
93.855	I	N	113,094	Allergy, Immunology and Transplantation Research	7222	Magee Women Rsh Inst
93.855	I	N	104,897	Allergy, Immunology and Transplantation Research	7228	Magee Women Rsh Inst
93.855	I	N	463,735	Allergy, Immunology and Transplantation Research	AVGTIO102	Oregon Hlth Sciences
93.855	I	N	117,923	Allergy, Immunology and Transplantation Research	AVGTIO103	Oregon Hlth Sciences
93.855	I	N	524,003	Allergy, Immunology and Transplantation Research	BRS-ACURE-Q-06-00160	Social & Scientific
93.855	I	N	-529	Allergy, Immunology and Transplantation Research	GR 1-R41-AI069602-01	Theralogics
93.855	I	N	40,950	Allergy, Immunology and Transplantation Research	N/A	Wits Health Consort.
93.855	I	N	22,785	Allergy, Immunology and Transplantation Research	P661628544	University of Minnesota
93.855	I	N	-102,085	Allergy, Immunology and Transplantation Research	R42AI06902-02	Theralogics
93.855	I	N	10,487	Allergy, Immunology and Transplantation Research	UN-1031	Seattle Biomed Rsch
93.855	I	Y	16,042	ARRA - Allergy, Immunology and Transplantation Research	R42AI06902-02	Theralogics
93.856	D	N	573,962	Microbiology and Infectious Diseases Research		
93.856	I	N	-10,445	Microbiology and Infectious Diseases Research	1006194	University Cincinnati
93.856	I	N	322	Microbiology and Infectious Diseases Research	123273	Harvard University
93.856	I	N	-526	Microbiology and Infectious Diseases Research	303-0974/143263	Duke University
93.856	I	N	1,624	Microbiology and Infectious Diseases Research	AACTG.27.WHC02.03	Social & Scientific
93.859	D	N	28,134,951	Biomedical Research and Research Training		
93.859	I	N	-479	Biomedical Research and Research Training	00000046	Jackson Laboratory
93.859	I	N	28,665	Biomedical Research and Research Training	10310851-SUB	University of California
93.859	I	N	-2,807	Biomedical Research and Research Training	133612/146729	Duke University Med Ctr
93.859	I	N	192,100	Biomedical Research and Research Training	147497	Duke University
93.859	I	N	72,583	Biomedical Research and Research Training	154181	Duke University
93.859	I	N	47,284	Biomedical Research and Research Training	159285/303-4419	Duke University
93.859	I	N	175,553	Biomedical Research and Research Training	1U01GM094663-01	Burnham Inst,
93.859	I	N	34,126	Biomedical Research and Research Training	203-0510	Duke University
93.859	I	N	30,491	Biomedical Research and Research Training	212851A	University of Oregon
93.859	I	N	16,708	Biomedical Research and Research Training	215136	Massachusetts Gen Hosp
93.859	I	N	7,013	Biomedical Research and Research Training	3139-01/15-0032-02	Hlth Research Inc
93.859	I	N	67,975	Biomedical Research and Research Training	44178-C	University of Chicago
93.859	I	N	22,321	Biomedical Research and Research Training	60008330/RF01201035	Ohio State University
93.859	I	N	70,858	Biomedical Research and Research Training	61-0859UNC	Michigan St University
93.859	I	N	38	Biomedical Research and Research Training	6100368/RFSS900043	University Mass
93.859	I	N	57,388	Biomedical Research and Research Training	6114557/RFSS900224	University Mass
93.859	I	N	260,360	Biomedical Research and Research Training	6126037/RFSS2011115	University Mass
93.859	I	N	-85	Biomedical Research and Research Training	9-526-3061	Albert Einstein Coll
93.859	I	N	15,991	Biomedical Research and Research Training	9-526-3573	Albert Einstein Coll
93.859	I	N	58,593	Biomedical Research and Research Training	9-526-4689	Albert Einstein Coll

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.859	I	N	104,111	Biomedical Research and Research Training	9004929	University of Pitt
93.859	I	N	1	Biomedical Research and Research Training	ARIA 31078	University of Arkansas
93.859	I	N	48,042	Biomedical Research and Research Training	M8446041102	University of Minnesota
93.859	I	N	50,227	Biomedical Research and Research Training	MUSC08-030	Med University of SC
93.859	I	N	7,713	Biomedical Research and Research Training	N/A	Avanti Polar Lipids
93.859	I	N	159,136	Biomedical Research and Research Training	PO#640526	Jackson Laboratory
93.859	I	N	112,116	Biomedical Research and Research Training	PO#642466	Jackson Laboratory
93.859	I	N	30,788	Biomedical Research and Research Training	R-11-0032	University of Houston
93.859	I	N	-8,317	Biomedical Research and Research Training	WU-09-305/2906044N	Wash University-St Louis
93.864	D	N	1,526,570	Population Research		
93.864	I	N	86,617	Population Research	1071750-3-46797/09-1	Research Fdn of SUNY
93.864	I	N	82,735	Population Research	154-4916	University of Colorado
93.864	I	N	104,603	Population Research	3001141253	University of Michigan
93.865	D	N	24,996,807	Child Health and Human Development Extramural Research		
93.865	I	N	40,374	Child Health and Human Development Extramural Research	000378020-001	University of Alabama-Birm
93.865	I	N	14,313	Child Health and Human Development Extramural Research	000396222-002	University of Alabama-Birm
93.865	I	N	8,140	Child Health and Human Development Extramural Research	13-312-0210070	RTI International
93.865	I	N	-75	Child Health and Human Development Extramural Research	143812/130643	Duke University
93.865	I	N	153,256	Child Health and Human Development Extramural Research	3-312-0207778	RTI International
93.865	I	N	-1,068	Child Health and Human Development Extramural Research	3000583782	University of Michigan
93.865	I	N	19,051	Child Health and Human Development Extramural Research	3001402196	University of Michigan
93.865	I	N	33,710	Child Health and Human Development Extramural Research	3001688625	University of Michigan
93.865	I	N	15,524	Child Health and Human Development Extramural Research	4243-UNC-DHHS-0709	Penn State University
93.865	I	N	-859	Child Health and Human Development Extramural Research	549604	University of Wash-Seattle
93.865	I	N	6,615	Child Health and Human Development Extramural Research	554599	University of Wash-Seattle
93.865	I	N	190,904	Child Health and Human Development Extramural Research	F6207-01	New York University
93.865	I	N	29,252	Child Health and Human Development Extramural Research	GMO-500121	UT Southwest Med Ctr
93.865	I	N	67,423	Child Health and Human Development Extramural Research	N/A	Intellitools Inc
93.865	I	N	21,854	Child Health and Human Development Extramural Research	S417062	Emory University
93.865	I	N	60,785	Child Health and Human Development Extramural Research	VUMC35301	Vanderbilt U Med C
93.866	D	N	2,820,915	Aging Research		
93.866	I	N	14,079	Aging Research	0000004732	University Md-Baltimore
93.866	I	N	112,095	Aging Research	0000004939	University Md-Baltimore
93.866	I	N	34,536	Aging Research	103524	Brigham Women's Hosp
93.866	I	N	-199	Aging Research	148182	Duke University
93.866	I	N	64,563	Aging Research	24861420-45510-D	Stanford University
93.866	I	N	15,000	Aging Research	4272-5/RA208430NG0	Boston University
93.866	I	N	83,867	Aging Research	57884-9061	Cornell University
93.866	I	N	6,760	Aging Research	N/A	Vortant Technologies
93.867	D	N	2,853,581	Vision Research		
93.867	I	N	39,246	Vision Research	0255-5081-4609	Mt Sinai Sch of Med
93.867	I	N	566	Vision Research	10018987	University of Utah
93.867	I	N	20,303	Vision Research	10018992	University of Utah
93.867	I	N	70,380	Vision Research	2000133834	Johns Hopkins University
93.867	I	N	133,357	Vision Research	2000540260	Johns Hopkins University
93.867	I	N	55,836	Vision Research	PO#0000145486/100189	University of Utah
93.867	I	N	29,661	Vision Research	R073286119	University of Tennessee
93.879	D	N	151,771	Medical Library Assistance		
93.884	D	N	265,268	Grants for Training in Primary Care Medicine and Dentistry		
93.887	D	N	-1,414	Health Care and Other Facilities		
93.895	D	N	979	Grants for Faculty Development in Family Medicine		

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93.918	D	N	680,708	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		
93.924	D	N	14,867	Ryan White HIV/AIDS Dental Reimbursements Community Based Dental Partnership		
93.928	D	N	709,526	Special Projects of National Significance		
93.931	D	N	310,767	Demonstration Grants to States for Community Scholarship		
93.936	I	N	724,500	National Institutes of Health Acquired Immunodeficiency Syndrome Research Loan Repayment Program	0080.0126/830	Family Health Intl
93.941	D	N	630,076	HIV Demonstration, Research, Public and Professional Education Projects		
93.943	D	N	96,935	Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups		
93.945	D	N	665,472	Assistance Programs for Chronic Disease Prevention and Control		
93.964	D	N	204,143	Public Health Traineeships		
93.969	D	N	323,060	Geriatric Education Centers		
93.989	D	N	1,936,067	International Research and Research Training		
93.989	I	N	22,405	International Research and Research Training	61-0012UNC	Michigan St University
93.989	I	N	30,790	International Research and Research Training	Three (3)	Columbia University
93.989	I	N	18,305	International Research and Research Training	VUMC 35567	Vanderbilt U Med C
93.989	I	N	197,075	International Research and Research Training	VUMC34750	Vanderbilt U Med C
93.989	I	N	-3	International Research and Research Training	VUMC35567	Vanderbilt U Med C
93.989	I	N	71,345	International Research and Research Training	VUMC35568	Vanderbilt U Med C
93.989	I	N	18,797	International Research and Research Training	VUMC35711	Vanderbilt U Med C
93.989	I	N	35,971	International Research and Research Training	VUMC36767	Vanderbilt U Med C
94.005	D	N	26,131	Learn and Serve America-Higher Education		
97	I	N	740,917	U. S. Department of Homeland Security	5-312-0211772/021177	RTI International
97.044	D	N	10,680	Assistance to Firefighters Grant		
97.061	D	N	2,905,168	Centers for Homeland Security		
97.061	I	N	88,765	Centers for Homeland Security	Z955901	University Md College Park
97.077	D	N	172,208	Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection		
97.122	D	N	2,410,828	Bio-Preparedness Collaboratory		
98	D	N	28,751,286	U. S. Agency for International Development		
98	I	N	293,572	U. S. Agency for International Development	08-UNC-97	Kenan Institute Asia
98	I	N	23,652	U. S. Agency for International Development	19020-01-PHP	Kenan Institute Asia
98	I	N	120,990	U. S. Agency for International Development	631548-8S-1204	MACRO
98	I	N	93,455	U. S. Agency for International Development	805703/0437.0079	Family Health Intl
98	I	N	18,368	U. S. Agency for International Development	AID1233-02-08648-GRT	PATH
98	I	N	-955	U. S. Agency for International Development	FCO 402794	Family Health Intl
98	I	N	-500	U. S. Agency for International Development	GHS-I-00-07-00002-00	John Snow Institute
98	I	N	8,277	U. S. Agency for International Development	GMDC-08-08	Eastern Va Med Sch
98	I	N	4,200	U. S. Agency for International Development	INP.1463-08708-GRT	PATH
98	I	N	21,314	U. S. Agency for International Development	N/A	WITS Health Consort.
98	I	N	-3,599	U. S. Agency for International Development	PSA-06-09	Eastern VA Med Sch
			822,589,994	Total — University of North Carolina at Chapel Hill		

University of North Carolina at Charlotte

10.206	D	N	57,423	Grants for Agricultural Research-Competitive Research Grants
10.310	D	N	1,532	Agriculture and Food Research Initiative (AFRI)
11.609	D	N	115,995	Measurement and Engineering Research and Standards
12.300	D	N	570,961	Basic and Applied Scientific Research

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
12.420	D	N	225,225	Military Medical Research and Development		
12.431	D	N	477,294	Basic Scientific Research		
12.431	I	N	62,012	Basic Scientific Research	186582	University of Central Florida
12.431	I	N	72,431	Basic Scientific Research	2010-04989-01-00	University of Illinois
12.431	I	N	6,682	Basic Scientific Research	G-2618-1	Colorado State University
12.630	I	N	20,998	Basic, Applied, and Advanced Research in Science and Engineering	N/A	Academy of Applied Science
12.800	D	N	169,591	Air Force Defense Research Sciences Program		
12.800	I	N	65,957	Air Force Defense Research Sciences Program	FA9451-10-D-0234	University of Central Florida
12.902	D	N	18,300	Information Security Grant Program		
12.910	D	N	141,090	Research and Technology Development		
15.807	I	N	1,001	Earthquake Hazards Reduction Program	2010-2011-007	University of Puerto Rico Mayaguez Campus
20.701	D	N	612,236	University Transportation Centers Program		
45.024	D	N	14,972	Promotion of the Arts-Grants to Organizations and Individuals		
45.169	D	N	57,604	Promotion of the Humanities-Office of Digital Humanities		
47.041	D	N	1,051,297	Engineering Grants		
47.041	I	N	106,819	Engineering Grants	1158-7558-26-2006281	Clemson University
47.041	I	N	39,267	Engineering Grants	2975-11-0186	Five Focal LLC
47.041	I	N	31,411	Engineering Grants	478496-19773	Virginia Polytechnic Institute
47.041	I	N	91,154	Engineering Grants	7541/6051/1469963	University of California-Berkeley
47.041	I	N	24,714	Engineering Grants	NSFUV202012009	Dot Metrics Technologies
47.049	D	N	575,232	Mathematical and Physical Sciences		
47.050	D	N	150,535	Geosciences		
47.070	D	N	1,767,785	Computer and Information Science and Engineering		
47.070	I	N	62,343	Computer and Information Science and Engineering	09-059	Arizona State University
47.070	I	N	70,666	Computer and Information Science and Engineering	PO# P254493	Brown University
47.074	D	N	551,896	Biological Sciences		
47.074	I	N	70,082	Biological Sciences	4101-32635	Purdue University
47.075	D	N	787,588	Social, Behavioral, and Economic Sciences		
47.076	D	N	1,145,697	Education and Human Resources		
47.076	I	N	6,220	Education and Human Resources	DELAT37G	Cleveland State University
47.079	D	N	39,785	International Science and Engineering (OISE)		
47.079	I	N	44,537	International Science and Engineering (OISE)	202200545-02	Florida International University
47.080	D	N	50,491	Office of Cyberinfrastructure		
47.082	D	Y	1,108,175	ARRA - Trans-NSF Recovery Act Research Support		
47.082	I	Y	47,544	ARRA - Trans-NSF Recovery Act Research Support	25 7014510	Western Michigan University
66.202	I	N	14,736	Congressionally Mandated Projects	375-32545-1	Clarkson University
66.509	D	N	69,537	Science To Achieve Results (STAR) Research Program		
66.509	I	N	23,307	Science To Achieve Results (STAR) Research Program	8000001508	Texas State University-San Marcos
66.516	D	N	3,339	P3 Award: National Student Design Competition for Sustainability		
81.042	D	N	26,396	Weatherization Assistance for Low-Income Persons		
81.049	D	N	151,391	Office of Science Financial Assistance Program		
81.086	D	Y	282,356	ARRA - Conservation Research and Development		
81.087	I	N	103,799	Renewable Energy Research and Development	20129009	University of Central Florida
81.124	I	N	91,256	Predictive Science Academic Alliance Program	64031-001-08	Los Alamos National Security
81.128	I	Y	105,826	ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	1100580	City of Charlotte
84.007	D	N	552,006	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	560,116	Federal Work-Study Program		
84.038	D	N	7,587,868	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	N	246,339	TRIO-Student Support Services		
84.063	D	N	35,122,278	Federal Pell Grant Program		
84.116	D	N	36,647	Fund for the Improvement of Postsecondary Education		

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84.200	D	N	316,025	Graduate Assistance in Areas of National Need		
84.268	D	N	115,208,316	Federal Direct Student Loans		
84.305	D	N	283,615	Education Research, Development and Dissemination		
84.324	D	N	817,526	Research in Special Education		
84.325	D	N	476,113	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities		
84.326	D	N	1,125,776	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.368	I	N	37,177	Grants for Enhanced Assessment Instruments	ED11-0003-2	Arizona Dept of Education
84.373	I	N	124,548	Special Education-Technical Assistance on State Data Collection	A001945802	University of Minnesota
84.375	D	N	1,466,638	Academic Competitiveness Grants		
84.376	D	N	1,224,970	National Science and Mathematics Access to Retain Talent (SMART) Grants		
84.378	I	N	73,889	College Access Challenge Grant Program	92-NC08	National Writing Proj Corp
93.124	D	N	14,693	Nurse Anesthetist Traineeships		
93.136	D	N	61,987	Injury Prevention and Control Research and State and Community Based Programs		
93.178	D	N	180,298	Nursing Workforce Diversity		
93.226	I	N	11,231	Research on Healthcare Costs, Quality and Outcomes	1R18HS018519-01	Carolinas Healthcare System
93.242	I	N	255	Mental Health Research Grants	5479SC	University of California-San Fran
93.243	D	N	391,429	Substance Abuse and Mental Health Services-Projects of Regional and National Significance		
93.279	D	N	205,682	Drug Abuse and Addiction Research Programs		
93.286	D	N	88,051	Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.307	I	N	91,036	Minority Health and Health Disparities Research	1R01MD006127-01	Carolinas Healthcare System
93.358	D	N	28,251	Advanced Nursing Education Traineeships		
93.359	I	N	121,688	Nurse Education, Practice and Retention Grants	158595	Duke University
93.361	D	N	4,568	Nursing Research		
93.394	I	N	7,400	Cancer Detection and Diagnosis Research	26-1601-83-61	University of Texas at Arlington
93.395	D	N	43,461	Cancer Treatment Research		
93.396	D	N	155,087	Cancer Biology Research		
93.407	D	Y	90,707	ARRA - Scholarships for Disadvantaged Students		
93.701	D	Y	820,514	ARRA - Trans-NIH Recovery Act Research Support		
93.701	I	Y	205,121	ARRA - Trans-NIH Recovery Act Research Support	1R24MD00493001	Carolinas Healthcare System
93.701	I	Y	28,388	ARRA - Trans-NIH Recovery Act Research Support	8771.S16	WESTAT
93.837	I	N	17,336	Cardiovascular Diseases Research	HL09353-015	Penn State University Med Cntr
93.846	D	N	115,461	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	N	50,783	Arthritis, Musculoskeletal and Skin Diseases Research	PO 1000644343	University of Iowa
93.846	I	N	26,648	Arthritis, Musculoskeletal and Skin Diseases Research	PO 1000749056	University of Iowa
93.847	D	N	159,681	Diabetes, Digestive, and Kidney Diseases Extramural Research		
93.853	D	N	311,443	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	N	1,538	Extramural Research Programs in the Neurosciences and Neurological Disorders	09-1651	University of South Carolina
93.853	I	N	9,908	Extramural Research Programs in the Neurosciences and Neurological Disorders	26-1601-53-61	University of Texas at Arlington
93.853	I	N	14,598	Extramural Research Programs in the Neurosciences and Neurological Disorders	EH03-339-S3	Evanston Northwestern Hlthcre RI
93.855	D	N	4,640	Allergy, Immunology and Transplantation Research		
93.855	I	N	94,068	Allergy, Immunology and Transplantation Research	688325	Fred Hutchinson Cancer Rsch Cntr
93.855	I	N	3,569	Allergy, Immunology and Transplantation Research	708877	Fred Hutchinson Cancer Rsch Cntr
93.859	D	N	761,959	Biomedical Research and Research Training		
93.866	D	N	28,049	Aging Research		
93.867	I	N	121,934	Vision Research	1R41EY019598	Phototech, LLC
93.879	I	N	23,324	Medical Library Assistance	MUSC07-014	Medical University of South Carolina
93.925	D	N	137,579	Scholarships for Health Professions Students from Disadvantaged Backgrounds		

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97.044	D	N	148,113	Assistance to Firefighters Grant		
97.061	I	N	85,008	Centers for Homeland Security	4112-31739	Purdue University
97.104	I	N	73,553	Homeland Security-related Science, Technology, Engineering and (HS STEM) Career Development Program	R9847-G1	Georgia Institute of Technology
97.108	D	N	154,844	Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies		
98.001	I	N	155,686	USAID Foreign Assistance for Programs Overseas	172013/0118.0376	Family Health International
			<u>181,695,901</u>	Total — University of North Carolina at Charlotte		
University of North Carolina at Greensboro						
10.206	I	N	51,684	Grants for Agricultural Research-Competitive Research Grants	416-17-04C	Iowa State University
10.217	D	N	129,261	Higher Education Challenge Grants		
10.253	D	N	139,547	Food Assistance and Nutrition Research Programs (FANRP)		
10.310	D	N	115,557	Agriculture and Food Research Initiative (AFRI)		
12.300	I	N	-24,765	Basic and Applied Scientific Research	09-35/1082718/1/51	Res Fnd of State University of NY
12.300	I	N	8,733	Basic and Applied Scientific Research	RO313-G3	Georgia Inst of Technology
12.420	I	N	303,020	Military Medical Research and Development	W81XWH-05-1-0383	Moses Cone Health System
12.800	I	N	40,242	Air Force Defense Research Sciences Program	715-1	Intelligent Automation Inc
14	I	N	2,500	U. S. Department of Housing and Urban Development	RAH II-David Ribar	The QED Group, LLC
14.703	I	N	2,140	Sustainable Communities Regional Planning Grant Program	#205441	Piedmont Authority for Regional Transportation
14.900	I	N	2,082	Lead-Based Paint Hazard Control in Privately-Owned Housing	2009-1327	City of Greensboro
14.900	I	N	2,468	Lead-Based Paint Hazard Control in Privately-Owned Housing	2011-5084	City of Greensboro
16.710	I	N	6,658	Public Safety Partnership and Community Policing Grants	91351-05/09-213	Guilford County
16.726	I	N	14,837	Juvenile Mentoring Program	91334-03/10-148	Guilford County
19.401	I	N	12,566	Academic Exchange Programs-Scholars	#205406	Fullbright 2010-11 (US dept state)
43	I	N	871	National Aeronautics and Space Administration	#1329344	California Inst of Technology
45.024	D	N	4,291	Promotion of the Arts-Grants to Organizations and Individuals		
45.160	D	N	45,446	Promotion of the Humanities-Fellowships and Stipends		
45.160	I	N	30,138	Promotion of the Humanities-Fellowships and Stipends	2010-11	Folger Shakespeare Library
45.160	I	N	454	Promotion of the Humanities-Fellowships and Stipends	ACLS-2008-09	American Council of Learned Societies
45.161	D	N	67,637	Promotion of the Humanities-Research		
45.161	I	N	41,799	Promotion of the Humanities-Research	RQ50468-10	Northern Michigan University
45.313	D	N	310,551	Laura Bush 21st Century Librarian Program		
47	I	N	1,541	National Science Foundation	PO210929	Indiana University/Purdue University
47.049	D	N	214,485	Mathematical and Physical Sciences		
47.049	I	N	48,916	Mathematical and Physical Sciences	08175-00-00-UNC-01	Urban Institute
47.049	I	N	772	Mathematical and Physical Sciences	DMS-0846477	Mathematical Association of America
47.070	D	N	84,017	Computer and Information Science and Engineering		
47.074	D	N	292,675	Biological Sciences		
47.075	D	N	328,445	Social, Behavioral, and Economic Sciences		
47.075	I	N	3,476	Social, Behavioral, and Economic Sciences	09-062	University of Alabama
47.076	D	N	1,079,077	Education and Human Resources		
47.076	I	N	874	Education and Human Resources	61-2168UNCG	Michigan State University
47.076	I	N	40,052	Education and Human Resources	RF01170813/60018933	Ohio State University
47.078	D	N	129,824	Polar Programs		
47.079	D	N	29,868	International Science and Engineering (OISE)		
47.082	D	Y	262,212	ARRA - Trans-NSF Recovery Act Research Support		
81.049	I	N	69,856	Office of Science Financial Assistance Program	G-42-6C7-G2	Georgia Inst of Technology
84	D	N	6,973,499	U. S. Department of Education		
84	I	N	23,562	U. S. Department of Education	S-45000-05-013	Edvantia, Inc
84.007	D	N	582,892	Federal Supplemental Educational Opportunity Grants		

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.016	D	N	66,100	Undergraduate International Studies and Foreign Language Programs		
84.033	D	N	314,499	Federal Work-Study Program		
84.038	D	N	6,033,952	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	N	278,886	TRIO-Student Support Services		
84.063	D	N	28,796,400	Federal Pell Grant Program		
84.195	D	N	228,047	Bilingual Education-Professional Development		
84.215	D	N	152,319	Fund for the Improvement of Education		
84.268	D	N	90,108,222	Federal Direct Student Loans		
84.305	D	N	634,868	Education Research, Development and Dissemination		
84.305	I	N	9,062	Education Research, Development and Dissemination	GM 10087-125783	University of Virginia
84.310	I	N	24,258	Parental Information and Resource Centers	U310A060130	Exceptional Children's Assistance Center
84.324	I	N	37,629	Research in Special Education	GM 10118-136450	University of Virginia
84.325	D	N	1,016,980	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities		
84.349	I	N	141,884	Early Childhood Educator Professional Development	P28080	South Carolina Dept of Education
84.350	I	N	21,388	Transition to Teaching	SRV09TA-018	Guilford County Schools
84.375	D	N	1,279,426	Academic Competitiveness Grants		
84.376	D	N	605,491	National Science and Mathematics Access to Retain Talent (SMART) Grants		
84.377	I	N	23,991	School Improvement Grants	C9U0459	State of Alabama Dept of Education
84.379	D	N	56,500	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		
84.405	D	Y	904,824	ARRA - Teacher Quality Partnerships, Recovery Act		
93	I	N	18,231	U. S. Department of Health and Human Services	200-2008-07889-005 UNCG	SciMetrika, LLC
93.110	I	N	285,557	Maternal and Child Health Federal Consolidated Programs	6 U93MC00217-02-01	Sickle Cell Disease Assoc of America
93.121	D	N	314,897	Oral Diseases and Disorders Research		
93.121	I	N	16,196	Oral Diseases and Disorders Research	WFUHS 50029	Wake Forest University
93.124	D	N	18,118	Nurse Anesthetist Traineeships		
93.172	I	N	16,033	Human Genome Research	1090321-265147	Carnegie-Mellon University
93.173	D	N	161,580	Research Related to Deafness and Communication Disorders		
93.191	D	N	158,796	Patient Navigator and Chronic Disease Prevention Program		
93.213	D	N	92,189	Research and Training in Complementary and Alternative Medicine		
93.226	D	N	134,362	Research on Healthcare Costs, Quality and Outcomes		
93.242	D	N	915,508	Mental Health Research Grants		
93.242	I	N	87,647	Mental Health Research Grants	#639	Dartmouth College
93.242	I	N	178,420	Mental Health Research Grants	303-1237	Duke University
93.243	D	N	90,160	Substance Abuse and Mental Health Services-Projects of Regional and National Significance		
93.243	I	N	145,812	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	91351-12/09-110	Guilford County Dept of Public Health
93.247	D	N	454,400	Advanced Nursing Education Grant Program		
93.262	I	N	31,610	Occupational Safety and Health Program	WFUHS 11210	Wake Forest University Health Sciences
93.265	D	N	179,431	Comprehensive Geriatric Education Program(CGEP)		
93.273	D	N	472,200	Alcohol Research Programs		
93.273	I	N	89,112	Alcohol Research Programs	#232435	Drexel University
93.279	D	N	390,153	Drug Abuse and Addiction Research Programs		
93.279	I	N	16	Drug Abuse and Addiction Research Programs	2-340-0211567	Research Triangle Institute International
93.279	I	N	69,731	Drug Abuse and Addiction Research Programs	36-0507-371/PO#CC	Temple University
93.279	I	N	20,274	Drug Abuse and Addiction Research Programs	541750P03683	Northeastern University
93.279	I	N	21,455	Drug Abuse and Addiction Research Programs	542650P0902021	Northeastern University
93.279	I	N	46,285	Drug Abuse and Addiction Research Programs	B6296386201	University of Minnesota
93.279	I	N	28,545	Drug Abuse and Addiction Research Programs	R414269	University at Buffalo, SUNY

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For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.281	D	N	1,713	Mental Health Research Career/Scientist Development Awards		
93.283	D	N	38,005	Centers for Disease Control and Prevention-Investigations and Technical Assistance		
93.283	I	N	1,829	Centers for Disease Control and Prevention-Investigations and Technical Assistance	TS-1455	Assoc for Prevention Teaching & Research
93.307	D	N	1,049,426	Minority Health and Health Disparities Research		
93.333	D	N	350	Clinical Research		
93.358	D	N	72,392	Advanced Nursing Education Traineeships		
93.365	I	N	55,850	Sickle Cell Treatment Demonstration Program	4-312-0210355	Research Triangle Institute International
93.394	D	N	96,033	Cancer Detection and Diagnosis Research		
93.394	I	N	48,157	Cancer Detection and Diagnosis Research	1938-NIH-1S/UNCG	Luna Innovations, Inc
93.395	I	N	320,029	Cancer Treatment Research	#60014860	Ohio State University
93.395	I	N	6,429	Cancer Treatment Research	0255-2461-4609	Mount Sinai School of Medicine
93.558	I	N	78,414	Temporary Assistance for Needy Families	G90017-T	South Carolina Dept of Social Services
93.575	I	N	27,261	Child Care and Development Block Grant	V10UNCG017	Georgia Dept of Early Care & Learning
93.600	D	N	372,394	Head Start		
93.630	I	N	36,283	Developmental Disabilities Basic Support and Advocacy Grants	UNCG (CYFCP) 09/10	NC Council on Development Disabilities
93.630	I	N	146,480	Developmental Disabilities Basic Support and Advocacy Grants	UNCG (CYFCP) 10/11	NC Council on Development Disabilities
93.647	D	N	817	Social Services Research and Demonstration		
93.701	D	Y	354,529	ARRA - Trans-NIH Recovery Act Research Support		
93.701	I	Y	39,996	ARRA - Trans-NIH Recovery Act Research Support	1RC4AG038635-01	University of Iowa
93.713	I	Y	9,544	ARRA - Child Care and Development Block Grant	V10UNCG017	Georgia Dept of Early Care & Learning
93.846	D	N	7,030	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	N	8,198	Arthritis, Musculoskeletal and Skin Diseases Research	203-9023	Duke University
93.847	D	N	377,946	Diabetes, Digestive, and Kidney Diseases Extramural Research		
93.847	I	N	90,286	Diabetes, Digestive, and Kidney Diseases Extramural Research	303-1711	Duke University
93.853	D	N	39,187	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.855	D	N	30,800	Allergy, Immunology and Transplantation Research		
93.859	D	N	68,998	Biomedical Research and Research Training		
93.865	D	N	581,330	Child Health and Human Development Extramural Research		
93.865	I	N	108,256	Child Health and Human Development Extramural Research	0002495336-001	University of Alabama
93.865	I	N	9,931	Child Health and Human Development Extramural Research	000388010-007	University of Alabama
93.865	I	N	24,894	Child Health and Human Development Extramural Research	1 (ACCT #5-28641)	Columbia University
93.865	I	N	158,244	Child Health and Human Development Extramural Research	431500-19728	Virginia Polytechnic Institute & State Univ
93.865	I	N	23,049	Child Health and Human Development Extramural Research	46190-9033	Cornell University
93.865	I	N	10,001	Child Health and Human Development Extramural Research	57016-8988	Cornell University
93.865	I	N	3,767	Child Health and Human Development Extramural Research	8608-53745	Johns Hopkins University
93.865	I	N	230,690	Child Health and Human Development Extramural Research	WFUHS 10055	Wake Forest University Health Sciences
93.866	I	N	10,157	Aging Research	#103857	Brigham & Women's Hospital, Inc
93.888	D	N	195,028	Specially Selected Health Projects		
93.941	D	N	296,420	HIV Demonstration, Research, Public and Professional Education Projects		
94.006	I	N	40,309	AmeriCorps	P0033638	Temple University
94.006	I	N	56,209	AmeriCorps	P0061111	Temple University
			151,771,865	Total — University of North Carolina at Greensboro		
University of North Carolina at Pembroke						
17.259	I	N	251,979	WIA Youth Activities	10-44-5467-YTH	LRCOG
17.275	I	N	85,778	Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	10-44-5467-SESP	LRCOG
20.205	D	N	27,781	Highway Planning and Construction		
47.041	I	N	7,504	Engineering Grants	44347	Louisiana State University

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For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
47.041	I	N	10,291	Engineering Grants	N/A	University of Colorado Denver
47.076	D	N	56,250	Education and Human Resources		
81.087	D	N	188,478	Renewable Energy Research and Development		
84.007	D	N	174,122	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	141,043	Federal Work-Study Program		
84.038	D	N	1,746,443	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	N	306,430	TRIO-Student Support Services		
84.047	D	N	282,115	TRIO-Upward Bound		
84.063	D	N	15,549,047	Federal Pell Grant Program		
84.268	D	N	29,869,733	Federal Direct Student Loans		
84.287	D	N	16,490	Twenty-First Century Community Learning Centers		
84.375	D	N	256,203	Academic Competitiveness Grants		
84.376	D	N	129,773	National Science and Mathematics Access to Retain Talent (SMART) Grants		
84.379	D	N	118,000	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		
84.382	D	N	592,362	Strengthening Minority-Serving Institutions		
93.701	D	Y	131,748	ARRA - Trans-NIH Recovery Act Research Support		
93.859	D	N	163,837	Biomedical Research and Research Training		
93.865	D	N	122,038	Child Health and Human Development Extramural Research		
93.926	D	N	357,198	Healthy Start Initiative		
			50,584,643	Total — University of North Carolina at Pembroke		
University of North Carolina at Wilmington						
10.200	D	N	194,247	Grants for Agricultural Research, Special Research Grants		
10.200	I	N	2,000	Grants for Agricultural Research, Special Research Grants	2008-38500-19251	Mississippi State University
10.206	D	N	173,897	Grants for Agricultural Research-Competitive Research Grants		
10.315	I	Y	25,232	ARRA - Trade Adjustment Assistance for Farmers Training Coordination Program (TAAF)	H001344213	University of Minnesota
11.417	D	N	1,076	Sea Grant Support		
11.420	D	N	18,705	Coastal Zone Management Estuarine Research Reserves		
11.427	D	N	31,703	Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program		
11.430	D	N	2,880,538	Undersea Research		
11.432	I	N	165	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	658629/658847 PO#Z786412-04	The Research Corp of Univ of Hawaii
11.432	I	N	762,163	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	URH35-040130	Florida Atlantic University
11.439	D	N	112,337	Marine Mammal Data Program		
11.439	I	N	28,228	Marine Mammal Data Program	10-NOAA-1117	Duke University
11.454	D	N	234,290	Unallied Management Projects		
11.463	I	Y	61,311	ARRA - Habitat Conservation	925	NC Coastal Federation
11.467	I	N	15,999	Meteorologic and Hydrologic Modernization Development	NA1ONWS4670015	ETSU Quillen College of Medicine
11.473	D	N	675,913	Coastal Services Center		
11.473	I	N	21,280	Coastal Services Center	S655	South Carolina Sea Grant Consortium
11.473	I	N	59,921	Coastal Services Center	S656	South Carolina Sea Grant Consortium
11.618	D	Y	1,104,582	ARRA - National Institute of Standards and Technology Construction Grant Program		
12.300	D	N	1,994	Basic and Applied Scientific Research		
12.431	I	N	98,148	Basic Scientific Research	1130111-251861	Carnegie Mellon University
12.910	I	N	556,709	Research and Technology Development	1130109-243780	Carnegie Mellon University
14.227	I	N	23,588	Community Development Block Grants/Technical Assistance Program	CD0809 023-8207-469.34-23	City of Wilmington
15.630	D	N	5,265	Coastal Program		
15.634	I	N	27,613	State Wildlife Grants	PABU 0079090876	SC Dept of Natural Resources

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
15.808	D	N	422,179	U. S. Geological Survey-Research and Data Collection		
15.875	D	N	364,057	Economic, Social, and Political Development of the Territories		
16.525	D	N	73,705	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus		
43	D	N	86,867	National Aeronautics and Space Administration		
43.001	D	N	2,482	Science		
43.001	I	N	48,330	Science	3TB029	South Dakota State University
45.024	D	N	2,915	Promotion of the Arts-Grants to Organizations and Individuals		
45.025	I	N	9,328	Promotion of the Arts-Partnership Agreements	3795	Southern Arts Federation
47.049	D	N	273,071	Mathematical and Physical Sciences		
47.050	D	N	764,301	Geosciences		
47.070	I	N	7,336	Computer and Information Science and Engineering	1153-7558-206-2006-152	Clemson University
47.074	D	N	614,125	Biological Sciences		
47.074	I	N	52,167	Biological Sciences	Y483309	University of Arizona
47.075	D	N	74,829	Social, Behavioral, and Economic Sciences		
47.076	D	N	452,449	Education and Human Resources		
47.078	D	N	129,050	Polar Programs		
47.082	D	Y	277,466	ARRA - Trans-NSF Recovery Act Research Support		
81.121	I	N	17,502	Nuclear Energy Research, Development and Demonstration	108880-G0022987	Washington State University
84.007	D	N	214,418	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	282,976	Federal Work-Study Program		
84.038	D	N	5,028,057	Federal Perkins Loan Program-Federal Capital Contributions		
84.063	D	N	13,882,550	Federal Pell Grant Program		
84.116	D	N	20,691	Fund for the Improvement of Postsecondary Education		
84.153	D	N	67,311	Business and International Education Projects		
84.153	I	N	1,675	Business and International Education Projects	520764-UNCW	College of Charleston
84.184	D	N	64,063	Safe and Drug-Free Schools and Communities-National Programs		
84.215	I	N	23,904	Fund for the Improvement of Education	U215X090306	Pender County Schools
84.234	I	N	16,253	Projects with Industry	RR242-421/4785206	University of Georgia
84.268	D	N	58,786,687	Federal Direct Student Loans		
84.375	D	N	379,655	Academic Competitiveness Grants		
84.376	D	N	274,928	National Science and Mathematics Access to Retain Talent (SMART) Grants		
84.379	D	N	89,000	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		
93.113	D	N	1,299,977	Environmental Health		
93.279	D	N	46,632	Drug Abuse and Addiction Research Programs		
93.358	D	N	23,202	Advanced Nursing Education Traineeships		
93.701	D	Y	412,817	ARRA - Trans-NIH Recovery Act Research Support		
93.846	D	N	17,816	Arthritis, Musculoskeletal and Skin Diseases Research		
93.853	D	N	177,524	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.855	D	N	84,315	Allergy, Immunology and Transplantation Research		
93.859	D	N	89,206	Biomedical Research and Research Training		
93.865	D	N	94,782	Child Health and Human Development Extramural Research		
93.887	D	N	160,653	Health Care and Other Facilities		
			<u>92,328,155</u>	Total — University of North Carolina at Wilmington		

Western Carolina University

10	D	N	16,577	U. S. Department of Agriculture		
10.305	D	N	13,523	International Science and Education Grants		
10.435	D	N	107,247	State Mediation Grants		
11.303	D	N	147,230	Economic Development-Technical Assistance		

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Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11.469	D	N	241,674	Congressionally Identified Awards and Projects		
15	D	N	55,496	U. S. Department of the Interior		
15.655	D	N	49,154	Migratory Bird Monitoring, Assessment and Conservation		
16.560	D	N	122,472	National Institute of Justice Research, Evaluation, and Development Project Grants		
45.024	I	N	1,800	Promotion of the Arts-Grants to Organizations and Individuals	201-11-Southern Circuit	Southern Arts
47.049	D	N	301,260	Mathematical and Physical Sciences		
47.050	D	N	302,049	Geosciences		
47.070	I	N	8,761	Computer and Information Science and Engineering	1152-7558-206-2006152	Clemson University
47.074	D	N	8,331	Biological Sciences		
47.074	I	N	7,348	Biological Sciences	1475-206-2007430	Clemson University
47.075	D	N	38,542	Social, Behavioral, and Economic Sciences		
59	D	N	444,310	U. S. Small Business Administration		
64	D	N	216,587	U. S. Department of Veterans Affairs		
81	I	N	19,492	U. S. Department of Energy	AC53240	Savannah River Nuclear Solutions
81.041	D	N	47,058	State Energy Program		
84.007	D	N	175,696	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	391,430	Federal Work-Study Program		
84.038	D	N	6,076,229	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	N	35,950	TRIO-Student Support Services		
84.044	D	N	336,678	TRIO-Talent Search		
84.063	D	N	11,876,201	Federal Pell Grant Program		
84.268	D	N	43,081,463	Federal Direct Student Loans		
84.305	I	N	30,190	Education Research, Development and Dissemination	2049-S1 R0305A080621	Vanderbilt University
84.325	D	N	450,270	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities		
84.368	I	N	60,261	Grants for Enhanced Assessment Instruments	ED11-0003-1	Arizona Department of Education
84.407	D	N	177,290	Transition Programs for Students with Intellectual Disabilities into Higher Education		
93.124	D	N	1,807	Nurse Anesthetist Traineeships		
93.173	I	N	8,755	Research Related to Deafness and Communication Disorders	Project No. 60002973	Ohio State University
93.247	D	N	300,189	Advanced Nursing Education Grant Program		
93.358	D	N	38,475	Advanced Nursing Education Traineeships		
93.359	I	N	114,973	Nurse Education, Practice and Retention Grants	158595-D08 SP11272-02-00	Duke University
93.359	I	N	10,167	Nurse Education, Practice and Retention Grants	5U1KHP07713-05/DU 302-0250	Duke University
93.701	D	Y	55,502	ARRA - Trans-NIH Recovery Act Research Support		
97.077	I	N	12,363	Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection	#2008-DN-077-ARI020-03	Wake Forest University
			65,382,800	Total — Western Carolina University		

Winston-Salem State University

12.630	D	N	16,954	Basic, Applied, and Advanced Research in Science and Engineering
14.520	D	N	210,094	Historically Black Colleges and Universities Program
15.520	D	N	481,173	Lewis and Clark Rural Water System
15.809	D	N	75	National Spatial Data Infrastructure Cooperative Agreements Program
16.609	D	N	117,067	Project Safe Neighborhoods
47.049	D	N	79,632	Mathematical and Physical Sciences
47.050	D	N	106,594	Geosciences
47.070	D	N	27,599	Computer and Information Science and Engineering
47.076	D	N	726,718	Education and Human Resources
84.007	D	N	533,677	Federal Supplemental Educational Opportunity Grants
84.031	D	N	5,588,315	Higher Education-Institutional Aid
84.033	D	N	568,969	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	1,180,452	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	N	228,671	TRIO-Student Support Services		
84.047	D	N	393,013	TRIO-Upward Bound		
84.063	D	N	17,054,386	Federal Pell Grant Program		
84.120	D	N	206,408	Minority Science and Engineering Improvement		
84.129	D	N	180,528	Rehabilitation Long-Term Training		
84.153	D	N	56,880	Business and International Education Projects		
84.268	D	N	35,407,477	Federal Direct Student Loans		
84.315	D	N	108,860	Capacity Building for Traditionally Underserved Populations		
84.375	D	N	329,341	Academic Competitiveness Grants		
84.376	D	N	54,133	National Science and Mathematics Access to Retain Talent (SMART) Grants		
84.382	D	N	633,979	Strengthening Minority-Serving Institutions		
93.283	D	N	30,565	Centers for Disease Control and Prevention-Investigations and Technical Assistance		
93.307	D	N	1,108,872	Minority Health and Health Disparities Research		
93.358	D	N	1,354,695	Advanced Nursing Education Traineeships		
93.364	D	N	6,493	Nursing Student Loans		
93.701	D	Y	208,675	ARRA - Trans-NIH Recovery Act Research Support		
93.859	D	N	327,245	Biomedical Research and Research Training		
93.865	D	N	72,993	Child Health and Human Development Extramural Research		
93.925	D	Y	269,903	ARRA - Scholarships for Health Professions Students from Disadvantaged Backgrounds		
			<u>67,670,436</u>	Total — Winston-Salem State University		
			<u>2,475,210,373</u>	Total — University of North Carolina System		

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

84.007	D	N	60,600	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	90,820	Federal Work-Study Program		
84.063	D	N	12,247,656	Federal Pell Grant Program		
84.375	D	N	151,906	Academic Competitiveness Grants		
			<u>12,550,982</u>	Total — Alamance Community College		

Asheville-Buncombe Technical Community College

17.258	I	N	52,289	WIA Adult Program	WIA-2010-0412-46-07	Mountain Area Workforce Development Board
17.258	I	N	27,592	WIA Adult Program	WIA-2010-0412-46-08	Mountain Area Workforce Development Board
17.260	I	N	13	WIA Dislocated Workers	WIA-2009-0412-46-06	Mountain Area Workforce Development Board
17.260	I	N	18,526	WIA Dislocated Workers	WIA-2010-0412-46-07	Mountain Area Workforce Development Board
17.260	I	N	43,035	WIA Dislocated Workers	WIA-2010-0412-46-08	Mountain Area Workforce Development Board
47.076	I	N	336	Education and Human Resources	802710	SC Adv. Tech Educ
81.041	D	N	124,158	State Energy Program		
81.117	D	N	127,049	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		
84.007	D	N	65,334	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	102,916	Federal Work-Study Program		
84.063	D	N	12,797,174	Federal Pell Grant Program		
84.268	D	N	7,395,794	Federal Direct Student Loans		

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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	42,716	Academic Competitiveness Grants		
93.588	I	N	22,746	Community Schools Youth Services and Supervision Program	K11068	Mountain Area Workforce Development Board
			<u>20,819,678</u>	Total — Asheville-Buncombe Technical Community College		

Beaufort County Community College

84.007	D	N	29,745	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	42,169	Federal Work-Study Program		
84.042	D	N	316,183	TRIO-Student Support Services		
84.063	D	N	5,055,651	Federal Pell Grant Program		
84.268	D	N	136,612	Federal Direct Student Loans		
84.375	D	N	35,355	Academic Competitiveness Grants		
			<u>5,615,715</u>	Total — Beaufort County Community College		

Bladen Community College

17.258	D	N	97,068	WIA Adult Program		
17.258	D	Y	25,863	ARRA - WIA Adult Program		
17.259	D	N	119,427	WIA Youth Activities		
17.259	D	Y	6,505	ARRA - WIA Youth Activities		
17.260	D	N	94,713	WIA Dislocated Workers		
17.260	D	Y	46,100	ARRA - WIA Dislocated Workers		
84.007	D	N	40,000	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	47,087	Federal Work-Study Program		
84.063	D	N	6,543,752	Federal Pell Grant Program		
84.375	D	N	13,650	Academic Competitiveness Grants		
			<u>7,034,165</u>	Total — Bladen Community College		

Blue Ridge Community College

17.258	I	N	88,186	WIA Adult Program	WIA-2009-0421-46-07	Buncombe County
17.260	I	N	129,598	WIA Dislocated Workers	WIA-2009-0421-46-07	Buncombe County
64.028	I	N	42,809	Post-9/11 Veterans Educational Assistance	N/A	Buncombe County
84.007	D	N	37,380	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	33,498	Federal Work-Study Program		
84.063	D	N	4,289,730	Federal Pell Grant Program		
84.268	D	N	1,046,040	Federal Direct Student Loans		
84.375	D	N	50,184	Academic Competitiveness Grants		
			<u>5,717,425</u>	Total — Blue Ridge Community College		

Brunswick Community College

47	D	N	20,349	National Science Foundation		
84.033	D	N	36,886	Federal Work-Study Program		
84.063	D	N	2,644,722	Federal Pell Grant Program		
			<u>2,701,957</u>	Total — Brunswick Community College		

Caldwell Community College and Technical Institute

84.007	D	N	80,130	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	74,702	Federal Work-Study Program		
84.042	D	N	340,864	TRIO-Student Support Services		
84.044	D	N	231,994	TRIO-Talent Search		
84.063	D	N	10,820,536	Federal Pell Grant Program		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.268	D	N	7,738,156	Federal Direct Student Loans		
84.375	D	N	28,263	Academic Competitiveness Grants		
			<u>19,314,645</u>	Total — Caldwell Community College and Technical Institute		
<u>Cape Fear Community College</u>						
47.076	D	N	114,059	Education and Human Resources		
84.007	D	N	103,760	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	128,875	Federal Work-Study Program		
84.063	D	N	17,885,234	Federal Pell Grant Program		
84.268	D	N	16,348,399	Federal Direct Student Loans		
84.375	D	N	353,022	Academic Competitiveness Grants		
97.067	D	N	11,938	Homeland Security Grant Program		
			<u>34,945,287</u>	Total — Cape Fear Community College		
<u>Carteret Community College</u>						
17.258	D	N	65,442	WIA Adult Program		
17.258	D	Y	27,071	ARRA - WIA Adult Program		
84.007	D	N	39,638	Federal Supplemental Educational Opportunity Grants		
84.031	D	N	293,175	Higher Education-Institutional Aid		
84.033	D	N	45,686	Federal Work-Study Program		
84.042	D	N	228,749	TRIO-Student Support Services		
84.063	D	N	4,013,209	Federal Pell Grant Program		
84.268	D	N	1,793,926	Federal Direct Student Loans		
84.335	D	N	21,971	Child Care Access Means Parents in School		
84.375	D	N	41,607	Academic Competitiveness Grants		
			<u>6,570,474</u>	Total — Carteret Community College		
<u>Catawba Valley Community College</u>						
11.300	D	N	275,190	Investments for Public Works and Economic Development Facilities		
84.007	D	N	89,985	Federal Supplemental Educational Opportunity Grants		
84.031	D	N	43,509	Higher Education-Institutional Aid		
84.033	D	N	54,308	Federal Work-Study Program		
84.063	D	N	9,811,319	Federal Pell Grant Program		
84.268	D	N	3,270,152	Federal Direct Student Loans		
84.375	D	N	55,275	Academic Competitiveness Grants		
			<u>13,599,738</u>	Total — Catawba Valley Community College		
<u>Central Carolina Community College</u>						
84.007	D	N	50,596	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	39,665	Federal Work-Study Program		
84.063	D	N	8,816,971	Federal Pell Grant Program		
84.375	D	N	77,959	Academic Competitiveness Grants		
			<u>8,985,191</u>	Total — Central Carolina Community College		
<u>Central Piedmont Community College</u>						
16.560	D	N	92,252	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.753	D	N	200,237	Congressionally Recommended Awards		
17.260	I	Y	26,951	ARRA - WIA Dislocated Workers	N/A	Charlotte Meck WDB
17.269	D	N	257,536	Community Based Job Training Grants		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.275	I	Y	387,871	ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	N/A	Goodwill Industries
45.164	D	N	792	Promotion of the Humanities-Public Programs		
47.076	I	N	44,758	Education and Human Resources	DUE-0801893	TEES
77.008	D	N	63,745	U. S. Nuclear Regulatory Commission Scholarship and Fellowship Program		
81.117	D	N	213,991	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		
84.007	D	N	320,460	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	605,582	Federal Work-Study Program		
84.042	D	N	287,802	TRIO-Student Support Services		
84.063	D	N	36,111,300	Federal Pell Grant Program		
84.116	D	N	40,513	Fund for the Improvement of Postsecondary Education		
84.375	D	N	52,439	Academic Competitiveness Grants		
93.888	D	N	122,794	Specially Selected Health Projects		
			<u>38,829,023</u>	Total — Central Piedmont Community College		
<u>Cleveland Community College</u>						
11	D	N	660,524	U. S. Department of Commerce		
84	D	N	362,613	U. S. Department of Education		
84.007	D	N	58,107	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	92,259	Federal Work-Study Program		
84.042	D	N	145,831	TRIO-Student Support Services		
84.063	D	N	8,720,081	Federal Pell Grant Program		
84.375	D	N	56,724	Academic Competitiveness Grants		
			<u>10,096,139</u>	Total — Cleveland Community College		
<u>Coastal Carolina Community College</u>						
17.258	I	N	128,426	WIA Adult Program	09-4050-40-6035-07	East Carolina Workforce Development Board
17.258	I	N	130,285	WIA Adult Program	10-2020-40-6035-07	East Carolina Workforce Development Board
17.258	I	Y	40,535	ARRA - WIA Adult Program	09-4020-40-6035-07	East Carolina Workforce Development Board
84.007	D	N	59,134	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	105,224	Federal Work-Study Program		
84.063	D	N	10,552,222	Federal Pell Grant Program		
84.375	D	N	172,326	Academic Competitiveness Grants		
			<u>11,188,152</u>	Total — Coastal Carolina Community College		
<u>College of the Albemarle</u>						
84.007	D	N	46,650	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	40,714	Federal Work-Study Program		
84.042	D	N	46,826	TRIO-Student Support Services		
84.063	D	N	4,764,793	Federal Pell Grant Program		
84.066	D	N	198,252	TRIO-Educational Opportunity Centers		
84.375	D	N	82,380	Academic Competitiveness Grants		
			<u>5,179,615</u>	Total — College of the Albemarle		
<u>Craven Community College</u>						
84.007	D	N	96,485	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	71,144	Federal Work-Study Program		
84.042	D	N	141,762	TRIO-Student Support Services		
84.063	D	N	7,007,602	Federal Pell Grant 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
84.268	D	N	2,423,997	Federal Direct Student Loans		
84.375	D	N	58,529	Academic Competitiveness Grants		
			<u>9,799,519</u>	Total — Craven Community College		
<u>Davidson County Community College</u>						
17.269	D	N	183,028	Community Based Job Training Grants		
47.076	D	N	104,028	Education and Human Resources		
84.007	D	N	31,000	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	42,965	Federal Work-Study Program		
84.042	D	N	258,128	TRIO-Student Support Services		
84.063	D	N	11,273,542	Federal Pell Grant Program		
84.268	D	N	3,588,665	Federal Direct Student Loans		
84.375	D	N	53,289	Academic Competitiveness Grants		
			<u>15,534,645</u>	Total — Davidson County Community College		
<u>Durham Technical Community College</u>						
84.007	D	N	232,888	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	161,870	Federal Work-Study Program		
84.063	D	N	10,805,385	Federal Pell Grant Program		
94.002	D	N	69,384	Retired and Senior Volunteer Program		
			<u>11,269,527</u>	Total — Durham Technical Community College		
<u>Edgecombe Community College</u>						
17.258	D	N	65,000	WIA Adult Program		
17.260	D	N	627,751	WIA Dislocated Workers		
17.260	D	Y	567,828	ARRA - WIA Dislocated Workers		
84.033	D	N	60,000	Federal Work-Study Program		
84.063	D	N	10,783,126	Federal Pell Grant Program		
84.268	D	N	3,176,955	Federal Direct Student Loans		
			<u>15,280,660</u>	Total — Edgecombe Community College		
<u>Fayetteville Technical Community College</u>						
84.007	D	N	78,389	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	277,699	Federal Work-Study Program		
84.063	D	N	21,984,233	Federal Pell Grant Program		
84.215	D	N	42,517	Fund for the Improvement of Education		
84.268	D	N	17,993,105	Federal Direct Student Loans		
84.375	D	N	18,550	Academic Competitiveness Grants		
			<u>40,394,493</u>	Total — Fayetteville Technical Community College		
<u>Forsyth Technical Community College</u>						
11.557	I	Y	183,855	ARRA - Broadband Technology Opportunities Program (BTOP)	37-42-B10529	WinstonNet Inc.
84.007	D	N	227,606	Federal Supplemental Educational Opportunity Grants		
84.031	D	N	113,891	Higher Education-Institutional Aid		
84.033	D	N	177,340	Federal Work-Study Program		
84.063	D	N	19,779,003	Federal Pell Grant Program		
84.375	D	N	380,825	Academic Competitiveness Grants		
93.710	I	Y	79,390	ARRA - Community Services Block Grant	ARRA-1013	Experiment in Self-Reliance, Inc.
			<u>20,941,910</u>	Total — Forsyth Technical 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>Gaston College</u>						
84.007	D	N	84,486	Federal Supplemental Educational Opportunity Grants		
84.031	D	N	310,656	Higher Education-Institutional Aid		
84.033	D	N	75,704	Federal Work-Study Program		
84.042	D	N	83,596	TRIO-Student Support Services		
84.063	D	N	13,698,077	Federal Pell Grant Program		
			<u>14,252,519</u>	Total — Gaston College		
<u>Guilford Technical Community College</u>						
64.028	D	N	180,611	Post-9/11 Veterans Educational Assistance		
84.007	D	N	224,383	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	302,376	Federal Work-Study Program		
84.063	D	N	43,734,780	Federal Pell Grant Program		
84.268	D	N	39,230,132	Federal Direct Student Loans		
84.375	D	N	580,387	Academic Competitiveness Grants		
			<u>84,252,669</u>	Total — Guilford Technical Community College		
<u>Halifax Community College</u>						
17.258	I	N	201,247	WIA Adult Program	8-2020-2-1.4505.02.04	Upper coastal Plain
84.007	D	N	37,400	Federal Supplemental Educational Opportunity Grants		
84.031	D	N	38,542	Higher Education-Institutional Aid		
84.033	D	N	45,615	Federal Work-Study Program		
84.042	D	N	305,711	TRIO-Student Support Services		
84.063	D	N	5,544,429	Federal Pell Grant Program		
84.268	D	N	2,855,859	Federal Direct Student Loans		
84.335	D	N	16,838	Child Care Access Means Parents in School		
84.375	D	N	21,113	Academic Competitiveness Grants		
84.382	D	N	466,845	Strengthening Minority-Serving Institutions		
93.887	D	N	127,024	Health Care and Other Facilities		
			<u>9,660,623</u>	Total — Halifax Community College		
<u>Haywood Community College</u>						
10.681	D	N	26,871	Wood Education and Resource Center (WERC)		
23.011	D	N	29,628	Appalachian Research, Technical Assistance, and Demonstration Projects		
84.007	D	N	29,116	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	36,159	Federal Work-Study Program		
84.063	D	N	5,897,053	Federal Pell Grant Program		
			<u>6,018,827</u>	Total — Haywood Community College		
<u>Isothermal Community College</u>						
84.007	D	N	35,564	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	44,571	Federal Work-Study Program		
84.063	D	N	7,255,271	Federal Pell Grant Program		
84.375	D	N	183,349	Academic Competitiveness Grants		
99	I	N	133,256	Other Federal Assistance	1545	Corporation for Public Broadcasting
			<u>7,652,011</u>	Total — Isothermal Community College		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>James Sprunt Community College</u>						
17.258	D	N	230,782	WIA Adult Program		
84.007	D	N	30,722	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	40,944	Federal Work-Study Program		
84.042	D	N	315,883	TRIO-Student Support Services		
84.044	D	N	225,966	TRIO-Talent Search		
84.047	D	N	212,207	TRIO-Upward Bound		
84.063	D	N	4,354,853	Federal Pell Grant Program		
84.268	D	N	1,588,971	Federal Direct Student Loans		
84.375	D	N	27,669	Academic Competitiveness Grants		
			<u>7,027,997</u>	Total — James Sprunt Community College		
<u>Johnston Community College</u>						
84.007	D	N	32,424	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	59,384	Federal Work-Study Program		
84.042	D	N	151,671	TRIO-Student Support Services		
84.063	D	N	8,406,379	Federal Pell Grant Program		
84.268	D	N	3,845,682	Federal Direct Student Loans		
84.375	D	N	105,387	Academic Competitiveness Grants		
			<u>12,600,927</u>	Total — Johnston Community College		
<u>Lenoir Community College</u>						
17.258	I	N	221,131	WIA Adult Program	10-2020-40-6169	Eastern Carolina Workforce Development Board
17.259	I	N	79,719	WIA Youth Activities	10-2040-40-6169	Eastern Carolina Workforce Development Board
17.259	I	Y	39,883	ARRA - WIA Youth Activities	10-4040-40-6169	Eastern Carolina Workforce Development Board
17.260	I	N	191,765	WIA Dislocated Workers	10-2030-40-6169	Eastern Carolina Workforce Development Board
17.260	I	N	326,114	WIA Dislocated Workers	10-2031-40-6169	Eastern Carolina Workforce Development Board
17.260	I	Y	110,345	ARRA - WIA Dislocated Workers	10-4030-40-6169	Eastern Carolina Workforce Development Board
17.267	I	N	17,369	Incentive Grants-WIA Section 503	10-2050-40-6169	Eastern Carolina Workforce Development Board
84.007	D	N	80,000	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	112,526	Federal Work-Study Program		
84.063	D	N	9,025,251	Federal Pell Grant Program		
84.375	D	N	125,076	Academic Competitiveness Grants		
			<u>10,329,179</u>	Total — Lenoir Community College		
<u>Martin Community College</u>						
84.007	D	N	22,800	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	21,998	Federal Work-Study Program		
84.063	D	N	2,293,542	Federal Pell Grant Program		
			<u>2,338,340</u>	Total — Martin Community College		
<u>Mayland Community College</u>						
17.258	I	N	430	WIA Adult Program	10-2010-49-1380	Region D
17.258	I	N	234,000	WIA Adult Program	10-2020-49-1380	Region D
17.258	I	N	1,115	WIA Adult Program	10-2050-49-1380	Region D
17.258	I	Y	12,053	ARRA - WIA Adult Program	10-4020-49-1380	Region D
17.259	I	N	506	WIA Youth Activities	10-2010-49-1380	Region D
17.259	I	N	160,999	WIA Youth Activities	10-2040-49-1380	Region D
17.259	I	N	1,209	WIA Youth Activities	10-2050-49-1380	Region D

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
17.275	I	Y	23,000	ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	10-5015-49-1380	Region D
17.277	I	Y	51,194	ARRA - Workforce Investment Act (WIA) National Emergency Grants	10-6015-49-1380	Region D
17.278	I	N	714	WIA Dislocated Worker Formula Grants	10-2010-49-1380	Region D
17.278	I	N	285,992	WIA Dislocated Worker Formula Grants	10-2030-49-1380	Region D
17.278	I	N	49,955	WIA Dislocated Worker Formula Grants	10-2031-49-1380	Region D
17.278	I	N	1,482	WIA Dislocated Worker Formula Grants	10-2050-49-1380	Region D
17.278	I	Y	32,060	ARRA - WIA Dislocated Worker Formula Grants	10-4030-49-1380	Region D
23	D	N	33,332	U. S. Appalachian Regional Commission		
81.128	D	Y	61,584	ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)		
84.007	D	N	26,835	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	22,848	Federal Work-Study Program		
84.042	D	N	306,540	TRIO-Student Support Services		
84.063	D	N	2,144,302	Federal Pell Grant Program		
84.375	D	N	13,350	Academic Competitiveness Grants		
			3,463,500	Total — Mayland Community College		
<u>McDowell Technical Community College</u>						
17.258	I	N	51,915	WIA Adult Program	09-2040-03	Isothermal, PDC
17.259	I	N	92,188	WIA Youth Activities	09-2040-03	Isothermal, PDC
84.007	D	N	13,335	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	30,477	Federal Work-Study Program		
84.063	D	N	3,733,690	Federal Pell Grant Program		
84.375	D	N	30,076	Academic Competitiveness Grants		
			3,951,681	Total — McDowell Technical Community College		
<u>Mitchell Community College</u>						
84.007	D	N	51,332	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	36,853	Federal Work-Study Program		
84.063	D	N	7,760,588	Federal Pell Grant Program		
84.375	D	N	133,926	Academic Competitiveness Grants		
			7,982,699	Total — Mitchell Community College		
<u>Montgomery Community College</u>						
81.128	D	Y	163,787	ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)		
84.007	D	N	19,350	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	25,691	Federal Work-Study Program		
84.063	D	N	2,059,937	Federal Pell Grant Program		
84.375	D	N	10,031	Academic Competitiveness Grants		
			2,278,796	Total — Montgomery Community College		
<u>Nash Community College</u>						
17.258	D	N	142,718	WIA Adult Program		
17.259	D	N	77,984	WIA Youth Activities		
84.007	D	N	17,640	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	31,881	Federal Work-Study Program		
84.042	D	N	8,120	TRIO-Student Support Services		
84.063	D	N	5,803,963	Federal Pell Grant Program		
84.375	D	N	12,750	Academic Competitiveness Grants		
			6,095,056	Total — Nash Community College		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Pamlico Community College</u>						
17.258	D	N	45,145	WIA Adult Program		
17.258	D	Y	1,037	ARRA - WIA Adult Program		
17.267	D	N	5,875	Incentive Grants-WIA Section 503		
84.007	D	N	7,855	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	10,621	Federal Work-Study Program		
84.063	D	N	1,038,042	Federal Pell Grant Program		
			<u>1,108,575</u>	Total — Pamlico Community College		
<u>Piedmont Community College</u>						
17.258	I	N	129,910	WIA Adult Program	N/A	Council of Governments
17.258	I	Y	19,784	ARRA - WIA Adult Program	N/A	Council of Governments
17.259	I	N	139,999	WIA Youth Activities	N/A	Council of Governments
17.259	I	Y	18,000	ARRA - WIA Youth Activities	N/A	Council of Governments
17.260	I	N	169,982	WIA Dislocated Workers	N/A	Council of Governments
17.260	I	Y	96,323	ARRA - WIA Dislocated Workers	N/A	Council of Governments
84.007	D	N	45,970	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	55,336	Federal Work-Study Program		
84.042	D	N	357,345	TRIO-Student Support Services		
84.063	D	N	5,091,119	Federal Pell Grant Program		
84.066	D	N	584,743	TRIO-Educational Opportunity Centers		
84.375	D	N	41,322	Academic Competitiveness Grants		
93	I	Y	1,487	ARRA - U. S. Department of Health and Human Services	T0AHP18416	HRSA
93.925	I	Y	1,943	ARRA - Scholarships for Health Professions Students from Disadvantaged Backgrounds	T08HP18707	HRSA
			<u>6,753,263</u>	Total — Piedmont Community College		
<u>Pitt Community College</u>						
10.558	I	N	13,972	Child and Adult Care Food Program	N/A	USDA
47.076	D	N	35,109	Education and Human Resources		
84.007	D	N	138,820	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	223,742	Federal Work-Study Program		
84.042	D	N	239,671	TRIO-Student Support Services		
84.063	D	N	18,881,447	Federal Pell Grant Program		
84.268	D	N	15,294,811	Federal Direct Student Loans		
84.375	D	N	165,928	Academic Competitiveness Grants		
93.721	D	Y	5,427,443	ARRA - Health Information Technology Professionals in Health Care		
93.721	I	Y	58,701	ARRA - Health Information Technology Professionals in Health Care	302-9783	Duke University
			<u>40,479,644</u>	Total — Pitt Community College		
<u>Randolph Community College</u>						
84.007	D	N	32,558	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	45,442	Federal Work-Study Program		
84.042	D	N	49,173	TRIO-Student Support Services		
84.063	D	N	6,061,920	Federal Pell Grant Program		
84.375	D	N	60,705	Academic Competitiveness Grants		
			<u>6,249,798</u>	Total — Randolph Community College		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Richmond Community College</u>						
84.007	D	N	28,700	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	49,526	Federal Work-Study Program		
84.063	D	N	6,964,581	Federal Pell Grant Program		
			<u>7,042,807</u>	Total — Richmond Community College		
<u>Roanoke-Chowan Community College</u>						
84.007	D	N	32,024	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	35,563	Federal Work-Study Program		
84.042	D	N	300,382	TRIO-Student Support Services		
84.063	D	N	2,227,697	Federal Pell Grant Program		
84.375	D	N	31,118	Academic Competitiveness Grants		
			<u>2,626,784</u>	Total — Roanoke-Chowan Community College		
<u>Robeson Community College</u>						
17.259	I	N	292,874	WIA Youth Activities	2040 44 5465	Council of Government
17.259	I	Y	32,253	ARRA - WIA Youth Activities	2040 44 5465	Council of Government
43	D	N	112,025	National Aeronautics and Space Administration		
84.007	D	N	48,800	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	49,994	Federal Work-Study Program		
84.042	D	N	181,581	TRIO-Student Support Services		
84.063	D	N	9,119,016	Federal Pell Grant Program		
			<u>9,836,543</u>	Total — Robeson Community College		
<u>Rockingham Community College</u>						
84.007	D	N	51,989	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	61,140	Federal Work-Study Program		
84.042	D	N	58,755	TRIO-Student Support Services		
84.063	D	N	5,768,686	Federal Pell Grant Program		
84.375	D	N	66,207	Academic Competitiveness Grants		
			<u>6,006,777</u>	Total — Rockingham Community College		
<u>Rowan-Cabarrus Community College</u>						
84.007	D	N	52,048	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	42,830	Federal Work-Study Program		
84.063	D	N	19,143,222	Federal Pell Grant Program		
84.375	D	N	204,813	Academic Competitiveness Grants		
			<u>19,442,913</u>	Total — Rowan-Cabarrus Community College		
<u>Sampson Community College</u>						
84.002	D	N	258,799	Adult Education-Basic Grants to States		
84.007	D	N	40,322	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	34,814	Federal Work-Study Program		
84.042	D	N	260,431	TRIO-Student Support Services		
84.048	D	N	32,145	Career and Technical Education – Basic Grants to States		
84.063	D	N	3,743,211	Federal Pell Grant Program		
84.243	D	N	108,761	Tech-Prep Education		
84.375	D	N	20,200	Academic Competitiveness Grants		
			<u>4,498,683</u>	Total — Sampson Community College		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Sandhills Community College</u>						
84.007	D	N	64,785	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	110,862	Federal Work-Study Program		
84.042	D	N	265,167	TRIO-Student Support Services		
84.063	D	N	9,311,010	Federal Pell Grant Program		
84.375	D	N	89,974	Academic Competitiveness Grants		
			<u>9,841,798</u>	Total — Sandhills Community College		
<u>South Piedmont Community College</u>						
84.007	D	N	107,683	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	47,622	Federal Work-Study Program		
84.063	D	N	4,957,749	Federal Pell Grant Program		
84.375	D	N	23,775	Academic Competitiveness Grants		
			<u>5,136,829</u>	Total — South Piedmont Community College		
<u>Southeastern Community College</u>						
17.258	I	N	188,838	WIA Adult Program	0-2020-33	Cape Fear COG
17.258	I	Y	31,397	ARRA - WIA Adult Program	0-4020-33	Cape Fear COG
17.259	I	N	62,663	WIA Youth Activities	0-2040-33	Cape Fear COG
17.260	I	N	248,814	WIA Dislocated Workers	0-2030-33	Cape Fear COG
17.260	I	Y	133,236	ARRA - WIA Dislocated Workers	0-4030-33	Cape Fear COG
84.007	D	N	65,773	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	89,158	Federal Work-Study Program		
84.038	D	N	12,804	Federal Perkins Loan Program-Federal Capital Contributions		
84.044	D	N	331,182	TRIO-Talent Search		
84.047	D	N	341,412	TRIO-Upward Bound		
84.063	D	N	6,161,589	Federal Pell Grant Program		
84.268	D	N	2,969,731	Federal Direct Student Loans		
84.375	D	N	13,975	Academic Competitiveness Grants		
93.364	D	N	20,890	Nursing Student Loans		
94.002	D	N	107,900	Retired and Senior Volunteer Program		
			<u>10,779,362</u>	Total — Southeastern Community College		
<u>Southwestern Community College</u>						
84.007	D	N	22,601	Federal Supplemental Educational Opportunity Grants		
84.031	D	N	309,875	Higher Education-Institutional Aid		
84.033	D	N	70,639	Federal Work-Study Program		
84.042	D	N	276,608	TRIO-Student Support Services		
84.047	D	N	287,168	TRIO-Upward Bound		
84.063	D	N	5,106,558	Federal Pell Grant Program		
84.268	D	N	1,777,513	Federal Direct Student Loans		
84.334	D	N	1,143,045	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.375	D	N	97,019	Academic Competitiveness Grants		
			<u>9,091,026</u>	Total — Southwestern Community College		
<u>Stanly Community College</u>						
17.275	I	Y	336,874	ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	GJ-19871-10-60-A-11	Communications Workers of America
84.007	D	N	34,178	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	67,734	Federal Work-Study Program		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.063	D	N	6,760,963	Federal Pell Grant Program		
84.375	D	N	84,905	Academic Competitiveness Grants		
			<u>7,284,654</u>	Total — Stanly Community College		
<u>Surry Community College</u>						
84.007	D	N	30,713	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	58,814	Federal Work-Study Program		
84.047	D	N	496,788	TRIO-Upward Bound		
84.063	D	N	5,715,800	Federal Pell Grant Program		
84.066	D	N	260,620	TRIO-Educational Opportunity Centers		
84.116	D	N	112,048	Fund for the Improvement of Postsecondary Education		
			<u>6,674,783</u>	Total — Surry Community College		
<u>Tri-County Community College</u>						
84.007	D	N	23,730	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	28,788	Federal Work-Study Program		
84.063	D	N	3,456,911	Federal Pell Grant Program		
84.375	D	N	37,544	Academic Competitiveness Grants		
			<u>3,546,973</u>	Total — Tri-County Community College		
<u>Vance-Granville Community College</u>						
17.258	D	N	256,202	WIA Adult Program		
17.258	D	Y	12,185	ARRA - WIA Adult Program		
17.259	D	N	192,153	WIA Youth Activities		
64.028	D	N	21,067	Post-9/11 Veterans Educational Assistance		
84.007	D	N	51,444	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	109,723	Federal Work-Study Program		
84.063	D	N	9,739,499	Federal Pell Grant Program		
84.375	D	N	83,958	Academic Competitiveness Grants		
			<u>10,466,231</u>	Total — Vance-Granville Community College		
<u>Wake Technical Community College</u>						
16.753	D	N	168,880	Congressionally Recommended Awards		
17.269	D	N	76,818	Community Based Job Training Grants		
47.076	D	N	19,726	Education and Human Resources		
84.007	D	N	171,882	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	186,133	Federal Work-Study Program		
84.063	D	N	24,434,585	Federal Pell Grant Program		
84.141	D	N	375,713	Migrant Education-High School Equivalency Program		
84.268	D	N	20,833,108	Federal Direct Student Loans		
84.375	D	N	26,388	Academic Competitiveness Grants		
			<u>46,293,233</u>	Total — Wake Technical Community College		
<u>Wayne Community College</u>						
17.258	I	N	119,816	WIA Adult Program	10-2020-40-6331-09	East Carolina Workforce
17.260	I	N	281,689	WIA Dislocated Workers	10-2030-40-6331-09	East Carolina Workforce
47.076	I	N	3,025	Education and Human Resources	602710	SC ATE Nat Resource Cent
84.007	D	N	80,010	Federal Supplemental Educational Opportunity Grants		
84.031	D	N	51,573	Higher Education-Institutional Aid		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.033	D	N	71,331	Federal Work-Study Program		
84.063	D	N	7,843,781	Federal Pell Grant Program		
84.375	D	N	14,975	Academic Competitiveness Grants		
94.002	D	N	41,902	Retired and Senior Volunteer Program		
			<u>8,508,102</u>	Total — Wayne Community College		
<u>Western Piedmont Community College</u>						
84.007	D	N	42,942	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	72,410	Federal Work-Study Program		
84.044	D	N	295,189	TRIO-Talent Search		
84.063	D	N	9,801,781	Federal Pell Grant Program		
84.268	D	N	2,684,469	Federal Direct Student Loans		
84.375	D	N	139,940	Academic Competitiveness Grants		
94.005	D	N	14,000	Learn and Serve America-Higher Education		
			<u>13,050,731</u>	Total — Western Piedmont Community College		
<u>Wilkes Community College</u>						
17.258	I	N	4,320	WIA Adult Program	09-2020-49-1533	High Country COG
17.258	I	N	167,623	WIA Adult Program	10-2020-49-1533	High Country COG
17.258	I	Y	2,687	ARRA - WIA Adult Program	09-4020-49-1533	High Country COG
17.258	I	Y	12,100	ARRA - WIA Adult Program	10-4020-49-1533	High Country COG
17.260	I	Y	3,856	ARRA - WIA Dislocated Workers	09-4030-49-1533	High Country COG
17.260	I	Y	32,019	ARRA - WIA Dislocated Workers	10-430-49-1533	High Country COG
17.275	I	Y	19,911	ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	10-5015-49-1533	High Country COG
17.277	I	Y	118,683	ARRA - Workforce Investment Act (WIA) National Emergency Grants	10-6015-49-1533	High Country COG
17.278	I	N	11,510	WIA Dislocated Worker Formula Grants	09-2030-49-1533	High Country COG
17.278	I	N	232,487	WIA Dislocated Worker Formula Grants	10-2030-49-1533	High Country COG
17.278	I	N	48,713	WIA Dislocated Worker Formula Grants	10-2031-49-1533	High Country COG
84	D	N	630	U. S. Department of Education		
84.007	D	N	19,600	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	39,511	Federal Work-Study Program		
84.042	D	N	317,677	TRIO-Student Support Services		
84.063	D	N	6,673,020	Federal Pell Grant Program		
84.268	D	N	1,525,865	Federal Direct Student Loans		
84.375	D	N	62,096	Academic Competitiveness Grants		
			<u>9,292,308</u>	Total — Wilkes Community College		
<u>Wilson Community College</u>						
84.007	D	N	37,272	Federal Supplemental Educational Opportunity Grants		
84.033	D	N	44,329	Federal Work-Study Program		
84.042	D	N	242,403	TRIO-Student Support Services		
84.044	D	N	79,978	TRIO-Talent Search		
84.047	D	N	247,952	TRIO-Upward Bound		
84.063	D	N	6,104,383	Federal Pell Grant Program		
84.375	D	N	33,326	Academic Competitiveness Grants		
			<u>6,789,643</u>	Total — Wilson Community College		
			<u>745,075,224</u>	Total — Community Colleges		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2011

Federal CFDA Number	Direct/ Indirect	ARRA	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Other Component Units:</u>						
<u>Global TransPark</u>						
20.106	D	N	212,853	Airport Improvement Program		
			<u>212,853</u>	Total — Global TransPark		
<u>N. C. State Ports Authority</u>						
97.067	D	N	180,034	Homeland Security Grant Program		
			<u>180,034</u>	Total — N. C. State Ports Authority		
<u>Southeastern N. C. Regional Economic Development Commission</u>						
11.307	D	N	21,045	Economic Adjustment Assistance		
			<u>21,045</u>	Total — Southeastern N. C. Regional Economic Development Commission		
<u>The N. C. Health Insurance Risk Pool, Inc d/b/a Inclusive Health</u>						
93.780	D	N	8,756,979	Grants to States for Operation of Qualified High-Risk Pools		
			<u>8,756,979</u>	Total — The N. C. Health Insurance Risk Pool, Inc d/b/a Inclusive Health		
			<u>9,170,911</u>	Total — Other Component Units		
			<u>3,229,456,508</u>	Total — Component Units		
			<u><u>\$24,655,688,019</u></u>	Total Expenditures of Federal Awards		

N/A = Not Available

D = Direct Federal Assistance – Assistance received directly from the federal government.

I = Indirect Federal Assistance – Assistance received in a pass-through relationship from entities other than the federal government or other State entities.

The accompanying notes are an integral part of this schedule.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2011

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, North Carolina Housing Finance Agency, Western North Carolina Regional Economic Development Commission, Rural Economic Development Center, Inc, and North Carolina

Biotechnology Center. 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 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, 2011

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.
- Higher Education – Institutional Aid (CFDA 84.031) Funds to be used for endowments and the endowment is federally restricted. The cumulative balance of the federal awards for endowment funds that are restricted are considered awards expended in each year in which the funds are restricted.

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	\$102,966,917
Capitalization Grants for Drinking Water State Revolving Funds	66.468	83,596,160
Capitalization Grants for Clean Water State Revolving Funds	66.458	69,051,645
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	3,617,434
Economic Adjustment Assistance	11.307	600,000
Nursing Student Loans	93.364	279,049
Nurse Faculty Loan Program	93.264	325,132

NOTE 3: UNEMPLOYMENT INSURANCE

State unemployment tax revenues and payments in lieu of taxes are combined with federal funds and used to pay benefits under the Unemployment Insurance program (CFDA 17.225). The state and federal portions of the total expenditures reported on the Schedule were \$1,279,330,254 and \$3,219,410,780 respectively. Of the federal portion of expenditures noted, \$607,315,820 are American Recovery and Reinvestment Act funds.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDSJune 30, 2011

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 16.55 percent of USDA's total expenditures for SNAP benefits in the Federal fiscal year ended September 30, 2011.

NOTE 5: PASS-THROUGH AWARDS

Circular A-133 defines a *subrecipient* as an entity that expends federal awards that are received from a pass-through entity to carry out a federal program. The total amount provided to subrecipients from each federal program is separately identified in the accompanying Summary Schedule of Expenditures of Federal Awards.

Note: Certain transactions relating to federal financial assistance may appear in the records of more than one state recipient agency. To avoid duplication and the overstatement of the aggregate level of federal financial assistance expended by the State of North Carolina, when federal financial assistance is received by one state recipient agency and redistributed to another state agency (i.e., a pass-through of funds by the primary recipient state agency to a sub-recipient state agency), the federal financial assistance will be reflected as expenditures by the primary recipient state agency.

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**Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2011**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-1	Health and Human Services	<u>Inadequate Control Over User Access to the Food Stamps Financial and Benefits Systems</u> Full corrective action has been taken.
08-SA-2	Health and Human Services	<u>Inadequate Control Over User Access to the Aid to County Reimbursement System</u> Full corrective action has been taken.
08-SA-3	Health and Human Services	<u>Deficiencies in Cash Management Procedures</u> Full corrective action has been taken.
08-SA-4	Health and Human Services	<u>Documentation Lacking in County WIC Case Files</u> Full corrective action has been taken.
08-SA-5	Health and Human Services	<u>Deficiencies in Federal Financial Reporting</u> Full corrective action has been taken.
08-SA-6	Health and Human Services	<u>Monitoring of a Service Organization Needs Improvement</u> Full corrective action has been taken.
08-SA-7	Health and Human Services	<u>Deficiencies in the Monitoring Procedures for Predominately WIC Vendors</u> Full corrective action has been taken.
08-SA-8	Health and Human Services	<u>Corrective Action Plans Not Obtained for Subrecipients</u> Full corrective action has been taken.
08-SA-9	Health and Human Services	<u>Improper Access to the County Administration Reimbursement System</u> Full corrective action has been taken.
08-SA-10	Health and Human Services	<u>Deficiencies in Cash Management Procedures</u> Full corrective action has been taken.
08-SA-11	Health and Human Services	<u>Inadequate Control Over User Access to the Eligibility Computer System</u> Full corrective action has been taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-12	Environment and Natural Resources	<u>Insufficient Documentation for Cooperative Forestry Assistance Program Payments</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, September 13, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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.
08-SA-13	Environment and Natural Resources	<u>Inadequate Supervisory Review of Federal Reports</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, September 13, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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.
08-SA-21	Employment Security Commission	<u>Unemployment Insurance Program Reports Not Agreed to Underlying Data</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, August 11, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 to the Federal clearinghouse; 2. The U.S. Department of Labor is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
08-SA-27	Transportation	<u>Subrecipient Monitoring Visits Were Not Documented</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, November 23, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 to the Federal clearinghouse; 2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-28	Transportation	<u>Testing Standards Were Not Met</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, November 23, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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.
08-SA-29	Crime Control and Public Safety	<u>Inadequate Access and Program Change Controls for the Public Assistance Management System</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, September 9, 2011, two years have passed since the audit report in which the finding occurred was submitted on March, 30, 2009 to the Federal clearinghouse; 2. The Federal Emergency Management Agency is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
08-SA-36	Public Instruction	<u>Failure to Monitor for the Participation of Private School Children Requirement</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.
08-SA-78	Public Instruction	<u>Failure to Monitor for Federal Level of Effort Requirement</u> Full corrective action has been taken.
08-SA-79	Public Instruction	<u>Failure to Comply with Federal Suspension and Debarment Requirements</u> Full corrective action has been taken.
08-SA-80	Public Instruction	<u>Failure to Monitor for the Participation of Private School Children Requirement</u> Full corrective action has been taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-89	Health and Human Services	<u>Inadequate Control Over User Access to the County Administration Reimbursement System</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, July 6, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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.
08-SA-91	Health and Human Services	<u>Deficiencies in County Eligibility Determination Process - Temporary Assistance for Needy Families Program</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, July 6, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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.
08-SA-92	Health and Human Services	<u>County Case File Not Located for Temporary Assistance for Needy Families Program</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, July 6, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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.
08-SA-93	Health and Human Services	<u>Inadequate Control Over User Access to Eligibility Computer Systems</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, July 6, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-94	Health and Human Services	<u>Inadequate Control Over User Access to the County Administration Reimbursement System</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, July 6, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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.
08-SA-98	Information Technology Services	<u>Unallowable Costs Transferred to the Computing Services Fund</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, August 16, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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.
08-SA-99	Health and Human Services	<u>Inadequate Control Over User Access to the County Administration Reimbursement System</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, July 6, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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.
08-SA-101	Health and Human Services	<u>Inadequate Control Over User Access to the Foster Care Financial Systems</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, June 29, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-102	Health and Human Services	<u>Inadequate Control Over User Access to the County Administration Reimbursement System</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, July 6, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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.
08-SA-104	Health and Human Services	<u>Insufficient Monitoring Efforts for the Foster Care Program</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, June 29, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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.
08-SA-105	Health and Human Services	<u>Inadequate Control Over User Access to the Adoption Assistance Financial System</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, June 29, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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.
08-SA-106	Health and Human Services	<u>Inadequate Control Over User Access to the County Administration Reimbursement System</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, June 29, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-107	Health and Human Services	<u>Deficiencies in County Eligibility Determination Process - Adoption Assistance Program</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, June 29, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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.
08-SA-108	Health and Human Services	<u>Improvements Needed with Adoption Assistance - Title IV-E Monitoring Efforts</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, June 29, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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.
08-SA-109	Health and Human Services	<u>Inadequate Control Over User Access to the County Administration Reimbursement System</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, June 29, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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.
08-SA-110	Health and Human Services	<u>Deficiencies in the Social Services Block Grant Monitoring Procedures</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, June 29, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-111	Health and Human Services	<u>Deficiencies in County Eligibility Determination Process - State Children's Insurance Program</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, July 6, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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.
08-SA-112	Health and Human Services	<u>Inadequate Control Over User Access to the Eligibility Computer System</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, July 6, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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.
08-SA-114	Health and Human Services	<u>Failure to Terminate User Access for the Medicaid Management Information System and Department Network</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, July 6, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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.
08-SA-115	Health and Human Services	<u>Deficiencies in Medicaid Provider Billing and Payment System</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, July 6, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-117	Health and Human Services	<p><u>Deficiencies in County Eligibility Determination Process - Medicaid Program</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, July 6, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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.
08-SA-118	Health and Human Services	<p><u>Documentation Lacking in County Medicaid Case Files</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, July 6, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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.
08-SA-119	Health and Human Services	<p><u>Inadequate Control Over User Access to the Eligibility Computer System</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, July 6, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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.
08-SA-120	Health and Human Services	<p><u>Deficiencies in the Medicaid Program Procurement Processes</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, July 6, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-121	Health and Human Services	<u>Deficiencies in Controls Over the Provider Eligibility Enrollment Process</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, July 6, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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.
08-SA-122	Health and Human Services	<u>Long-Term Care Facility Audits Not Completed Timely</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, July 6, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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.
08-SA-123	Health and Human Services	<u>Deficiencies in the Eligibility Determination Process - HIV Care Formula Grants</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, July 6, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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.
08-SA-124	Health and Human Services	<u>Noncompliance With Maintenance of Effort Requirement for the HIV Care Formula Grants Program</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, July 6, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-125	Health and Human Services	<u>Deficiencies in the Calculation of the Match Requirement for the HIV Care Formula Grants Program</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, July 6, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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.
08-SA-126	Health and Human Services	<u>Noncompliance with Period of Availability Requirements for the HIV Care Formula Grants Program</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, June 29, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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.
08-SA-127	Health and Human Services	<u>Deficiencies in the HIV Care Formula Grants Program Procurement Processes</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, July 6, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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.
08-SA-131	Crime Control and Public Safety	<u>Subrecipient Monitoring Procedures Not Sufficient</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, September 9, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 to the Federal clearinghouse; 2. The U.S. Department of Homeland Security is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-132	Crime Control and Public Safety	<u>Inadequate Access and Program Change Controls for the Public Assistance Management System</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, September 9, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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-133	Crime Control and Public Safety	<u>Inadequate Controls to Ensure Compliance with the Suspension and Debarment Requirement</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, September 9, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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-134	Crime Control and Public Safety	<u>Subrecipient Monitoring Procedures Not Sufficient</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, September 9, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 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-135	Crime Control and Public Safety	<u>Homeland Security Funds Were Not Obligated Within 60 Days</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, September 9, 2011, two years have passed since the audit report in which the finding occurred was submitted on March 30, 2009 to the Federal clearinghouse; 2. The U.S. Department of Homeland Security is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
09-SA-1	Health and Human Services	<u>Control Weaknesses Identified in the Calculation of WIC Rebates</u> Full corrective action has been taken.
09-SA-2	Health and Human Services	<u>Inadequate Control Over User Access to the Aid to County Reimbursement System</u> Full corrective action has been taken.
09-SA-3	Health and Human Services	<u>Documentation Lacking in County WIC Case Files</u> Full corrective action has been taken.
09-SA-4	Health and Human Services	<u>Deficiencies in Internal Control Over WIC Period of Availability Requirements</u> Full corrective action has been taken.
09-SA-5	Health and Human Services	<u>Deficiencies Identified with the Verification of the WIC Food Instrument Non-Reconciliation Rate</u> Full corrective action has been taken.
09-SA-6	Health and Human Services	<u>Deficiencies Identified with the WIC Food Instrument Review Process</u> Full corrective action has been taken.
09-SA-7	Health and Human Services	<u>Weaknesses in the Monitoring of the Calculation of the WIC Maximum Allowable Reimbursement Rates</u> Full corrective action has been taken.
09-SA-8	Health and Human Services	<u>Deficiencies Identified in the Monitoring of WIC High-Risk Vendors</u> Full corrective action has been taken.
09-SA-9	Health and Human Services	<u>Inadequate Control Over User Access to the North Carolina Claims and Reimbursement Entry System</u> Full corrective action has been taken.
09-SA-10	Health and Human Services	<u>Inadequate Control Over County User Access to the County Administration Reimbursement System</u> Full corrective action has been taken.
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.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
09-SA-12	Agriculture and Consumer Services	<u>Deficiencies in Internal Control Over Federal Reporting</u> Full corrective action has been taken.
09-SA-13	Crime Control and Public Safety	<u>Salaries Not Allocated Based on Time and Attendance Records</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Justice.
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. The monitoring checklist was amended to include EPLS. Consistency in the use of the revised checklist will be enforced. The Department will continue to review its policies and procedures related to EPLS and monitoring and take the necessary corrective action.
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-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. A System and Programming request has been submitted to Information Systems to input an edit check into the automated benefit payment system to prevent duplicate payments of the same benefit week and programming is in progress. Expected implementation date is 03/31/12.
09-SA-22	Employment Security Commission	<u>Weaknesses in General Program Change Controls</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. The division does have a reporting and tracking system with controls in place to ensure that cases referred to the Benefit Payment Control (BPC) Unit are properly investigated and

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		completed within the required timeframe. The Inventory Tracking System (ITS) is a case management and administration system that monitors cases assigned, processed, and completed. This reporting system is currently being used to control the workflow of BPC and it was being used during the 2010 audit.
		The Benefits Audit Reporting Tracking System (BARTS) is a new tracking system that is running in parallel with the old inventory tracking system (ITS). The issue with BARTS is the reporting component. For the cases entered into BARTS, the information about the case is within the system and available for BPC management to use for tracking and aging, but the required reports are not yet being produced. UI staff will continue to work with the vendor to modify and enhance this application to ensure that it provides the necessary reports to monitor BPC activities to eventually replace the current tracking system (ITS).
		Anticipated Completion Date: March 31, 2012 (Report feature in BARTS or a work-around will be introduced to enhance reporting capabilities within BARTS.)
09-SA-34	Transportation	<u>Supervisor Review Procedures Not Performed</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
09-SA-35	Transportation	<u>Financial Status Reports Contained Errors</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
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-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.
09-SA-46	Public Instruction	<u>Management Decisions Not Issued to Subrecipients</u> Partial corrective action has been taken. The Department issued management decisions to those subrecipients with material findings related to the grant award. The Department will comply with federal regulations by issuing management decisions on audit findings to all subrecipients within six months after receipt of the audit report unless a waiver is granted.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
09-SA-47	Public Instruction	<u>Deficiencies with Special Education Cluster Subrecipient Monitoring</u> Full corrective action has been taken.
09-SA-48	Public Instruction	<u>Management Decisions Not Issued to Subrecipients</u> Partial corrective action has been taken. The Department issued management decisions to those subrecipients with material findings related to the grant award. The Department will comply with federal regulations by issuing management decisions on audit findings to all subrecipients within six months after receipt of the audit report unless a waiver is granted.
09-SA-49	Catawba Valley Community College	<u>Failure to Return Unearned Student Financial Assistance to Lenders</u> 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. The Business and Financial Aid Offices have implemented several procedures to correct the issues that have been addressed. The current refund document has been modified to reflect when the student withdrew. The Student Records Department will now begin submitting the withdrawal forms to the Financial Aid Office at the end of each business day. 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. These procedures have been implemented to ensure that unearned Title IV funds will be returned no later than 45 days after the College determines that the student withdrew.
09-SA-61	Winston-Salem State University	<u>Student Financial Aid Funds for Withdrawn Students Not Cleared Timely</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
09-SA-62	Elizabeth City State University	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> Full corrective action has been taken.
09-SA-66	Elizabeth City State University	<u>Inadequate Reconciliation of Student Financial Aid Awards</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.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
09-SA-71	Public Instruction	<u>Career and Technical Education Grant Lacks Formalized Monitoring Procedures</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
09-SA-72	Public Instruction	<u>Management Decisions Not Issued to Subrecipients</u> Partial corrective action has been taken. The Department issued management decisions to those subrecipients with material findings related to the grant award. The Department will comply with federal regulations by issuing management decisions on audit findings to all subrecipients within six months after receipt of the audit report unless a waiver is granted.
09-SA-73	Elizabeth City State University	<u>Inadequate Reconciliation of Student Financial Aid Awards</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> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
09-SA-84	Public Instruction	<u>Deficiencies with Special Education Cluster Subrecipient Monitoring</u> Full corrective action has been taken.
09-SA-85	Public Instruction	<u>Management Decisions Not Issued to Subrecipients</u> Partial corrective action has been taken. The Department issued management decisions to those subrecipients with material findings related to the grant award. The Department will comply with federal regulations by issuing management decisions on audit findings to all subrecipients within six months after receipt of the audit report unless a waiver is granted.
09-SA-86	Elizabeth City State University	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> Full corrective action has been taken.
09-SA-88	Elizabeth City State University	<u>Inadequate Reconciliation of Student Financial Aid Awards</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.
09-SA-98	Elizabeth City State University	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> Full corrective action has been taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
09-SA-101	Public Instruction	<u>Failure to Communicate ARRA Federal Award Information to Subrecipients</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
09-SA-102	Public Instruction	<u>Verification of Central Contractor Registration Not Performed Timely</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
09-SA-103	Public Instruction	<u>Deficiencies with Special Education Cluster Subrecipient Monitoring</u> Full corrective action has been taken.
09-SA-104	Public Instruction	<u>Failure to Communicate ARRA Federal Award Information to Subrecipients</u> Full corrective action has been taken.
09-SA-105	Public Instruction	<u>Verification of Central Contractor Registration Not Performed Timely</u> Full corrective action has been taken.
09-SA-106	Public Instruction	<u>Deficiencies with Special Education Cluster Subrecipient Monitoring</u> Full corrective action has been taken.
09-SA-107	Public Instruction	<u>Failure to Communicate ARRA Federal Award Information to Subrecipients</u> Full corrective action has been taken.
09-SA-108	Public Instruction	<u>Verification of Central Contractor Registration Not Performed Timely</u> Full corrective action has been taken.
09-SA-109	State Budget and Management	<u>Error in Level of Support Calculation</u> Full corrective action has been taken.
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.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
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.
09-SA-118	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-119	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-120	Health and Human Services	<u>Inadequate Control Over County User Access to the County Administration Reimbursement System</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
09-SA-121	Health and Human Services	<u>Documentation Lacking in County Case Files for Temporary Assistance for Needy Families Program</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
09-SA-122	Health and Human Services	<u>Inadequate Control Over County-Level User Access to the Eligibility Information System</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
09-SA-123	Health and Human Services	<u>Inadequate Control Over County User Access to the TANF Data Collection System</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, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
09-SA-124	Health and Human Services	<p><u>Inadequate Control Over County User Access to the County Administration 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-125	Health and Human Services	<p><u>Appropriate Action Not Taken in Child Support Cases</u></p> <p>Partial corrective action has been taken. Numerous corrective actions have been developed and implemented to 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>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, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
09-SA-128	Health and Human Services	<u>Deficiencies in Cash Management Procedures</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
09-SA-129	Health and Human Services	<u>Documentation Lacking in County LIHEAP Case Files</u> Full corrective action has been taken.
09-SA-130	Health and Human Services	<u>Failure to Follow Subrecipient Monitoring Plan for LIHEAP Crisis Intervention Program</u> Full corrective action has been taken.
09-SA-134	Health and Human Services	<u>Deficiencies in Federal Reporting Procedures for the Community Services Block Grant Program</u> Full corrective action has been taken.
09-SA-136	Health and Human Services	<u>Inadequate Control Over County User Access to the Subsidized Child Care Reimbursement System</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
09-SA-137	Health and Human Services	<u>Inadequate Control Over County User Access to the Subsidized Child Care Reimbursement System</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
09-SA-138	Health and Human Services	<u>Inadequate Control Over County User Access to the County Administration Reimbursement System</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
09-SA-139	Health and Human Services	<u>Inadequate Control Over County User Access to the County Administration Reimbursement System</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
09-SA-140	Health and Human Services	<u>Ineligible Benefit Payments for the Foster Care Program</u> Full corrective action has been taken.
09-SA-141	Health and Human Services	<u>Documentation Errors in County Foster Care Title IV-E Program</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, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
09-SA-142	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 Health and Human Services.
09-SA-143	Health and Human Services	<u>Inadequate Control Over County User Access to the County Administration Reimbursement System</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
09-SA-144	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 Health and Human Services.
09-SA-145	Health and Human Services	<u>Inadequate Control Over County User Access to the County Administration Reimbursement System</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
09-SA-146	Health and Human Services	<u>Inadequate Control Over County User Access to the County Administration Reimbursement System</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
09-SA-147	Health and Human Services	<u>Documentation Lacking in County Children's Health Insurance Program Case Files</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
09-SA-148	Health and Human Services	<u>Inadequate Control Over County-Level User Access to the Eligibility Information System</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
09-SA-149	State Health Plan for Teachers and State Employees	<u>Incorrect Health Insurance Claims Paid</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
09-SA-150	Health and Human Services	<u>Deficiencies in Medicaid Provider Billing and Payment Process</u> Partial corrective action has been taken. The current status of the remaining claim errors are as follows:

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>Claim #074 was identified by the auditors as having been paid in error. Research indicates the claim was paid correctly for the rate on file for the Date of Service of the claim. This office is conducting further review and anticipates any necessary corrective action to be completed by January 31, 2012.</p> <p>Auditors noted an error in the recouped amount for Claim #092. Claim #092 was an At Risk Case Management Provider; these types of claims are not recouped/repaid but handled through cost settlements; which all have been completed for the audit period. Claim #092 has been adjusted and we are awaiting information from the Division of Medical Assistance (DMA) Budget Management Office to determine the Federal Share percentage for the dates of service in 2008. Anticipated date for corrective action is January 31, 2012.</p> <p>Claim #194 was originally paid with the wrong rate. Our procedures do require timely rate updates; however, these rate changes were not approved timely and resulted in a recoup/repay situation. This claim was resolved during the cost settlement process and further research is being conducted on the resolution of this claim. Anticipated date for any additional corrective action is January 31, 2012.</p> <p>Claim #260 has a payable in the amount of \$18,546.03 (federal share \$11,878.73) and has not been resolved; the provider has not requested an adjustment. A second letter has been sent notifying the provider they can seek an adjustment. We will continue to follow up on this claim.</p> <p>Claim #141. The Provider was refunded following a reduction in the recoupment amount as a result of a hearing. DMA is working with the Controller's Office on reconciliation of the Accounts Receivable setup and the amount refunded to the provider. Anticipated completion date for corrective action is March 30, 2012.</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>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
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. Medicaid Management Information Systems (MMIS) access for the separated employee identified in this finding has been revoked. The Division of Medical Assistance (DMA) Information Technology (IT) and the Health Insurance Portability and Accountability Act (HIPAA) Section is currently developing a new Intranet website which will host a link to the Automated Access and Resource Management System (AARMS), also now in development. The new intranet website will be completed in phases. The AARMS system will be a Structured Query Language (SQL) database using Hyper Text Markup Language (HTML), front end forms and automated workflow processes. The system will have auditable, password validated authorization as, controls to ensure 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. The Division currently uses the e-IRAAF system as mandated by the Department of Health Human Services (DHHS) Privacy and Security Office (PSO) to track all system access.</p> <p>The AARMS tool is in the final stages of development and an initial test phase is set to begin on April 2, 2012. Based on test results, a go live date is tentatively set for July 1, 2012.</p> <p>DMA is committed to adhering to all HIPAA requirements with regards to controlling personnel access to information and information systems and currently uses a manual auditing process to accomplish these tasks.</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>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</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. Medicaid Program Representatives (MPR's) from each applicable county followed up on each of the deficiencies identified during the audit. All but two of the counties where the deficiencies were identified submitted corrective action plans which were accepted by the Department and corrected the deficiencies. Additional training for the counties has been provided. The Department will continue follow-up with the remaining two counties. The anticipated completion date is June 30, 2012.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
09-SA-157	Health and Human Services	<p><u>Inadequate Control Over County-Level User Access to the Eligibility Information System</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
09-SA-158	Health and Human Services	<p><u>Deficiencies in Medicaid Reporting Processes</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-159	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 on going re-credentialing of existing Medicaid providers will be conducted a minimum of every 3 years to ensure all provider information is accurate and up-to-date. Effective November 1, 2011, Computer Science Corporation (CSC) began re-credentialing 100 providers as part of a 1-month project and will re-credential 11,000 providers every 6 months thereafter. The re-credentialing process includes a thorough examination of a provider's background, credentials and qualifications to ensure the provider continues to meet North Carolina's Medicaid participation guidelines. The re-credentialing process should also reduce fraud by ensuring a provider's record is current and accurately reflects all adverse actions taken against the provider.</p>
09-SA-160	Health and Human Services	<p><u>Deficiencies in Internal Control Over Earmarking Requirements</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-163	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-164	Health and Human Services	<p><u>Monitoring Procedures Need Improvement</u></p> <p>Partial corrective action has been taken. 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 2010-2011 which will be used in subsequent state fiscal years. 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.</p> <p>The new monitoring procedures should ensure that all of the monitoring activities are adequately documented and a timelier follow-up on corrective actions is implemented by the LME and/or subrecipient.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
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>
10-SA-1	Public Instruction	<p><u>Management Decisions Not Issued to Subrecipients</u></p> <p>Partial corrective action has been taken. The Department issued management decisions to those subrecipients with material findings related to the grant award. The Department will comply with federal regulations by issuing management decisions on audit findings to all subrecipients within six months after receipt of the audit report unless a waiver is granted.</p>
10-SA-2	Public Instruction	<p><u>Management Decisions Not Issued to Subrecipients</u></p> <p>Partial corrective action has been taken. The Department issued management decisions to those subrecipients with material findings related to the grant award. The Department will comply with federal regulations by issuing management decisions on audit findings to all subrecipients within six months after receipt of the audit report unless a waiver is granted.</p>
10-SA-3	Public Instruction	<p><u>Failure to Monitor Subrecipients for State Revenue Match</u></p> <p>Partial corrective action has been taken. The Department did develop and revise internal controls and fiscal procedures to ensure subrecipients use state matching funds for allowable program expenditures as a result of this finding. These procedures will be fully implemented and effective in 2012.</p>
10-SA-4	Public Instruction	<p><u>Management Decisions Not Issued to Subrecipients</u></p> <p>Partial corrective action has been taken. The Department issued management decisions to those subrecipients with material findings related to the grant award. The Department will comply with federal regulations by issuing management decisions on audit findings to all subrecipients within six months after receipt of the audit report unless a waiver is granted.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
10-SA-5	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>
10-SA-6	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 finding is partially corrected as of the end of State Fiscal Year 2011 (6/30/11) and efforts are ongoing to bring the grant into full compliance.</p>
10-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>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</p>
10-SA-8	Health and Human Services	<p><u>Deficiencies Identified in the Monitoring Controls for Nongovernmental Subrecipients</u></p> <p>Partial corrective action has been taken. 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 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 NCGrants system to verify data is updated in a timely manner. Corrective action, including revisions to existing policies and procedures, will be completed prior to September 30, 2011.</p>
10-SA-9	Health and Human Services	<p><u>Identified Questioned Costs at the Subrecipient Level</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</p>
10-SA-10	Commerce	<p><u>Deficiencies in Federal Reporting</u></p> <p>Partial corrective action has been taken. For CDBG, the Section 3 Report has been completed and submitted. The previous and subsequent NSP Quarterly Performance Reports were reconciled. The NSP (Fourth) Quarterly Performance Report has been reconciled. The correction to U.S. HUD has been submitted. However, the Division is in the process of developing internal control procedures to ensure timely and accurate reporting as required for both reports.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
10-SA-11	Commerce	<u>Subrecipient Monitoring Needs Improvement</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Housing and Urban Development.
10-SA-12	Commerce	<u>Errors Noted in the Schedule of Expenditures of Federal Awards (SEFA)</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Housing and Urban Development.
10-SA-13	Crime Control and Public Safety	<u>Improper Allocation of Salaries to Fund Sources</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Justice.
10-SA-14	Crime Control and Public Safety	<u>Lack of Internal Control Over Access to Computer Information Systems</u> No corrective action has been taken. No corrective action taken due to the retirement of GMS and the implementation of the GEMS system effective July 1, 2010. The department is developing a policy for user access controls over the GEMS system.
10-SA-15	Crime Control and Public Safety	<u>Deficiencies Noted in the Subrecipient Monitoring Process</u> Partial corrective action has been taken. The monitoring checklist was amended to include EPLS. Consistency in how the revised checklist is used will be enforced. The Department will continue to review its policies and procedures related to monitoring and take the necessary corrective action to ensure timely monitoring while also considering staffing and prioritizing of work.
10-SA-16	Crime Control and Public Safety	<u>Deficiencies Noted in the Tracking and Review of Subrecipient Audit Reports</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Justice.
10-SA-17	Crime Control and Public Safety	<u>Improper Allocation of Salaries to Fund Sources</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Justice.
10-SA-18	Crime Control and Public Safety	<u>Lack of Internal Control Over Access to Computer Information Systems</u> No corrective action has been taken. No corrective action taken due to the retirement of GMS and the implementation of the GEMS system effective July 1, 2010. The department is developing a policy for user access controls over the GEMS system.
10-SA-19	Crime Control and Public Safety	<u>Deficiencies Noted in the Subrecipient Monitoring Process</u> Partial corrective action has been taken. The monitoring checklist was amended to include EPLS. Consistency in how the revised checklist is used will be enforced. The Department will continue to review its policies and

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		procedures related to monitoring and take the necessary corrective action to ensure timely monitoring while also considering staffing and prioritizing of work.
10-SA-20	Employment Security Commission	<u>Control Weaknesses Over Equipment Inventory</u> Full corrective action has been taken.
10-SA-21	Employment Security Commission	<u>State Procurement Policies Not Followed</u> Full corrective action has been taken.
10-SA-22	Employment Security Commission	<u>Deficiencies in Employment Services Cluster Reporting</u> Full corrective action has been taken.
10-SA-23	Employment Security Commission	<u>Weaknesses Noted in Cash Reconciliation Process</u> Partial corrective action has been taken. The responsibility of bank reconciliations has been reassigned to more experienced staff in Finance and Budget. Some of the reconciling items have been resolved. Staff is investigating other outstanding reconciling items for resolution. Management will have more oversight in the reconciliation process to ensure complete and proper reconciliations are performed and adjustments are made timely. The agency has also begun the development of a workflow process to allow for consistent recording and maintenance of source documentation. Anticipated Completion Date: March 31, 2012
10-SA-24	Employment Security Commission	<u>Inappropriate Information System Access</u> Full corrective action has been taken.
10-SA-25	Employment Security Commission	<u>Computer Programming Resulted in Payments from Incorrect Funding Source</u> Partial corrective action has been taken. Partial corrective action has been implemented by the agency as follows: <ul style="list-style-type: none"> • Correction of the funding source with the appropriate transfer adjustment from the State UI trust fund to the federally funded UI Benefit account; and • Implementation of program changes to identify and verify wages to ensure second year UI benefits are determined according to federal guidelines. Additional corrective action will be implemented to ensure that program changes are implemented timely and in accordance with regulations by revising the change control policy and procedures as follows: <ul style="list-style-type: none"> • Require users to identify the priority level (high, medium, low) for each IS service request;

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<ul style="list-style-type: none"> • Develop a timeline hierarchy as to when change must be made (30, 60, or 90 days) for implementation of changes based on the identified priority level; • Notify appropriate agency staff of the revisions to policy and procedure via email; and • Remind staff periodically of new established program change procedure.
10-SA-26	Employment Security Commission	<p><u>Deficiencies Noted in Unemployment Insurance Benefit Processing</u></p> <p>Partial corrective action has been taken. ESC has addressed all of the deficiencies noted in the audit finding to enhance internal control over benefit payment processing. ESC has 1) programmed the benefit payment system to ensure second year benefits are appropriately determined; 2) corrected the claim with the inaccurate monetary determination and established the appropriate overpayment; 3) developed an oversight module that will include the periodic review of claimant eligibility interviews and continues periodic training of staff; 4) programmed the benefit payment system to automatically recalculate the weekly benefit amount when the claim effective date is changed; and 5) submitted a programming request to modify the benefit payment system to include an edit check for duplicate payments of the same benefit week. For item #5 programming is in progress, but change has not been implemented yet.</p> <p>Anticipated Completion Date: March 31, 2012</p>
10-SA-27	Employment Security Commission	<p><u>Weaknesses in General Program Change Controls</u></p> <p>Full corrective action has been taken.</p>
10-SA-28	Employment Security Commission	<p><u>State Procurement Policies Not Followed</u></p> <p>Full corrective action has been taken.</p>
10-SA-29	Employment Security Commission	<p><u>Improper Payment of Federal Additional Compensation</u></p> <p>Partial corrective action has been taken. ESC has gathered business and technical requirements and is engaged in the application modifications necessary to address this finding. As reported in prior responses, this corrective action includes the mechanisms necessary to identify, establish, and recover federal additional compensation overpayments.</p> <p>Anticipated Completion Date: March 31, 2012.</p>
10-SA-30	Employment Security Commission	<p><u>Deficiencies Noted in the Benefit Payment Quality Control Process</u></p> <p>Partial corrective action has been taken. The division does have a reporting and tracking system with controls in place to ensure that cases referred to the Benefit Payment Control (BPC) Unit are properly investigated and completed within the required timeframe. The Inventory Tracking System (ITS) is a case management and administration system that monitors cases</p>

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
		assigned, processed, and completed. This reporting system is currently being used to control the workflow of BPC and it was being used during the 2010 audit.
		The Benefits Audit Reporting Tracking System (BARTS) is a new tracking system that is running in parallel with the old inventory tracking system (ITS). The issue with BARTS is the reporting component. For the cases entered into BARTS, the information about the case is within the system and available for BPC management to use for tracking and aging, but the required reports are not yet being produced. UI staff will continue to work with the vendor to modify and enhance this application to ensure that it provides the necessary reports to monitor BPC activities to eventually replace the current tracking system (ITS).
		Anticipated Completion Date: March 31, 2012 (Report feature in BARTS or a work-around will be introduced to enhance reporting capabilities within BARTS.)
10-SA-31	Commerce	<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 Labor.
10-SA-32	Commerce	<u>Deficiencies in Federal Reporting</u> Partial corrective action has been taken. For the WIA Annual Performance Report (ETA-9091), the Division has made changes to the sampling report used by monitoring staff to increase the numbers of records reviewed. Additionally for the WIA Annual Performance Report (ETA-9091), the Division has established a procedure for an additional review. However, the procedure has not been implemented since the preparation of the report has not began. For the Monthly Youth Served with WIA Recovery Act Resources Report (ETA-9149), the programs that created this report have been changed and the source code is captured. Two additional programs were created to provide detail snapshots of all data. Additionally, a step-by-step process was fully documented and cross-training of personnel has been provided to generate the report. For the Quarterly WIA Financial Report (ETA-9130), the Division has implemented a procedure to maintained screen prints of FMIS system, reconciliation worksheets, and signed copies of the 9130 reports in the files.
10-SA-33	Commerce	<u>Subrecipient Monitoring Needs Improvement</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.
10-SA-34	Commerce	<u>Errors Noted in the Schedule of Expenditures of Federal Awards (SEFA)</u> Partial corrective action has been taken. The WIA cluster has been divided by CFDA numbers and each CFDA is now in a separate RCC. This change has enabled weekly reconciliation of the WIA cluster if necessary. Other changes include adding the subrecipient grant number to all NGO's. The

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
		SEFA will also be reviewed by a second accountant prior to submission to OSC. Any discrepancies noted are corrected and agreed to by the Division of Workforce Development.
10-SA-35	Commerce	<u>Failure to Communicate ARRA Federal Award Information to Subrecipients</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.
10-SA-36	Employment Security Commission	<u>Errors Noted Related to Workforce Investment Act Participant Timesheets</u> Full corrective action has been taken.
10-SA-37	Employment Security Commission	<u>Insufficient Documentation Noted in Workforce Investment Act Case Files</u> Full corrective action has been taken.
10-SA-38	Commerce	<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 Labor.
10-SA-39	Commerce	<u>Deficiencies in Federal Reporting</u> Partial corrective action has been taken. For the WIA Annual Performance Report (ETA-9091), the Division has made changes to the sampling report used by monitoring staff to increase the numbers of records reviewed. Additionally for the WIA Annual Performance Report (ETA-9091), the Division has established a procedure for an additional review. However, the procedure has not been implemented since the preparation of the report has not began. For the Monthly Youth Served with WIA Recovery Act Resources Report (ETA-9149), the programs that created this report have been changed and the source code is captured. Two additional programs were created to provide detail snapshots of all data. Additionally, a step-by-step process was fully documented and cross-training of personnel has been provided to generate the report. For the Quarterly WIA Financial Report (ETA-9130), the Division has implemented a procedure to maintained screen prints of FMIS system, reconciliation worksheets, and signed copies of the 9130 reports in the files.
10-SA-40	Commerce	<u>Subrecipient Monitoring Needs Improvement</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.
10-SA-41	Commerce	<u>Errors Noted in the Schedule of Expenditures of Federal Awards (SEFA)</u> Partial corrective action has been taken. The WIA cluster has been divided by CFDA numbers and each CFDA is now in a separate RCC. This change has enabled weekly reconciliation of the WIA cluster if necessary. Other changes include adding the subrecipient grant number to all NGO's. The SEFA will also be reviewed by a second accountant prior to submission to

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
		OSC. Any discrepancies noted are corrected and agreed to by the Division of Workforce Development.
10-SA-42	Commerce	<u>Failure to Communicate ARRA Federal Award Information to Subrecipients</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.
10-SA-43	Employment Security Commission	<u>Errors Noted Related to Workforce Investment Act Participant Timesheets</u> Full corrective action has been taken.
10-SA-44	Commerce	<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 Labor.
10-SA-45	Commerce	<u>Deficiencies in Federal Reporting</u> Partial corrective action has been taken. For the WIA Annual Performance Report (ETA-9091), the Division has made changes to the sampling report used by monitoring staff to increase the numbers of records reviewed. Additionally for the WIA Annual Performance Report (ETA-9091), the Division has established a procedure for an additional review. However, the procedure has not been implemented since the preparation of the report has not began. For the Monthly Youth Served with WIA Recovery Act Resources Report (ETA-9149), the programs that created this report have been changed and the source code is captured. Two additional programs were created to provide detail snapshots of all data. Additionally, a step-by-step process was fully documented and cross-training of personnel has been provided to generate the report. For the Quarterly WIA Financial Report (ETA-9130), the Division has implemented a procedure to maintained screen prints of FMIS system, reconciliation worksheets, and signed copies of the 9130 reports in the files.
10-SA-46	Commerce	<u>Subrecipient Monitoring Needs Improvement</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.
10-SA-47	Commerce	<u>Errors Noted in the Schedule of Expenditures of Federal Awards (SEFA)</u> Partial corrective action has been taken. The WIA cluster has been divided by CFDA numbers and each CFDA is now in a separate RCC. This change has enabled weekly reconciliation of the WIA cluster if necessary. Other changes include adding the subrecipient grant number to all NGO's. The SEFA will also be reviewed by a second accountant prior to submission to OSC. Any discrepancies noted are corrected and agreed to by the Division of Workforce Development.

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
10-SA-48	Commerce	<u>Failure to Communicate ARRA Federal Award Information to Subrecipients</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.
10-SA-49	Employment Security Commission	<u>Errors Noted Related to Workforce Investment Act Participant Timesheets</u> Full corrective action has been taken.
10-SA-50	Employment Security Commission	<u>Insufficient Documentation Noted in Workforce Investment Act Case Files</u> Full corrective action has been taken.
10-SA-51	Employment Security Commission	<u>Deficiencies in Employment Services Cluster Reporting</u> Full corrective action has been taken.
10-SA-52	Employment Security Commission	<u>Deficiencies in Employment Services Cluster Reporting</u> Full corrective action has been taken.
10-SA-53	Transportation	<u>Federal Highway Project Overbilled</u> Full corrective action has been taken.
10-SA-54	Transportation	<u>Approval Procedures Not Followed For Right of Way Acquisitions</u> Full corrective action has been taken.
10-SA-55	Transportation	<u>Required Plant Inspections Were Not Performed</u> Full corrective action has been taken.
10-SA-56	Environment and Natural Resources	<u>Subrecipient Monitoring Needs Improvement</u> Partial corrective action has been taken. The original Subrecipient Monitoring finding related to the ARRA Buy American, Davis Bacon and Suspension and Debarment requirements were all corrected through project reviews and obtaining debarment certifications from contractors. The original finding also related to federal cash management requirements and it has been determined that federal cash management requirements do not apply in this situation. However, the award contracts do require that cash be expended within 3 days of receipt by the subrecipient. This was solely a DENR cash management policy. This requirement is being added to audit compliance supplements for auditors of these programs. This revision will be effective immediately.
10-SA-57	Environment and Natural Resources	<u>Source of ARRA Funds Not Communicated to Subrecipients</u> Full corrective action has been taken, however awaiting management decision from the U.S. Environmental Protection Agency.

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
10-SA-58	Environment and Natural Resources	<p><u>Subrecipient Monitoring Needs Improvement</u></p> <p>Partial corrective action has been taken. The original Subrecipient Monitoring finding related to the ARRA Buy American, Davis Bacon and Suspension and Debarment requirements were all corrected through project reviews and obtaining debarment certifications from contractors. The original finding also related to federal cash management requirements and it has been determined that federal cash management requirements do not apply in this situation.</p> <p>However, the award contracts do require that cash be expended within 3 days of receipt by the subrecipient. This was solely a DENR cash management policy. This requirement is being added to audit compliance supplements for auditors of these programs. This revision will be effective immediately.</p>
10-SA-59	Environment and Natural Resources	<p><u>Public Notice for Categorical Exclusions Not Provided</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Environmental Protection Agency.</p>
10-SA-60	Environment and Natural Resources	<p><u>Source of ARRA Funds Not Communicated to Subrecipients</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Environmental Protection Agency.</p>
10-SA-61	Environment and Natural Resources	<p><u>Binding Commitments Threshold Not Properly Tracked</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Environmental Protection Agency.</p>
10-SA-62	Commerce	<p><u>Deficiencies in Cash Management</u></p> <p>No corrective action has been taken. An additional procedure will be added to the cash management process in January, 2012 to ensure timely disbursement of federal funds or to timely request federal reimbursement of program expenditures paid to subrecipients. The Energy Division will verify the recipient is not on the suspension of funding or debarment lists, that the grant award numbers and CFDA numbers are correct, and attach a letter with the totals. The Energy Division will then send the invoices to Commerce Fiscal Management for review before the draw is done to ensure that all invoices are correct and can be included in the batch before the draw is done. Commerce Fiscal Management will then key the invoices for payment. This additional procedure will ensure that all invoices are eligible for payment before the draw is done and that the department is in compliance with state and federal cash management policies.</p>
10-SA-63	Commerce	<p><u>Deficiencies in Federal Reporting</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Energy.</p>

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
10-SA-64	Commerce	<p><u>Subrecipient Monitoring Needs Improvement</u></p> <p>Partial corrective action has been taken. For Weatherization, the Division for ARRA hired seven staff for monitoring. The Division has drafted a monitoring plan for April-June 2011 which will raise the number of completed units to 6%. The plan has been approved and included in the appropriate policy and procedures manual. Additionally, the Division has developed monitoring procedures for conducting site visits which the procedures assign the responsibility for review and approval of the monitoring results to the Deputy Section Chief of Weatherization. The procedures have been approved and included in the appropriate policy and procedures manual. The Division has developed procedures for compliance with suspension and debarment requirements as part of fiscal monitoring. However, the additional provisions have not been included on the monitoring tool related to suspension and debarment. The Division has updated its subrecipient policy and guidelines manual for compliance procedures related to vehicle purchases. The Division captures subrecipient program income on the monthly financial status report. Additionally, average cost per unit is now detailed on the monthly financial status report. The Division also reviews and documents subrecipients' compliance with SEFA as part of fiscal monitoring.</p>
10-SA-65	Commerce	<p><u>Federal Award Number Not Communicated to ARRA Subrecipients</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Energy.</p>
10-SA-66	Commerce	<p><u>Errors Noted in the Schedule of Expenditures of Federal Awards (SEFA)</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Energy.</p>
10-SA-67	Public Instruction	<p><u>Title I Subrecipient Monitoring Process Needs Improvement</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
10-SA-68	Public Instruction	<p><u>Management Decisions Not Issued to Subrecipients</u></p> <p>Partial corrective action has been taken. The Department issued management decisions to those subrecipients with material findings related to the grant award. The Department will comply with federal regulations by issuing management decisions on audit findings to all subrecipients within six months after receipt of the audit report unless a waiver is granted.</p>
10-SA-69	Public Instruction	<p><u>Control Weakness Over Maintenance of Effort Requirement</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
10-SA-70	Public Instruction	<p><u>Deficiencies in Subrecipient Monitoring Process</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
10-SA-71	Public Instruction	<p><u>Management Decisions Not Issued to Subrecipients</u></p> <p>Partial corrective action has been taken. The Department issued management decisions to those subrecipients with material findings related to the grant award. The Department will comply with federal regulations by issuing management decisions on audit findings to all subrecipients within six months after receipt of the audit report unless a waiver is granted.</p>
10-SA-72	Public Instruction	<p><u>Inadequate Subrecipient Monitoring of the Career and Technical Education Grant</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
10-SA-73	Public Instruction	<p><u>Management Decisions Not Issued to Subrecipients</u></p> <p>Partial corrective action has been taken. The Department issued management decisions to those subrecipients with material findings related to the grant award. The Department will comply with federal regulations by issuing management decisions on audit findings to all subrecipients within six months after receipt of the audit report unless a waiver is granted.</p>
10-SA-74	North Carolina Agricultural and Technical State University	<p><u>University Failed to Properly Return Unearned Student Financial Aid Funds</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
10-SA-75	Health and Human Services	<p><u>Claim Payment Errors for the Rehabilitation Services - Vocational Rehabilitation Grants to States Program</u></p> <p>Partial corrective action has been taken. The Department will continue to strengthen internal controls to ensure all claims are properly documented, processed, and paid. The 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>
10-SA-76	Health and Human Services	<p><u>Deficiencies in Documentation of Client Eligibility</u></p> <p>Partial corrective action has been taken. The Division of Vocational Rehabilitation (DVR) will revise its applicant eligibility policies to strengthen</p>

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
		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. The anticipated completion date for the full rule change is December 2011.
10-SA-77	Public Instruction	<u>Control Weakness Over Maintenance of Effort Requirement</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
10-SA-78	Public Instruction	<u>Deficiencies in Subrecipient Monitoring Process</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
10-SA-79	Public Instruction	<u>Management Decisions Not Issued to Subrecipients</u> Partial corrective action has been taken. The Department issued management decisions to those subrecipients with material findings related to the grant award. The Department will comply with federal regulations by issuing management decisions on audit findings to all subrecipients within six months after receipt of the audit report unless a waiver is granted.
10-SA-80	North Carolina Agricultural and Technical State University	<u>University Failed to Properly Return Unearned Student Financial Aid Funds</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
10-SA-81	Public Instruction	<u>Weaknesses in Improving Teacher Quality Subrecipient Monitoring Process</u> Partial corrective action has been taken. The Department did begin the implementation of revisions and additions to procedures to address program compliance findings. The Department will continue to implement these procedural revisions and additions to fully address all compliance requirements effectively and adequately in 2012.
10-SA-82	Public Instruction	<u>Management Decisions Not Issued to Subrecipients</u> Partial corrective action has been taken. The Department issued management decisions to those subrecipients with material findings related to the grant award. The Department will comply with federal regulations by issuing management decisions on audit findings to all subrecipients within six months after receipt of the audit report unless a waiver is granted.

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
10-SA-83	Public Instruction	<p><u>Title I Subrecipient Monitoring Process Needs Improvement</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
10-SA-84	Public Instruction	<p><u>Management Decisions Not Issued to Subrecipients</u></p> <p>Partial corrective action has been taken. The Department issued management decisions to those subrecipients with material findings related to the grant award. The Department will comply with federal regulations by issuing management decisions on audit findings to all subrecipients within six months after receipt of the audit report unless a waiver is granted.</p>
10-SA-85	Public Instruction	<p><u>Failure to 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 Education.</p>
10-SA-86	Health and Human Services	<p><u>Claim Payment Errors for the Rehabilitation Services - Vocational Rehabilitation Grants to States Program</u></p> <p>Partial corrective action has been taken. The Department will continue to strengthen internal controls to ensure all claims are properly documented, processed, and paid. The 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>
10-SA-87	Health and Human Services	<p><u>Deficiencies In Documentation of Client Eligibility</u></p> <p>Partial corrective action has been taken. 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.</p> <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. The anticipated completion date for the full rule change is December 2011.</p>
10-SA-88	Public Instruction	<p><u>Control Weakness Over Maintenance of Effort Requirement</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
10-SA-89	Public Instruction	<u>Deficiencies in Subrecipient Monitoring Process</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
10-SA-90	Public Instruction	<u>Management Decisions Not Issued to Subrecipients</u> Partial corrective action has been taken. The Department issued management decisions to those subrecipients with material findings related to the grant award. The Department will comply with federal regulations by issuing management decisions on audit findings to all subrecipients within six months after receipt of the audit report unless a waiver is granted.
10-SA-91	Public Instruction	<u>Failure to Communicate ARRA Federal Award Information to Subrecipients</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
10-SA-92	Public Instruction	<u>Control Weakness Over Maintenance of Effort Requirement</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
10-SA-93	Public Instruction	<u>Deficiencies in Subrecipient Monitoring Process</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
10-SA-94	Public Instruction	<u>Management Decisions Not Issued to Subrecipients</u> Partial corrective action has been taken. The Department issued management decisions to those subrecipients with material findings related to the grant award. The Department will comply with federal regulations by issuing management decisions on audit findings to all subrecipients within six months after receipt of the audit report unless a waiver is granted.
10-SA-95	Public Instruction	<u>Failure to Communicate ARRA Federal Award Information to Subrecipients</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
10-SA-96	Public Instruction	<u>Deficiencies in Subrecipient Monitoring Process</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
10-SA-97	Public Instruction	<u>Failure to Communicate ARRA Federal Award Information to Subrecipients</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
10-SA-98	Health and Human Services	<p><u>Deficiencies in Federal Reporting Procedures</u></p> <p>Partial corrective action has been taken. 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	Health and Human Services	<p><u>Deficiencies In Subrecipient 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>
10-SA-100	Health and Human Services	<p><u>Inadequate Control over Access to Computer Systems for the Immunization Cluster</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
10-SA-101	Health and Human Services	<p><u>Deficiencies in Subrecipient Monitoring Procedures for the Immunization Cluster</u></p> <p>Partial corrective action has been taken. The Branch now ensures that corrective action plans are developed to address any deficiencies noted during the monitoring visits for all providers. We are also in the process of hiring four additional staff to conduct site visits. Additionally, the Branch now maintains Vaccine Administration Logs in accordance with current Records Retention Schedule requirements.</p>
10-SA-102	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>
10-SA-103	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.</p>
10-SA-104	Health and Human Services	<p><u>Appropriate Action Not Taken in Child Support Cases</u></p> <p>Partial corrective action has been taken. 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</p>

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>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>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>
10-SA-105	Information Technology Systems	<p><u>Control Deficiencies Noted for Expenditures Charged to Computing Services Fund</u></p> <p>Partial corrective action has been taken. ITS has expanded this action from the March 31, 2011 report to include agency wide telecommunications moves and decommissions to include similar process changes that we put in place for the decommissioning process for servers in the data center. Based on these additional actions we are stating that this action is only partially complete at this time and we anticipate a completed date of December 2011.</p> <p>Anticipated Completion Date: December 2011.</p>
10-SA-106	Health and Human Services	<p><u>Deficiencies in Federal Reporting 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>
10-SA-107	Health and Human Services	<p><u>Deficiencies Identified in the Monitoring Controls for Nongovernmental Subrecipients</u></p> <p>Partial corrective action has been taken. 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 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 NCGrants system to verify data is</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		updated in a timely manner. Corrective action, including revisions to existing policies and procedures, will be completed prior to September 30, 2011.
10-SA-108	Health and Human Services	<p><u>Deficiencies Identified in the Monitoring Controls for Nongovernmental Subrecipients</u></p> <p>Partial corrective action has been taken. 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 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 NCGrants system to verify data is updated in a timely manner. Corrective action, including revisions to existing policies and procedures, will be completed prior to September 30, 2011.</p>
10-SA-109	Health and Human Services	<p><u>Inadequate Control Over County User Access for the Child Placement and Payment System</u></p> <p>Full corrective action has been taken.</p>
10-SA-110	Health and Human Services	<p><u>Ineligible Benefit Payments for the Foster Care Program</u></p> <p>Full corrective action has been taken.</p>
10-SA-111	Health and Human Services	<p><u>Inadequate Control Over County User Access for the Child Placement and Payment 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>
10-SA-112	Health and Human Services	<p><u>Documentation and Enrollment Errors in County Adoption Assistance (Title IV-E) Program</u></p> <p>Full corrective action has been taken.</p>
10-SA-113	Health and Human Services	<p><u>Inadequate Control over Access to Computer Systems for the Immunization Cluster</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, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
10-SA-114	Health and Human Services	<p><u>Deficiencies in Subrecipient Monitoring Procedures for the Immunization Cluster</u></p> <p>Partial corrective action has been taken. The Branch now ensures that corrective action plans are developed to address any deficiencies noted during the monitoring visits for all providers. We are also in the process of hiring four additional staff to conduct site visits. Additionally, the Branch now maintains Vaccine Administration Logs in accordance with current Records Retention Schedule requirements.</p>
10-SA-115	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>
10-SA-116	Health and Human Services	<p><u>Deficiencies Identified in the Monitoring Controls for Nongovernmental Subrecipients</u></p> <p>Partial corrective action has been taken. 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 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 NCGrants system to verify data is updated in a timely manner. Corrective action, including revisions to existing policies and procedures, will be completed prior to September 30, 2011.</p>
10-SA-117	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.</p>
10-SA-118	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>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
10-SA-119	Health and Human Services	<p><u>Deficiencies in Monitoring Procedures for the Children's Health Insurance Program</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
10-SA-120	State Health Plan for Teachers and State Employees	<p><u>Payment Errors for Children's Health Insurance Program Claims</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
10-SA-121	Health and Human Services	<p><u>Errors in Medicaid Provider Billing and Payment Process</u></p> <p>Partial corrective action has been taken. 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 providers as to adequate documentation to support medical necessity and services billed to Medicaid. As of June 22, 2011, corrective action has occurred on all but 7 of the 28 claims identified as payment errors or claims not having sufficient documentation. The anticipated completion date for corrective action on the 7 remaining claims is December 1, 2011.</p>
10-SA-122	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. Medicaid Management Information System (MMIS) access has been revoked for the two separated employees identified in this finding. The Division of Medical Assistance (DMA) is committed to adhering to all Health Insurance Portability and Accountability Act (HIPAA) requirements with regard to controlling personnel access to information and information systems. We currently use a manual auditing process to accomplish these tasks. DMA continues to develop a standardized Memorandum of Agreement that will formally document the process and requirements associated with granting and managing access to MMIS. The Department will also continue to enhance procedures for tracking user access controls in MMIS by standardizing policies and processes. The new replacement MMIS system will track and validate access based on the role/responsibilities of each user. The target implementation date of the new MMIS system is July 2013.</p> <p>The DMA Information Technology (IT) and HIPAA Section is currently developing a new Intranet website which will host a link to the Automated Access and Resource Management System (AARMS), also now in development and will be completed in phases. The AARMS system will be a Structured Query Language (SQL) database using Hyper Text Markup Language (HTML), front end forms and automated workflow processes. The system will have auditable, password validated authorization, to ensure notifications occur and access is revoked in the specified time frame allotted</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>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) and IEVS, etc). Currently the Division uses the e-IRAAF system as mandated by the (PSO) Department of Health Human Services (DHHS) Privacy and Security Office to track all system access.</p> <p>The AARMS tool is in the final stages of development and an initial test phase should begin on April 2, 2012. Based on test results, a go-live date is tentatively set for July 1, 2012.</p> <p>The Department will establish the necessary protocols to ensure compliance with the use of current procedures; including requiring notification of "key individuals" of an employee's separation in conjunction with newly developed audit logs created by PSO. The audit logs will enable divisions and offices to audit themselves on a regular basis to ensure system access for its employees is granted and terminated appropriately and in a timely manner.</p>
10-SA-123	Health and Human Services	<p><u>Deficiencies in Cash Management Procedures for the Medicaid Program</u></p> <p>Partial corrective action has been taken. Late 2010, the Department implemented a spreadsheet using data from a report developed by the administrator to provide information necessary to delineate actual claims payments; which resulted in more accurate determination of the federal funds needed. The Department of Health and Human Services' Office of the Controller and the Division of Medical Assistance (DMA) staff now have access to the report in order to review for accuracy. This process includes double checking the rates of federal participation calculated for each category of service, as well as the accuracy of formulas in the spreadsheet. Additionally, there are several balancing calculations which ensure data is entered correctly. These enhancements will require closer review of the calculations as well as inspections for errors and/or inconsistencies.</p> <p>A supervisor will continue to review the federal draw requests which will reduce the likelihood of error. During month end procedures, the Cost Accounting Branch conducts a high level review of expenditures and receipts. If a determination is made that an item meets designated thresholds, Office of the Controller will investigate as appropriate.</p> <p>In May 2011, a new model was implemented at DMA to monitor the drug rebate deposit process. After the federal portion of the deposits is calculated, DMA determines the federal liability owed back to the Federal agency. Each month, the drug rebates are monitored and depending upon the timing of the release of other DMA obligations, the federal draw requests are reduced to refund the additional Federal share of the drug rebate collections. If the Office of the Controller determines that federal draws</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		cannot be reduced to refund the federal share of drug rebate collections within the same month; the federal share is refunded in the following month.
10-SA-124	Health and Human Services	<p><u>Documentation Lacking in County Medicaid Case Files</u></p> <p>Partial corrective action has been taken. Medicaid Program Representatives (MPR's) from each applicable county followed up on each of the 65 deficiencies identified during the audit. All but four of the counties where the deficiencies were identified submitted corrective action plans which were accepted by the Department and corrected the deficiencies. Additional training for the counties has been provided. The Department will continue follow-up with the remaining four counties. The anticipated completion date is June 30, 2012.</p>
10-SA-125	Health and Human Services	<p><u>Deficiencies in Monitoring Procedures Over the Provider Eligibility Enrollment Process</u></p> <p>Partial corrective action has been taken. The Department has implemented management controls to ensure the accuracy and completeness of the provider eligibility enrollment process. The Office of Medicaid Management Information Systems (OMMIS) continues to review the fiscal agent Computer Sciences Corporation's (CSC) written policies and procedures to ensure compliance with applicable laws and regulations and completeness and accuracy of the provider enrollment approval/denial and re-verification/recertification processes. Written procedures were developed to provide uniform guidance in the Enrollment, Verification, and Credentialing processes for existing and new hire staff. Procedures were developed for ongoing Verifications and License Verifications to ensure providers fulfill licensing requirements for continued participation in the Medicaid Program.</p> <p>The Division of Medical Assistance will initiate an open Computer Service Request (CSR) to update the application to require providers 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 December 31, 2012.</p>
10-SA-126	Health and Human Services	<p><u>Control Deficiencies Over the Provider Sanction Notification and Termination Process</u></p> <p>Partial corrective action has been taken. The Computer Science Corporation (CSC) Quality Control (QC) Auditor position was created in October 2011 to help ensure that all processes and procedures comply with current policy and procedures. Prior to the creation of the QC Auditor function, quality control was completed by the Lead/Supervisors of the operation areas. The existing CSC Quality Control Desk Procedure is in the process of being revised to include the addition of the QC Auditor function as well as additional controls that have been added since the procedure was last</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>updated. The revised procedure will be completed by January 31, 2012. The QC Auditor currently performs random monthly checks on the following areas/processes using current desk procedures, checklists and business rules to ensure compliance: Mail Room Document Preparation Scanning MMIS Data Entry Credentialing Ongoing Verifications Re-Credentialing NC Medicaid E-mail Termination & Denial Letter/Processing.</p> <p>Current procedures are in place to track the following: (1) Tracking and reporting sanctions, notification and terminations for enrolled providers, (2) Validation of current provider licensure and ownership information, (3) 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, and (5) Supervision of provider validation for licensing, credentialing, re-verification, enrollment changes and end-dating. Quality Control is also performed within each area by the Lead/Supervisor with regards to New Hire training to ensure all policies and procedures are being followed accordingly by the employees. In addition, CSC has included additional quality checks into the checklists used for data entry, credentialing & re-credentialing to ensure processing is done correctly.</p>
10-SA-127	Health and Human Services	<p><u>Deficiencies Noted with Program Integrity Case Management Tracking System</u></p> <p>Partial corrective action has been taken. 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 files.</p> <p>As of June 23, 2011, Program Integrity is moving forward with plans to pursue a contractual arrangement for an electronic case tracking system with a goal of full implementation set for July 1, 2012.</p>
10-SA-128	Health and Human Services	<p><u>Deficiencies Identified With the HIV Individual Eligibility Verification Process</u></p> <p>Full corrective action has been taken.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2011

Original Finding Number **	State Department	Current Status of Prior Audit Finding
10-SA-129	Health and Human Services	<u>Deficiencies in Internal Control Over Earmarking Requirements</u> Full corrective action has been taken.
10-SA-130	Health and Human Services	<u>Deficiencies Identified in the Monitoring Controls for Nongovernmental Subrecipients</u> Partial corrective action has been taken. 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 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 NCGrants system to verify data is updated in a timely manner. Corrective action, including revisions to existing policies and procedures, will be completed prior to September 30, 2011.
10-SA-131	Health and Human Services	<u>Deficiencies in Internal Control Over Earmarking Requirements</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
10-SA-132	Health and Human 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 Health and Human Services.
10-SA-133	Health and Human Services	<u>Monitoring Procedures Need Improvement</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.

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

**Corrective Action Plan
For the Year Ended June 30, 2011**

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2011

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
11-SA-1	Public Instruction Alexis Schauss (919) 807-3700	<u>Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings</u> The Department now issues formal management decisions on all audit findings to all subrecipients within six months after receipt of the audit report. <i>Anticipated Completion Date:</i> Corrective Action taken in July 2011.
11-SA-2	Public Instruction Alexis Schauss (919) 807-3700	<u>Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings</u> See 11-SA-1 for Corrective Action Plan.
11-SA-3	Public Instruction Lynn Harvey (919) 807-3507	<u>Inadequate Monitoring of Subrecipients for the State Revenue Match</u> The Department believes their revised internal controls and fiscal monitoring procedures effectively and adequately ensure subrecipients use state matching funds for allowable program activities. <i>Anticipated Completion Date:</i> Corrective action was completed in July 2011.
11-SA-4	Public Instruction Alexis Schauss (919) 807-3700	<u>Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings</u> See 11-SA-1 for Corrective Action Plan.
11-SA-5	Health and Human Services Pyreddy Reddy (919) 855-3090	<u>Inadequate Program Change Controls</u> All business-related program change requests are initiated via an enhancement request or support from a single point from the DPH Business Office. Program development makes the changes made in a development environment and then moves them to a test environment where the users review and approve the changes. After approval, a different developer from the one who made the changes or an IT supervisor provides a secondary approval of the changes. This secondary approval moves the program changes from the test environment into the live production environment. <i>Anticipated Completion Date:</i> October 14, 2011.
11-SA-6	Health and Human Services Scarlette Edwards / Margie Whitfield (919) 855-3718 / (919) 527-6061	<u>Deficiencies in WIC Cash Management Procedures</u> The Department of Health and Human Services Office of the Controller's General Accounting/Financial Management and Federal Funds/Financial Reporting Sections will meet to review the individual account numbers associated with the Women, Infants, and Children (WIC) program to

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2011

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		confirm all applicable expenditures and revenues are reported on the Cash Management Improvement Act (CMIA) reports. The Grant Master file will continue to be reviewed for accuracy on a quarterly basis. <i>Anticipated Completion Date:</i> June 30, 2012.
11-SA-7	Health and Human Services Kim Lovenduski (919) 707-5750	<u>Deficiencies Identified in the Monitoring of WIC High-Risk Vendors</u> At the time the finding was identified, corrective action was taken. On January 13, 2011 the Department's revised procedure was put in place to ensure proper prioritizing of high-risk vendors and compliance of federal regulations. <i>Anticipated Completion Date:</i> Completed January 13, 2011.
11-SA-8	Commerce- . CDBG Vickie Miller (919) 571-4900	<u>Lack of Segregation of Duties – Administration of Grant Management System</u> Due to budget constraints, the ability to hire additional IT staff is not feasible at this time. Division will identify additional methods within budgetary means to address segregation of duties concern and ensure the intended outcomes resulting from changes to the database and program are correct. <i>Anticipated Completion Date:</i> March 31, 2012
11-SA-9	Commerce- CDBG Vickie Miller (919) 571-4900	<u>Deficiencies in Federal Reporting</u> a. There was a clerical error with the 1512 Report for the period identified in the audit. That error has since been corrected and procedures have been implemented to ensure that additional review is conducted prior to submission of subsequent 1512 Reports. <i>Anticipated Completion Date:</i> Completed Prior to March 15, 2012 b. Division did not adequately review the data or supporting documentation to ensure the accuracy of the PER. Administrative and technical assistance expenditures not included in the 2010 PER have been included and submitted to U.S. HUD. Procedures have been implemented to ensure that additional review is conducted prior to submission of subsequent PER's. <i>Anticipated Completion Date:</i> Completed Prior to March 15, 2012 c. Division did not include data for four subrecipients in the Section 3 Summary Report. Data is being collected from the four subrecipients that did not submit the Section 3 Summary Report. Once the data is collected, it will be submitted to U.S. HUD. Procedures have been

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2011

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		implemented to ensure that additional review is conducted prior to submission of subsequent Section 3 Summary Reports.
		<i>Anticipated Completion Date:</i> June 30, 2012
11-SA-10	Commerce- CDBG Vickie Miller (919) 571-4900	<u>Deficiencies in Information System Access Controls</u> In compliance with the Statewide Information Security Manual, Division will conduct semi- annual user and a quarterly user access review for privileged accounts.
		<i>Anticipated Completion Date:</i> March 31, 2012
11-SA-11	Commerce- CDBG Vickie Miller (919) 571-4900	<u>Deficiencies in Subrecipient Monitoring</u> a. CDBG Recovery grantees have been instructed to maintain updated CCRs and a procedure has been implemented to check against the CCR database at time of preparing the 1512 Report to the Federal Government. b. All NSP grantees that expended \$500,000 or more in federal awards have submitted audits and the audits have been reviewed. Division has implemented procedures to ensure that this issue does not recur.
		<i>Anticipated Completion Date:</i> Completed Prior to March 15, 2012
11-SA-12	Commerce- CDBG Vickie Miller (919) 571-4900	<u>Lack of Segregation of Duties – Administration of Grant Management System</u> See 11-SA-8 for Corrective Action Plan.
11-SA-13	Commerce- CDBG Vickie Miller (919) 571-4900	<u>Deficiencies in Federal Reporting</u> See 11-SA-9 for Corrective Action Plan.
11-SA-14	Commerce- CDBG Vickie Miller (919) 571-4900	<u>Deficiencies in Information System Access Controls</u> See 11-SA-10 for Corrective Action Plan.
11-SA-15	Commerce- CDBG Vickie Miller (919) 571-4900	<u>Deficiencies in Subrecipient Monitoring</u> See 11-SA-11 for Corrective Action Plan.

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2011

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
11-SA-16	Commerce- CDBG Vickie Miller (919) 571-4900	<p><u>Federal Information Not Communicated to ARRA Subrecipients</u></p> <p>Division corresponded with subrecipients notifying them of the Federal Award number and instructed them to place the Federal Award information on all future correspondence and reports. The Department implemented a cash disbursement code sheet that ensures Federal Award numbers and CFDA numbers are communicated to subrecipients.</p> <p><i>Anticipated Completion Date:</i> Completed Prior to March 15, 2012</p>
11-SA-17	Crime Control and Public Safety Marvin Mervin (919) 716-3589	<p><u>Deficiencies in Internal Control Over Access to the E-Procurement System</u></p> <p>a. The department will review its procedures and implement changes as necessary.</p> <p>b. The department will review its procedures and implement changes as necessary</p> <p><i>Anticipated Completion Date:</i></p> <p>a. Ongoing</p> <p>b. Ongoing</p>
11-SA-18	Crime Control and Public Safety Wesley H. Walters (919) 733-4564	<p><u>Subrecipient Monitoring Needs Improvement</u></p> <p>a. The Governor's Crime Commission will provide subrecipients with references to the specific capital asset policies issued by the Office of the State Controller.</p> <p>b. The Governor's Crime Commission will continue to work to strengthen its agency-wide site visit plan.</p> <p>c. Management has reinforced the procedural requirements for review and documentation of suspension and debarment lists.</p> <p>d. To correct this issue, we have placed this requirement in GEMS. Every subrecipient has to certify that they are in fact CCR registered and provide us with the expiration date of their registration. If during the life of their project, they allow their CCR registration to lapse, the GEMS system will freeze any further payments to them until their CCR registration is updated.</p> <p>e. The "cancelled" check policy was implemented effective July 1, 2011. We will implement alternative means to accomplish the cash management objectives.</p> <p>f. This matter will be further researched and discussed with federal program representatives to determine what action, if any, will satisfy this finding.</p>

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2011

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<i>Anticipated Completion Date:</i>
		<ul style="list-style-type: none"> a. June 15, 2012 b. September 30, 2012 c. Implemented d. Implemented e. July 1, 2011 f. Ongoing
11-SA-19	Crime Control and Public Safety Wesley Walters (919) 733-4564 Glenn Mack (919) 890-3980	<u>Deficiencies in Internal Control Over Access to Grant Enterprise Management System</u> <ul style="list-style-type: none"> a. To correct this issue, we created a new Access Control Audit feature inside of GEMS to enable appropriate staff members the ability to perform the semi-annual reviews and generate the results in a report format for auditing purposes. This has been tested and is in production. GEMS developers have completed a system-wide user review. b. Now that GEMS has moved into a live production environment, we are routing access control requests via the helpdesk for tracking and validation. c. The department will review procedures and implement changes as necessary.
		<i>Anticipated Completion Date:</i>
		<ul style="list-style-type: none"> a. February 2012. b. Implemented c. Ongoing
11-SA-20	Crime Control and Public Safety Marvin Mervin (919) 716-3589 Glenn Mack (919) 890-3980	<u>Internal Controls Over Procurement Needs Improvement</u> <ul style="list-style-type: none"> a. The importance of maintaining documentation will be reiterated to appropriate staff. b. Because of the Department's position on this finding no corrective action is noted.
		<i>Anticipated Completion Date:</i>
		<ul style="list-style-type: none"> a. March 2012 b. Ongoing
11-SA-21	Crime Control and Public Safety Marvin Mervin (919) 716-3589	<u>Deficiencies in Internal Control Over Access to the E-Procurement System</u> See 11-SA-17 for Corrective Action Plan.

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2011

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
11-SA-22	Crime Control and Public Safety Wesley H. Walters (919) 733-4564	<u>Subrecipient Monitoring Needs Improvement</u> See 11-SA-18 for Corrective Action Plan.
11-SA-23	Crime Control and Public Safety Wesley Walters (919) 733-4564 Glenn Mack (919) 890-3980	<u>Deficiencies in Internal Control Over Access to Grant Enterprise Management System</u> See 11-SA-19 for Corrective Action Plan.
11-SA-24	Crime Control and Public Safety Wesley Walters (919) 733-4564 Marvin Mervin (919) 716-3589	<u>Noncompliance with ARRA Award Provisions</u> a. Programming changes to GEMS have been made to include information for both the award and disbursement. b. Procedures have been implemented to strengthen subrecipients compliance monitoring. <i>Anticipated Completion Date:</i> a. Implemented b. Implemented
11-SA-25	Commerce, Division of Employment Security David Canady (919) 707-1424	<u>Errors Noted in Unemployment Insurance Benefit Payments</u> Appropriate edit checks were added to the Benefit Payment System to prevent future duplicate payments. Detective controls have been implemented to identify errors of this nature in the future. <i>Anticipated Completion Date:</i> Completed as of December 31, 2011
11-SA-26	Commerce, Division of Employment Security David Canady (919) 707-1424 Pat Young (919) 707-1700	<u>Federal Additional Compensation Overpayments Not Identified</u> The Unemployment Insurance (UI) and Information Systems (IS) sections have completed a thorough analysis to properly identify overpayments of Federal Additional Compensation (FAC). Based on the analysis and guidance from USDOL, the programming required for systematic recovery will be implemented in March 2012. In the past two years, UI staff applied manual methods to recover a portion of FAC overpayments. <i>Anticipated Completion Date:</i> March 31, 2012

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
11-SA-27	Commerce, Division of Employment Security David Canady (919)707-1424	<p><u>Limitations Noted in the Benefit Audit Reporting Tracking System</u></p> <p>Corrective actions to fix the reporting capabilities within the Benefit Audit Reporting Tracking System can only be performed by the vendor. The Division of Employment Security management has consulted with the vendor on fixing this system issue, and the vendor is diligently working to correct the system error. However, in the interim, the Division of Employment Security management has employed a work-around to improve monitoring efforts until the vendor corrects the reporting issues within the Benefit Audit Reporting Tracking (BARTS) system. DES management has acquired the data that would normally be reported from the BARTS system within a spreadsheet, and will utilize this spreadsheet to enhance monitoring and case tracking efforts.</p> <p><i>Anticipated Completion Date:</i> Completed as of October 31, 2011</p>
11-SA-28	Commerce - WIA Graham Watt (919) 329-5230	<p><u>Deficiencies in Federal Reporting</u></p> <p>a. 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%. Policy guidance, training and technical assistance has been, and will continue to be, provided to all sub-recipients in order to ensure required data elements are included in the ETA-9091 report.</p> <p>b. The programs that created the ETA-9149 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 and will reference the program that was used to create a specific months report. Two additional programs have also 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> Completed Prior to March 15, 2012</p>
11-SA-29	Commerce - WIA Graham Watt (919) 329-5230	<p><u>Subsystem Not Reconciled to North Carolina Accounting System (NCAS)</u></p> <p>Division Finance Department is creating a monthly control sheet to reconcile FMIS Cash Draws with the amounts drawn from the Payment Management System. Resolution of timing discrepancy and adjustments will be included to balance that reconciliation to the operating and Federal levels of the NCAS BD-701.</p> <p><i>Anticipated Completion Date:</i> March 31, 2012</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
11-SA-30	Commerce Roger Shackelford (919) 707-1921	<p><u>Insufficient Documentation Noted in Workforce Investment Act Case Files</u></p> <p>Corrective actions were taken to ensure the following:</p> <ul style="list-style-type: none"> • We investigated the one instance where a training participant received training services prior to the documented enrollment process. With approval from the Local Workforce Area, the enrollment process has been corrected and documented to show the participant's enrollment into training services was prior to the actual beginning of training. • We included a signed NCSES-2723 form for three participant case files. • We included the missing Financial Analysis Award for eight participant case files. <p>Workforce Solutions will work with the Local Workforce Area Boards to enhance its monitoring efforts of case files. Also, larger samples sizes will be used to provide more supervisory oversight of case file management.</p> <p><i>Anticipated Completion Date:</i> Completed as of December 31, 2011</p>
11-SA-31	Commerce - WIA Graham Watt (919) 329-5230	<p><u>Deficiencies in Federal Reporting</u></p> <p>See 11-SA-28 for Corrective Action Plan.</p>
11-SA-32	Commerce - WIA Graham Watt (919) 329-5230	<p><u>Subsystem Not Reconciled to North Carolina Accounting System (NCAS)</u></p> <p>See 11-SA-29 for Corrective Action Plan.</p>
11-SA-33	Commerce - WIA Graham Watt (919) 329-5230	<p><u>Deficiencies in Federal Reporting</u></p> <p>See 11-SA-28 for Corrective Action Plan.</p>
11-SA-34	Commerce - WIA Graham Watt (919) 329-5230	<p><u>Subsystem Not Reconciled to North Carolina Accounting System (NCAS)</u></p> <p>See 11-SA-29 for Corrective Action Plan.</p>
11-SA-35	Commerce Roger Shackelford (919) 707-1921	<p><u>Insufficient Documentation Noted in Workforce Investment Act Case Files</u></p> <p>See 11-SA-30 for Corrective Action Plan.</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
11-SA-36	Commerce - WIA Graham Watt (919) 329-5230	<u>Deficiencies in Federal Reporting</u> See 11-SA-28 for Corrective Action Plan.
11-SA-37	Commerce - WIA Graham Watt (919) 329-5230	<u>Subsystem Not Reconciled to North Carolina Accounting System (NCAS)</u> See 11-SA-29 for Corrective Action Plan.
11-SA-38	Commerce Roger Shackelford (919) 707-1921	<u>Insufficient Documentation Noted in Workforce Investment Act Case Files</u> See 11-SA-30 for Corrective Action Plan.
11-SA-39	Transportation Ricky Greene (919) 707-2530	<u>Materials Purchased From A Noncertified Supplier</u> The Department agrees with this finding. In this particular case the producer who supplied the material was an approved producer but the plant was not an approved plant. To correct this in the future, the Minimum Sampling Guide will be changed to require that an Alternate ID is entered into our Highway Construction and Materials data base (HiCAMS). Because NCDOT requires Asphalt Emulsion suppliers to enter a unique batch number on each Bill of Lading, the batch number will serve as the Alternate ID. This will ensure that the Resident Engineer or staff member checks to make sure that the proper Bill of Lading has been submitted. This will also allow for a quick reference to verify testing information for the material. <i>Anticipated Completion Date:</i> The expected implementation date for the corrective action is May 1 st , 2012 and the finding and the corrective action will be discussed at the 2012 Contract Administration Workshops that are being held at four regional locations between March 6 th and April 3 rd of 2012.
11-SA-40	Transportation Wayne Rogers (919) 707-4683	<u>Subrecipients Not Monitored in Accordance with Plan</u> The Public Transportation Division has developed a Professional Services 3-Year Work Plan that includes conducting compliance reviews of transit systems. This plan estimates the performance of thirty-one (31) subrecipient monitoring site visits of transit systems for each fiscal year 2012 through 2014 and will bring the Division into compliance with the state management plan and OMB Circular A-133. <i>Anticipated Completion Date:</i> The corrective action will be implemented in April 2012 and will be completed by June 30, 2014.

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
11-SA-41	DENR Rod Davis (919) 707-8561	<p><u>Complete Award Information Not Clearly Communicated to Subrecipients</u></p> <p>The offer and acceptance documents for both the Clean Water and Drinking Water programs now contain the CFDA numbers.</p> <p><i>Anticipated Completion Date:</i> Clean Water – February 7, 2011 Drinking Water – June 15, 2011.</p>
11-SA-42	DENR Rod Davis 919-707-8561	<p><u>Monitoring of Subrecipient Cash Management Needs Improvement</u></p> <p>The State Single Audit Compliance Supplements for both the Clean Water and Drinking Water Programs now contain requirements that the single audit include a verification that the cash management requirements in the contract between the Department and the Subrecipient are met.</p> <p><i>Anticipated Completion Date:</i> September 2011.</p>
11-SA-43	DENR Rod Davis (919) 707-8561	<p><u>Complete Award Information Not Clearly Communicated to Subrecipients</u></p> <p>See 11-SA-41 for Corrective Action Plan.</p>
11-SA-44	DENR Rod Davis (919) 707-8561	<p><u>Monitoring of Subrecipient Cash Management Needs Improvement</u></p> <p>See 11-SA-42 for Corrective Action Plan.</p>
11-SA-45	Commerce - SEO Jonathan Williams (919) 733-3448	<p><u>Deficiencies in Cash Management</u></p> <p>The Fiscal Management Division has implemented additional internal controls to ensure compliance with federal and state cash management requirements.</p> <p><i>Anticipated Completion Date:</i> Completed Prior to March 15, 2012</p>
11-SA-46	Commerce - SEO Jonathan Williams (919) 733-3448	<p><u>Monitoring of Subrecipient Audit Reports Needs Improvement</u></p> <p>A spreadsheet has been created to track the fiscal year end, the due date of the A-133 audit, the findings, the date the management letter was sent, and the date the response was received.</p> <p><i>Anticipated Completion Date:</i> Completed Prior to March 15, 2012</p>
11-SA-47	Commerce - SEO Jonathan Williams (919) 733-3448	<p><u>Subrecipient Monitoring Needs Improvement</u></p> <p>a. A procedure to ensure inspection of 5% of each subrecipient's completed units and a tracking system have been implemented to track</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<p>the number of units completed, the number of units monitored, and corresponding percentage is updated and reviewed monthly.</p> <p>b. The subrecipients' average cost per unit is now detailed on the regular Weatherization Assistance monthly financial status report and electronically flagged for excessive averages. The Department is in compliance with federal rules and has not exceeded average cost per unit requirements.</p> <p>c. Supervisory personnel verify that all necessary signatures have been obtained before signing the final assessment letter and a different staff member reviews the signature approval sheet as a final check for required reviews and signatures before mailing the final assessment letter.</p> <p>d. All subrecipients have had one fiscal monitoring visit to document compliance with suspension and debarment, program income, equipment and the Schedule of Expenditures of Federal Awards federal requirements. For those subrecipients that were not in compliance, a Corrective Action was or will be issued and during subsequent fiscal monitoring visits the monitor will review the Corrective Action to ensure that the subrecipient has taken the required action.</p> <p>e. Program fiscal staff is in the process of completing past due reports for management's review and approval. To prevent the backlog from occurring again a procedure has been implemented to require review of multiple years during the monitoring visit to ensure that the reports are completed.</p> <p>f. A subrecipient assessment tool has been developed and is used to communicate the monitor's findings with the subrecipient during fiscal monitoring visit's exit conference. The executive director signs the assessment form acknowledging that he/she has been informed of the findings and trends for concern.</p> <p><i>Anticipated Completion Date:</i> Completed Prior to March 15, 2012</p>
11-SA-48	Public Instruction Sarah Harris (919) 807-3636 Alexis Schauss (919) 807-3700	<p><u>Monitoring of Cash Management Procedures Needs Improvement</u></p> <p>The Department is implementing a process that will monitor requested funds with actual disbursements in addition to zeroing out grant funds at the end of each month. In addition, the Department will include a test of the LEA's revenue and cash disbursement cycle in all pertinent monitoring procedures and instruments as well as the current monitoring by annually required CPA audits.</p> <p><i>Anticipated Completion Date:</i> Corrective action is to be implemented in April 2012.</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
11-SA-49	Public Instruction Alexis Schauss (919) 807-3700 Donna Brown (919) 807-3959	<p><u>Insufficient Documentation in Title I Subrecipient Monitoring Process</u></p> <p>The Department will implement effective controls that ensure adequate supporting documentation is maintained for all monitoring activities. Special emphasis will be placed on any remaining ARRA funds. In addition, the Department's School Business Division's Compliance and Monitoring Section will provide documentation of monitoring procedures and training to Department federal program staff. This training and documentation will include sufficient support of the monitoring and review procedures for both desk and on site visits as it pertains to financial data.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed in March 2012.</p>
11-SA-50	Public Instruction Alexis Schauss (919) 807-3700	<p><u>Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings</u></p> <p>See 11-SA-1 for Corrective Action Plan.</p>
11-SA-51	Public Instruction Sarah Harris (919) 807-3636 Alexis Schauss (919) 807-3700	<p><u>Monitoring of Cash Management Procedures Needs Improvement</u></p> <p>See 11-SA-48 for Corrective Action Plan.</p>
11-SA-52	Public Instruction Alexis Schauss (919) 807-3700	<p><u>Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings</u></p> <p>See 11-SA-1 for Corrective Action Plan.</p>
11-SA-53	Fayetteville State University Sophie Long (910) 672-2515	<p><u>Internal Controls Over Procurement and Suspension and Debarment Need Improvement</u></p> <p>The Title III Program Office has developed the following corrective actions: Title III activity directors will adhere to the policies and procedures for purchasing as printed on the Business and Finance website. A member of the Purchasing Department will be invited to the Title III activity directors meetings to review the policies and procedures, including procurement and suspension and debarment requirements, with activity directors to assure that they understand the processes.</p> <p>All activity directors will adhere to the Purchasing Policies stipulating the appropriate dollar limits required for soliciting quotes from prospective vendors and submit them to the Purchasing Office and to all other approving officials with required signatures affixed in a timely manner.</p>

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		<p>Additionally, as a result of an internal review prior to this audit the staff of Business and Finance is refining purchasing policies, procedures and guidelines. The revised purchasing policies will be condensed and will be posted on line. The online policies will be user friendly. The user will be able to search for a subject rather than having to read through pages of text. Business and Finance has requested assistance from ITTS to expedite the process. Included in the policies will be:</p> <ul style="list-style-type: none"> • A provision to implement a monitoring process to ensure that campus departments are following State and University purchasing policies. • A section on procurement and suspension and debarment requirements. The section will include procedures to verify that vendors are approved for procurement and do not have suspension or disbarment actions against them by the state of North Carolina or the federal government. • Enforcement of the requirement that justifications and evidence of pricing quotes, where required, be submitted to the Purchasing Department for review. The purchase request will be returned to the Departments if justifications and pricing quotes are not received. <p><i>Anticipated Completion Date:</i> June 30, 2012</p>
11-SA-54	Fayetteville State University Sophia Long (910) 672-2515	<p><u>Lack of Controls Over Preparation of the Annual Performance Report</u></p> <p>The Title III Program Office has developed the following corrective actions: All source documentation used to complete the Annual Performance Report (APR) will be verified through supporting documentation provided by activity directors. Documentation will be collected and filed in the Title III Office with the final copy of the APR.</p> <p>All APR questions will be answered appropriately and factually based on information provided in supporting documentation.</p> <p>Mid-year meeting conducted by the external evaluators will be mandatory for activity directors. Continuation as an activity director and/or funding will be dependent on completion of that requirement.</p> <p>Expenses used in the APR will be those reported for the fiscal year of the grant as provided for by the Office of Contracts and Grants.</p> <p><i>Anticipated Completion Date:</i> November 30, 2012</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
11-SA-55	Community College System Office Robert J. Witchger (919) 807-7126	<p><u>Subrecipient Monitoring Process Needs Improvement</u></p> <p>NCCCS will expand monitoring instrument to document equipment expenditures above \$25,000 and paid with Federal Career and Technical Education funds for compliance with rules regarding suspended and debarred vendors.</p> <p>NCCCS will expand its CTE monitoring instrument to document college compliance regarding supplanting.</p> <p>NCCCS will expand its CTE monitoring instrument to include clear documentation demonstrating evidence of compliance</p> <p>On-Site monitoring visit results and evidence will be reviewed by independent supervisor personnel.</p> <p><i>Anticipated Completion Date:</i> June 30, 2012</p>
11-SA-56	Public Instruction Sarah Harris (919) 807-3636 Alexis Schauss (919) 807-3700	<p><u>Monitoring of Cash Management Procedures Needs Improvement</u></p> <p>See 11-SA-48 for Corrective Action Plan.</p>
11-SA-57	Public Instruction Sarah Harris (919) 807-3600 JoAnn Honeycutt (919) 807-3764	<p><u>Noncompliance with Administrative Maintenance of Effort Requirement</u></p> <p>The Department will continue its quarterly review and monitoring of the maintenance of effort requirement. If the State is not going to meet the maintenance of effort and if the one time waiver has not been previously granted, the Department will request the waiver of this compliance requirement from the U.S. Department of Education.</p> <p><i>Anticipated Completion Date:</i> Corrective Action is to be implemented in April 2012.</p>
11-SA-58	Public Instruction Alexis Schauss (919) 807-3700	<p><u>Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings</u></p> <p>See 11-SA-1 for Corrective Action Plan.</p>
11-SA-59	Health and Human Services Patricia Harper (919) 855-3592	<p><u>Claim Payment Errors for the Rehabilitation Services – Vocational Rehabilitation Grants to States Program</u></p> <p>The Department will continue to strengthen internal controls to ensure all claims are documented, processed and paid properly. Training will be facilitated at each of the unit offices to ensure procedures are followed and services authorized for clients match the client's developed rehabilitation</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<p>plan. Additionally, the Division is developing a replacement claims processing system that will eliminate claims pricing errors attributed to incorrect payment methodology.</p> <p><i>Anticipated Completion Date:</i> October 19, 2012.</p>
11-SA-60	Health and Human Services Patricia Harper (919) 855-3592	<p><u>Deficiencies in Monitoring Procedures for the Community Rehabilitation Program Contracts</u></p> <p>A tracking system is being developed which will allow the Division of Vocational Rehabilitation (DVR) to schedule monitoring, review monitoring in progress, and certify monitoring visits have been completed and documented according to the Community Rehabilitation Program contracts.</p> <p><i>Anticipated Completion Date:</i> June 30, 2012.</p>
11-SA-61	Health and Human Services Deborah B. Atkinson / Margie Whitfield (919) 527-6000	<p><u>Deficiencies in Cash Management Procedures</u></p> <p>The Office of the Controller will emphasize to staff the importance of following written procedures to ensure the receipt of federal funding is expended within the guidelines set forth in Subpart B (31 CFR 205.33). The Treasury State Agreement will be reviewed and revised as needed.</p> <p><i>Anticipated Completion Date:</i> June 30, 2012.</p>
11-SA-62	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 continue to strengthen internal controls to ensure proper documentation is maintained to support a client's eligibility determination. Quality Development Specialists are also providing training to each unit office to make sure all eligibility determinations and/or the agreed upon extension of time for making those determinations are made within required timeframes.</p> <p>In addition, the Department will stress the importance of obtaining the required signatures and assessing the client's financial need with accuracy and completeness.</p> <p><i>Anticipated Completion Date:</i> June 30, 2012.</p>
11-SA-63	Health and Human Services Patricia Harper (919) 855-3592	<p><u>State Procurement Policies Not Followed</u></p> <p>The Division of Vocational Rehabilitation (DVR) will reiterate the policies and procedures which require bids and contract documentation for service contracts over \$25,000. Approved guidelines will be used to ensure contracts entered into are in the best interest of the Department as well as provide the maximum benefit for program participants.</p> <p><i>Anticipated Completion Date:</i> June 30, 2012.</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
11-SA-64	Public Instruction Sarah Harris (919) 807-3636 Alexis Schauss (919) 807-3700	<u>Monitoring of Cash Management Procedures Needs Improvement</u> See 11-SA-48 for Corrective Action Plan.
11-SA-65	Public Instruction Alexis Schauss (919) 807-3700	<u>Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings</u> See 11-SA-1 for Corrective Action Plan.
11-SA-66	Public Instruction Sarah Harris (919) 807-3636 Alexis Schauss (919) 807-3700	<u>Monitoring of Cash Management Procedures Needs Improvement</u> See 11-SA-48 for Corrective Action Plan.
11-SA-67	Public Instruction Alexis Schauss (919) 807-3700 Donna Brown (919) 807-3959	<u>Twenty-First Century Grant Lacked Formalized Monitoring Procedures</u> The Department will develop procedures and revise monitoring instruments to ensure adequate and effective monitoring of subrecipients for all related compliance findings. Department staff will collect and retain documentation of all monitoring activity documentation and ensure documentation is kept in a master file. In addition, the Department's School Business Division's Compliance and Monitoring Section will provide documentation of monitoring procedures and training to Department federal program staff. This training and documentation will include sufficient support of the monitoring and review procedures for both desk and on site visits as it pertains to financial data. <i>Anticipated Completion Date:</i> Corrective Action was completed in March 2012.
11-SA-68	Public Instruction Alexis Schauss (919) 807-3700	<u>Inadequate Controls Over DUNS Number Requirement</u> The Department will ensure that the communication between the program staff and the fiscal Monitoring and Compliance Section is formalized so that all records are complete and DUNS numbers are obtained from every non-ARRA subrecipient receiving funds after October 1, 2010. <i>Anticipated Completion Date:</i> Corrective action to be implemented in April 2012.

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
11-SA-69	Public Instruction Sarah Harris (919) 807-3636 Alexis Schauss (919) 807-3700	<u>Monitoring of Cash Management Procedures Needs Improvement</u> See 11-SA-48 for Corrective Action Plan.
11-SA-70	Public Instruction Alexis Schauss (919) 807-3700 Brandon Patterson (919) 807-3375	<u>Weaknesses in Improving Teacher Quality Subrecipient Monitoring Process</u> The Department is implementing revisions to monitoring procedures and monitoring instruments to address all program compliance findings. As a result of this audit, appropriate documentation is being retained, independent reviews are being performed, and the monitoring instrument has been revised to include "supplement not supplant" procedures. The Department believes these recent revisions to monitoring procedures will address all compliance requirements adequately and effectively. In addition, the Department's School Business Division's Compliance and Monitoring Section will provide documentation of monitoring procedures and training to Department federal program staff. This training and documentation will include sufficient support of the monitoring and review procedures for both desk and on site visits as it pertains to financial data. <i>Anticipated Completion Date:</i> Corrective Action was completed in March 2012.
11-SA-71	Public Instruction Alexis Schauss (919) 807-3700	<u>Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings</u> See 11-SA-1 for Corrective Action Plan.
11-SA-72	Public Instruction Sarah Harris (919) 807-3636 Alexis Schauss (919) 807-3700	<u>Monitoring of Cash Management Procedures Needs Improvement</u> See 11-SA-48 for Corrective Action Plan.
11-SA-73	Public Instruction Philip Price (919) 807-3600 Kathy Horky (919) 807-3260	<u>Incomplete Submission of Quarterly Recovery Act Reports</u> Effective with 1512 reporting for quarter ending June 30, 2011, the Department includes the "best available data" for the entire reporting period and makes any needed revisions within the continuous correction period. <i>Anticipated Completion Date:</i> Corrective action was completed in July 2011.

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
11-SA-74	Public Instruction Alexis Schauss (919) 807-3700 Donna Brown (919) 807-3959	<u>Insufficient Documentation in Title I Subrecipient Monitoring Process</u> See 11-SA-49 for Corrective Action Plan
11-SA-75	Public Instruction Alexis Schauss (919) 807-3700	<u>Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings</u> See 11-SA-1 for Corrective Action Plan.
11-SA-76	Health and Human Services Deborah B. Atkinson / Margie Whitfield (919) 527-6000	<u>Deficiencies in Cash Management Procedures</u> See 11-SA-61 for Corrective Action Plan
11-SA-77	Health and Human Services Patricia Harper (919) 855-3592	<u>Deficiencies in Documentation of Client Eligibility</u> See 11-SA-62 for Corrective Action Plan
11-SA-78	Public Instruction Sarah Harris (919) 807-3636 Alexis Schauss (919) 807-3700	<u>Monitoring of Cash Management Procedures Needs Improvement</u> See 11-SA-48 for Corrective Action Plan.
11-SA-79	Public Instruction Philip Price (919) 807-3600 Kathy Horky (919) 807-3260	<u>Incomplete Submission of Quarterly Recovery Act Reports</u> See 11-SA-73 for Corrective Action Plan.
11-SA-80	Public Instruction Alexis Schauss (919) 807-3700	<u>Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings</u> See 11-SA-1 for Corrective Action Plan.

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
11-SA-81	Public Instruction Sarah Harris (919) 807-3636 Alexis Schauss (919) 807-3700	<u>Monitoring of Cash Management Procedures Needs Improvement</u> See 11-SA-48 for Corrective Action Plan.
11-SA-82	Public Instruction Philip Price (919) 807-3600 Kathy Horky (919) 807-3260	<u>Incomplete Submission of Quarterly Recovery Act Reports</u> See 11-SA-73 for Corrective Action Plan.
11-SA-83	Public Instruction Alexis Schauss (919) 807-3700	<u>Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings</u> See 11-SA-1 for Corrective Action Plan.
11-SA-84	Public Instruction Sarah Harris (919) 807-3636	<u>Allotments Not Reconciled to SFSF Grant Awards</u> The Department will ensure fiscal directives are effectively communicated and discussed among the appropriate staff before taking action. The Department's existing monthly internal to external grant reconciliation will be expanded to include a reconciliation of the internal available grant balances to the external available to draw by grant. <i>Anticipated Completion Date:</i> Corrective Action will be implemented in April 2012.
11-SA-85	Public Instruction Sarah Harris (919) 807-3636 Alexis Schauss (919) 807-3700	<u>Monitoring of Cash Management Procedures Needs Improvement</u> See 11-SA-48 for Corrective Action Plan.
11-SA-86	Public Instruction Philip Price (919) 807-3600 Kathy Horky (919) 807-3260	<u>Incomplete Submission of Quarterly Recovery Act Reports</u> See 11-SA-73 for Corrective Action Plan.

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
11-SA-87	Public Instruction Alexis Schauss (919) 807-3700	<u>Management Decisions Not Issued to Subrecipients for Significant Deficiency Findings</u> See 11-SA-1 for Corrective Action Plan.
11-SA-88	State Budget and Management Elizabeth P Grovenstein (919) 807-4780	<u>1512 Reports Not Prepared in Accordance with ARRA Requirements</u> For the reports in quarters ended September 2010, December 2010, and March 2011, the one month lag method was used as allowed by the US Department of Education. OSBM was notified by the US Department of Education on May 13, 2011 about the forthcoming OMB compliance supplement and received the final OMB compliance supplement on June 23, 2011 which prohibited the one month lag method. As of the July 2011 reporting period, the methodology for reporting was modified to comply with the revised guidance. Regarding the quarter ended June 30, 2011 State Fiscal Stabilization – Education Fund report, in all future reporting periods, OSBM requires DPI to provide an explanation if the amount drawn down varies from the total amount of sub recipient expenditures to ensure that the “Federal Amount of ARRA Fund Expenditures” is accurately reported. The State Fiscal Stabilization – Education Fund final 1512 report is January 2012 as the grant period has ended.
11-SA-89	Public Instruction Sarah Harris (919) 807-3636 Alexis Schauss (919) 807-3700	<u>Monitoring of Cash Management Procedures Needs Improvement</u> See 11-SA-48 for Corrective Action Plan.
11-SA-90	Public Instruction Philip Price (919) 807-3600 Kathy Horky (919) 807-3260	<u>Incomplete Submission of Quarterly Recovery Act Reports</u> See 11-SA-73 for Corrective Action Plan.
11-SA-91	State Budget and Management Elizabeth P Grovenstein (919) 807-4780	<u>1512 Reports Not Prepared in Accordance with ARRA Requirements</u> See 11-SA-88 for Corrective Action Plan.

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2011

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
11-SA-92	Health and Human Services Gary Walker (919) 707-5556	<p><u>Departmental Monitoring of Vaccine Providers was Inadequate</u></p> <p>Subsequent to the audit, the Immunization Branch has hired several staff responsible for conducting required Vaccines for Children (VFC) site visits. As a result, the Branch has not only met but exceeded its required VFC site visit quota for 2011; which has increased from 25% in 2010 to 50% in 2011. In addition, the Branch has put procedures in place to provide proper oversight of vaccine providers for the Immunization Cluster.</p> <p><i>Anticipated Completion Date:</i> Completed December 31, 2011.</p>
11-SA-93	Health and Human Services Dean Simpson (919) 334-1234	<p><u>Documentation Lacking in County Temporary Assistance for Needy Families Program Case Files</u></p> <p>The Work First Program Consultant (WFPC) will instruct the respective county Division of Social Services (DSS) to locate and review for accuracy the client files that could not be found; and verify that all meet eligibility criteria to receive benefits. A WFPC will also meet with the identified county DSS to implement a program improvement plan with the county office to ensure that staff are aware of the requirement for all eligibility records to be completed, calculated correctly, and all criteria are met to receive benefits and client files are readily available for review at all times.</p> <p>In addition, the WFPC will also meet with the respective county DSS to develop procedures to ensure all required documents have the proper signatures, follow up monitoring is conducted by the program consultants, and files are reviewed to make sure all necessary forms are in the client records.</p> <p><i>Anticipated Completion Date:</i> June 30, 2012.</p>
11-SA-94	Health and Human Services Dean Simpson (919) 334-1234	<p><u>Deficiencies in Subrecipient Expenditures Identified</u></p> <p>The Department is currently conducting a review of the Connectinc. contract expenditures to determine if Temporary Assistance for Needy Families (TANF) funds were mismanaged or inappropriately expended. Action will be taken to recoup any funds that were not spent in accordance with federal guidelines. A review of the monitoring plan for sub-recipients will be conducted and updated to ensure appropriate risk assessments and sub-recipient monitoring takes place.</p> <p><i>Anticipated Completion Date:</i> June 30, 2012.</p>
11-SA-95	Health and Human Services Daisie Blue (919) 855-4402	<p><u>Deficiencies in Federal Reporting Procedures</u></p> <p>As of the quarter ended March 31, 2011, the Office of Child Support Enforcement (OCSE) implemented internal control procedures to ensure the accuracy of the OCSE-34A report. The revised procedures include a</p>

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For the Fiscal Year Ended June 30, 2011

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		second level review, and verification/signature of supporting documentation prior to submission to the federal oversight agency.
		<i>Anticipated Completion Date:</i> March 31, 2011 and Ongoing.
11-SA-96	Health and Human Services Daisie Blue (919) 855-4402	<u>Deficiencies in Subrecipient Monitoring Procedures</u> Monitoring tools for 13 counties cited as deficient have been completed. Corrective action plans for deficiencies identified in 18 counties have been amended. Due to a change in program area reassignment, three counties were not monitored per the quarterly schedule. Monitoring has now been completed for all three identified counties. A designated folder on the Child Support Enforcement server will contain all monitoring activities. The Assistant Chief of Program Operations will monitor the folder to ensure Program Representatives are completing activities as required by the established plan and federal requirements. Increased monitoring is planned for the remainder of this fiscal year and into the new fiscal year. A position was filled effective February 1, 2012, for the purpose of conducting additional monitoring. Compliance objectives regarding allowable and unallowable expenses will be added to the Division of Social Services Fiscal Manual. A Dear County Director letter will be issued to communicate these requirements to local child support offices. Quarterly reviews will continue to be conducted per the schedule. <i>Anticipated Completion Date:</i> Monitoring activities are ongoing, June 30, 2012 for revised procedures.
11-SA-97	Health and Human Services Kathy Sommese (919) 334-1027	<u>Federal Award Information Not Properly Communicated to Subrecipients</u> The Division of Social Services (DSS) Budget Office will work with the Department of Health and Human Services Office of the Controller's Federal Funds/Financial Reporting Branch to ensure all DSS Federal Awards are identified to the subrecipient along with the required information. A new "Dear County" letter will be sent to sub-recipients. <i>Anticipated Completion Date:</i> March 29, 2012.
11-SA-98	Health and Human Services Daisie Blue (919) 855-4402	<u>Appropriate Action Not Taken in Child Support Cases</u> Division of Social Services (DSS) Program Representatives will work with local office supervisors to develop annual Corrective Action Plans for those offices that are out of compliance. Every quarter, Program Representatives monitor the local office Corrective Action Plans and submit monitoring reports to The Assistant Chief for Program Operations. Audit of cases will be increased. Statewide training is planned that will include onsite training and webinars. The Data Warehouse will continue to generate monthly

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For the Fiscal Year Ended June 30, 2011

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		Establishment Self-Assessment reports and make them available to local supervisors and agents. Staff are instructed to use the reports to identify and work on cases that require action in order to meet compliance standards.
		<i>Anticipated Completion Date:</i> Ongoing.
11-SA-99	Health and Human Services Dean Simpson (919) 334-1234	<u>Deficiencies in County Eligibility Determination Process - Low-Income Home Energy Assistance Program</u> The Division of Social Services (DSS) Low-Income Home Energy Assistance Program (LIHEAP) will review the 2 cases identified during the audit as not meeting the eligibility criteria to receive benefits. DSS local consultants will review the case files and verify the clients' eligibility. Any missing information will be located and policy revised, if needed, to ensure client files support the eligibility determination process. If the clients were ineligible for benefits, the Department will recover the questioned costs. DSS will also provide additional training as needed.
		<i>Anticipated Completion Date:</i> June 30, 2012.
11-SA-100	Health and Human Services Dean Simpson (919) 334-1234	<u>Deficiency in Federal Reporting Procedures</u> A procedure has been implemented in which the energy policy staff will complete the Annual Report on Households Assisted by LIHEAP and the Section Chief will review the report for accuracy and reasonableness before submission to U.S. Administration of Children and Families.
		<i>Anticipated Completion Date:</i> Completed February 1, 2012.
11-SA-101	Health and Human Services Alycia Gaither (919) 334-1028	<u>Failure to Properly Report Subrecipient Pass-Through Amounts on the Schedule of Expenditures of Federal Awards (SEFA)</u> The discrepancies in reporting were a result of misinterpretation regarding account classifications. The Department is working to ensure the correct accounts are used to record expenditures within the North Carolina Accounting System (NCAS) as well as reported correctly on the SEFA. NCAS will be updated to reflect the correct account classifications. In the interim detailed support/documentation of all subrecipient costs will be reviewed prior to reporting on the SEFA.
		<i>Anticipated Completion Date:</i> June 30, 2012.
11-SA-102	Health and Human Services Janice Fain (919) 890-7023	<u>Procedures Should Be Enhanced to Ensure Fraudulent Child Care Payments are Detected and Reported</u> The Division of Child Development and Early Education will modify the Subsidized Child Care Services Manual to strengthen program policy that requires all local purchasing agencies to report and record all instances of

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2011

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		fraud in the state's system of record. The policy will also include the Division's follow up practices to ensure all instances of fraud are reported as well as identification of the recoupment process the Local Purchasing Agent (LPA), Division or its designee will follow when recouping the fraudulent payments.
11-SA-103	Health and Human Services Alycia Gaither (919) 334-1028	<i>Anticipated Completion Date:</i> June 30, 2012. <u>Failure to Properly Report Subrecipient Pass-Through Amounts on the Schedule of Expenditures of Federal Awards (SEFA)</u> See 11-SA-101 for Corrective Action Plan.
11-SA-104	Health and Human Services Janice Fain (919) 890-7023	<u>Procedures Should Be Enhanced to Ensure Fraudulent Child Care Payments are Detected and Reported</u> See 11-SA-102 for Corrective Action Plan.
11-SA-105	Health and Human Services Kathy Sommese (919) 334-1027	<u>Federal Award Information Not Properly Communicated to Subrecipients</u> See 11-SA-97 for Corrective Action Plan.
11-SA-106	Health and Human Services Alycia Gaither (919) 334-1028	<u>Failure to Properly Report Subrecipient Pass-Through Amounts on the Schedule of Expenditures of Federal Awards (SEFA)</u> See 11-SA-101 for Corrective Action Plan.
11-SA-107	Health and Human Services Kathy Sommese (919) 334-1027	<u>Federal Award Information Not Properly Communicated to Subrecipients</u> See 11-SA-97 for Corrective Action Plan.
11-SA-108	Health and Human Services Kevin Kelley (919) 334-1135	<u>Deficiencies Identified During Subrecipient Monitoring Not Followed Up</u> The Adoption Assistance monitoring protocol, as developed in the Division of Social Services' monitoring plan, was reviewed with the Adoption Coordinator to ensure thorough follow up measures are applied correctly and consistently. The monitors will continue to communicate program findings to the Adoption Coordinator, Local Business Liaison, Children Program Representative and County Department of Social Services management to make sure that subrecipients are monitored in accordance with the established plan and federal requirements.

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For the Fiscal Year Ended June 30, 2011

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		In addition, tracking logs are used more extensively to follow up on monitoring the internal procedures. <i>Anticipated Completion Date:</i> Ongoing.
11-SA-109	Health and Human Services Verna P. Best (919) 715-5850	<u>Verification of Central Contractor Registration Not Performed</u> Although the Community Services Block Grant American Recovery and Reinvestment Act (ARRA) period has concluded, the subrecipient identified during the audit is now registered and support documentation was submitted to the Office of State Auditors via electronic mail February 14, 2012. Office of Economic Opportunity (OEO)s internal monitoring tools (application review guide and on-site review documents) will be revised to include procedures to verify subrecipients are registered in the Central Contractor Registration database. <i>Anticipated Completion Date:</i> Completed June 30, 2012.
11-SA-110	Health and Human Services Verna P. Best (919) 715-5850	<u>Federal Award Number Not Communicated to ARRA Recipients</u> Since the time the finding was noted, all agencies have been notified via electronic mail and official Office of Economic Opportunity (OEO) correspondence of the federal award number. Further, OEO revised its contract cover letter to include the federal award number on all future contract correspondence. <i>Anticipated Completion Date:</i> Completed February 3, 2012.
11-SA-111	Health and Human Services Gary Walker (919) 707-5556	<u>Departmental Monitoring of Vaccine Providers was Inadequate</u> See 11-SA-92 for Corrective Action Plan.
11-SA-112	Health and Human Services Alycia Gaither (919) 334-1028	<u>Failure to Properly Report Subrecipient Pass-Through Amounts on the Schedule of Expenditures of Federal Awards (SEFA)</u> See 11-SA-101 for Corrective Action Plan.
11-SA-113	Health and Human Services Janice Fain (919) 890-7023	<u>Procedures Should Be Enhanced to Ensure Fraudulent Child Care Payments are Detected and Reported</u> See 11-SA-102 for Corrective Action Plan.

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For the Fiscal Year Ended June 30, 2011

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
11-SA-114	Health and Human Services Dean Simpson (919) 334-1234	<u>Documentation Lacking in County Temporary Assistance for Needy Families Program Case Files</u> See 11-SA-93 for Corrective Action Plan.
11-SA-115	Health and Human Services Dean Simpson (919) 334-1234	<u>Deficiencies in Subrecipient Expenditures Identified</u> See 11-SA-94 for Corrective Action Plan.
11-SA-116	Health and Human Services Kathy Sommese (919) 334-1027	<u>Verification of Central Contractor Registration Not Performed</u> A position in the Division of Social Services (DSS) contracts office has been assigned to verify that any contracts with the American Recovery and Reinvestment Act (ARRA) funding are entered into the Central Contractor Registration database. <i>Anticipated Completion Date:</i> June 30, 2012.
11-SA-117	Health and Human Services Dean Simpson (919) 334-1234	<u>Documentation Lacking in County Temporary Assistance for Needy Families Program Case Files</u> See 11-SA-93 for Corrective Action Plan.
11-SA-118	Health and Human Services Dean Simpson (919) 334-1234	<u>Deficiencies in Subrecipient Expenditures Identified</u> See 11-SA-94 for Corrective Action Plan.
11-SA-119	Health and Human Services Kathy Sommese (919) 334-1027	<u>Verification of Central Contractor Registration Not Performed</u> See 11-SA-116 for Corrective Action Plan.
11-SA-120	Health and Human Services Margaret Watts (919) 855-4104	<u>Errors in Provider Billing and Payments</u> The Division of Medical Assistance (DMA) assumed administrative responsibility for the NC Health Choice Program (NCHC) on July 1, 2010, from the NC State Employee Health Plan (SEHP). The SEHP had administrative oversight since 1998 when NCHC started. Since July 1, 2010, DMA is making efforts to ensure only providers that meet the NC Medicaid/Health Standards are enrolled and credentialed to provide services. The Department anticipates that with standardization of the enrollment and billing processes as well as the inclusion of NC Health

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		Choice in the Medicaid Billing guide and monthly Medicaid Bulletins, the errors listed above with begin to dissipate.
11-SA-121	Health and Human Services Carolyn McClanahan (919) 855-4023	<p><i>Anticipated Completion Date:</i> Ongoing.</p> <p><u>Documentation Lacking in County Children's Health Insurance Program Case Files</u></p> <p>The individual county findings will be referred to the appropriate Medicaid Program Representatives (MPRs) for those counties for follow-up, corrective action and training, as needed. The significance of eligibility verification and documentation will continue to be addressed in all training provided by the MPRs as well as during county visits and other contacts with counties. As part of the Department's standard management decision process, each finding will be evaluated and the counties' corrective action plans will be reviewed and approved.</p> <p><i>Anticipated Completion Date:</i> December 31, 2012.</p>
11-SA-122	Health and Human Services Lauren Wides (919) 855-4150	<p><u>Noncompliance with Procurement, Suspension, and Debarment Requirements</u></p> <p>The Division of Medical Assistance (DMA) Contracts Unit has implemented new monitoring procedures to ensure compliance with federal procurement, suspension and debarment requirements. Prior to the execution of a contract with a new vendor, contract monitors check federal and state debarment lists and include printed screen shots in the file as documentation the required verification occurred. Furthermore, DMA will check all current contractors on a monthly basis against the debarment lists to ensure continued compliance with federal requirements. The monthly checks are tracked and documented by contract monitors. To date, approximately half of the existing contracts have been fully reviewed for debarment/suspensions. New contracts are fully monitored for compliance from their inception.</p> <p><i>Anticipated Completion Date:</i> December 31, 2012.</p>
11-SA-123	Health and Human Services Shara Britt (919) 647-8144	<p><u>Deficiencies in Monitoring Procedures for the Children's Health Insurance Program</u></p> <p>A monitoring plan was implemented by the Department's Quality Assurance Section in December 2011. The plan monitors cases in the Children's Health Insurance Program (CHIP) known as North Carolina Health Choice (NCHC). Errors identified by quality assurance reviews are referred to the counties and the appropriate Medicaid Program Representative (MPR) for follow-up to ensure corrective action is taken and provide training as needed in the counties audited.</p> <p><i>Anticipated Completion Date:</i> Completed December 2011.</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
11-SA-124	Health and Human Services Roger Barnes (919) 855-8126	<p><u>Medicaid Disproportionate Share Hospital Payments to an Ineligible Hospital</u></p> <p>The Division of Medical Assistance (DMA) will have ongoing and open communication with the Provider Enrollment Section of DMA to ensure that DMA Finance Management receives notices timely for any enrollments, terminations, change in ownership, or any other event that would affect payments made to a North Carolina Medicaid provider.</p> <p>The Audit Team identified approximately \$2,494,904 in over payments as a result of the merger. However, DMA performed additional procedures that would more accurately account for the correct calculation combining the two hospitals into one cost calculation. The Division has identified the overpayments to calculate a net overpayment of \$980,085. On December 28, 2011, DMA issued a recoupment letter to the identified hospital requesting a recoupment of \$980,085.</p> <p>On February 2, 2012, the hospital issued an appeal letter contesting the recoupment amount. The documents submitted by the hospital imply that an underpayment of \$138,801 occurred rather than an overpayment. The appeal is currently under review.</p> <p><i>Anticipated Completion Date:</i> June 30, 2012.</p>
11-SA-125	Health and Human Services Linda Marsh (919) 647-8036	<p><u>Errors in Medicaid Provider Billing and Payment Process</u></p> <p>Emphasis will be placed on educating providers as to adequate documentation to support medical necessity and services billed to Medicaid. Follow-up will be conducted on all of the 26 claims identified to be in error.</p> <p><i>Anticipated Completion Date:</i> May 30, 2012.</p>
11-SA-126	Health and Human Services Pyreddy Reddy (919) 855-3090 David Holoman (919) 855-4226	<p><u>Deficiencies in Internal Control to Prevent Unauthorized User Access to the Medicaid Management Information System</u></p> <p>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 AARMS tool is currently in the final stages of development and an initial test phase has been set to begin on April 2, 2012.</p> <p><i>Anticipated Completion Date:</i> July 1, 2012.</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
11-SA-127	Health and Human Services Robbie Alford (919) 527-6005	<p><u>Deficiencies in Cash Management Procedures for the Medicaid Program</u></p> <p>Due to miscommunication with the Centers for Medicare and Medicaid (CMS), an incorrect Federal matching rate was used. To avoid future miscommunication, the Department uses the current rates as published in the Federal Register. Federal draws for all Medicaid checkwrites were based on estimates, as detailed data was not available from the fiscal agent. Draws based on estimates were reconciled to actual monthly expenses incurred and any resulting liability was repaid in the following month via monthly revenue clearing settlement. Effective November 2010, the Department began using actual expenses in an enhanced model to calculate draws more accurately. To further strengthen controls, the Department began, in June 2011, to include negative adjustments to reduce the federal draw.</p> <p>Before May 2011, the Department used estimates of drug rebates because the actual information was not received in time to adjust the federal draws. After May 2011, the Department began using actual drug rebates to adjust federal draws. The Department has enhanced communication between the Office of the Controller's General Accounting/Financial Management Section and the Division of Medical Assistance (DMA) to ensure there is adequate oversight of all elements of the federal draw calculations. As a result, variances have decreased significantly.</p> <p><i>Anticipated Completion Date:</i> June 30, 2012.</p>
11-SA-128	Health and Human Services Carolyn McClanahan (919) 855-4010	<p><u>Documentation Lacking in County Medicaid Case Files</u></p> <p>The Department concurs with all of the cases cited except for three of the seven cases cited for missing eligibility information. In those three cases, the individual finding details stated the records did not contain two forms of citizenship verification. However, the Department would like to note that only one form of verification is required for citizenship and was contained in those particular files.</p> <p>The individual findings will be referred to the appropriate Medicaid Program Representatives (MPRs) for those counties with findings for follow-up, corrective action and training, as needed. Verification and documentation will continue to be addressed in all training provided by the MPRs as well as during county visits and other contacts with counties. As part of the Department's standard management decision process, each finding will be evaluated and the counties' corrective action plans will be reviewed and approved.</p> <p><i>Anticipated Completion Date:</i> December 31, 2012.</p>

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For the Fiscal Year Ended June 30, 2011

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
11-SA-129	Health and Human Services Shara Britt (919) 647-8144	<p><u>Inadequate Follow-Up on Identified Subrecipient Errors</u></p> <p>The Department requested clarification from the Centers for Medicare and Medicaid Services (CMS) regarding disallowance of the federal share of overpayments identified in cases reviewed for the Medicaid Eligibility Quality Control pilots and the Payment Error Rate Measurement reviews. The Department will take appropriate action based upon the CMS response.</p> <p><i>Anticipated Completion Date:</i> December 31, 2012.</p>
11-SA-130	Health and Human Services Denise Travis (919) 855-4061	<p><u>Deficiencies in Monitoring Procedures Over the Provider Eligibility and Termination Processes</u></p> <p>The existing Computer Sciences Corporation (CSC) Quality Control Desk Procedure is currently being revised to include the addition of the Quality Control (QC) Auditor, effective October 1, 2011, as well as additional checks added since the procedure was last updated. The revised QC procedure was submitted January 26, 2012, and is currently in the final stages prior to publishing/implementation. All activities outlined in the procedure have been followed since the creation of the QC process by either the area Lead/Supervisor or now the QC Auditor with the exceptions of the Ongoing Verification QC audits which began December 13, 2011, and the Re-Credentialing QC audits which began January 16, 2012. The QC Auditor performs random monthly checks on the following areas/processes using current desk procedures, checklists & business rules to ensure compliance: Mail Room Document Preparation, Scanning, MMIS Data Entry, Credentialing, Ongoing Verifications, Re-Credentialing, NC Medicaid E-mail, Termination and Denial Letter/Processing areas using current desk procedures and checklists & business rules to ensure compliance.</p> <p>Current procedures are in place for the following: (1) Tracking and reporting provider sanctions notification and terminations for enrolled providers, (2) Validation of current provider licensure and ownership information, (3) 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, and (5) Supervision of provider validation for licensing, credentialing, reverification, enrollment changes and end dating.</p> <p><i>Anticipated Completion Date:</i> June 1, 2012.</p>
11-SA-131	Health and Human Services Bill Scott (919) 713-7774	<p><u>Monitoring Procedures Need Improvement</u></p> <p>The Division of Mental Health/Developmental Disabilities/Substance Abuse Services has initiated a comprehensive review of the policies and procedures currently used by the program monitoring and fiscal auditing staff. The combined efforts of the staff are to develop a consistent process</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		for the documentation of activities, including monitoring subrecipients for allowable cost and allowable activities, and the follow-up of corrective actions plans. <i>Anticipated Completion Date:</i> December 31, 2012.
11-SA-132	Health and Human Services Bill Scott (919) 713-7774	<u>Federal Award Information Not Properly Communicated to Subrecipients</u> The Division of Mental Health/Developmental Disabilities/Substance Abuse Services will modify the annual allocation letters sent to the Local Management Entities (LMEs) to include all necessary federal award information for sub-recipients and subsequent pass-through entities. <i>Anticipated Completion Date:</i> December 31, 2012.
11-SA-133	Health and Human Services Bill Scott (919) 713-7774	<u>Deficiencies in Internal Control Over Contracting</u> The Division of Mental Health/Developmental Disabilities/Substance Abuse Services is reviewing the policies for contract development and related implementation criteria. To ensure compliance with departmental contracting policies, the Division will complete the contracting process prior to implementation and the release of funding. <i>Anticipated Completion Date:</i> December 31, 2012.
11-SA-134	Health and Human Services Brenda Nance (919) 212-3222, ext 4370	<u>Internal Control Over Payments for Provider Consultative Examinations Needs Improvement</u> Steps have been added to existing internal controls when an adjudicator requests additional studies for pre-approved medical services; to ensure medical services performed are necessary and that costs incurred are for allowable services. The disability examiner requests approval to add studies to a previously approved authorization. Once the additional studies are approved, the Consultative Examination (CE) scheduler will be notified to add the additional studies. This action will now be performed through the DDS legacy system, which will automatically create a line item to the electronic worksheet. These actions will ensure pre-approved medical services are documented on the electronic worksheet, create a permanent case record, and allow the CE Controls Unit to notify the Unit Supervisor when additional studies are requested without an authorized approver. To further strengthen internal controls, CE Controls will conduct quality checks to facilitate accurate payment of pre-approved services. As an added measure to guarantee the accuracy of invoices and payments to vendors, the Controller's Office will be advised to contact the Professional Relations Office regarding any questions. Written instructions will be sent to staff and the Controller's Office. <i>Anticipated Completion Date:</i> Completed on March 1, 2012.

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
11-SA-135	Health and Human Services Tracy Gray (919) 212-3222, ext 4071	<u>Deficiencies in Enrollment Procedures for Providers of Consultative Examination Services</u> The North Carolina Disability Determination Services (DDS) is developing a formal procedure for annual review of hospitals and radiologists as recommended during the audit process. The Professional Relations Office (PRO) will verify that each hospital and radiology group is not on the list of Excluded Individual/Entities by checking the United States Department of Health and Human Service, Office of Inspector General website. The PRO will also utilize the North Carolina Division of Health Service Regulation website to verify the hospital is currently licensed by the State of North Carolina. Letters will be mailed initially then annually going forward to each hospital and radiology group requesting a signed statement certifying the appropriate State licensing or certification requirements for all support staff; and that no sanctions have been imposed. Once the initial verification is complete, a review will be performed annually to ensure providers are not excluded for improprieties in a Federal program that would prevent them from performing consultative examination services. Ongoing, these procedures will be used prior to adding any new hospital or radiology group to the consultative examination panel. <i>Anticipated Completion Date:</i> May 31, 2012.
11-SA-136	Health and Human Services Clothilda Brown (919) 212-3222, ext. 4065	<u>Deficiencies in Federal Reporting Procedures</u> Internal controls have been strengthened to ensure adequate review and verification of amounts reported on the SSA-4514 reports for the Social Security-Disability Insurance Program. The North Carolina Disability Determination Services (DDS) Administrator, Deputy Administrator, Chief of Administrative Services, and the Supervisor of the Budget and Planning Department will review the form for accuracy prior to submission to the Social Security Administration. This process will eliminate report errors and ensure the amounts reported on the supporting worksheets agree with the actual employee time data. <i>Anticipated Completion Date:</i> June 30, 2012.

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