



State of Georgia
Single Audit Report
Fiscal Year Ended June 30, 2013



"Life in the Evening Light", Photograph by Susan M. Wilson, Peachtree City, Georgia



The artwork on the cover and within this document was created by Georgia artists and has been selected to hang in the Office of the Governor as part of a the rotating exhibit "The Art of Georgia". For more information about the exhibit, the artists and their work visit www.gaarts.org.

State of Georgia

NATHAN DEAL, GOVERNOR

Single Audit Report For the Fiscal Year Ended June 30, 2013

Prepared by
State Accounting Office and
Georgia Department of Audits and Accounts





February 28, 2014

The Honorable Nathan Deal
Governor of Georgia
and
Members of the General Assembly
Citizens of the State of Georgia

We are honored to present the *Single Audit Report* of the State of Georgia for the fiscal year ended June 30, 2013. Organizational units comprising the State of Georgia reporting entity are listed in Appendix "A" of this report.

Federal laws and regulations require that the State undergo an annual audit in conformity with the Single Audit Act Amendments of 1996 and the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit organizations*. Accordingly, the *Single Audit Report* of the State of Georgia discloses the results of the financial operations of the State of Georgia reporting entity, as well as its compliance with requirements applicable to Federal financial assistance programs administered by the State.

This report is the culmination of extensive planning, coordination, cooperation, testing and evaluation, and we would like to express our appreciation to all those involved in its preparation and completion. We believe the results of this statewide audit provide valuable information to the State's decision makers and others interested in the activities of the State of Georgia.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Alan Skelton".

Thomas Alan Skelton, CPA
State Accounting Officer

A handwritten signature in blue ink, appearing to read "Greg S. Griffin".

Greg S. Griffin, CPA
State Auditor





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Independent Auditor's Reports



"Fall Series - Sweetwater Creek State Park"
Photograph by John Mason, Mableton, GA

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*





DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington Street, S.W., Suite 1-156
Atlanta, Georgia 30334-8400

Greg S. Griffin
STATE AUDITOR
(404) 656-2180

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*

Independent Auditor's Report

The Honorable Nathan Deal, Governor of Georgia
and
Members of the General Assembly of the State of Georgia

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the 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 Georgia as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the State of Georgia's basic financial statements, and have issued our report thereon dated December 31, 2013. Our report includes a reference to other auditors who audited the financial statements of Department of Community Health, Employees' Retirement System of Georgia, Georgia Environmental Finance Authority, Georgia Housing and Finance Authority, Georgia Lottery Corporation, Georgia Ports Authority, Georgia Southern University Housing Foundation, Inc., Georgia State Financing and Investment Commission, Georgia Tech Facilities, Inc., Georgia Tech Foundation, Inc., Kennesaw State University Foundation, Inc., Teachers Retirement System of Georgia, University of Georgia Research Foundation, Inc. and University System of Georgia Foundation, Inc. as described in our report on the State of Georgia's financial statements. The financial statements of Georgia Lottery Corporation, Georgia Southern University Housing Foundation, Inc., Georgia Tech Foundation, Inc., Kennesaw State University Foundation, Inc. and University System of Georgia Foundation, Inc. were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with these organizational units of the State of Georgia. This report includes our consideration of the results of other auditors' testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the State of Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State of Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of the State of Georgia's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant

deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying *Schedule of Findings and Questioned Costs*, we identified a certain deficiency in internal control that we consider to be a material weakness and others that we consider to be significant deficiencies.

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. We consider the deficiency described in the accompanying *Schedule of Findings and Questioned Costs* and listed in the following table to be a material weakness.

Organizational Unit	Finding Number	Control Category
Human Services, Department of	FS-427-13-04	Cash, Investments and Investment Related Activity

A *significant deficiency* is 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. We consider the deficiencies described in the accompanying *Schedule of Findings and Questioned Costs* and listed in the following table to be significant deficiencies.

Organizational Unit	Finding Number	Control Category
Statewide	FS-SW-13-01	Accounting Controls (Overall)
Agriculture, Department of	FS-402-13-100	Accounting Controls (Overall) Budget
Prosecuting Attorneys' Council	FS-418-13-01	Accounting Controls (Overall) General Ledger
Human Services, Department of	FS-427-13-01	Accounting Controls (Overall) General Ledger Equity and Financial Statement Reconciliations
	FS-427-13-02	Accounting Controls (Overall) Expenses/Expenditures and Liabilities Financial Reporting and Disclosure
	FS-427-13-03	General Ledger Revenues and Receivables
Labor, Department of	FS-440-13-01	Expenses/Expenditures and Liabilities Equity and Financial Statement Reconciliations Financial Reporting and Disclosure
	FS-440-13-100	Budget
Investigation, Georgia Bureau of	FS-471-13-01	Accounting Controls (Overall) Cash, Investments and Investment Related Activity
Southern Polytechnic State University	FS-550-13-01	Capital Assets
	FS-550-13-02	Financial Reporting and Disclosure
Public Telecommunications Commission, Georgia	FS-977-13-01	Accounting Controls (Overall) Expenses/Expenditures and Liabilities Financial Reporting and Disclosure

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State of Georgia's financial statements are free from material misstatement, we and other auditors 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 and those of the other auditors disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We and other auditors noted certain matters that were reported to management of various organizational units of the State of Georgia in separate letters.

State of Georgia's Response to Findings

The State of Georgia's response to the findings identified in our audit are described in the accompanying *Schedule of Findings and Questioned Costs*. The State of Georgia's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Greg S. Griffin
State Auditor

December 31, 2013



**Report on Compliance For Each Major
Federal Program; Report on Internal
Control Over Compliance; and Report on
Schedule of Expenditures of Federal
Awards Required by OMB Circular A-133**





DEPARTMENT OF AUDITS AND ACCOUNTS

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Report on Compliance For Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

Independent Auditor's Report

The Honorable Nathan Deal, Governor of Georgia
and
Members of the General Assembly of the State of Georgia

Report on Compliance for Each Major Federal Program

We have audited the State of Georgia'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 Georgia's major federal programs for the year ended June 30, 2013. The State of Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying *Schedule of Findings and Questioned Costs*.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the State of Georgia's major federal programs based on our audit of the types of compliance requirements referred to above.

As stated in our report on the basic financial statements, we did not audit the financial statements of Department of Community Health, Employees' Retirement System of Georgia, Georgia Environmental Finance Authority, Georgia Housing and Finance Authority, Georgia Lottery Corporation, Georgia Ports Authority, Georgia Southern University Housing Foundation, Inc., Georgia State Financing and Investment Commission, Georgia Tech Facilities, Inc., Georgia Tech Foundation, Inc., Kennesaw State University Foundation, Inc., Teachers Retirement System of Georgia, University of Georgia Research Foundation, Inc. and University System of Georgia Foundation, Inc., nor did we audit compliance for the major federal programs or percentages of these federal programs at the organizational units of the State of Georgia identified in the following table. The financial statements of the above mentioned organizational units and the compliance for the federal programs mentioned in the following table were audited by other auditors whose reports, including reports on compliance and internal control over compliance, have been furnished to us. This report includes our consideration of the results of other auditors' testing of compliance and internal control over compliance that are reported on separately by those other

auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors.

State of Georgia Organizational Unit	CFDA No.	Program/Cluster Name	% of the Program/Cluster Audited by Other Auditors
Georgia Tech Research Corporation	12.357	ROTC Language and Culture Training Grants	60%
Housing and Finance Authority, Georgia	14.169	Housing Counseling Assistance Program	100%
	14.235	Supportive Housing Program	100%
	14.239	Home Investment Partnerships Program	100%
Community Affairs, Department of	14.HVC	Housing Voucher Cluster	100%
Environmental Finance Authority, Georgia	66.458	Capitalization Grants for Clean Water State Revolving Funds	100%
	66.468	Capitalization Grants for Drinking Water State Revolving Funds	100%
	81.042	Weatherization Assistance for Low-Income Persons	100%
	81.041	State Energy Program	100%
Higher Education Assistance Corporation, Georgia	84.032	Federal Family Education Loans	100%
Georgia Tech Research Corporation University of Georgia	84.SFA	Student Financial Assistance Cluster	12%
Community Health, Department of	93.767	Children's Health Insurance Program	100%
	93.791	Money Follows the Person Rebalancing Demonstration	100%
	93.MC	Medicaid Cluster	100%
Ports Authority, Georgia	97.056	Port Security Grant Program	100%
	97.116	Port Security Grant Program (ARRA)	100%
Georgia Institute of Technology Georgia State University Research Foundation, Inc. Georgia Tech Research Corporation University of Georgia University of Georgia Research Foundation, Inc.	R&D	Research and Development Cluster	92%
Percent of the State's Total Federal Expenditures Audited by Other Auditors			
The Medicaid Cluster comprises 28%, the Research and Development Cluster comprises 3%, the Federal Family Education Loans program comprises 3%, and the other programs or clusters listed above comprise 1% or less of the State's total federal expenditures.			

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 Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the State of Georgia's compliance.

Basis for Qualified Opinion on WIA Cluster, HPCC Cluster, FTC Cluster and Formula Grants for Rural Areas Program

As described in findings FA-422-13-03 and FA-484-13-03 in the accompanying *Schedule of Findings and Questioned Costs*, the State of Georgia did not comply with requirements regarding the following:

Finding No.	CFDA No.	Program/Cluster Name	Compliance Requirement
FA-422-13-03	17.258 17.259 17.278	WIA Cluster WIA Adult Program WIA Youth Activities WIA Dislocated Worker Formula Grants	Reporting
FA-484-13-03	20.205 20.500 20.507 20.509	HPCC Cluster Highway Planning and Construction Federal Transit Cluster Federal Transit - Capital Investment Grants Federal Transit - Formula Grants Formula Grants for Rural Areas	Subrecipient Monitoring

Compliance with such requirements is necessary, in our opinion, for the State of Georgia to comply with the requirements applicable to that program.

Qualified Opinion on WIA Cluster, HPCC Cluster, FTC Cluster and Formula Grants for Rural Areas Program

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the State of Georgia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the WIA Cluster, HPCC Cluster, FTC Cluster and Formula Grants for Rural Areas program for the year ended June 30, 2013.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, based on our audit and the reports of other auditors, the State of Georgia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying *Schedule of Findings and Questioned Costs* for the year ended June 30, 2013.

Other Matters

The results of our and other auditors' auditing procedures disclosed other instances of noncompliance, 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* and listed in the following table.

Activities Allowed or Unallowed FA-411-13-01	Davis-Bacon FA-484-13-01	Eligibility (continued) FA-512-13-01
Allowable Costs/Cost Principles FA-411-13-01	Eligibility FA-419-13-01 FA-419-13-02	FA-562-13-03 FA-835-13-01 FA-836-13-01

Matching, Level of Effort, Earmarking FA-411-13-01 FA-419-13-03 FA-422-13-01 FA-540-13-01 Procurement and Suspension and Debarment FA-411-13-02 FA-422-13-02 Reporting FA-422-13-04 FA-427-13-01	Reporting (continued) FA-427-13-02 FA-428-13-01 FA-441-13-01 FA-484-13-02 FA-5092-13-01 Subrecipient Monitoring FA-422-13-05 FA-441-13-02 FA-441-13-03 Special Tests and Provisions FA-419-13-04 FA-562-13-01	Special Tests and Provisions (continued) FA-562-13-02 FA-562-13-04 FA-571-13-01 FA-583-13-01 FA-826-13-01 FA-835-13-02 FA-836-13-02 FA-844-13-01 FA-968-13-01 FA-968-13-02
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Our opinion on each major federal program is not modified with respect to these matters.

The State of Georgia’s response to the noncompliance findings identified in our audit and in the reports of other auditors are described in the accompanying *Schedule of Findings and Questioned Costs*. The State of Georgia’s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the State of Georgia is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the State of Georgia's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 Georgia’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 internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we and other auditors identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and 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 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 the accompanying *Schedule of Findings and Questioned Costs* and listed in the following table to be material weaknesses.

Reporting FA-422-13-03 FA-422-13-04 FA-428-13-01	Subrecipient Monitoring FA-422-13-05 FA-441-13-02 FA-484-13-03
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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 and other auditors consider the deficiencies in internal control over compliance described in the accompanying *Schedule of Findings and Questioned Costs* and listed in the following table to be significant deficiencies.

Activities Allowed or Unallowed FA-411-13-01	Matching, Level of Effort, Earmarking FA-411-13-01 FA-419-13-03	Subrecipient Monitoring FA-441-13-03
Allowable Costs/Cost Principles FA-411-13-01	FA-422-13-01 FA-540-13-01	Special Tests and Provisions FA-419-13-04 FA-562-13-01
Davis-Bacon FA-484-13-01	Procurement and Suspension and Debarment FA-411-13-02 FA-422-13-02	FA-562-13-02 FA-562-13-04 FA-571-13-01 FA-583-13-01 FA-826-13-01 FA-835-13-02 FA-836-13-02 FA-844-13-01 FA-968-13-01 FA-968-13-02
Eligibility FA-419-13-01 FA-419-13-02 FA-512-13-01 FA-562-13-03 FA-835-13-01 FA-836-13-01	Reporting FA-427-13-01 FA-427-13-02 FA-441-13-01 FA-484-13-02 FA-5092-13-01	

The State of Georgia’s response to the internal control over compliance findings identified in our audit are described in the accompanying *Schedule of Findings and Questioned Costs*. The State of Georgia’s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

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 Georgia as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the State of Georgia’s basic financial statements. We issued our report thereon dated December 31, 2013, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the 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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied by us and other auditors in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying

accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit and the reports of other auditors, the *Schedule of Expenditures of Federal Awards* is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully submitted,



Greg S. Griffin
State Auditor

February 28, 2014

Schedule of Findings and Questioned Costs



“Three Forks on the Appalachian Trail”
Photograph by Randall Pinson, Dahlonega, GA

Summary of Auditor's Results





Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:

Governmental Activities; Business-Type Activities; Aggregate Discretely Presented Component Units; Major Governmental Funds: General Fund and General Obligation Bond Projects Fund; Major Proprietary Funds/Enterprise Funds: Higher Education Fund, State Health Benefit Plan and Unemployment Compensation Fund and Aggregate Remaining Fund Information Unmodified

Internal control over financial reporting:

Significant Deficiencies identified? Yes

Significant Deficiencies evaluated as Material Weaknesses? Yes

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

Significant Deficiencies identified? Yes

Significant Deficiencies evaluated as Material Weaknesses? Yes

Type of auditor's report issued on compliance for major programs:

WIA Cluster Qualified

Highway Planning and Construction Cluster Qualified

Federal Transit Cluster Qualified

Formula Grants for Rural Areas Qualified

All other major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)? Yes

Identification of Major Programs

Federal Agency	Program/Cluster Name	CFDA No. ¹
U.S. Department of Agriculture	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) SNAP Cluster	10.557
U.S. Department of Defense	ROTC Language and Culture Training Grants	12.357
	National Guard Military Operations and Maintenance (O&M) Projects	12.401
U.S. Department of Housing and Urban Development	Housing Counseling Assistance Program	14.169
	Supportive Housing Program	14.235
	Home Investment Partnerships Program	14.239
	CDBG-State-Administered CDBG Cluster Housing Voucher Cluster	



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Identification of Major Programs (continued)

Federal Agency	Program/Cluster Name	CFDA No. ¹
U.S. Department of Labor	Unemployment Insurance (UI) WIA Cluster	17.225
U.S. Department of Transportation	Formula Grants for Rural Areas Highway Planning and Construction Cluster Federal Transit Cluster	20.509
U.S. Environmental Protection Agency	Capitalization Grants for Clean Water State Revolving Funds Capitalization Grants for Drinking Water State Revolving Funds	66.458 66.468
U.S. Department of Energy	State Energy Program Weatherization Assistance for Low-Income Persons	81.041 81.042
U.S. Department of Education	Federal Family Education Loans Rehabilitation Services - Vocational Rehabilitation Grants to States Improving Teacher Quality State Grants State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act Special Education Cluster (IDEA) Student Financial Assistance Cluster School Improvement Grants Cluster	84.032 84.126 84.367 84.395
U.S. Department of Health and Human Services	Immunization Cooperative Agreements Child Support Enforcement Low-Income Home Energy Assistance Community Services Block Grant Foster Care - Title IV-E Adoption Assistance Social Services Block Grant Children's Health Insurance Program (CHIP) Money Follows the Person Rebalancing Demonstration HIV Care Formula Grants Block Grants for Prevention and Treatment of Substance Abuse TANF Cluster CCDF Cluster Medicaid Cluster	93.268 93.563 93.568 93.569 93.658 93.659 93.667 93.767 93.791 93.917 93.959
U.S. Department of Homeland Security	Port Security Grant Program Port Security Grant Program (ARRA)	97.056 97.116
Various	Research and Development Cluster	

¹ The Schedule of Cluster Programs identifies the CFDA Number and Title of the programs included within the respective clusters.

Dollar threshold used to distinguish between Type A and Type B programs: \$32,707,854

Auditee Qualified as low-risk auditee? No



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

SUMMARY OF FINDINGS AND QUESTIONED COSTS

Summary of Financial Statement Findings Reported Under *Government Auditing Standards*

Organizational Unit	Finding No.	Finding Title	Internal Control Impact	Compliance Impact	Page No.
Statewide	FS-SW-13-01	Inadequate Controls over Information Systems and Process Monitoring	Significant Deficiency	None	C-17
Agriculture, Department of	FS-402-13-100	Deficit Fund Balance/Statutory (Budgetary) Basis Financial Statement Noncompliance	Significant Deficiency	Nonmaterial Noncompliance	C-19
Prosecuting Attorneys' Council	FS-418-13-01	Significant Error Correcting Manual Journal Entries	Significant Deficiency	None	C-21
Human Services, Department of	FS-427-13-01	Unsubstantiated Other Reserves Balance	Significant Deficiency	Nonmaterial Noncompliance	C-23
	FS-427-13-02	Inaccurate Reporting of Pass-Through Amounts on the Schedule of Expenditures of Federal Awards	Significant Deficiency	Nonmaterial Noncompliance	C-25
	FS-427-13-03	Accounts Receivable Reconciliation Deficiencies	Significant Deficiency	None	C-27
	FS-427-13-04	Inadequate Bank Reconciliation Procedures	Material Weakness	Nonmaterial Noncompliance	C-28
Labor, Department of	FS-440-13-01	Negative Accounts Receivable	Significant Deficiency	None	C-31
	FS-440-13-100	Accounting Records not Maintained by Budget Program or Budget Year	Significant Deficiency	Nonmaterial Noncompliance	C- 32
Investigation, Georgia Bureau of	FS-471-13-01	Bank Reconciliations Not Performed in a Timely Manner	Significant Deficiency	Nonmaterial Noncompliance	C-34
Southern Polytechnic State University	FS-550-13-01	Deficiencies in Controls over Capital Assets	Significant Deficiency	None	C-36
	FS-550-13-02	Deficiencies in Controls over Financial Reporting	Significant Deficiency	None	C-38
Public Telecommunications Commission, Georgia	FS-977-13-01	Inaccurate Annual Leave Balances	Significant Deficiency	None	C-40



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Summary of Findings Relating to Federal Awards

Federal Agency	Organizational Unit	Finding No.	Finding Title	Internal Control Impact	Compliance Impact	Page No.
U.S. Department of Defense	Defense, Department of	FA-411-13-01	Unallowable Cost and Inaccurate Matching of Expenditures	Significant Deficiency	Nonmaterial Noncompliance	C-47
		FA-411-13-02	Noncompliance with Debarment and Suspension Regulations	Significant Deficiency	Nonmaterial Noncompliance	C-49
	Georgia State University Research Foundation, Inc. (*)	FA-5092-13-01	Required Reports Not Filed or Not Submitted on Time	Significant Deficiency	Nonmaterial Noncompliance	C-88
U.S. Department of Education	Georgia Regents University	FA-512-13-01	Overpayment of Student Financial Assistance	Significant Deficiency	Nonmaterial Noncompliance	C-89
	Georgia Gwinnett College	FA-540-13-01	Failure to Comply with Federal Work-Study Earmarking Requirements	Significant Deficiency	Nonmaterial Noncompliance	C-91
	Bainbridge State College	FA-562-13-01	Return of Title IV Funds	Significant Deficiency	Nonmaterial Noncompliance	C-92
		FA-562-13-02	Failure to Reconcile the Federal Direct Loan Program	Significant Deficiency	Nonmaterial Noncompliance	C-94
		FA-562-13-03	Overpayment of Student Financial Assistance	Significant Deficiency	Nonmaterial Noncompliance	C-95
		FA-562-13-04	Inadequate Control Procedures over Unofficial Withdrawals	Significant Deficiency	Nonmaterial Noncompliance	C-97
	Georgia Perimeter College	FA-571-13-01	Return of Title IV Funds	Significant Deficiency	Nonmaterial Noncompliance	C-99
	Middle Georgia State College	FA-583-13-01	Inadequate Control Procedures over Unofficial Withdrawals	Significant Deficiency	Nonmaterial Noncompliance	C-100
	West Georgia Technical College	FA-826-13-01	Return of Title IV Funds	Significant Deficiency	Nonmaterial Noncompliance	C-102
	Central Georgia Technical College	FA-835-13-01	Overpayment of Student Financial Assistance	Significant Deficiency	Nonmaterial Noncompliance	C-104
FA-835-13-02		Return of Title IV Funds	Significant Deficiency	Nonmaterial Noncompliance	C-106	



**Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2013**

Summary of Findings Relating to Federal Awards (continued)

Federal Agency	Organizational Unit	Finding No.	Finding Title	Internal Control Impact	Compliance Impact	Page No.
U.S. Department of Education (continued)	Middle Georgia Technical College	FA-836-13-01	Overpayment of Student Financial Assistance	Significant Deficiency	Nonmaterial Noncompliance	C-108
		FA-836-13-02	Return of Title IV Funds	Significant Deficiency	Nonmaterial Noncompliance	C-110
	Ogeechee Technical College	FA-844-13-01	Return of Title IV Funds	Significant Deficiency	Nonmaterial Noncompliance	C-112
	Georgia Military College	FA-968-13-01	Return of Title IV Funds	Significant Deficiency	Nonmaterial Noncompliance	C-114
		FA-968-13-02	Failure to Return Funds to a Lender	Significant Deficiency	Nonmaterial Noncompliance	C-116
U.S. Department of Health and Human Services	Community Health, Department of (*)	FA-419-13-01	Verification and Documentation of Medicaid Eligibility	Significant Deficiency	Nonmaterial Noncompliance	C-51
		FA-419-13-02	Controls Over Money Follows the Person Eligibility Determination	Significant Deficiency	Nonmaterial Noncompliance	C-53
		FA-419-13-03	Matching of Allowable Expenditures for the State Children's Health Insurance Program	Significant Deficiency	Nonmaterial Noncompliance	C-55
		FA-419-13-04	Surveys to Monitor Facility Compliance with Provider Health and Safety Standards	Significant Deficiency	Nonmaterial Noncompliance	C-57
	Human Services, Department of	FA-427-13-01	Unreconciled Reporting Differences	Significant Deficiency	Nonmaterial Noncompliance	C-69
		FA-427-13-02	Required Transparency Act Reports Not Filed in a Timely Manner	Significant Deficiency	Nonmaterial Noncompliance	C-71
	Behavioral Health and Developmental Disabilities, Department of	FA-441-13-01	Federal Funding Accountability and Transparency Act (FFATA) Reports not Submitted	Significant Deficiency	Nonmaterial Noncompliance	C-75
		FA-441-13-02	Unconfirmed DUNS Number Prior to Issuance of Subawards	Material Weakness	Nonmaterial Noncompliance	C-77
		FA-441-13-03	Subrecipient Monitoring Deficiencies	Significant Deficiency	Nonmaterial Noncompliance	C-79



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Summary of Findings Relating to Federal Awards (*continued*)

Federal Agency	Organizational Unit	Finding No.	Finding Title	Internal Control Impact	Compliance Impact	Page No.
U.S. Department of Housing and Urban Development	Community Affairs, Department of	FA-428-13-01	FFATA Subaward Reports Not Submitted	Material Weakness	Nonmaterial Noncompliance	C-73
U.S. Department of Labor	Governor, Office of the	FA-422-13-01	Earmarking Deficiencies	Significant Deficiency	Nonmaterial Noncompliance	C-59
		FA-422-13-02	Noncompliance with Procurement, Suspension, and Debarment Regulations	Significant Deficiency	Nonmaterial Noncompliance	C-61
		FA-422-13-03	Inaccurate Financial Reports	Material Weakness	Material Noncompliance	C-63
		FA-422-13-04	FFATA Subaward Reports Not Submitted	Material Weakness	Nonmaterial Noncompliance	C-65
		FA-422-13-05	Subrecipient Monitoring Deficiencies	Material Weakness	Nonmaterial Noncompliance	C-67
U.S. Department of Transportation	Transportation, Department of	FA-484-13-01	Noncompliance with Davis-Bacon Act Requirements	Significant Deficiency	Nonmaterial Noncompliance	C-81
		FA-484-13-02	FFATA Subaward Reports Not Submitted Timely	Significant Deficiency	Nonmaterial Noncompliance	C-83
		FA-484-13-03	Noncompliance with Subrecipient Monitoring Requirements	Material Weakness	Material Noncompliance	C-85



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Summary of Known Questioned Costs

Federal Agency	Organizational Unit	Finding No.	Program or Cluster Name	Known ¹ Questioned Costs
U.S. Department of Defense	Defense, Department of	FA-411-13-01	National Guard Military Operations and Maintenance (O&M) Projects	\$22,524
U.S. Department of Education	Georgia Regents University	FA-512-13-01 ²	Student Financial Assistance Cluster	\$2,303
	Georgia Gwinnett College	FA-540-13-01	Student Financial Assistance Cluster	\$2,809
	Bainbridge State College	FA-562-13-01 ²	Student Financial Assistance Cluster	\$256
		FA-562-13-03	Student Financial Assistance Cluster	\$144,032
		FA-562-13-04 ²	Student Financial Assistance Cluster	\$20,672
	West Georgia Technical College	FA-826-13-01 ²	Student Financial Assistance Cluster	\$4,464
	Central Georgia Technical College	FA-835-13-01 ²	Student Financial Assistance Cluster	\$3,700
		FA-835-13-02 ²	Student Financial Assistance Cluster	\$24,372
	Middle Georgia Technical College	FA-836-13-01 ²	Student Financial Assistance Cluster	\$2,970
		FA-836-13-02 ²	Student Financial Assistance Cluster	\$9,383
Georgia Military College	FA-968-13-01 ²	Student Financial Assistance Cluster	\$4,790	
Total Known Questioned Costs				\$242,275

¹ OMB Circular A-133 defines questioned costs as: (1) Costs that are questioned because of an audit finding that resulted from a violation or possible violation of a provision of a law, regulation contract, grant, cooperative agreement, or other agreement or document governing the use of federal funds; (2) Costs that are not supported, at the time of the audit, by adequate documentation; (3) Costs incurred that appear unreasonable and do not reflect the actions a prudent person would take in the circumstances.

² These findings also describe likely questioned costs in the accompanying Schedule of Findings and Questioned Costs. When evaluating the effect of questioned costs on the opinion on compliance, both known questioned costs and the best estimate of total costs questioned (likely questioned costs) are considered.

(*) Audits of these organizational units were performed in whole or in part by other auditors.



Financial Statement Findings





Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2013

**FINANCIAL STATEMENT FINDINGS
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427	Human Services, Department of	C-23
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Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FINANCIAL STATEMENT FINDINGS

STATEWIDE

FS-SW-13-01 Inadequate Controls over Information Systems and Process Monitoring

Control Category: Accounting Controls (Overall)
Internal Control Impact: Significant Deficiency

The State Accounting Office (SAO) did not have an adequate internal control structure to ensure the information maintained in the financial accounting system provided accurate information for financial reporting and decision making.

Criteria:

The SAO is responsible for providing support and maintenance for the statewide accounting and financial reporting systems, collectively referred to as TeamWorks Financials. As such, the SAO is responsible for designing and following internal controls to ensure that accounting transactions are properly processed and recorded into TeamWorks Financials.

Effective internal controls related to financial reporting include changes to accounting information systems, logical access to those systems and providing the appropriate level of oversight related monitoring of controls to ensure the reliability of financial reporting and compliance with applicable laws and regulations.

Condition:

In April 2013, the SAO management upgraded the TeamWorks Financials software. As a result, TeamWorks Financials produced instances of inaccurate and unreliable financial reports resulting from out-of-balance conditions between the general ledger(s), budgeting and purchasing modules.

Our audit identified the following weaknesses in internal controls which, taken together, we consider to be a significant deficiency:

- The SAO did not adequately design, develop or execute test scenario processes to identify the software issues which were introduced into production during the upgrade.
- The SAO did not follow its own policies and procedures in performing monthly data reconciliations between the underlying ledgers and modules (sub-ledger to ledger) of the system to ensure financial activity was being properly reported within the financial accounting system.

Cause:

The SAO management performed the upgrade testing on a risk-based approach due to limited people, time and funding. Also, the SAO management believed that all known risks had been tested and remediated prior to upgrade. However, subsequent to the upgrade it became evident that the change management process failed to identify the aforementioned software issues.

Although the SAO management indicated that sub-ledger to ledger reconciliations had been performed historically on a monthly basis, the SAO management acknowledged that minimal purchase reconciliation reporting errors had been identified during prior years. As a result of prior reconciliation results, resource constraints, and other project priorities, sub-ledger to ledger reconciliations were deemed to be low-risk and therefore were not performed during the period under review.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Effect or Potential Effect:

Lack of continuous monitoring of financial transactions exposed the State of Georgia to unnecessary risk and could have led to inaccurate financial reporting within the State's Budgetary Compliance Report, Comprehensive Annual Financial Report, and the Single Audit Report.

However, subsequent to learning of these upgrade issues, the SAO personnel identified and mitigated the data issues and created a project team to resolve the underlying software issue. The SAO management initiated procedures to prevent additional processing of defective transactions and implemented corrective measures so that no audit adjustments were necessary.

Recommendation:

We recommend the sub ledger to ledger reconciliation procedures be performed monthly to ensure transactions are accurately processed and reported through the statewide accounting and financial reporting system and any variances noted are documented and resolved in a timely manner.

In addition, the SAO management should review and enhance their change management policies and procedures to ensure testing scenarios are adequately designed, adequate time is allocated for end-user testing and post-testing follow-up and that end-users are adequately trained to identify and consistently document defects for further investigation by the overall change management team.

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

As of this report date, SAO management believes that all issues referenced in this finding have been resolved. In addition, reconciliations are being performed monthly and test scenarios are being reviewed and updated as necessary.

Contact Person: Alan Skelton, State Accounting Officer
Telephone: 404-657-4138; E-mail: askelton@sao.ga.gov

Auditor's Concluding Remarks:

We thank the SAO for its cooperation and assistance throughout the audit. We will review and report on the status of the corrective action during our fiscal year 2014 audit.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

AGRICULTURE, DEPARTMENT OF

FS-402-13-100 Deficit Fund Balance/Statutory (Budgetary) Basis Financial Statement Noncompliance

Control Category: Accounting Controls (Overall)
Budget
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The Department of Agriculture (Department) overspent their authorized budgeted amount of State General Funds in the Marketing and Promotion program, which resulted in an overall deficit ending fund balance in that program.

Criteria:

Each appropriated budget unit of the State of Georgia was examined for compliance with the 2013 Appropriations Act, as amended, (Final Budget) and Article VII, Section IV Paragraph VIII of the Constitution of the State of Georgia.

The Appropriations Act, as amended, (Final Budget) prohibits an appropriated budget unit from overspending their authorized budgeted amounts at the legal level of budgetary control (funding source within program). As applied here, this means that amounts reflected in the "variance" column of the appropriated budget unit's budgetary comparison schedule under the heading of Expenditures Compared to Budget at each legal level of budgetary control are not negative variances.

Article VII, Section IV Paragraph VIII of the Constitution of the State of Georgia provides, in part, "... the credit of the State shall not be pledged or loaned to any individual, company, corporation or association." As applied here, this means that amounts reflected in the "variance" column of the appropriated budget unit's budgetary comparison schedule under the heading of Excess (Deficiency) of Funds Available Over/(Under) Expenditures at each legal level of budgetary control are not negative variances.

Condition:

Our review of the Budgetary Compliance Report (BCR) for the Department revealed the following instances of noncompliance:

Program: Marketing and Promotion
Fund Source: State Appropriation/State General Funds

- 1) Expenditures exceeded the authorized Budget by \$204,996.43
- 2) Deficiency of Funds Available Under Expenditures (i.e., deficit current budget year ending Fund Balance) of \$204,996.43

Cause:

The Department of Agriculture did not monitor their budgetary activity at the legal level of budgetary control (i.e., funding source within program) during fiscal year 2013. In discussing the noncompliance with the Department, they stated that they were monitoring budgetary reports on a monthly basis at the Departmental level, rather than at the funding source within program level.

Effect or Potential Effect:

Overspending the authorized budgeted amount and total funds available for State General Funds within the Marketing and Promotion program is a violation of the Appropriations Act, as amended, (Final Budget) and the Constitution of the State of Georgia. The effect of this instance of noncompliance is deemed to be material to the



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Department's BCR for the State General Funds fund source within the Marketing and Promotion program and supports a qualification of this information. In addition, this overexpenditure resulted in an overall program deficit ending fund balance of \$89,507.53.

Recommendation:

The Department of Agriculture should perform reviews of budgetary reports on a monthly basis and other procedures, as needed, to effectively manage its budgetary activity, prevent any overexpenditures and deficit ending fund balances at the legal level of budgetary control, and ensure that budget amendments are requested in a timely manner.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

As of late May 2013, the Department projected a small surplus in each program. However, invoices were submitted as late as early July by Marketing Program personnel that were not previously accounted for that overspent their program budget. Personnel involved were disciplined and purchasing responsibilities were re-assigned. It is an unfortunate mistake and the Department is taking steps to ensure we do not overspend for fiscal year 2014. Some of the steps include: the CFO reviews monthly projections with program managers to ensure budgets are on target for the fiscal year, exceptions are researched and either corrected or recognized as a necessary purchase, and the budget and projections are adjusted accordingly. Additionally, inquiries are made to staff members to ensure outstanding invoices are submitted in a timely manner and in compliance with state purchasing policy. The Department believes by taking these steps, along with implementing additional internal controls, we will not overspend our program budgets in fiscal year 2014. The Department acknowledges overspending in the Marketing Program; however, we were able to return \$86,000 from our overall agency budget.

Estimated Completion Date: December 31, 2013

Contact Person: Robert Orange, Chief Financial Officer
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Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

PROSECUTING ATTORNEYS' COUNCIL

FS-418-13-01 Significant Error Correcting Manual Journal Entries

Control Category: Accounting Controls (Overall)
General Ledger
Internal Control Impact: Significant Deficiency

Prosecuting Attorneys' Council (PAC) made a significant number of error correcting manual journal entries.

Criteria:

As a general rule, the use of manual journal entries should be limited. Situations where manual journal entries are appropriate are to correct errors that are unusual in nature or to record transactions that cannot be recorded through other normal processing cycles.

Condition:

During the fiscal year 2013 examination of the PAC, we observed that a significant number of error correcting manual journal entries were entered during the adjustment period, Period 998, as well as throughout the fiscal year. Two Hundred and Ten (210) manual journal entries consisting of 10,564 lines and totaling \$336,944,549.32, were posted to the general ledger during the fiscal year. During Period 998, 31 of the 210 manual journal entries, consisting of 2,658 lines and totaling \$16,122,374.81, were recorded. The PAC also submitted an additional 10 post-closing adjustments, consisting of 649 lines and totaling \$165,218,972.83, to the State Accounting Office (SAO).

These entries were often posted to the incorrect fund, fund source, account, and/or budget program, and in illogical combinations of these chartfields. Therefore, several adjusting entries needed to be made via manual journal entries, post-closing adjustments, and audit adjustments in order to correctly reflect the transactions.

In addition, prior to year-end close, the balance in the Local Government Investment Pool (LGIP) account, an investment account, was improperly classified to the Food Stamps cash account. This misclassification resulted in the LGIP account reflecting a \$0.00 balance and the Food Stamps account reflecting a negative balance on the general ledger as of fiscal year end. Further, several of the post-closing adjustments were not recorded to the correct account. In order to reconcile the cash and investment account balances, the reconciliations for the LGIP investment account and Food Stamps cash account were inappropriately combined on a single reconciliation.

Lastly, the SAO made us aware that they experienced several problems with PAC's adjusting entries and year-end reporting forms. The SAO stated that they received "more than 2 revisions of [post-closing adjustments] and the Fund Balance Appropriated Form." Further, the SAO noted that prior to year-end close, "the balance sheet was out of balance" due to entries of approximately \$400,000 posted to the fund balance reserve account.

Cause:

Our testing of the Period 998 manual journal entries and the post-closing adjustments revealed that many of the original entries that the adjustments were based on were due to the original transactions not being entered correctly.

Effect or Potential Effect:

A significant number of error correcting manual journal entries makes following transactions through the accounting system much more difficult and could increase the risk of fraud or material errors going undetected. In addition, a large number of manual journal entries tend to indicate that there could be a systematic problem understanding the day-to-day governmental accounting practices.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Recommendation:

Prosecuting Attorneys' Council should obtain comprehensive training and ongoing continuing education on governmental accounting practices. PAC should also develop and implement policies and procedures to ensure that employees responsible for processing and approving transactions are recording initial transactions correctly to avoid the use of error correcting manual journal entries. Further, PAC should also ensure that employees processing and approving transactions are doing so in accordance with the SAO's instructions and directives.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

We understand and agree the use of manual journal entries should be limited. However it should also be noted that 89% of these transactions constituted unusual "one-time" transactions to reconcile the accounting records in an effort to eliminate a negative fund balance and address other legacy issues.

In accordance with the Auditor's recommendations, the Prosecuting Attorneys' Council will continue efforts to improve internal policies and procedures to prevent reoccurrence.

Estimated Completion Date: March 31, 2014

Contact Person: Mark Williams, CFO

Telephone: 404-969-4005 E-mail: mewilliams@pacga.org

Auditor's Concluding Remarks:

Due to the large number of error correcting journal entries, we were unable to analyze every entry. Therefore, we can neither agree nor disagree with the 89% quoted in the View of Responsible Officials above.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

HUMAN SERVICES, DEPARTMENT OF

FS-427-13-01 Unsubstantiated Other Reserves Balance

Control Category:	Accounting Controls (Overall) General Ledger Equity and Financial Statement Reconciliations
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance

This is a substantial repeat of prior year finding control number: FS-427-12-02. The Department of Human Services (Department) was unable to provide adequate documentation and authorization to substantiate part of the Other Reserves balance.

Criteria:

An adequate system of internal control dictates that controls be in place to ensure that the receipt and disbursement of Other Funds are properly recorded in accordance with the Accounting Policy Manual for the State of Georgia (Manual). The Manual, section "Revenue & Receivables," subsection "Prior Year Carry-Over (Accounting)," states that: "At fiscal year-end, all fund balances that are retained for subsequent period expenditures (based on external restrictions, statutory authority, etc.) should be classified as Other Reserves of fund balances. Such classification should be made after funding source trial balances have been analyzed and unexpended balances have been examined and classified in accordance with the policies in the Grants and Other Financial Assistance section of the Accounting Policy Manual."

Condition:

Our examination of the Statement of Changes to Fund Balance, by Program and Funding Source, Budget Fund, found that the Department had a \$9,360,800.36 balance in Other Reserves. Of that amount, the Department was unable to provide adequate documentation and authorization for \$1,719,747.87.

Cause:

In discussing this condition with management, they noted that the balance identified relates to historical accounting issues and these fund balances are still being investigated and reconciled to determine the validity of the balance and final disposition.

Effect or Potential Effect:

The Department may not be submitting all surplus required to be remitted to the Office of the State Treasurer for the year under review.

Recommendation:

The Department of Human Services should continue investigating and reconciling the Other Reserves balance and develop and implement additional internal control policies and procedures to ensure that the receipt and disbursement of Other Funds are properly recorded in accordance with the Accounting Policy Manual for the State of Georgia.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

Over the years, DHS has had various accounting issues and organizational changes that have created unreconciled balances in some fund sources. DHS is in an ongoing effort to clean up historical accounting issues and has taken corrective actions to clean up many of accounts and balances.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

The remaining Other Reserve Balances identified in this finding are being investigated. DHS will continue to investigate the balance in these accounts to determine the validity of the balances and the disposition of any valid balances.

Estimated Completion Date: June 30, 2014

Contact Person: Luz Hunter, Audit Manager

Telephone: 404-656-9706; E-mail: lahunter1@dhr.state.ga.us



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FS-427-13-02 Inaccurate Reporting of Pass-Through Amounts on the Schedule of Expenditures of Federal Awards

Control Category:	Accounting Controls (Overall) Expenses/Expenditures and Liabilities Financial Reporting and Disclosure
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance

This is a substantial repeat of prior year finding control number FS-427-12-03. The Department of Human Services (Department) did not accurately report Pass-Through Amounts on the Schedule of Expenditures of Federal Awards.

Criteria:

In accordance with OMB Circular A-133 Subpart C Section .300(a) and (d), "The auditee shall identify all Federal awards received and expended and the Federal programs under which they were received. Federal program and award identification shall include, as applicable, the CFDA title and number, award number and year, name of the Federal agency and name of the pass-through entity." and "Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with §___.310."

The State Accounting Office also issued instructions to all organizations of the State reporting entity for the SEFA which state, "Agency management is responsible for the proper accounting and reporting of federal grants. Expenditures reported in the SEFA must be reported on the GAAP basis of accounting relevant to the organization's reporting fund and must reconcile to expenditures recorded in the organization's accounting records."

Condition:

Our examination of the Pass-Through by Entity report, for the Schedule of Expenditures of Federal Awards (SEFA), submitted by the Department revealed that the pass-through amounts provided to subrecipients, required for the notes to the SEFA in the Single Audit Report, were not reported correctly for the Community Services Block Grant (CSBG) program (CFDA No. 93.569). The pass-through amount for the CSBG program was understated by \$1,128,999.74.

Cause:

In discussing this issue with Department personnel, it was noted that the accounting records contained duplicate vendor identification numbers for one vendor, leading to an omission of a portion of the pass-through amount provided to that particular vendor.

Effect or Potential Effect:

Prior to an audit adjustment to correct the understatement identified, the SEFA Pass-Through Amounts as reported by the Department were inaccurate for the CSBG program. Erroneous reporting of Federal Pass-Through Amounts could result in inaccurate reporting of the SEFA within the Single Audit Report, which may result in the suspension of federal funding.

Recommendation:

The Department of Human Services should work with the State Accounting Office to implement policies and procedures that ensure each vendor only has a single, unique identification number within the State's accounting system.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

DHS will work with the State Accounting Office (SAO) to establish a review of potential duplicate vendors as SAO manages the master vendor file in TeamWorks for the State.

In addition, for SEFA reporting, DHS will revise the analysis for completing the report to include both vendor number and vendor name to ensure all vendor pass through amounts are reported accurately.

Estimated Completion Date: June 30, 2014

Contact Person: Luz Hunter, Audit Manager
Telephone: 404-656-9706; E-mail: lahunter1@dhr.state.ga.us



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FS-427-13-03 Accounts Receivable Reconciliation Deficiencies

Control Category: General Ledger
Revenues and Receivables
Internal Control Impact: Significant Deficiency

The Department of Human Services' (Department) June 2013 accounts receivable reconciliations contained unidentified variances.

Criteria:

The general ledger should be reconciled with subsidiary ledgers as a routine matter with any variances noted and resolved in a timely manner.

Condition:

Our review of the Department's year-end accounts receivable reconciliation between the general ledger and the accounts receivable module (i.e., subsidiary ledger) revealed that two (2) accounts had variances, totaling to \$111,452,594.92, that had not been identified.

Cause:

Through discussion with management, the variances were the result of process changes made by the former revenue manager. The process changes were never fully implemented and as a result, residual variances remained.

Effect or Potential Effect:

Not reconciling subsidiary ledgers with the general ledger can increase the risk of misstatements in the financial statements including misstatements due to fraud.

Recommendation:

The Department of Human Services should implement additional policies and procedures to ensure that reconciliations of the accounts receivable module to the general ledger are accurately completed and any variances noted are resolved in a timely manner.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

These unreconciled items were related to prior year process changes and errors that resulted in many of the Accounts Receivable issues we have been working to cleanup. Since the end of fiscal year 2013, DHS has completed the reconciliation and made correcting entries to eliminate the outstanding reconciling items identified in the audit.

In addition, DHS has implemented policies and procedures to accomplish timely accurate reconciliations of Accounts Receivable to the General Ledger and timely resolution of variances. As of 12/31/13, the corrective action for this finding will be fully implemented. We are in the process of finishing the Policies and Procedures and making the adjustment entries necessary to eliminate this finding.

Estimated Completion Date: December 31, 2013

Contact Person: Luz Hunter, Audit Manager
Telephone: 404-656-9706; E-mail: lahunter1@dhr.state.ga.us



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FS-427-13-04 Inadequate Bank Reconciliation Procedures

Control Category:	Cash, Investments and Investment Related Activity
Internal Control Impact:	Material Weakness
Compliance Impact:	Nonmaterial Noncompliance

The Department of Human Services (Department) did not adequately reconcile various bank accounts.

Criteria:

The State's Bank Reconciliation Policy and Procedure (CM-100008) states, in part, "Bank reconciling items shall be communicated to the bank, and bank errors shall be followed up and resolved with the bank within 60 days after the bank reconciliation is completed or by fiscal year end. Book reconciling items shall be investigated and adjusting book entries shall be recorded within the same month as monthly bank reconciliation sheets are received. All cash related transactions shall be booked by the fiscal year end."

In addition, the Uniform Commercial Code (U.C.C.) in Article 4 on Bank Deposits and Collections establishes that a reasonable period of time to examine the statement of account is a period "not exceeding 30 days."

An adequate system of internal controls dictates that bank reconciliations be performed at a minimum on a monthly basis, and as appropriate, include the following: 1) adequate supporting documentation, 2) reconciling items correctly identified by description and amount, 3) adjustments which are needed are identified and made in a timely manner, 4) accurate general ledger balances, and 5) evidence of an effective supervisory review and approval function.

Lastly, the Disposition of Unclaimed Property Act, as identified in OCGA 44-12-190 through 44-12-236, provides for procedures to be followed for those holding property for someone else and contact has been lost with that person. This act applies to outstanding checks written to both individuals and vendors. Policy Number CM-100006 of the State Accounting Manual provides guidance on the proper accounting procedures regarding old outstanding checks.

Condition:

Our examination included a review of the Department's bank reconciliation procedures performed for the Operating, Child Support Recovery (New), Payroll, Vital Records Refund, Public Assistance, Child Support Recovery (Old), Revenue Collections, Decentralized Trust Funds, and Vocational Rehabilitation accounts. The following was noted:

1. For the Operating account (101102), the Department had not posted book adjustments, which date back to September 2009, for a total of \$46,754,437.08. Also, the outstanding checklist had 4,057 checks, totaling to \$3,106,099.90, and dating back to January 2008 that had no action taken on them. In addition, the bank reconciliations were not performed within 30 days of the receipt of the bank statements for the months of July 2012 through March 2013. These reconciliations were performed between one (1) to five (5) months late; with the average of the late reconciliations being three (3) months.
2. For the Child Support Recovery (New) account (101154), the Department had not posted book adjustments, which date back to February 2012, for a total of \$760,774,725.17. Also, the outstanding checklist had checks totaling to \$918,051.24 and dating back to February 2012 that had no action taken on them. In addition, the bank reconciliations were not performed within 30 days of the receipt of the bank statements for the months of July 2012 through March 2013. These reconciliations were performed between one (1) to six (6) months late; with the average of the late reconciliations being three (3) months. Lastly, the bank reconciliation for the month of July 2012 did not show evidence of having a proper supervisory review and approval.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

3. For the Payroll account (101415), the Department had not posted book adjustments, which date back to November 2009, for a total of \$37,606.62. Also, the outstanding checklist had 791 checks totaling to \$266,151.89 and dating back to July 2005 that had no action taken on them. In addition, the bank reconciliations were not performed within 30 days of the receipt of the bank statements for the months of July 2012 through March 2013. These reconciliations were performed between one (1) to five (5) months late; with the average of the late reconciliations being three (3) months.
4. For the Vital Records Refund (101601) account, the Department did not perform any bank reconciliations for the fiscal year. This account had a balance of \$(1,576.92) on the general ledger at fiscal year-end.
5. For the Public Assistance (101761) account, the Department had not posted book adjustments, which date back to April 2011, for a total of \$31,179,122.48. Also, the bank reconciliations were not performed within 30 days of the receipt of the bank statements for the months of July 2012 through October 2012, December 2012 through March 2013 and June 2013. These reconciliations were performed between one (1) to two (2) months late; with the average of the late reconciliations being one (1) month.
6. For the old Child Support Recovery account (101762), the Department had not posted book adjustments, which date back to September 2010, for a total of \$99,492,662.63. Also, the outstanding checklist had 279 checks totaling to \$501,622.81 and dating back to November 2007 that had no action taken on them. In addition, the bank reconciliations for this account were not performed for the months of August 2012, October 2012, November 2012 and January through May 2013. Lastly, the bank reconciliations were not performed within 30 days of the receipt of the bank statements for the months of July 2012, September 2012, and December 2012. These reconciliations were performed between five (5) to seven (7) months late; with the average of the late reconciliations being five (5) months.
7. For the Revenue Collections (102017) account, the Department had not posted two (2) book adjustments, which date back to February 2011, for a total of \$3,727.00. Also, the bank reconciliations were not performed within 30 days of the receipt of the bank statements for the months of July 2012 through September 2012, February 2013 and May 2013. These reconciliations were performed between one (1) to two (2) months late; with the average of the late reconciliations being one (1) month.
8. For the Decentralized Trust Funds (103580) account, Debt Set Off sub-account (117.145), the Department had not posted book adjustments, which date back to March 2009, for a total of \$689.56. Also, the bank reconciliations were not performed within 30 days of the receipt of the bank statements for the months of July 2012 through November 2012 and January 2013 through May 2013. These reconciliations were performed between one (1) to four (4) months late; with the average of the late reconciliations being one (1) month.
9. For the Vocational Rehabilitation account (103583), the Department had not posted book adjustments, which date back to July 2012, for a total of \$1,512,578.49. Also, the bank reconciliations were not performed within 30 days of the receipt of the bank statements for the months of July 2012 through June 2013. These reconciliations were performed between one (1) to five (5) months late; with the average of the late reconciliations being one (1) month. Lastly, the bank reconciliation for the month of March 2013 did not show evidence of having a proper supervisory review and approval.

Cause:

Through discussion with management, high staff turnover caused delays in performing monthly bank reconciliations. It also contributed to a buildup of outstanding or reconciling items and the booking of bank activity on the General Ledger. In addition, management believes it had inadequate historical processes to meet the requirements for timely and complete reconciliations.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Effect or Potential Effect:

The inability to maintain an effective bank account reconciliation process increases the risk of misstatement due to fraud and the possible misappropriation of the Department's assets. For the fiscal year under review, the Department's cash balance on their financial statements was understated by \$678,333,809.53.

Recommendation:

The Department of Human Services should review their current internal control procedures in relation to bank reconciliations and implement additional policies and procedures to ensure an effective bank reconciliation process is in place to manage and monitor their bank accounts.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

Since July 1, 2013, DHS initiated special projects and dedicated resources to analyze and revise processes to address the timeliness of both the completion of bank reconciliations and the clearing of outstanding reconciling items.

DHS will continue using the resources necessary for revising the processes and addressing the timeliness of both the completion of bank reconciliations and the clearing of outstanding reconciling items. Thus far, for the Child Support Recovery account (101154), cited in the finding, \$757 million of the \$760 million of the book adjustments have been appropriately resolved and a process has been established to ensure timely booking of all deposits going forward. DHS will continue working on similar solutions for all other bank account reconciliations.

Estimated Completion Date: December 31, 2014

Contact Person: Luz Hunter, Audit Manager

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Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

LABOR, DEPARTMENT OF

FS-440-13-01 Negative Accounts Receivable

Control Category: Expenses/Expenditures and Liabilities
Equity and Financial Statement Reconciliations
Financial Reporting and Disclosure

Internal Control Impact: Significant Deficiency

The Department of Labor (Department) had negative accounts receivable on their general ledger which were incorrectly reclassified as Deferred Revenue on their financial statements.

Criteria:

Generally Accepted Accounting Principles identifies deferred revenue as money received for goods or services which have not yet been delivered. In addition, according to the revenue recognition principles, deferred revenue is recorded as a liability until delivery of goods or services is made, at which time it is converted into revenue.

The State of Georgia Accounting Procedures Manual defines deferred revenue as "Federal and other revenues received in advance of being earned."

Condition:

In preparing their financial statements, the Department incorrectly reclassified negative accounts receivable balances of \$9,745,903.09 in allocation ledgers to deferred revenues which should have been adjusted to expenditures.

Cause:

The Department of Labor allocated more rental and other maintenance costs, technology costs, and printing costs to other fund ledgers from the allocation ledgers than the amount of expenditures which were recorded in the allocation ledgers due to reductions to expenditures being made after the allocations had been posted. The Department then proceeded with their revenue recognition process which accrued negative revenues and receivables associated with the remaining negative expenditure balances that were present in the allocation ledgers.

Effect of Potential Effect:

The incorrect reclassification of negative accounts receivable balances to deferred revenues caused liabilities to be overstated and fund balance to be understated.

Recommendation:

The Department of Labor should ensure that revenues are accrued and receivables recorded only in fund ledgers where revenues and expenditures are reported and that all interdepartmental transactions are properly eliminated.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The Department has implemented procedures to ensure that revenues are accrued and receivables recorded only in fund ledgers where revenues and expenditures are reported.

Estimated Completion Date: June 30, 2014

Contact Person: John Williams, Accounting Director
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Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FS-440-13-100 Accounting Records not Maintained by Budget Program or Budget Year

Control Category: Budget
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The Department of Labor’s (Department) accounting system, Federal Accounting and Reporting System (FARS), does not facilitate program based budgeting where the legal level of control is fund source within budget program.

Criteria:

The accounting records for each appropriated budget unit of the State should be maintained in such a manner to allow for budgetary monitoring and reporting at the legal level of control (funding source within program) in order to ensure compliance with the applicable Appropriations Act, as amended, (Final Budget) and Article VII, Section IV Paragraph VIII of the Constitution of the State of Georgia.

Condition:

The Statement of Funds Available and Expenditures Compared to Budget by Program and Funding Source included in the Department’s Budgetary Compliance Report was created from a manual “working trial balance” where Fund Ledgers were used to create the revenue amounts and Cost Center Ledgers were used to create the expenditure amounts. The Department provided a cross walk from FARS to the statement; however, some Fund Ledgers were split between various fund sources and budget programs, without sufficient documentation to support their accuracy.

In addition, due to the current methodology utilized to produce the budget comparison report being labor intensive and only performed at year end, the Department was unable to monitor their budget on a periodic and ongoing basis to ensure their compliance with the Appropriations Act and the Constitution.

Cause:

The FARS system was designed primarily to provide financial information to the U.S. Department of Labor and not for program based budget reporting.

Effect or Potential Effect:

Because we were unable to satisfy ourselves with the accuracy of the Department’s budgetary compliance, the budgetary compliance report should not be relied on for decision making purposes.

Recommendation:

The Department of Labor should manage its budgetary activity at the legal level of control. In order to produce accurate and useful budgetary compliance reports in the future, the Department should maintain their records by fund source within budget program, ensure that current year activity is not co-mingled with prior year activity, and monitor their budgetary reports on a periodic basis. We understand that the Department plans to implement a new financial accounting system in FY15 that will address the above stated program-based budgeting requirements.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The Georgia Department of Labor maintains its accounting records on the FARS (Federal Accounting and Reporting System) accounting system which is used by many other State Labor Departments across the country. As noted by the auditors, this system is designed primarily to provide information to the U.S. Department of Labor in a uniform reporting format and is not structured for program based budget reporting. The Department



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

believes it made a genuine good faith effort to produce the required Budget Compliance Report and a crosswalk despite the structural limitations imposed by the FARS Accounting System.

The Department plans to implement a new accounting system in fiscal year 2015 capable of producing a Budget Compliance Report with sufficient audit trails to satisfy the auditors as well as provide accurate and timely reporting to USDOL.

Estimated Completion Date: June 30, 2015

Contact Person: John Williams, Accounting Director
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Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

INVESTIGATION, GEORGIA BUREAU OF

FS-471-13-01 Bank Reconciliations Not Performed in a Timely Manner

Control Category:	Accounting Controls (Overall) Cash, Investments and Investment Related Activity
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance

During the fiscal year, the Georgia Bureau of Investigation (Bureau) did not perform timely bank reconciliations on their Operating Account.

Criteria:

The Bank Reconciliation policy, Policy Number CM-100008, of the State Accounting Manual Policies and Procedures issued by the State Accounting Office (SAO) identifies the following policy:

- “All Agencies shall reconcile their state bank accounts monthly by an employee not involved in recording cash receipts and disbursements.”
- “Each bank account shall be reconciled at least monthly upon receipt of the bank statement.”

In addition, the Uniform Commercial Code (U.C.C.) in Article 4 on Bank Deposits and Collections establishes that a reasonable period of time to examine the statement of account is a period “not exceeding 30 days.”

Condition:

Our testing included an examination of each of the 12 bank reconciliations performed by the Bureau for their Operating Account. The following was noted based on our testing:

- Ten of the 12 bank reconciliations were not completed within 30 days.
- It took, on average, over 85 days (or 2.8 months) beyond the 30 day period for the Bureau to complete all 12 of their bank reconciliations.
- For the 10 bank reconciliations not completed within 30 days, it took, on average, over 96 days (or 3.2 months) for those to be completed.

Cause:

In discussing this condition with agency officials, several accounting positions, including someone specifically qualified to serve in a supervisory review and approval capacity, were not funded by the Bureau in their fiscal year 2013 budget due to budget constraints. As a result, temporary staff was used to complete bank reconciliations for a significant part of the fiscal year with the task of reviewing and approving the bank reconciliations being assigned to the agency accounting manager. During the year, it was determined that the temporary staff was not clearing outstanding items properly and, as a result, was later required to re-perform the bank reconciliations. This would have been caught and corrected sooner if the reconciliations were reviewed in a timely manner by the appropriate personnel.

Effect or Potential Effect:

An ineffective bank reconciliation process increases the risk of material misstatements in the financial statements including misstatements due to fraud.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Recommendation:

The Georgia Bureau of Investigation should review and enhance, as needed, their procedures for performing bank reconciliations to ensure they are prepared and reviewed in a timely manner.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

We acknowledge that bank reconciliations should be performed in a timely manner in accordance with the Bank Reconciliation Policy number CM-100008. We agree that policies and procedures need to be enhanced to ensure that bank reconciliations are completed in a timely manner.

The Department has reviewed our bank reconciliation policies and procedures and implemented the following procedures for monitoring outstanding reconciliations during the month.

- *Reconciliations found to be outstanding by the 20th of the month due to unidentified items will be brought to the Accounting Director's attention.*
- *The outstanding items will be researched and resolved within the 60 day period.*
- *In addition, the Department has signed up for a full reconciliation service to be provided by our banking institution.*

In August 2013, the Accounting Supervisor vacancy was filled and the Department trained a new temporary employee to perform bank reconciliations. The Department is in the process of hiring permanent staff to perform this function. These staffing changes will allow the Department to perform bank reconciliations in accordance with state policy.

Estimated Completion Date: October 31, 2013

Contact Person: Amabel Sawyer, Accounting Director
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Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

SOUTHERN POLYTECHNIC STATE UNIVERSITY

FS-550-13-01 Deficiencies in Controls over Capital Assets

Control Category: Capital Assets
Internal Control Impact: Significant Deficiency

Capital asset activity recorded by the University contained significant and material errors and omissions.

Criteria:

The University should maintain capital asset records in accordance with capitalization guidelines and Instructions provided in Chapter 7 of the Board of Regents' Business Procedures Manual.

Condition:

The following deficiencies were noted during our initial review of capital assets. After these deficiencies were brought to the attention of management, an analysis of capital assets was performed by the University. This analysis resulted in adjustments to capital assets totaling a net decrease of \$5,034,807.

1. The capital asset listing contained items tagged as missing or disposed. An annual physical inventory was begun but not completed prior to the fiscal year end to determine the status of these items and whether they should be removed from the financial statements.
2. An analysis of construction projects was not maintained which resulted in significant unrecorded Construction Work-in-Progress, Buildings, and Infrastructure related to construction projects.
3. An unsupported journal entry was posted to the financial statements to tie the amount of capital assets reported on the Statement of Net Position to the Notes to the Financial Statements.
4. Significant errors were noted in attempts to correct prior period errors related to buildings and assets held under capital leases.
5. The recording of a property acquisition during the fiscal year did not allocate to Land the portion related to the land's value.

Cause:

In discussing the issue with the University's management, they stated that the University's previous financial management did not implement internal controls and procedures to adequately account for, maintain, and monitor capital assets.

Effect or Potential Effect:

Failure to accurately record, maintain and monitor capital assets could result in potential misappropriation of assets and misrepresentation of the University's financial position and results of operations could occur.

Recommendation:

The University should establish appropriate procedures and controls to ensure that capital asset activity is properly recorded in the financial statements.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

We will take or have taken the following actions to address the specific deficiencies noted:

- *The University will conduct an annual inventory of all assets and a year-end journal entry will be posted to remove any missing assets from the financial statements. Procedures are currently being designed to implement the inventory for FY2014.*
- *Construction Work-in-Progress is now being analyzed and reviewed on a monthly basis to determine whether projects should be capitalized. Each project is identified in PeopleSoft by a project ID in order to better track expenditures and maintain projects on an individualized discrete basis.*
- *The Controller reviews all journal entries to ensure proper supporting documentation is attached and that the entry is appropriate.*
- *Fiscal Affairs is now reconciling capital assets on a monthly basis, instead of quarterly, to ensure that all assets are accounted for appropriately. In addition, the Controller reviews all capital transactions, such as acquisitions, deletions, and transfers.*

Contact Person: Julie Peterson, Controller
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Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FS-550-13-02 Deficiencies in Controls over Financial Reporting

Control Category: Financial Reporting and Disclosure
Internal Control Impact: Significant Deficiency

The original financial statements as presented for audit contained significant and material error and omissions.

Criteria:

A system of internal control over financial reporting does not stop at the general ledger. Management is responsible for implementing a system of internal control over the preparation of financial statements prepared in accordance with generally accepted accounting principles (GAAP). Additionally, the University is required to annually submit GAAP basis financial statements for inclusion in the State of Georgia's Comprehensive Annual Financial Report (CAFR) and the State of Georgia's Single Audit Report.

Condition:

The following deficiencies were noted in the University's GAAP basis financial statements:

1. Accounts payable were understated for expenses that occurred before the end of the fiscal year, but paid in the subsequent period. The University analyzed this activity and posted correcting entries accruing additional payable of \$1,874,859.
2. Tuition and Fee collections related to summer semesters were not correctly allocated between fiscal years. The University analyzed this activity and posted correcting entries reducing student accounts receivable by \$13,201,806; deferred revenue by \$8,671,412; tuition and fee revenue by \$3,058,685; and auxiliary revenue by \$1,471,709.
3. An error was made in the recording of activity related to a capital lease refinance. The loss related to the refinance of \$3,082,203 was fully recognized as a reduction of interest expense rather than being deferred and amortized over the life of the shorter of the old liability or the new liability. An adjustment was posted to the financial statements to correct this error.

Cause:

In discussing the issue with the University's management, they stated that the University's previous financial management did not implement internal controls and procedures to adequately review the year-end financial statements to ensure the statements as presented for audit were accurate and properly supported by underlying accounting records.

Effect or Potential Effect:

Significant and material misstatements were included in the financial statements presented for audit. In addition, the lack of controls and monitoring could impact the reporting of the University's financial position and results of operations.

Recommendation:

Although the University's new management provided revised financial statements that were a significant improvement, the University should continue to review the accounting controls and procedures currently in place, identify weaknesses, and design and implement procedures necessary to strengthen controls over the preparation of the financial statements.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

We will take or have taken the following actions to address the specific deficiencies noted:

- *Fiscal Affairs will review all invoices prior to the fiscal year-end close and post an accrual entry for any expenses that are related to the current fiscal year in order to properly reflect liabilities.*
- *The allocation of summer tuition and fee revenue between fiscal years will be performed in Banner via the appropriate detail code. At year-end the Controller will review deferred revenue and student receivable balances to ensure the allocation is appropriate.*
- *The University has hired a new Chief Business Officer and a new Controller who are implementing internal controls to avoid any reoccurrences. These two individuals are CPAs, long-time USG employees and well versed in the proper application of generally accepted accounting principles. The Controller will review all year-end journal entries to ensure proper supporting documentation is attached and that the entry is appropriate. In addition, Fiscal Affairs has updated their year-end calendar and year-end staff assignments to ensure that all year-end tasks are assigned to staff with the appropriate skill level. The updated year-end calendar will also ensure a more timely year-end close, and preparation of the financial statements, which will allow more time to review the statements for accuracy.*

Contact Person: Julie Peterson, Controller
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Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

PUBLIC TELECOMMUNICATIONS COMMISSION, GEORGIA

FS-977-13-01 Inaccurate Annual Leave Balances

Control Category: Accounting Controls (Overall)
Expenses/Expenditures and Liabilities
Financial Reporting and Disclosure,
Internal Control Impact: Significant Deficiency

The Georgia Public Telecommunications Commission (Commission) did not adequately review and approve selected annual leave requests in the online time and attendance system resulting in inaccurate leave balances being recorded within TeamWorks.

Criteria:

The Georgia Public Broadcasting's Organizational Policy Manual in regards to Employee Leave – Paid Section No. V-D Part 3 states, "The Division Director is authorized to approve the use of annual leave." and "In order to use accrued annual leave, each employee shall complete a Personnel Leave Report and submit it to the Division Director (through the immediate supervisor) prior to the absence, in a timely manner." Additionally, "The Division Director or his designee should submit the Leave Record form and the Personnel Leave Report to the Payroll Office prior to the payroll deadline."

Condition:

Our audit included testing the approvals and accuracy of all annual leave requests within the online time and attendance system for 39 of 82 employees for the months of April, May and June 2013. For the annual leave requests tested, we found nine (9) instances involving seven (7) employees where the use of leave had not been approved by the manager/supervisor or Human Resources (HR) was unable to show an HR approval. In addition, six (6) instances involving four (4) employees were noted where the leave was inaccurately recorded in TeamWorks compared to the online time and attendance system. When projected across the entire population, it is likely that up to 10% of employees could have inaccurate leave balances.

Cause:

When discussing our differences with the Commission's HR department personnel, they stated that supervisors occasionally miss the deadlines for approval of annual leave requests before the leave balance activity uploads from the Commission's online time and attendance system into TeamWorks. Due to this, HR has to provide an approval and manual upload into TeamWorks. However, HR does not have the ability to show approval of the leave requests in their system. HR also indicated it cannot perform a timely reconciliation to verify the TeamWorks leave to the leave requests due to inadequacies in the design of the time and attendance system.

Effect or Potential Effect:

Due to the deficiencies noted involving the annual leave balances, the liability for compensated absences as reported by the Commission is known to be overstated by \$983.19. Also, due to the possibility that up to 10% of the Commission's employees could have inaccurate leave balances, it is likely additional misstatements exist. However, it would require additional testing to be able to determine that amount.

Recommendation:

The Georgia Public Telecommunications Commission should review and evaluate their existing controls and either modify those controls or implement new controls, as needed, to ensure that annual leave transactions are adequately reviewed, approved, and accurately recorded within TeamWorks. This should include a periodic reconciliation of leave balances between TeamWorks and the Commission's online time and attendance system.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

It is the practice of GPTC's HR department to conduct internal reviews of all leave requests for employees. The HR staff continues to work with the vendor to address custom design needs that arise with the automated system.

A parallel test was performed in March 2013 and no leave balance discrepancies resulted from the initial beta test. In addition, the vendor closely worked with the State Accounting Office (SAO) to ensure that all files and data transmitted correctly to TeamWorks.

The control deficiencies that have been identified by the auditors included non-approval of time by managers and employee leave data entry errors. GPTC began an internal audit and reconciliation of both systems but was unable to conclude our findings before year end close. GPTC has already corrected any discrepancies that were identified by the auditors.

We continue to work with the vendor and monitor the systems capabilities to ensure that modifications are made to meet the needs of GPTC. Internal auditing of all leave and reconciliations between the two systems is critical and is a part of the HR department's processes. Therefore, in an effort to resolve these issues, we have established a corrective action plan as noted below. In summation, this system and process is new and we continue to monitor the success and challenges. We are eager to explore ways to mitigate any test and control deficiencies with the on-line time and attendance system and TeamWorks.

The GPTC HR department will continue to complete its internal audit to include aggressively working with the vendor to address GPTC's specific needs and customization of the software. The following recommendations have already been provided to the vendor: 1) An "Alert to Managers" button, a "Reject/ Push Back to Requestor" button to approve leave requests and time cards. 2) The creation of a "Needs Approval" button or "Override Approval" button to make corrections or adjustments for HR staff. The current system only allows a "Denial" feature. 3) Request that the system not lock out HR staff administrators to provide final reconciliation of data before converting to TeamWorks. 4) If these concerns cannot be addressed by the vendor, GPTC is prepared to explore new options.

GPTC's HR department will address the following: 1) Use a paper timesheet process when reconciliations occur that cannot be supported by the online system that requires manual entry by the HR staff. This will ensure appropriate documentation. 2) Conduct periodic training to include "Frequently Asked Questions" and a manager's review to refresh staff on the correct process. 3) Send notifications to any employees or managers that do not follow the process to explain the consequences that impact data and system reconciliation. 4) Keep on file a readily accessible copy of the monthly internal leave audit performed by HR demonstrating the comparison of data entry for the online system and TeamWorks.

Estimated Completion Date: November 15, 2013

Contact Person: Veronica Pemberton Daniels, Human Resources Director
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**Federal Awards
Findings and Questioned Costs**





**Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2013**

**FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS
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Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

DEFENSE, DEPARTMENT OF

FA-411-13-01 Unallowable Cost and Inaccurate Matching of Expenditures

Compliance Requirement: Activities Allowed or Unallowed
Allowable Costs/Cost Principles
Matching, Level of Effort, Earmarking

Internal Control Impact: Significant Deficiency

Compliance Impact: Nonmaterial Noncompliance

Federal Awarding Agency: U.S. Department of Defense

CFDA Number and Title: 12.401 - National Guard Military Operations and Maintenance (O&M) Projects

Federal Award Number: W912JM-11-2-1000 (Year: 2011)

Expenditures totaling \$22,523.77 were incorrectly charged to the National Guard Military Operations and Maintenance Projects program during fiscal year 2013.

Criteria:

The Office of Management and Budget (OMB) Circular A-133 Compliance Supplement, Part 1, Page 1-6 states, in part: "As a condition of receiving Federal awards, non-Federal entities agree to comply with applicable laws, regulations, and the provisions of contract and grant agreements, and to maintain internal control to provide reasonable assurance of compliance with these requirements." In addition, Part 3, Section G - Matching, Level of Effort, Earmarking, states that "Matching or cost sharing includes requirements to provide contributions (usually non-Federal) of a specified amount or percentage to match Federal awards."

According to Chapter 7 of the Facilities Program (FP) Appendix to the Master Cooperative Agreement, Section 7-3: "Reimbursement authorized only if a facility is listed on the FISP and is authorized support."

Condition:

We examined the supporting source documentation maintained by the Department of Defense (Department) for 60 expenditures totaling \$263,334.32 out of a total population of \$39,079,239.13 expenditures for the National Guard Military Operations and Maintenance Projects program (CFDA No. 12.401) to determine if the costs charged to the program were allowable and matched at the correct contribution rate. We noted the following exceptions during our testing:

- 1) The matching contribution rate for two (2) expenditures was not met. The Department charged 100% of the costs to the Federal program instead of contributing 50% of the total costs as required by Federal regulations.
- 2) One (1) unallowable expenditure was charged to the program.

Questioned Cost:

\$22,523.77

Cause:

Updates to the Facilities Inventory and Support Plan (FISP), which identifies the source codes used to determine matching contribution rates for the allowable facilities, were not adequately communicated to the personnel responsible for validating and recording program expenditures.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Effect or Potential Effect:

The National Guard Military Operations and Maintenance Projects program was overcharged by \$22,523.77, resulting in noncompliance with Federal regulations and misstatements in the amounts reported in the financial statements and the Schedule of Expenditures of Federal Awards.

Recommendation:

The Department of Defense should review the FISP and develop procedures that provide for consistent and timely communication of FISP updates to the appropriate personnel. We also recommend that the Department routinely monitor expenditures charged to the National Guard Military Operations and Maintenance Projects program to ensure that they are allowable and the correct matching contribution rates are applied in accordance with Federal regulations.

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

We agree that it is necessary to properly apply matching principles and allowable costs to the federal program in accordance with USDoD and other federal regulations. In order to accomplish this accurately, we must maintain adequate internal controls to monitor and communicate changes in the Federal Installation Stationing Plan (FISP) that impact either the ratio of financial support between the state and federal government or the costs allowed under the federal program. The exceptions noted by the Auditor involved the decommissioning of two National Guard Field Maintenance Shops and the closing of a Recruiting Station that changed either the level of support by the federal government or the costs allowed under the program. The changes were not adequately communicated internally that resulted in overcharges of utility costs to the federal government in the amount of \$22,523.77.

We will process any required accounting adjustments. We will compare current utility accounts with current stationing plan to ensure correct coding of expenditures. We will implement a more formal internal staff coordination process that will proactively communicate changes in the stationing plan that have a financial impact.

Estimated Completion Date: April 30, 2014

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Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FA-411-13-02 Noncompliance with Debarment and Suspension Regulations

Compliance Requirement: Procurement and Suspension and Debarment
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Defense
CFDA Number and Title: 12.401 - National Guard Military Operations and Maintenance (O&M) Projects
Federal Award Number: W912JM-11-2-1000 (Year: 2011)

The Department of Defense did not include the required terms for Debarment and Suspension in all federally funded procurement transactions for the purchase of goods or services in the amount of \$25,000.00 and above.

Criteria:

The Office of Management and Budget (OMB) Circular A-133 Compliance Supplement, Part 1, Page 1-6, states, in part: "As a condition of receiving Federal awards, non-Federal entities agree to comply with applicable laws, regulations, and the provisions of contract and grant agreements, and to maintain internal control to provide reasonable assurance of compliance with these requirements."

According to the Department's Vendor/Contractor Debarment and Suspension policy (effective January 2013), the following conditions must be included in all covered transactions:

"Vendor/contractor certifies that neither it, nor any of its principals, is presently debarred, proposed for debarment, suspended, ineligible, or otherwise excluded by any federal department or agency or by the State of Georgia from participating in covered transactions (including the sale of goods and/or services) as defined in Subpart B of the OMB guidance in 2 CFR part 180. By making this certification, vendor/contractor is making a material representation of fact upon which reliance is placed by the Georgia Department of Defense in entering this transaction/contract.

Vendor/contractor covenants and agrees to comply with the requirements regarding debarment and suspension in Subpart C of the OMB guidance in 2 CFR part 180, as implemented by the United States Department of Defense in 2 CFR part 1125, requiring vendor/contractor to include a term or condition similar to this in any sub-contract entered into with another person or entity in the performance of this transaction/contract with the Georgia Department of Defense."

Condition:

Our examination of the National Guard Military Operations and Maintenance Projects program (CFDA No. 12.401) at the Department of Defense (Department) included a review of the contracts and purchase orders supporting 57 covered transactions that the Department entered into during fiscal year 2013. Our review revealed that 38 of the 57 covered transactions did not include conditions that require vendors to certify that they are not debarred or suspended from participating in Federal assistance programs, comply with the requirements prescribed in Title 2, Part 180 of the Code of Federal Regulations (CFR), and include similar conditions in their covered transactions in accordance with 2 CFR 1125.332. Payments to vendors associated with the 38 covered transactions totaled approximately \$5 million for the year ended June 30, 2013.

Cause:

In discussing this condition with Department personnel, the Department did not have policies and procedures in place until January 2013 to ensure that all covered transactions include the required Debarment and Suspension conditions. We noted that all 38 instances of noncompliance with the Debarment and Suspension regulations occurred prior to the implementation of the Department's Vendor/Contractor Debarment and Suspension policy.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Furthermore, the Department did not have a review process in place to ensure that its policies and procedures were properly implemented and consistently followed.

Effect or Potential Effect:

Not including the required Debarment and Suspension conditions in all covered transactions resulted in noncompliance with Federal regulations and increases the risk that the Department may enter into covered transactions with vendors that are debarred or suspended from participation in Federal assistance programs. None of the vendors associated with the 38 covered transactions were included in the Excluded Parties List System (EPLS.gov).

Recommendation:

The Department of Defense should establish a review process over its newly implemented procedures to ensure that they are operating effectively and are consistently followed. We also recommend that additional training be provided to personnel responsible for preparing and reviewing contracts and purchase orders to ensure that they are aware of the applicable Debarment and Suspension regulations and that the conditions identified in the Department's Vendor/Contractor Debarment and Suspension policy are included in all covered transactions.

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

We acknowledge that full compliance with our written policy on debarment and suspension established in January 2013 was not possible in FY13 prior to issuance of the new policy. As stated in the finding, the exceptions noted were confined to the period before the policy was implemented. While we concur that we were not in full compliance it should be noted that after implementation of our policy we were in compliance.

The recommendation in the finding is to add a review process to ensure that the procedures are operating effectively and to provide additional training to personnel responsible for preparing and reviewing contracts and purchase orders to ensure they are aware of the regulations and that the condition identified in our policy is included in all covered transactions. We agree that these additional control measures will better ensure ongoing compliance.

We will communicate with the contracting and procurement staff statewide reiterating the regulations, policy and procedures. We will require advance acknowledgement from the procurement staff that the condition was included in applicable covered transactions prior to purchase order approval. We will maintain a central file in the accounting office that contains written evidence that procedures were carried out with all covered transactions.

Estimated Completion Date: April 30, 2014

Contact Person: Asa Barnard, Accounting Director
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Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

COMMUNITY HEALTH, DEPARTMENT OF (*)

FA-419-13-01 Verification and Documentation of Medicaid Eligibility

Compliance Requirement:	Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
CFDA Number and Title:	93.720 - ARRA - Survey and Certification Ambulatory Surgical Center Healthcare-Associated Infection (ASC-HAI) Prevention Initiative 93.777 - State Survey and Certification of Health Care Providers and Suppliers 93.778 - Medical Assistance Program
Federal Award Number:	05-1305GA5ADM (Year: 2013), 05-1205GA5MAP (Year: 2012) 05-1305GA5MAP (Year: 2013), 05-1205GA5ADM (Year: 2012)

This is a modification and a substantial repeat of prior year finding control number FA-419-12-02. Eligibility for Medicaid was not adequately documented.

Criteria:

The Department of Community Health is responsible for administering the State of Georgia's Medicaid program. The Medicaid program is overseen by the U.S. Department of Health and Human Services through the Centers for Medicare and Medicaid (CMS). The Department of Community Health is responsible for determining that all recipients meet prescribed eligibility requirements and ensuring those requirements are appropriately documented.

Condition:

The Department of Community Health has contracted with the Department of Family and Children Services (DFCS) to provide enrollment and monitoring services for Medicaid members. During fieldwork we noted six recipients' files in a sample of 60 Medicaid recipients whose eligibility was not properly documented. Those six files included the following documentation deficiencies:

- a.) Three case files contained limited information or could not be located;
- b.) Two case files did not contain a signed application; and
- c.) One case file did not contain evidence that eligibility was recertified in a timely manner.

Without adherence to the Department of Community Health's policies and procedures in place to determine and document Medicaid eligibility, members in the Medicaid program may no longer be eligible to receive benefits if documentation of their eligibility status is incomplete or inadequate.

Cause:

The Department of Community Health does not have an adequate monitoring process in place over DFCS to ensure that all CMS guidelines in regards to the documentation of a member's eligibility are properly followed.

Effect or Potential Effect:

An indeterminate number of participants are inadequately documented as to eligibility for Medicaid. The monetary effect is that federal funds used to fund the Medicaid program may be used to provide benefits for members who are not eligible for the program.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Recommendation:

The Department of Community Health should improve their verification and documentation monitoring policy for Medicaid members and create more stringent controls over the eligibility process.

Views of Responsible Officials and Corrective Action Plans:

The Department of Community Health concurs with this finding and acknowledges the importance of ensuring all State and Federal requirements for member eligibility documentation are followed properly.

The Department of Community Health implemented a Program Improvement Plan (PIP) on March 12, 2010. The PIP requires DFCS to remedy areas of deficiencies such as proof of recertification of eligibility, missing applications and documentation. The Department of Community Health and DFCS management staff meets quarterly to discuss and review progress towards improving the deficiencies.

The Department of Community Health Medicaid Eligibility Quality Control (MEQC) staff read random selected cases at a volume of 400 per month. In addition, the MEQC staff review 100 closed cases and 150 newborn cases each review month. The findings from these reviews are shared with DFCS for inclusion in their PIP planning and field trainings.

The Department of Community Health MEQC staff identified missing information such as: case records; applications; recertification; and, verification continue to be an issue with DFCS as part of their MEQC pilot. DFCS implemented a Document Imaging system in January 2013 to maintain records electronically with full implementation scheduled for December 2013. In addition to this electronic enhancement the Department of Community Health will require DFCS to create a corrective action plan for the counties that have been determined by State Audit and MEQC reviews to have missing records or information. The progress will be monitored by DFCS state office and reported on at the quarterly PIP meeting.

Estimated Completion Date: October 23, 2013

Contact Person: Margaret Betzel, Policy and Fiscal Analyst Specialist
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Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FA-419-13-02 Controls Over Money Follows the Person Eligibility Determination

Compliance Requirement:	Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
CFDA Number and Title:	93.791 - Money Follows the Person Rebalancing Demonstration
Federal Award Number:	1LICMS030163-01-06, 1LICMS030163-01-07, 1LICMS030163-01-08

This is a substantial repeat of prior year finding control number FA-419-12-05. Eligibility for Money Follows the Person was not adequately documented.

Criteria:

The Department of Community Health is responsible for administering the State of Georgia's Money Follows the Person (MFP) Rebalancing Demonstration program. The MFP program is overseen by the U.S. Department of Health and Human Services through the Centers for Medicare and Medicaid (CMS). The Department of Community Health is responsible for determining that all recipients meet prescribed eligibility requirements and ensuring those requirements are appropriately documented.

Condition:

The Department of Community Health has contracted with the Georgia Department of Human Services' Division of Aging Services (DAS) and the Georgia Department of Behavioral Health and Developmental Disabilities (DBHDD) to provide enrollment and monitoring services for MFP participants. During fieldwork we noted 28 participant files in a sample of 60 MFP participants whose eligibility was not properly documented in accordance with departmental procedures. Those 28 files included the following documentation deficiencies:

- a) Of the files tested 16 participants did not contain a MFP Transition Screening Form;
- b) Of the files tested 18 participants did not contain form Division of Medical Assistance (DMA) 6/Level of Care;
- c) Three participant files did not contain a Discharge Day Checklist;
- d) Seven participant files did not contain form DMA 59/Authorization for Nursing Facility Reimbursement; and
- e) Nine participant files did not contain a Medical Assistance Only (MAO)/Communicator.

Without adherence to the Department of Community Health's policies and procedures in place to determine and document MFP eligibility, participants in the MFP may not be eligible to receive benefits.

Cause:

The Department of Community Health initiated a monitoring process to review eligibility determinations made by DAS and DBHDD in April 2013, but the Department did not have an adequate monitoring process in place for the entire fiscal year. In addition, the Department of Community Health did not obtain from DAS and DBHDD all of the appropriate eligibility and enrollment documentation for MFP participants in accordance with departmental policy and procedures.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Effect or Potential Effect:

An indeterminate number of participants are inadequately documented in accordance with departmental policy and procedures to demonstrate eligibility for the MFP program. The monetary effect is that federal funds used to fund the MFP program may be used to provide benefits for participants who are not eligible for the program.

Recommendation:

The Department of Community Health should continue the implemented eligibility determination review process to ensure that DAS and DHBDD are appropriately determining participant MFP eligibility in accordance with federal and departmental guidelines. In addition, the Department should improve the procedures for monitoring the participant file documentation received from DAS and DBHDD to ensure that all appropriate documents are received.

Views of Responsible Officials and Corrective Action Plans:

The Department of Community Health concurs with this finding. The Department further acknowledges the responsibility of ensuring federal funds made available through the MFP program are used to reimburse services provided only to eligible recipients where such eligibility can be verified through required documentation in the participant's record.

DCH implemented a Program Improvement Plan in April 2013. The PIP requires MFP staff to conduct periodic Transition Coordination record reviews around the state. The results of the findings are made available to all Transition Coordination offices to educate about and reinforce the importance of required document retention.

In response to this recurring finding, MFP program staff will immediately institute an expanded Eligibility Verification Process to support the expectation that all MFP eligible participants have the appropriate documents in their files as outlined by CMS and described in the State of Georgia MFP Policies and Procedures Manual. This process requires a documentation verification protocol be employed each month as part of the invoice approval process. No invoice will be paid until all required documents are verified as received and complete. Additionally as part of this process, because there are differences in the list of required documents associated with each target population and/or specific waiver enrollment, MFP program staff will update the State of Georgia MFP Policies and Procedures Manual accordingly.

Estimated Completion Date: October 01, 2013

Contact Person: Margaret Betzel, Policy and Fiscal Analyst Specialist
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Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FA-419-13-03 Matching of Allowable Expenditures for the State Children's Health Insurance Program

Compliance Requirement: Matching, Level of Effort, Earmarking
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Health and Human Services
CFDA Number and Title: 93.767 - Children's Health Insurance Program
Federal Award Number: 05-1205GA5021 (Year: 2012), 05-1305GA5021 (Year: 2013)

This is a modification and a substantial repeat of prior year finding control number FA-419-12-04. CHIP expenditures were not matched at the correct federally determined rate.

Criteria:

The Department of Community Health is responsible for administering the State Children's Health Insurance Program (CHIP). CHIP is overseen by the U.S. Department of Health and Human Services through the Centers for Medicare and Medicaid Services (CMS). The Department of Community Health is responsible for matching federal program expenditures at the federally determined rate.

Condition:

The state matching rate for its CHIP expenditures is determined in accordance with the federal matching rate for such expenditures, referred to as enhanced Federal Medical Assistance Percentage (Enhanced FMAP). The Enhanced FMAP for federal fiscal year (FFY) 2013 is 75.89 percent and the Enhanced FMAP for FFY 2012 is 76.31 percent. During fieldwork, we noted two instances in a sample of 51 CHIP administrative expenditures in which incorrect federal matching rates were used. Those two instances were as follows:

- a) One expenditure was incorrectly matched at the FFY 2012 Enhanced FMAP (76.31 percent) based on the date of the expenditure; and
- b) One expenditure was incorrectly matched at a rate other than the Enhanced FMAP for CHIP expenditures.

The Department of Community Health has an extensive chart of accounts to separately denote expenditure funding sources and other details. If the funding and other account information is documented incorrectly and is not corrected during the review and approval process, the expenditure could be recorded incorrectly.

Questioned Cost:

The Department of Community Health overpaid the state portion. The dollar variance of the overpayments is immaterial.

Cause:

The Department of Community Health did not adequately monitor the matching rate applied to CHIP administrative expenditures.

Effect or Potential Effect:

The Department of Community Health did not match CHIP expenditures at the correct federally determined rate.

Recommendation:

The Department of Community Health should improve their monitoring policy for the payment of CHIP administrative expenditures to ensure expenditures are coded appropriately and matched at the proper rate.



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Views of Responsible Officials and Corrective Action Plans:

The Department of Community Health concurs with this finding. A process and procedure to monitor the Enhanced FMAP rate used for CHIP expenses has been implemented that requires accounting and budget staff to validate the coding of the payments. Also, if an error is discovered when the monthly reports are run to validate the accuracy of coding of the CHIP expenses processed, immediate action will be taken to correct those errors in PeopleSoft prior to the close of the next month.

Estimated Completion Date: July 01, 2013

Contact Person: Margaret Betzel, Policy and Fiscal Analyst
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Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FA-419-13-04 Surveys to Monitor Facility Compliance with Provider Health and Safety Standards

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
CFDA Number and Title:	93.720 - ARRA - Survey and Certification Ambulatory Surgical Center Healthcare-Associated Infection (ASC-HAI) Prevention Initiative 93.777 - State Survey and Certification of Health Care Providers and Suppliers 93.778 - Medical Assistance Program
Federal Award Number:	05-1305GA5ADM (Year: 2013), 05-1205GA5ADM (Year: 2012) 05-1305GA5MAP (Year: 2013), 05-1205GA5MAP (Year: 2012)

Surveys of nursing facilities were not performed within the required timeframe.

Criteria:

The Department of Community Health is responsible for administering the State of Georgia's Medicaid program. The Medicaid program is overseen by the U.S. Department of Health and Human Services through the Centers for Medicare and Medicaid (CMS). The Department of Community Health's Healthcare Facility Regulation Division functions as the State Survey Agency (SSA) for the State of Georgia to perform surveys (i.e. inspections) on behalf of CMS to determine whether providers meet the conditions of participation. The Social Security Act mandates the establishment of minimum health and safety standards that must be met by providers and suppliers participating in the Medicare and Medicaid programs.

The Department of Community Health is responsible for ensuring that providers meet prescribed health and safety standards for hospital, nursing facilities and Intermediate Care Facilities for individuals with Mental Retardation (ICF/MR). In accordance with 42 CFR 488.308, the survey agency must conduct a standard survey of each skilled nursing facility, not later than 15 months after the last day of the previous standard survey and the statewide average interval between standard surveys must be 12 months or less.

Condition:

During our review, we noted four nursing facilities out of a sample of 25 facilities for which more than 15 months had elapsed since the last standard inspection.

The Department of Community Health has an obligation to ensure that providers meet prescribed health and safety standards and performs this responsibility in part through conducting surveys in accordance with CMS guidelines.

Cause:

Due to staff turnover and training issues, the Department of Community Health's Healthcare Facility Regulation Division did not complete surveys in accordance with CMS guidelines.

Effect or Potential Effect:

The Department of Community Health's Healthcare Facility Regulation Division did not perform the surveys within the required timeframe.

Recommendation:

The Department of Community Health should improve their process for performing and completing surveys to ensure that surveys are completed in accordance with CMS guidelines in a timely manner, including increasing staff size and providing adequate training.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The Department of Community Health acknowledges that, due in part to the retirement of several experienced surveyors, it has not satisfied nursing home survey frequency intervals. The Department of Community Health is committed to decreasing the intervals between surveys and has submitted a Corrective Action Plan to the U.S. Department of Health and Human Services to address this matter moving forward.

Estimated Completion Date: October 09, 2013

Contact Person: Margaret Betzel, Policy and Fiscal Analyst
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GOVERNOR, OFFICE OF THE

FA-422-13-01 Earmarking Deficiencies

Compliance Requirement:	Matching, Level of Effort, Earmarking
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Labor
CFDA Number and Title:	17.258 – WIA Adult Program 17.259 – WIA Youth Activities 17.278 – WIA Dislocated Worker Formula Grants
Federal Award Number:	AA-22930-12-55-A-13 (Year: 2012), AA-21390-11-55-A-13 (Year: 2011)

The Governor's Office of Workforce Development (GOWD), an attached agency to the Office of the Governor, did not ensure that all subrecipients complied with Earmarking requirements for the Workforce Investment Act (WIA) Cluster programs and incorrectly calculated the reserve amount for Rapid Response activities.

Criteria:

The Office of Management and Budget (OMB) Circular A-133 Compliance Supplement (Part 4, Page 4-17.258-13) identifies the following Earmarking requirements for WIA Cluster programs, including the WIA Adult program (CFDA No. 17.258), WIA Youth Activities program (CFDA No. 17.259), and WIA Dislocated Worker Formula Grants program (CFDA No. 17.278):

- 1) Statewide Rapid Response (Statewide Activities) - The State must reserve for rapid response activities a portion of funds, up to 25 percent, allotted for dislocated workers.
- 2) Out-of School Youth (Youth Activities) - Thirty percent of the Youth Activity funds allocated to the local areas are required to be used to provide services to out-of-school youth (20 CFR section 664.320).

The GOWD's policies and procedures over Earmarking require each subrecipient of the WIA Cluster programs to submit monthly financial status reports for review and approval. The GOWD also reserves up to 25% of the Dislocated Worker funds for Rapid Response activities and reports the reserve amount on the quarterly financial reports (ETA-9130) for the WIA Cluster programs.

Additionally, the A-102 Common Rule requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include establishing procedures to ensure all Earmarking requirements are met and supporting evidence is properly maintained.

Condition:

Our examination of compliance with Earmarking requirements for the WIA Cluster programs at GOWD included reviews of the expenditure amounts reported on the financial status reports submitted by 20 subrecipients and the Rapid Response reserve amount reported on the ETA-9130 reports for the fiscal year ended June 30, 2013. Our review disclosed the following deficiencies:

- 1) Evidence of review and approval of subrecipient financial status reports was not maintained.
- 2) The Rapid Response reserve for the WIA Dislocated Worker grant exceeded the 25% maximum reserve limit for fiscal year 2013 by \$181,512 or 0.6% of the total grant. The excess reserve should be made available for non-Rapid Response Dislocated Worker activities during the grant period.



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- 3) One (1) subrecipient did not meet the minimum requirement to use 30% of the allocated Youth Activity funds for out-of-school youth services by \$25,467.

Cause:

In discussing this condition with GOWD, management stated that the review and approval of subrecipient financial status reports was not documented and the instance of subrecipient noncompliance was not detected as a result of human errors that occurred during the review process. In addition, the Rapid Response reserve amount exceeded the maximum reserve limit due to an error that was made when calculating the reserve amount on the ETA-9130 reports.

Effect or Potential Effect:

Not meeting the Earmarking requirements that specify the minimum and maximum amount of funds that should be used for certain activities of the WIA Cluster programs resulted in noncompliance with Federal regulations.

Recommendation:

We recommend GOWD implement appropriate policies and procedures to ensure that all subrecipients are in compliance with the Earmarking requirements and evidence of the review and approval of financial status reports is maintained. Furthermore, the GOWD should review its Rapid Response reserve calculation to ensure that the reserve amount does not exceed the maximum reserve limit.

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

We agree with the auditor's comment. The reserve calculation for 1 of the 5 grants reviewed was incorrect. Our financial records have been subsequently updated to reflect the correct reserve amount.

Agency staff will ensure they are following the current policies and procedures that pertain to the earmarking requirements. Furthermore, management will review reserve calculations to ensure the amounts do not exceed the maximum reserve limit. The agency will also ensure record-keeping is in compliance with all applicable federal and state regulations.

Estimated Completion Date: January 22, 2014

Contact Person: Yvonne Turner, Director of Administration
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Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FA-422-13-02 Noncompliance with Procurement, Suspension, and Debarment Regulations

Compliance Requirement:	Procurement and Suspension and Debarment
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Labor
CFDA Number and Title:	17.258 – WIA Adult Program 17.259 – WIA Youth Activities 17.278 – WIA Dislocated Worker Formula Grants
Federal Award Number:	AA-24087-13-55-A-13 (Year: 2013), AA-22930-12-55-A-13 (Year: 2012)

The Governor's Office of Workforce Development (GOWD), an attached agency to the Office of the Governor, did not include a suspension and debarment clause in two (2) contracts and did not document the approval of one (1) subaward.

Criteria:

The Office of Management and Budget (OMB) Circular A-133 Compliance Supplement (Part 3, page 3-I-2) states, in part: "Non-Federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred...“Covered transactions” include those procurement contracts for goods and services awarded under a nonprocurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000...All nonprocurement transactions entered into by a recipient (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions..."

In accordance with the Code of Federal Regulations, Title 2, Section 180.300, when a non-Federal entity enters into a covered transaction with an entity at a lower tier, the non-Federal entity must verify that the entity is not suspended or debarred or otherwise excluded from participating in the covered transaction. This verification may be accomplished by (1) checking the Excluded Parties List System (EPLS), (2) collecting a certification from the entity, or (3) adding a clause or condition to the covered transaction.

The GOWD requires a suspension and debarment clause in all contracts and subawards for the Workforce Investment Act (WIA) Cluster programs, including the WIA Adult program (CFDA No. 17.258), WIA Youth Activities program (CFDA No. 17.259), and WIA Dislocated Worker Formula Grants program (CFDA No. 17.278). The approval of all contracts and subawards is also required by GOWD policy.

Additionally, the A-102 Common Rule requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include maintaining all required procurement documentation.

Condition:

Our examination of compliance with Procurement, Suspension and Debarment regulations for the WIA Cluster programs included a review of the contracts and subawards supporting 60 covered transactions that GOWD entered into during fiscal year 2013. Our review disclosed the following deficiencies:

- 1) A suspension and debarment clause was not included in two (2) contracts. Payments to vendors associated with these contracts totaled approximately \$240,000 for the year ended June 30, 2013.
- 2) The approval of one (1) subaward in the amount of approximately \$2.5 million was not documented.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Cause:

In discussing this condition with GOWD, management indicated that human error was the cause for the missing suspension and debarment clause in two (2) contracts and not documenting the approval of one (1) subaward. The oversights were not detected during subsequent reviews of the covered transactions.

According to management, the EPLS was checked for the contracts that were missing a suspension and debarment clause; however, evidence of the EPLS verification was not maintained.

Effect or Potential Effect:

Not including a suspension and debarment clause in all contracts and subawards or providing evidence of verification through other methods prescribed by 2CFR180.300 and not documenting the approval of a subaward resulted in noncompliance with Federal regulations. These deficiencies also increase the risk that GOWD may enter into covered transactions with parties that are debarred or suspended from participation in Federal assistance programs. None of the vendors associated with the contracts that were missing a suspension and debarment clause were included in the EPLS.

Recommendation:

We recommend GOWD implement appropriate procedures to ensure that a suspension and debarment clause is added to all contracts and subawards and evidence of approval is consistently maintained in accordance with GOWD policy. In addition, the GOWD should establish policies and procedures for documenting EPLS verification when performed.

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

We agree with the auditor's comment. Agency staff will ensure they are following the current policies and procedures that require the inclusion of the suspension and debarment clause in all contracts. Furthermore, the agency will ensure record-keeping is in compliance with all applicable federal and state regulations.

Estimated Completion Date: January 1, 2014

Contact Person: Yvonne Turner, Director of Administration
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FA-422-13-03 Inaccurate Financial Reports

Compliance Requirement:	Reporting
Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance
Federal Awarding Agency:	U.S. Department of Labor
CFDA Number and Title:	17.258 – WIA Adult Program 17.259 – WIA Youth Activities 17.278 – WIA Dislocated Worker Formula Grants
Federal Award Number:	AA-22930-12-55-A-13 (Year: 2012), AA-24087-13-55-A-13 (Year: 2013)

The Governor's Office of Workforce Development (GOWD), an attached agency to the Office of the Governor, submitted inaccurate financial reports (ETA-9130) to the U.S. Department of Labor (DOL).

Criteria:

The Code of Federal Regulations, Title 20, Section 667.300 requires all States and other direct grant recipients to report financial, participant, and performance data for Workforce Investment Act (WIA) Cluster programs, including the WIA Adult program (CFDA No. 17.258), WIA Youth Activities program (CFDA No. 17.259), and WIA Dislocated Worker Formula Grants program (CFDA No. 17.278), in accordance with instructions issued by the U.S. DOL. The GOWD is required to submit financial reports (ETA-9130) for the WIA Cluster programs to the U.S. DOL within 45 days after the end of the reporting quarter for each grant award received and for each of the WIA categories, including Statewide Adult; Workforce Statewide Youth; Statewide Dislocated Worker; Local Adult; Local Youth; and Local Dislocated Worker.

The U.S. DOL ETA Financial Report Instructions (Basic Instructions for ETA-9130) state that "the Primary Contact person, the designated authorized official in grantee organization, is responsible for certifying the accuracy of the data..." Additionally, the A-102 Common Rule requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure that the data reported in the financial reports is accurate.

Condition:

We examined all 72 financial reports (ETA-9130) for the WIA Cluster programs that GOWD submitted to the U.S. DOL for the quarters ending December 31, 2012 and March 31, 2013 and traced the amounts reported to the accounting records and other relevant supporting documentation to verify the accuracy and completeness of the reports. Our review disclosed the following errors:

- 1) The Federal Share of Unliquidated Obligations total on 23 reports did not include the unliquidated obligation balances for one or more subawards or contracts totaling approximately \$10 million and \$9 million for the quarters ending December 2012 and March 2013, respectively.
- 2) The Federal Share of Expenditures total reported on four (4) reports did not tie to the accounting records. The variances totaled approximated \$388,000 and \$267,000 for the quarters ending December 2012 and March 2013, respectively.

In total, 27 of the 72 financial reports tested (38%) were not accurate.

Cause:

In discussing this condition with GOWD, they did not properly identify all WIA program obligations for reporting in the financial reports due to oversight errors and did not accurately reconcile the amounts reported on the financial reports to the accounting records.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Effect or Potential Effect:

Submitting inaccurate reports to the U.S. DOL resulted in noncompliance with Federal regulations and prevents the U.S. DOL from effectively monitoring the WIA Cluster programs.

Recommendation:

We recommend GOWD implement additional controls over Financial Reporting to ensure that all obligations are reported, financial reports are accurate and reconcile to the accounting records and any differences are properly investigated and documented.

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

We agree with the auditor's comment. Policies and procedures will be updated to reflect the current state accounting policy to record liabilities and expenditures upon the execution of a contract or grant agreement. The recording of liabilities and expenditures will ensure that all financial obligations will be reported on the quarterly filings. In addition, all liabilities and expenditures reported will be reconciled with the accounting records.

Estimated Completion Date: January 31, 2014

Contact Person: Yvonne Turner, Director of Administration
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Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FA-422-13-04 FFATA Subaward Reports Not Submitted

Compliance Requirement:	Reporting
Internal Control Impact:	Material Weakness
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Labor
CFDA Number and Title:	17.258 – WIA Adult Program 17.278 – WIA Dislocated Worker Formula Grants
Federal Award Number:	AA-22930-12-55-A-13 (Year: 2012)

The Governor's Office of Workforce Development (GOWD), an attached agency to the Office of the Governor, did not report information required by the Federal Funding Accountability and Transparency Act (FFATA) for the Workforce Investment Act (WIA) Adult and Dislocated Worker Formula Grants programs.

Criteria:

FFATA requirements pertain to recipients of grants or cooperative agreements who make first-tier subawards and contractors that award first-tier subcontracts. In accordance with the Office of Management and Budget (OMB) guidance provided in 2 CFR 170 and the Open Government Directive - Federal Spending Transparency and Subaward and Compensation Data Reporting (August 27, 2010) memorandum, grant and cooperative agreement recipients and contractors are required to report information related to a subaward by the end of the month following the month in which the subaward or obligation of \$25,000 or greater was made and, for contracts, the month in which a modification was issued that changed previously reported information.

Subaward information is required to be reported in the Funding Accountability and Transparency Act Subaward Reporting System (FSRS) and must include the following key data elements: (1) the subaward date, (2) the subrecipient's 9 digit Data Universal Numbering System (DUNS) number, (3) the amount of the subaward, (4) the date the subaward agreement was signed, and (5) the subaward number or other identifying number assigned by the State.

Additionally, the A-102 Common Rule requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include establishing procedures to ensure subawards are properly reported in accordance with FFATA.

Condition:

During our examination of compliance with FFATA reporting requirements for WIA Cluster programs, we noted that GOWD did not report the information required by the FFATA for all 83 subawards made to subrecipients of the WIA Adult program (CFDA No. 17.258) and WIA Dislocated Worker Formula Grants program (CFDA No. 17.278) during fiscal year 2013. These subawards totaled approximately \$54 million.

Cause:

In discussing this condition with GOWD, personnel responsible for the FFATA reporting were not aware of the requirements to report non-ARRA subawards under FFATA.

Effect or Potential Effect:

Not submitting all of the required FFATA reports resulted in noncompliance with Federal regulations and diminishes the Federal government's ability to ensure transparency and accountability of Federal spending. Grant conditions allow the grantor to penalize GOWD for noncompliance, suspending or terminating the award, and withholding future awards.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Recommendation:

We recommend GOWD establish policies and procedures over the preparation and submission of FFATA reports for the WIA Cluster programs. These reports should be submitted within the required timeframe as prescribed by OMB requirements. Furthermore, the GOWD should ensure that personnel responsible for FFATA reporting are aware of the information that is required to be reported for subawards in accordance with the FFATA.

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

We agree with the auditors' comments, and the following action has been taken to improve the situation. We began submitting the information required by the Federal Funding Accountability and Transparency Act (FFATA) for subawards made to subrecipients.

Procedures were developed for reporting subawards made to subrecipients in accordance with the Federal Funding Accountability and Transparency Act. All subawards granted to subrecipients after May 1, 2013 have been submitted by the required due date.

Estimated Completion Date: July 1, 2013

Contact Person: Yvonne Turner, Director of Administration
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Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FA-422-13-05 Subrecipient Monitoring Deficiencies

Compliance Requirement:	Subrecipient Monitoring
Internal Control Impact:	Material Weakness
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Labor
CFDA Number and Title:	17.258 – WIA Adult Program 17.259 – WIA Youth Activities 17.278 – WIA Dislocated Worker Formula Grants
Federal Award Number:	AA-24087-13-55-A-13 (Year: 2013), AA-22930-12-55-A-13 (Year: 2012) AA-21390-11-55-A-13 (Year: 2011), AA-20189-10-55-A-13 (Year: 2010)

The Governor's Office of Workforce Development (GOWD), an attached agency to the Office of the Governor, did not obtain DUNS numbers from any subrecipients of the Workforce Investment Act (WIA) Cluster programs prior to issuing subawards and could not provide three (3) subaward documents.

Criteria:

In accordance with the Subrecipient Monitoring section included in Part 3 of the Office of Management and Budget (OMB) Circular A-133 Compliance Supplement, "A pass-through entity is responsible for:

- Determining Subrecipient Eligibility - In addition to any programmatic eligibility criteria under E, "Eligibility for Subrecipients," for subawards made on or after October 1, 2010, determining whether an applicant for a non-ARRA subaward has provided a Dun and Bradstreet Data Universal Numbering System (DUNS) number as part of its subaward application or, if not, before award (2 CFR section 25.110 and Appendix A to 2 CFR part 25).
- Award Identification - At the time of the subaward, identifying to the subrecipient the Federal award information (i.e., CFDA title and number; award name and number; if the award is research and development; and name of Federal awarding agency) and applicable compliance requirements."

Additionally, the A-102 Common Rule requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include establishing procedures to ensure compliance with all requirements for Subrecipient Monitoring and maintaining related documentation.

Condition:

The GOWD provided subawards totaling approximately \$126 million to 21 subrecipients of the WIA Cluster programs, including the WIA Adult program (CFDA No. 17.258), WIA Youth Activities program (CFDA No. 17.259), and WIA Dislocated Worker Formula Grants program (CFDA No. 17.278). Our examination of Subrecipient Monitoring for the WIA Cluster programs included a review of documentation for 60 subawards to determine if GOWD met the requirements for obtaining DUNS numbers and identifying Federal award information and compliance requirements to subrecipients.

Our review revealed that GOWD did not obtain DUNS numbers from any subrecipients prior to the issuance of the subawards. In addition, the subaward documents for three (3) of the 60 subawards tested were not available for review. As a result, we were not able to determine if the Federal award information and compliance requirements were properly identified to these subrecipients.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Cause:

In discussing this condition with GOWD personnel, procedures were not performed to directly obtain or confirm subrecipient DUNS numbers prior to issuance of subawards. Furthermore, the missing subaward documents were the result of human errors within the record management and retention process.

Effect or Potential Effect:

Not obtaining DUNS numbers from non-ARRA subrecipients prior to the issuance of subawards and not maintaining all subaward documents resulted in noncompliance with Federal regulations and prevents GOWD from ensuring public transparency for the money it provides.

Recommendation:

We recommend GOWD implement appropriate policies and procedures to ensure that all non-ARRA subrecipients provide DUNS numbers prior to the issuance of subawards. We also recommend that GOWD implement procedures to ensure all subaward documents are retained and available for review.

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

We agree with the auditor's comments that the DUNS number was not collected prior to the issuance of sub-awards to sub-recipients. The agency has rectified the issue by obtaining the DUNS number for all sub-recipients.

Procedures were developed for obtaining the DUNS number for future new sub-recipients. The DUNS number will be obtained as part of the pre-award application process. In addition, the agency will utilize the SAM.gov website to verify the status of the sub-recipient's DUNS number. The agency will also ensure record-keeping is in compliance with all applicable federal and state regulations.

Estimated Completion Date: July 1, 2013

Contact Person: Yvonne Turner, Director of Administration
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Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

HUMAN SERVICES, DEPARTMENT OF

FA-427-13-01 Unreconciled Reporting Differences

Compliance Requirement:	Reporting
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
CFDA Number and Title:	93.658 – Foster Care – Title IV-E
Federal Award Number:	1-581130678-A1 (Year 2012)

An unreconciled variance existed between total expenditures reported on Federal report CB-496 and the amount of expenditures recorded on the general ledger.

Criteria:

The Code of Federal Regulations, Title 2, Section 215.21, states: "(b) Recipients' financial management systems shall provide for the following.

1. Accurate, current and complete disclosure of the financial results of each federally-sponsored project or program in accordance with the reporting requirements set forth in Section 215.52."

Condition:

Our examination included a review of the CB-496 Federal financial reports for the Foster Care program (CFDA No. 93.658) that were submitted to the Federal awarding agency by the Department of Human Services (Department). For the year under review, reports submitted for the quarters ending 9/30/2012 and 12/31/2012 were selected for testing and the following deficiency was noted:

The reconciliation of the financial report for the quarter ending 9/30/2012 contained an unreconciled variance of \$42,229.87 between the total expenditures reflected on the CB-496 report and the amount recorded on the general ledger.

Cause:

In discussing this issue with Department management, they stated that an error occurred when transferring the balance from supporting work-paper adjustments to the CB-496 Federal financial report.

Effect or Potential Effect:

Reporting of expenditure amounts that do not equal or reconcile to the general ledger could result in the submission of inaccurate Federal financial reports.

Recommendation:

The Department of Human Services should implement additional policies and procedures to ensure that the Federal financial reports they submit are prepared from the general ledger or are reconciled back to the general ledger if necessary.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

Since the report cited was completed, DHS has taken steps to mitigate the risk of potential human error in transferring numbers from the reconciliation for the report to the General ledger and the Federal Financial Report (FFR).



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

To correct the finding DHS will take the following steps:

The first step is the Grants Management team now has an additional layer of review by adding two new supervisors. These supervisors review the details of every report and supporting work papers. The team's manager can now review the reports at a higher level.

The second step is the development of a new Grants Reporting tool called G-FAS. G-FAS is now being designed to eliminate many of the current manual steps required to complete FFR's. It is being designed to automate the reconciliation of the reports to the General Ledger and the transfer of these numbers to the reports. The numbers will be tied by the system. In addition, the output from G-FAS will be in the form of PDF's which eliminates subsequent manual changes. The full implementation of G-FAS is expected by September 2014.

Estimated Completion Date: June 30, 2014

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Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FA-427-13-02 Required Transparency Act Reports Not Filed in a Timely Manner

Compliance Requirement:	Reporting
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
CFDA Number and Title:	93.558 – Temporary Assistance for Needy Families 93.568 – Low-Income Home Energy Assistance 93.569 – Community Services Block Grant 93.667 – Social Services Block Grant
Federal Award Number:	2013G992342 (Year 2013), 2013G996115 (Year 2013) 2013G994002 (Year 2013), 2013G992201 (Year 2013)

This is a substantial repeat of prior year finding control number: FA-427-12-08. The Department of Human Services (Department) did not file all Federal Funding Accountability and Transparency Act (FFATA) reports by the end of the month following the month the subaward or obligation was made, as required.

Criteria:

The Federal Funding Accountability and Transparency Act (Pub. L. No. 109-282), effective October 1, 2010, in the section that relates to subaward reporting under grants and cooperative agreements states that: "Information on first-tier subawards related to Federal contracts and grants and the executive compensation of awardees must be made publicly available."

As a result of the FFATA of 2010, the Office of Management and Budget (OMB) requires a prime grant awardee to submit an FFATA report for each applicable Federal grant by the end of the month following the month a subaward or obligation is made.

Condition:

Our examination included a review of the Department's compliance with the FFATA. The following programs at the Department qualified for FFATA subaward reporting:

- 1) Social Services Block Grant Program (CFDA No. 93.667)
- 2) Low-Income Home Energy Assistance Program (CFDA No. 93.568)
- 3) Temporary Assistance For Needy Families Program (CFDA No. 93.558)
- 4) Community Services Block Grant Program (CFDA No. 93.569)

For each program we selected a number of contracts in order to determine if they had been reported in the FFATA Subaward Reporting System (FSRS) no later than the last day of the month following the month in which the award or the modification was signed.

The following deficiencies were noted:

- 1) Social Services Block Grant Program - Of the Twenty-six (26) contracts reviewed, three (3) contracts were not submitted while the remaining twenty-three (23) were found to have been reported nine (9) months late in FSRS.
- 2) Low-Income Home Energy Assistance Program - Of the nineteen (19) contracts reviewed, all were found to have been reported five (5) months late in FSRS.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

- 3) Temporary Assistance For Needy Families Program - Of the twelve (12) contracts reviewed, nine (9) contracts were not submitted while the remaining three (3) were found to have been reported late in FSRS, ranging from six (6) to ten (10) months.
- 4) Community Services Block Grant - Of the twenty-four (24) contracts reviewed, all were found to have been reported five (5) months late in FSRS.

Cause:

In discussing these deficiencies with Department management, they stated that staff turnover for two (2) of the programs (Low-Income Home Energy Assistance Program and Community Services Block Grant) and insufficient training in the other two (2) programs (Social Services Block Grant and Temporary Assistance For Needy Families) were the main causes for the late reporting.

Effect or Potential Effect:

Late and/or non-submission of FFATA subaward reports resulted in noncompliance with Federal reporting requirements, and diminishes the government's ability to ensure transparency and accountability of federal spending. In addition, grant conditions allow the grantor to penalize the Department for noncompliance, suspending or terminating the award, and withholding future awards.

Recommendation:

The Department of Human Services should take the necessary steps to ensure that they have sufficient staff available and properly trained to prepare and submit all FFATA reports within the required timeframe as prescribed by OMB requirements.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

Significant improvements were made to correct this finding. However, we will continue improving the process started in 2012.

DHS will review and evaluate the current process for Federal Funding Accountability and Transparency Act (FFATA) reporting implemented during FY2012. Improvements and controls will be implemented where needed to include adding centralized oversight to ensure compliance with FFATA reporting deadlines and other requirements of the Act.

Estimated Completion Date: June 30, 2014

Contact Person: Luz Hunter, Audit Manager
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Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

COMMUNITY AFFAIRS, DEPARTMENT OF

FA-428-13-01 FFATA Subaward Reports Not Submitted

Compliance Requirement:	Reporting
Internal Control Impact:	Material Weakness
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Housing and Urban Development
CFDA Number and Title:	14.228 – Community Development Block Grant
Federal Award Number:	B-12-DC-13-0001 (Year: 2012)

The Department of Community Affairs (Department) did not report information required by the Federal Funding Accountability and Transparency Act (FFATA) for awards granted to subrecipients of the Community Development Block Grant (CDBG) program.

Criteria:

FFATA requirements pertain to recipients of grants or cooperative agreements who make first-tier subawards and contractors that award first-tier subcontracts. In accordance with the Office of Management and Budget (OMB) guidance provided in 2 CFR 170 and the Open Government Directive – Federal Spending Transparency and Subaward and Compensation Data Reporting (August 27, 2010) memorandum, grant and cooperative agreement recipients and contractors are required to report information related to a subaward by the end of the month following the month in which the subaward or obligation of \$25,000 or greater was made and, for contracts, the month in which a modification was issued that changed previously reported information.

Subaward information is required to be reported in the Funding Accountability and Transparency Act Subaward Reporting System (FSRS) and must include the following key data elements: (1) the subaward date, (2) the subrecipient's 9 digit Data Universal Numbering System (DUNS) number, (3) the amount of the subaward, (4) the date the subaward agreement was signed, and (5) the subaward number or other identifying number assigned by the State.

Condition:

During our examination of the CDBG program, we noted that the Department did not report the information required by the FFATA for subawards made to subrecipients totaling approximately \$48 million.

Cause:

Personnel responsible for the FFATA reporting were not aware of the requirements to report non-ARRA subawards under FFATA.

Effect or Potential Effect:

Not submitting the required FFATA reports resulted in noncompliance with Federal regulations. Grant conditions allow the grantor to penalize the Department for noncompliance, suspending or terminating the award, and withholding future awards.

Recommendation:

We recommend the Department establish policies and procedures over the preparation and submission of FFATA reports for the CDBG program. These reports should be submitted within the required timeframe as prescribed by OMB requirements. Furthermore, the Department should ensure that personnel responsible for FFATA reporting are aware of the information that is required to be reported for subawards in accordance with the FFATA.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding

Department of Community Affairs has established procedures for FFATA reporting based on the requirements as identified in the OMB guidelines and instructions provided in the OMB "Open Government Directive - Federal Spending Transparency and Subaward and Compensation Data Reporting". Training on OMB guidelines and Directives has been provided to employees responsible for preparing FFATA reports.

Estimated Completion Date: February 28, 2014

Contact Person: Steed Robinson, Director
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Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

BEHAVIORAL HEALTH AND DEVELOPMENTAL DISABILITIES, DEPARTMENT OF

FA-441-13-01 Federal Funding Accountability and Transparency Act (FFATA) Reports Not Submitted

Compliance Requirement: Reporting
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Health and Human Services
CFDA Number and Title: 93.959 – Block Grants for Prevention and Treatment of Substance Abuse
Federal Award Number: 2B08TI010061-13 (Year 2013)

This is a substantial repeat of prior year finding control number FA-441-12-03. The Department of Behavioral Health and Developmental Disabilities (Department) did not submit the required FFATA reports for the Block Grants for the Prevention and Treatment of Substance Abuse program.

Criteria:

The Federal Funding Accountability and Transparency Act (Pub. L. No. 109-282) (Transparency Act), effective October 1, 2010, in the section that relates to subaward reporting under grants and cooperative agreements, states that: "Information on first-tier subawards related to Federal contracts and grants and the executive compensation of awardees must be made publicly available."

In addition, the Open Government Directive – Federal Spending Transparency and Subaward and Compensation Data Reporting, dated August 27, 2010, provides in part, "...Federal agencies with guidance on reporting subaward and compensation data for Federal contracts and grants. As required by the Federal Funding Accountability and Transparency Act ("Transparency Act" or "FFATA") and subsequent OMB guidance, information on the first-tier subawards related to Federal contracts and grants and the executive compensation of awardees must be made publicly available."

Condition:

Our examination included a review of the Block Grants for the Prevention and Treatment of Substance Abuse program (CFDA No. 93.959) for the FFATA requirements. While the Department is currently working on implementing a system for reporting, it did not submit any FFATA reports for the program in fiscal year 2013.

Cause:

In discussing this condition with the Department, they stated that they lack the framework necessary to submit these reports as required. However, while most of the foundation work towards implementing a system for transparency reporting has been completed, it still might be several more months before active reporting begins.

Effect or Potential Effect:

The inability to properly report the required FFATA information results in noncompliance with Federal regulations, and diminishes the government's ability to ensure transparency and accountability of federal spending. In addition, grant conditions allow the grantor to penalize the Department for noncompliance, suspending or terminating the award, and withholding future awards.

Recommendation:

The Department of Behavioral Health and Developmental Disabilities should take the final steps as needed in the development of their process to begin the preparation and submission of all FFATA reports for the Block Grants for the Prevention and Treatment of Substance Abuse program. These reports should be submitted within the required timeframe as prescribed by OMB requirements.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

The Department has developed a data collection, storage and reporting system which will allow us to collect and utilize the contract data elements necessary for timely and accurate FFATA reporting, Sub-recipient identification and monitoring, and the verification of DUNS numbers prior to contract execution. The system includes:

Data Collection Tool - This tool has been developed and made available to all staff with contract initiation responsibilities.

Training - Staff training on the use of the tool and the required data elements, has been provided.

Database - An Excel database was developed to house the data elements necessary for proper reporting.

Reporting - At 1/14/14, the Excel database is being replaced with an Access database which will allow for more effective reporting.

Testing and Monitoring - At 1/14/14, data elements for FY14 contracts have been entered into the database system and are being tested. Ongoing monitoring will occur.

Overall status - At 1/14/14, the Department has implemented the system necessary to correct the underlying causes for the deficiency noted. Accurate and timely FFATA reporting, sub-recipient monitoring and verification of DUNS numbers prior to contract execution should be effected from this point forward.

Estimated Completion Date: February 28, 2014

Contact Person: Robert Dorr, CAE

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Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FA-441-13-02 Unconfirmed DUNS Number Prior To Issuance Of Subawards

Compliance Requirement:	Subrecipient Monitoring
Internal Control Impact:	Material Weakness
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
CFDA Number and Title:	93.959 – Block Grants for Prevention and Treatment of Substance Abuse
Federal Award Number:	2B08TI010061-13 (Year 2013), 3B08TI010061-12S1 (Year 2012) 3B08TI010061-11S2 (Year 2011)

This is a substantial repeat of prior year finding control number FA-441-12-04. The Department of Behavioral Health and Developmental Disabilities (Department) did not confirm that a DUNS number was provided by applicants before the issuance of subawards.

Criteria:

In accordance with OMB Circular A-133 Part 3, Section M: "A pass-through entity is responsible for:

- Determining Subrecipient Eligibility - In addition to any programmatic eligibility criteria under E, "Eligibility for Subrecipients," for subawards made on or after October 1, 2010, determining whether an applicant for a non-ARRA subaward has provided a Dun and Bradstreet Data Universal Numbering System (DUNS) number as part of its subaward application or, if not, before award (2 CFR section 25.110 and Appendix A to 2 CFR part 25)."

In accordance with Appendix A to 2 CFR Part 25: "B. Requirement for Data Universal Numbering System (DUNS) Numbers

If you are authorized to make subawards under this award, you:

1. Must notify potential subrecipients that no entity...may receive a subaward from you unless the entity has provided its DUNS number to you.
2. May not make a subaward to an entity unless the entity has provided its DUNS number to you."

Condition:

Based on our examination of subaward and approval documents for first-tier subawards granted to non-ARRA subrecipients of the Block Grants for Prevention and Treatment of Substance Abuse program (CFDA No. 93.959), the Department did not obtain a DUNS number from the program's subrecipients prior to the issuance of the subaward.

Cause:

In discussing this condition with Department officials, they stated the reason for this issue is due to a lack of employee training on collecting the required DUNS numbers before the issuance of a contract and that no mechanism is in place to insure the correct subrecipient information is collected.

Effect or Potential Effect:

By not obtaining DUNS numbers from subrecipients prior to the issuance of a subaward results in noncompliance with Federal regulations, and diminishes the Department's ability to ensure public transparency for the funds it provides.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Recommendation:

The Department of Behavioral Health and Developmental Disabilities should implement appropriate policies and procedures and provide employee training for all employees who are responsible for the collection and documentation of DUNS numbers to ensure that all non-ARRA subrecipients have registered for a DUN and Bradstreet Data Universal Numbering System (DUNS) number prior to the issuance of subawards.

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

The Department has developed a data collection, storage and reporting system which will allow us to collect and utilize the contract data elements necessary for timely and accurate FFATA reporting, Sub-recipient identification and monitoring, and the verification of DUNS numbers prior to contract execution. The system includes:

Data Collection Tool - This tool has been developed and made available to all staff with contract initiation responsibilities.

Training - Staff training on the use of the tool and the required data elements has been provided.

Database - An Excel database was developed to house the data elements necessary for proper reporting.

Reporting - At 1/14/14, the Excel database is being replaced with an Access database which will allow for more effective reporting.

Testing and Monitoring - At 1/14/14, data elements for FY14 contracts have been entered into the database system and are being tested. Ongoing monitoring will occur.

Overall status - At 1/14/14, the Department has implemented the system necessary to correct the underlying causes for the deficiency noted. Accurate and timely FFATA reporting, sub-recipient monitoring and verification of DUNS numbers prior to contract execution should be effected from this point forward.

Estimated Completion Date: February 28, 2014

Contact Person: Robert Dorr, CAE

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Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FA-441-13-03 Subrecipient Monitoring Deficiencies

Compliance Requirement:	Subrecipient Monitoring
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
CFDA Number and Title:	93.959 – Block Grants for Prevention and Treatment of Substance Abuse
Federal Award Number:	2B08TI010061-13 (Year 2013), 3B08TI010061-12S1 (Year 2012) 3B08TI010061-11S2 (Year 2011)

The Department of Behavioral Health and Developmental Disabilities (Department) does not have adequate internal controls in place for Subrecipient Monitoring for the Block Grants for Prevention and Treatment of Substance Abuse program (CFDA No. 93.959).

Criteria:

The Office of Management and Budget (OMB) Circular A-133 Part 3, Section M, states, in part: "A pass-through entity is responsible for:

- Subrecipient Audits (1) Ensuring that subrecipients expending \$500,000 or more in Federal awards during the subrecipient's fiscal year for fiscal years ending after December 31, 2003 as provided in OMB Circular A-133 have met the audit requirements of OMB Circular A-133... and that the required audits are completed within 9 months of the end of the subrecipient's audit period; (2) issuing a management decision on audit findings within 6 months after receipt of the subrecipient's audit report; and (3) ensuring that the subrecipient takes timely and appropriate corrective action on all audit findings. In cases of continued inability or unwillingness of a subrecipient to have the required audits, the pass-through entity shall take appropriate action using sanctions.

In addition, the Department's internal control procedure is to place subrecipients who were late submitting their audit reports on a delinquent list for possible sanctions.

Condition:

Our examination of Subrecipient Monitoring for the Block Grants for Prevention and Treatment of Substance Abuse program included obtaining the tracking document that the Department uses to track the dates subrecipient audits are due and received. Of the thirty-eight (38) subrecipients identified on the tracking document, seven (7) had submitted their fiscal year 2012 audit reports after the due date.

In addition, the delinquency list was reviewed and it was noted that none of the seven (7) subrecipients that were found to have submitted their audit reports late had been added to the list.

Cause:

Management stated that the necessary procedures are not currently in place to adequately monitor subrecipients.

Effect or Potential Effect:

Inadequate internal controls related to subrecipient monitoring result in noted instances of noncompliance with Federal regulations and could also result in improper program costs being reimbursed to subrecipients.

Recommendation:

The Department of Behavioral Health and Developmental Disabilities should implement appropriate internal control policies and procedures to ensure that all subrecipient audits are submitted to the Department in a timely manner, and, if not, identify those subrecipients in order that appropriate action (including sanctions) may be taken as needed.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

The Department has developed a data collection, storage and reporting system which will allow us to collect and utilize the contract data elements necessary for timely and accurate FFATA reporting, Sub-recipient identification and monitoring, and the verification of DUNS numbers prior to contract execution. The system includes:

Data Collection Tool - This tool has been developed and made available to all staff with contract initiation responsibilities.

Training - Staff training on the use of the tool and the required data elements, has been provided.

Database - An Excel database was developed to house the data elements necessary for proper reporting.

Reporting - At 1/14/14, the Excel database is being replaced with an Access database which will allow for more effective reporting.

Testing and Monitoring - At 1/14/14, data elements for FY14 contracts have been entered into the database system and are being tested. Ongoing monitoring will occur.

Overall status - At 1/14/14, the Department has implemented the system necessary to correct the underlying causes for the deficiency noted. Accurate and timely FFATA reporting, sub-recipient monitoring and verification of DUNS numbers prior to contract execution should be effected from this point forward.

Estimated Completion Date: February 28, 2014

Contact Person: Robert Dorr, CAE

Telephone: 404-232-1637; Email: rbdorr@dhr.state.ga.us



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

TRANSPORTATION, DEPARTMENT OF

FA-484-13-01 Noncompliance with Davis-Bacon Act Requirements

Compliance Requirement:	Davis-Bacon
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Transportation
CFDA Number and Title:	20.205 – Highway Planning and Construction 20.205 – Highway Planning and Construction - American Recovery and Reinvestment Act (ARRA)
Federal Award Number:	N4510.761 (Year: 2013), N4510.762 (Year: 2013) N4510.763 (Year: 2013), N4510.764 (Year: 2013) N4520.222 (Year: 2013), N4510.705 (Year: 2009)

This is a substantial repeat of prior year finding control number FA-484-12-01. Labor interview forms were incomplete or missing from project files, and reviews of certified payrolls and investigations of wage rate discrepancies were not consistently documented.

Criteria:

The Department's Construction Manual, 8.2 Project Payroll Review states, in part: "The Department conducts labor interviews of the contractor's and subcontractor's employees, including trainees; a minimum goal of 3 labor interviews per month on prime contractors and 3 per month on subcontractors active on the project shall be conducted on all Federal projects to verify payroll information." Area Engineers will compile a report stating the total number of labor interviews conducted each quarter in their Area and submit the report to the District EEO Officer for review.

According to the Davis-Bacon Act, 29 CFR 5.5(a)(3), "...the contracting agency in a financially-assisted construction contract has the primary, day-to-day responsibility for administering and enforcing the prevailing wage rate requirements in covered contracts." The contracting agency is responsible for ensuring that the contractor maintains appropriate records by performing activities, such as reviewing certified payrolls in a timely manner, conducting employee interviews and conducting investigations.

Condition:

During our examination of 15 project files maintained by three (3) Department of Transportation (Department) District Offices, we noted that the labor interview forms for eight (8) projects contained inconsistent or incomplete payroll information or were not properly documented in the project file. In addition, the District Offices did not maintain evidence of the District EEO Officer's review of certified payrolls or document the follow up procedures performed for three (3) instances where the employee wage rate from the labor interview was not consistent with the certified payrolls.

Cause:

In discussing this condition with Department personnel, the policies and procedures outlined in the Department's Construction Manual, which serve to ensure compliance with Davis-Bacon Act requirements, were not consistently followed. Furthermore, the Department's current policies and procedures do not define documentation requirements (i.e., the level of documentation that should be maintained) for reviews of certified payrolls and labor interview forms, including investigations of wage rate discrepancies.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Effect or Potential Effect:

Inconsistent performance and documentation of labor interviews, certified payroll reviews and investigations of wage rate discrepancies resulted in noncompliance with requirements of the Davis-Bacon Act applicable to the Highway Planning and Construction Cluster.

Recommendation:

We recommend the Department enhance their monitoring procedures to ensure that all established policies and procedures outlined in the Construction Manual are properly and consistently followed, and provide training for all employees who oversee Davis-Bacon compliance to ensure Federal requirements are met. We also recommend that additional guidance be provided to Area and District Office personnel regarding the following:

- Documentation requirements for reviews of Labor Interview Forms and other related monitoring procedures.
- Procedures for investigating and documenting instances where wage rates from labor interviews are not consistent with the wage rates reported on certified payrolls.
- Maintaining evidence of certified payroll reviews performed by the District EEO Officer. The Construction Manual does not specify the method or standard for documenting the reviews.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The Department implemented changes on July 3, 2013 to address the issues noted in the related audit finding from the previous fiscal year. We will continue to make necessary changes in order to address this finding.

In addition to the changes previously implemented, the Department also plans to develop improved processes to document procedures for investigating and documenting instances where wage rates from labor interviews are not consistent with the wage rates reported on certified payrolls. The Department will also make further revisions to the Construction Manual to address any identified shortfalls regarding labor interviews, payroll review, and wage rate reporting, if necessary. The Department has implemented the Transport Civil Rights Labor Management Software (CRLMS) product sponsored by AASHTO which will enable GDOT to monitor prompt payments and contractor payrolls more efficiently. The application within CRLMS will provide automatic notification to the District EEO Officers when a wage issue has been flagged and give them the ability to review payroll records. The Department will also provide statewide training to District and Area personnel regarding roles and responsibilities relative to Davis Bacon Labor Interview requirements.

Estimated Completion Date: April 1, 2014

Contact Person: Marc Mastronardi, State Construction Engineer
Telephone: 404-631-1971; E-mail: mmastronardi@dot.ga.gov



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FA-484-13-02 FFATA Subaward Reports Not Submitted Timely

Compliance Requirement:	Reporting
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Transportation
CFDA Number and Title:	20.500 – Federal Transit - Capital Investment Grants 20.507 – Federal Transit - Formula Grants 20.509 – Formula Grants for Rural Areas
Federal Award Number:	GA-18-X032 (Year: 2012), GA-90-X309 (Year: 2012)

The Department of Transportation's Office of Intermodal (Department) did not report information required by the Federal Funding Accountability and Transparency Act (FFATA) for subawards granted to subrecipients of the Formula Grants for Rural Areas program (CFDA No. 20.509) and the Federal Transit Cluster (FTC) within the required timeframe.

Criteria:

FFATA requirements pertain to recipients of grants or cooperative agreements who make first-tier subawards and contractors that award first-tier subcontracts. In accordance with the Office of Management and Budget (OMB) guidance provided in 2CFR170 and the Open Government Directive - Federal Spending Transparency and Subaward and Compensation Data Reporting (August 27, 2010) memorandum, grant and cooperative agreement recipients and contractors are required to report information related to a subaward by the end of the month following the month in which the subaward or obligation of \$25,000 or greater was made and, for contracts, the month in which a modification was issued that changed previously reported information.

Subaward information is required to be reported in the Funding Accountability and Transparency Act Subaward Reporting System (FSRS) and must include the following key data elements: (1) subaward date, (2) the subrecipient's 9 digit Data Universal Numbering System (DUNS) number, (3) the amount of the subaward, (4) the date the subaward agreement was signed, and (5) the subaward number or other identifying number assigned by the State.

Additionally, the A-102 Common Rule requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include establishing procedures to ensure subaward information is reported within the timeframe required by OMB.

Condition:

We examined the supporting subaward agreements for ten (10) Formula Grants for Rural Areas program subawards and seven (7) Federal Transit Cluster subawards that were subject to the FFATA reporting requirements during the fiscal year ended June 30, 2013. We compared the obligation date for each subaward to the FFATA report submittal date to determine if the Department reported the subaward information in FSRS by the end of the month following the month in which the subaward was made.

Our review revealed that FFATA reports were not submitted within the required timeframe for eight (8) of the ten (10) Formula Grants for Rural Areas program subawards and six (6) of the seven (7) Federal Transit Cluster subawards tested. These subawards totaled approximately \$690,000 and \$2,150,000, respectively. The FFATA reports for these subawards were generally submitted between one (1) to three (3) months after their due date, with the exception of two (2) reports that had not been submitted by the end of the fiscal year for subawards with obligation dates in October 2012 and February 2013, respectively.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Cause:

In discussing this condition with Department personnel, the Office of Intermodal's controls over FFATA reporting did not ensure the timely submission of subaward information. While the Office of Intermodal had procedures in place for identifying subawards subject to the FFATA reporting requirements and submitting subaward information, the established procedures did not identify the subaward reporting deadlines.

Effect or Potential Effect:

Not submitting FFATA subaward reports within the required timeframe resulted in noncompliance with Federal regulations. Grant provisions allow the grantor to penalize the Department for noncompliance by suspending or terminating the award, or withholding future awards.

Recommendation:

The Office of Intermodal should review its policies and procedures for preparing and submitting FFATA reports and implement additional monitoring procedures to ensure that all reports for the Formula Grants for Rural Areas program and Federal Transit Cluster are submitted within the required timeframe. Furthermore, the Office of Intermodal should ensure that personnel responsible for FFATA reporting are aware of the OMB requirement to report subaward information by the end of the month following the month in which the subaward was made.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The Department acknowledges that existing procedures did not identify deadlines for Federal Funding Accountability and Transparency Act (FFATA) Reporting.

The Department will review and amend procedures as necessary in order to address the deadlines associated with Federal Funding Accountability and Transparency Act (FFATA) Reporting.

Estimated Completion Date: April 1, 2014

Contact Person: Nancy Cobb, Intermodal Administrator
Telephone: 404-631-1242; E-mail: ncobb@dot.ga.gov



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FA-484-13-03 Noncompliance with Subrecipient Monitoring Requirements

Compliance Requirement:	Subrecipient Monitoring
Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance
Federal Awarding Agency:	U.S. Department of Transportation
CFDA Number and Title:	20.205 – Highway Planning and Construction 20.205 – Highway Planning and Construction - American Recovery and Reinvestment Act (ARRA) 20.500 – Federal Transit - Capital Investment Grants 20.507 – Federal Transit - Formula Grants 20.509 – Formula Grants for Rural Areas
Federal Award Number:	GA-04-0017-02 (Year: 2012), GA-04-0037-01 (Year: 2012), GA-18-X032-01 (Year: 2012), GA-90-X309-02 (Year: 2012), N4510.761 (Year: 2013), N4510.762 (Year: 2013), N4510.763 (Year: 2013), N4510.764 (Year: 2013), N4520.222 (Year: 2013), N4510.705 (Year: 2009)

This is a substantial repeat of prior year finding control number FA-484-12-05. The Department of Transportation (Department) did not adequately perform or document monitoring procedures for subrecipients receiving Federal awards under the Highway Planning and Construction Cluster (HPCC), the Federal Transit Cluster (FTC), and the Formula Grants for Rural Areas program (CFDA No. 20.509).

Criteria:

The A-102 Common Rule requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

According to the Office of Management and Budget (OMB) Circular A-133 Compliance Supplement, a pass-through entity is required to monitor subrecipient activities to ensure Federal awards are used for authorized purposes and administered in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved. The pass-through entity is responsible for Determining Subrecipient Eligibility, Central Contractor Registration, Award Identification, During-the-Award Monitoring, Subrecipient Audits and Pass-through Entity Impact.

In addition, the HPCC compliance requirements included in Part 4 of the OMB Circular A-133 Compliance Supplement state that “State DOTs are responsible for determining that subrecipients of Federal-aid highway funds have adequate project delivery systems for projects approved under 23 USC. They also are required to determine whether subrecipients have sufficient accounting controls to properly manage such Federal-aid funds...”

Condition:

The Department passed through approximately \$67,400,000 to HPCC subrecipients, \$24,400,000 to FTC subrecipients, and \$16,700,000 to Formula Grants for Rural Areas subrecipients during the fiscal year ended June 30, 2013. Our follow-up on the deficiencies reported in prior year finding control number FA-484-12-05 revealed that they were not completely resolved by the Department as of fiscal year end.

During our examination, which included interviews of Department personnel at three (3) District Offices and testing of ten (10) subrecipients of the HPCC, FTC, and Formula Grants programs with total expenditures of approximately \$20,100,000, we noted deficiencies in the following areas:



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

- 1) Determining Subrecipient Eligibility – While the Department was able to provide the Data Universal Numbering System (DUNS) numbers for the non-ARRA subrecipients tested, evidence of the DUNS numbers being acquired from the subrecipients prior to issuance of subawards was not maintained.
- 2) Award Identification – Subaward agreements identified the Federal awarding agency and the Federal award name and number, but did not identify the CFDA title and number.
- 3) During-the-Award Monitoring – While reviews of invoices for allowable costs were documented by the Department, there was no evidence of monitoring procedures performed to address all compliance requirements that are direct and material to HPCC subrecipients.
- 4) Subrecipient Audits – The Department’s Office of Audits did not receive the Circular A-133 reports that were due during the fiscal year for four (4) of the ten (10) subrecipients tested and could not provide evidence of procedures performed to follow-up on the delinquent audits. There was also no evidence to show that the Office of Audits checked the Federal Audit Clearing House to determine if these reports had been submitted. Amounts passed through to these subrecipients as of fiscal year ended June 30, 2013 totaled approximately \$9,206,000.
- 5) Pass-through Entity Impact – Due to the lack of documentation for during-the-award monitoring and subrecipient audits, we were not able to determine if the Department complied with the requirement to evaluate pass-through entity impact.
- 6) Subrecipient Project Delivery Systems and Accounting Controls – The Department did not have policies and procedures in place for evaluating and documenting whether subrecipients of Federal-aid highway funds have adequate project delivery systems for approved projects and sufficient accounting controls to properly manage the HPCC funds.

Cause:

In discussing this condition with Department personnel, the policies and procedures in place during the fiscal year did not ensure compliance with Subrecipient Monitoring requirements for the HPCC, FTC, and Formula Grants for Rural Areas programs. The Subrecipient Monitoring policy that the Department established in March 2013 did not appear to be fully implemented at all offices by the end of the fiscal year. While the policy requires the performance of certain subrecipient monitoring procedures, it does not provide guidance on how the procedures should be documented or establish procedures for evaluating subrecipient project delivery systems and accounting controls.

Furthermore, the Department did not have a review process in place to ensure that its controls over Subrecipient Monitoring were operating effectively and consistently performed by all offices.

Effect or Potential Effect:

Inadequate monitoring of subrecipients results in noncompliance with Federal regulations and increases the risk of Federal awards being expended by subrecipients for unallowable costs and subrecipients not properly administering Federal programs in accordance with laws, regulations, and grant agreements.

Recommendation:

We recommend the Department provide Grant Administrators in District Offices with additional guidance on performing periodic site visits to ensure that site visit procedures address all compliance requirements that are direct and material to subrecipients and are adequately documented. We also recommend that the Department establish procedures for:



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

- Evaluating and documenting subrecipient project delivery systems and accounting controls for subrecipients of HPCC funds.
- Performing timely reviews of subrecipient Circular A-133 reports and documenting the performance of procedures for following up on delinquent reports.
- Reviewing documentation of Subrecipient Monitoring procedures maintained by Grant Administrators to ensure that controls are operating effectively and consistently performed at all offices.

In addition, the Department should review its current process for preparing subawards and subcontracts and implement changes necessary to ensure that CFDA title and number and DUNS number are included in all subawards and subcontracts in accordance with the Department's Subrecipient Monitoring policy.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The Department acknowledges that the policy implemented prior to the end of fiscal year 2013 may not have met all of the requirements related to Subrecipient Monitoring. Additionally, the Department also acknowledges that there was no established method of identifying subrecipients and ensuring that all A-133 Single Audit Reports were received.

The Office of Audits has implemented procedures to identify subrecipients and monitor their compliance with A-133 Single Audit requirements. The Department will continue to review and amend procedures to address the deficiencies noted with regards to Subrecipient Monitoring.

Estimated Completion Date: April 1, 2014

Contact Person: Onetta Thomas, Audits Assistant Administrator
Telephone: 404-347-0321; E-mail: onthomas@dot.ga.gov



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

GEORGIA STATE UNIVERSITY RESEARCH FOUNDATION, INC (*)

FA-5092-13-01 Required Reports Not Filed or Not Submitted on Time

Compliance Requirement: Reporting
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Defense
CFDA Number and Title: 12.420 - Military Medical Research and Development

Criteria:

The Research Foundation is required to submit performance and financial reports as required by the award terms and conditions. Such reports are required to be submitted within a specified timeframe as required by the applicable grant or contract agreement.

Condition:

Certain financial and other reports required by grant and contractual agreements entered into by the Research Foundation with various federal agencies were not submitted on time. Of a total of 30 reports judgmentally selected for testing, 2 were not submitted within the required timeframe. This issue has recurred for the last three years.

Cause:

Insufficient monitoring of compliance with the reporting terms and conditions of awards.

Effect or Potential Effect:

A violation or failure to comply with an award's terms and conditions may result in the Federal agency withholding payments to the Research Foundation, withholding approval of further grants with the Research Foundation, and any other action deemed necessary to gain compliance.

Recommendation:

Efforts should continue to be made by the Research Foundation to reemphasize policies and procedures to ensure required reports are submitted to the contracting agencies by the specified due dates.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The reports referred to in the finding were interim reports for the non-Letter of the Credit grants. The interim report has not been entered into the new milestones system that was implemented in December 2012. The milestone system is part of our institutional financial system. All required financial reports were to be entered into the milestone system. The milestone system did not have a way to verify that all active sponsored projects had been entered. By February 2014, an exception report will be created to ensure that all active projects have been entered into the milestone system. This report will be run on a monthly basis in conjunction with the milestone report. The exception report will be given to each Financial Officer who has an active project that has not been entered into the milestone system. The Financial Officer will review the notice of award and enter the financial reporting requirements into the milestone system for each award noted on the exception report. This will ensure that financial reports are being tracked for all active projects.

Contact Person: Valarie Baldwin, CRA, Associate Director
Telephone: 404-413-3604; Email: vbaldwin2@gsu.edu



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

GEORGIA REGENTS UNIVERSITY

FA-512-13-01 Overpayment of Student Financial Assistance

Compliance Requirement:	Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S Department of Education
CFDA Number and Title:	84.007 - Federal Supplemental Educational Opportunity Grants 84.033 - Federal Work-Study Program 84.038 - Federal Perkins Loan Program - Federal Capital Contributions 84.268 - Federal Direct Student Loans

The University's Student Financial Assistance Office improperly determined the financial need of eligible students.

Criteria:

Provisions included in 34 CFR 668 provide general provisions for administering Student Financial Assistance (SFA) programs and 34 CFR 674, 675, 676, and 685 and 690 provide eligibility and other related program requirements that are specific to the Federal Perkins Loan Program, Federal Work-Study Program, Federal Supplemental Education Opportunity Grant (SEOG), Federal Direct Loan Program, and the Federal Pell Grant Program, respectively.

Condition:

A sample of thirty financial assistance files from the Georgia Regents University's student Financial Assistance program was selected to determine if financial assistance was properly calculated and disbursed to eligible students. The items sampled contained financial assistance disbursements of \$818,669.00 out of a population of \$56,765,959.00. One student in the sample was disbursed Direct Subsidized Student Loans in excess of the student's calculated financial need in the amount of \$2,303.00.

Questioned Cost:

Questioned costs of \$2,303.00 were identified for one student who received student financial assistance in excess of their eligible need, which when projected over the entire population, resulted in a likely questioned cost of \$159,688.47.

Cause:

In discussing this deficiency with the University, they stated that the University's Student Financial Assistance Office did not accurately reflect the amount of other resources available to the student at the time of award.

Effect or Potential Effect:

The University was not in compliance with Federal regulations concerning the awarding of SFA funds to students. A total of \$2,303.00 was disbursed in excess of eligibility.

Recommendation:

The University should develop and/or modify its policies and procedures to ensure that correct amounts will be awarded to students in conformity with financial need requirements. Additionally, the University should develop and implement a monitoring process to ensure that controls are properly implemented. The University should also contact the U. S. Department of Education regarding the resolution of this finding.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The Office of Student Financial Aid will implement procedures to monitor exceptions that may affect students' eligibility for financial aid after the initial awarding has been completed. This will include, but is not limited to, changes in financial need, cost of attendance, and enrollment. If a student's eligibility changes at any time, appropriate actions will be taken in accordance with Federal regulations.

Contact Person: Cynthia Parks, Director of Student Financial Aid
Telephone: 706-737-1432; E-mail: cparksl@gru.edu



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

GEORGIA GWINNETT COLLEGE

FA-540-13-01 Failure to Comply with Federal Work-Study Earmarking Requirements

Compliance Requirement: Matching, Level of Effort, Earmarking
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.033 - Federal Work-Study Program

The University's Student Financial Aid Office failed to monitor the community service requirement to ensure that at least 7% of Federal Work-Study funding was appropriately allocated to community service activities.

Criteria:

Provisions included in 34 CFR 675.18 provide requirements for the use of Federal Work-Study program funds.

Condition:

For fiscal year 2013, Georgia Gwinnett College was authorized \$100,000.00 of Federal Work-Study funds. Seven percent of the authorization is \$7,000.00. The College expended \$4,191.01 toward community service related activities. The College should have expended an additional \$2,808.99 for community service activities in order to be in compliance with Federal regulations.

Questioned Cost:

\$2,808.99

Cause:

In discussing this deficiency with the Student Financial Assistance Director, she indicated that there was a change in SFA Directors during fiscal year 2013. During this management change, job duties were reassigned to various staff and the monitoring for the community service requirement was inadvertently omitted from the reassigned duties.

Effect or Potential Effect:

The College was not in compliance with Federal regulations concerning the use of Federal Work-Study program funds.

Recommendation:

The College should establish procedures to ensure that the proper amount of Federal Work-Study program funds is expended for community service activities. The College should also contact the U. S. Department of Education regarding the resolution of this finding.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The College acknowledges that controls were not in place in order to ensure that seven percent Federal Work-Study matching toward community service occurred. Our corrective action plan is to implement a full community service program with the Boys and Girls Club which will be monitored by Financial Aid.

Contact Person: Kimberly Jordan, Director of Financial Aid
Telephone: 678-407-5505; E-mail: kjordan9@ggc.edu



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

BAINBRIDGE STATE COLLEGE

FA-562-13-01 Return of Title IV Funds

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
CFDA Number and Title:	84.007 - Federal Supplemental 84.063 - Federal Pell Grant Program 84.268 - Federal Direct Student Loans

Unearned Title IV funds were not identified and returned for students who withdrew from the College.

Criteria:

34 CFR 668.22 provides requirements over the treatment of Title IV funds when a student withdraws. The College is required to determine the amount of Title IV grant that the student earned as of the student's withdrawal date when a recipient of a Title IV grant withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance. A refund must be returned to Title IV programs when the total amount of Title IV grant or loan assistance, or both, that the student earned is less than the amount of Title IV grant or loan assistance that was disbursed to the student as of the withdrawal date.

Condition:

Twenty five students who received Federal financial assistance for the Fall 2012 and Spring 2013 semesters and officially withdrew from the College were selected to determine if refunds were calculated and returned in the correct amount to the proper funding agency and/or student in a timely manner. Our examination revealed the following deficiencies:

1. The refund calculation for one student who withdrew during the Fall 2012 semester incorrectly included financial aid that was not actually disbursed. This student was required to return \$1,229.01 in excess of the required amount to various SFA programs.
2. The refund calculation for one student who withdrew during the Spring 2013 semester included an incorrect Direct Loan disbursement amount. This student was required to return \$255.71 less than the required amount to various SFA programs.
3. Funds were not returned to the appropriate grantor programs within the required time frame of forty-five days for five of the twenty five students tested.

Questioned Cost:

Questioned costs of \$255.71, with likely questioned costs of \$2,675.41, were identified for refunds calculated incorrectly.

Cause:

In discussing this condition with Bainbridge State College officials, they stated that this finding was caused by a subordinate employee making unauthorized changes in the student information system.

Effect or Potential Effect:

The Student Financial Aid Office did not calculate the correct amount of refunds for the Title IV Federal program and did not apply the SFA refunds to the Title IV Federal programs in a timely manner.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Recommendation:

The College should develop and implement procedures to ensure that student financial aid refunds are properly calculated and that unearned funds are correctly returned to the appropriate accounts in a timely manner in accordance with the Higher Education Amendments 1998, Public Law 105-244. The College should also contact the U. S. Department of Education regarding resolution of this finding.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The employee responsible for the incorrect calculations is no longer employed in the Office of Student Accounts. Current staff have been trained on the proper calculation methods and are verified by the Director of Student Accounts, and reviewed by the Director of Financial Aid.

Contact Person: Helen Catt, Director of Financial Aid
Telephone: 229-248-2504; E-mail: Helen.catt@bainbridge.edu



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FA-562-13-02 Failure to Reconcile the Federal Direct Loan Program

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
CFDA Number and Title:	84.268 – Federal Direct Student Loans

The College did not perform the required monthly reconciliations for the Federal Direct Loan Program.

Criteria:

Provisions included in 34 CFR section 685.102(b), 685.301, and 685.303 provide program requirements for the Federal Direct Loan program.

Condition:

According to the College, personnel perform a reconciliation of amounts reported in the student information system and the financial accounting system at the end of each month; however, there is no evidence of this review. Additionally, monthly reconciliations of amounts disbursed by student per the Direct Loan Common Origination and Disbursement (COD) system and the student information system were not performed at any time during the fiscal year.

Cause:

In discussing this condition with Bainbridge State College officials, they stated that this finding was caused by the former Financial Aid Director and Assistant Director failing to send the necessary reports to the financial staff in order for the reconciliation to be performed.

Effect or Potential Effect:

The College was not in compliance with Federal regulations concerning the program requirements of the Federal Direct Loan program.

Recommendation:

The College should establish procedures and assign responsibility for the monthly and yearly reconciliation of the Federal Direct Loan program. The College's financial aid and business office should maintain their internal records in such a way that they can prepare for the monthly reconciliation. The College should ensure it guidelines detailed in the Federal Direct Loan School Guide are followed to ensure compliance with Federal Direct Loan program requirements.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The responsibility for reconciliation of the Student Loan Program has been transferred to the Office of Student Accounts to avoid future miscommunication. The Director of Student Accounts has on-demand access to the COD website for monthly reconciliation.

Contact Person: Kay Owens, Director of Student Accounts
Telephone: 229-248-2611; E-mail: kowens@bainbridge.edu



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FA-562-13-03 Overpayment of Student Financial Assistance

Compliance Requirement:	Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
CFDA Number and Title:	84.007 - Federal Supplemental Education Opportunity Grants 84.033 - Federal Work-Study Program 84.063 - Federal Pell Grant Program 84.268 - Federal Direct Student Loans

The University's Student Financial Assistance Office improperly determined the financial need of eligible students.

Criteria:

Provisions included in 34 CFR 668 provide general provisions for administering Student Financial Aid (SFA) programs and 34 CFR 675, 676, 685, and 690 provide eligibility and other related program requirements that are specific to the Federal Work-Study program, Federal Supplemental Educational Opportunity Grant (SEOG), Federal Direct Loan Program, and Federal Pell Grant Program, respectively.

Condition:

A sample of twenty five financial assistance files was selected to determine if financial assistance was properly calculated and disbursed to eligible students. Three students in the sample were not in compliance with the College's published satisfactory academic progress policies. Federal regulations (34 CFR 668.32 and 668.34) state that a student is eligible to receive financial assistance under Title IV programs if satisfactory academic progress is maintained.

This matter was brought to the attention of the College. The Office of Internal Audit and Compliance at the Board of Regents of the University System of Georgia and College personnel conducted a full examination of the files of students receiving SFA.

This review determined that 40 students did not meet satisfactory academic progress. Auditor performed procedures to ensure the reasonableness of the review.

Questioned Cost:

Questioned costs of \$144,032.00 were identified for those ineligible students receiving SFA.

Cause:

In discussing this condition with Bainbridge State College officials, they stated that this deficiency was caused by an error in a form in the student information system.

Effect or Potential Effect:

The College was not in compliance with Federal regulations concerning the awarding of SFA funds to students.

Recommendation:

The College should perform a risk assessment of its processes and procedures for determining each student's financial aid eligibility. Where vulnerable, the College should develop and/or modify its policies and procedures to ensure that correct amounts will be awarded to students in conformity with financial need requirements. Additionally, the College should develop and implement a monitoring process to ensure that controls are properly implemented. The College should also contact the U. S. Department of Education regarding resolution of this finding.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The error in the form in the Student Information System has yet to be resolved through the University System's Office of Technology. The Director of Financial Aid has created a report and established parameters within the Student Information System designed to catch the students affected by the error.

Contact Person: Helen Catt, Director of Financial Aid
Telephone: 229-248-2504; E-mail: Helen.catt@bainbridge.edu



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FA-562-13-04 Inadequate Control Procedures over Unofficial Withdrawals

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
CFDA Number and Title:	84.007 - Federal Supplemental Educational Opportunity Grants 84.063 - Federal Pell Grant Program 84.268 - Federal Direct Student Loans

The College did not perform refund calculations for students who unofficially withdrew in accordance with the College's grading policy.

Criteria:

34 CFR 668.22 provides requirements over the treatment of the Title IV funds when a student withdraws. The College is required to determine the amount of Title IV grant that the student earned as of the student's withdrawal date when a recipient of a Title IV grant withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance. A refund must be returned to Title IV programs when the total amount of Title IV grant that the student earned is less than the amount of Title IV grant that was disbursed to the student as of the withdrawal date.

Condition:

Based on the College's grading policy, a student with all Failing (F), Failing Non-Attendance (FN), Withdrawn Failing (WF) or Incomplete (I) grades denotes an unofficial withdrawal. For the year under review, the Student Financial Assistance Office did not calculate a refund for all students with F, FN, WF or I grades.

Questioned Cost:

Questioned costs of \$20,671.61, with likely questioned costs of \$394,353.65, were identified for refunds that were not calculated.

Cause:

In discussing this condition with Bainbridge State College officials, they stated that this finding was caused by failure of faculty to report withdrawal dates in a timely manner.

Effect or Potential Effect:

The College has not properly calculated a refund for students who unofficially withdrew. Unearned Title IV funds are not being returned as required.

Recommendation:

The College should establish appropriate controls to ensure that the procedures in place are utilized and properly applied to determine whether a SFA recipient who began attendance during a semester completed the academic period or unofficially withdrew. The College should also contact the U. S. Department of Education regarding resolution of this finding.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The Office of the Registrar in collaboration with the Division of Academic Affairs has implemented a formal withdrawal policy. In order to ensure compliance, faculty must enter the last date of attendance when entering grades of WF, FN, or F. The Student Information System will not allow the grades to be entered without the date of last attendance.

Contact Person: Helen Catt, Director of Financial Aid
Telephone: 229-248-2504; E-mail: Helen.catt@bainbridge.edu



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

GEORGIA PERIMETER COLLEGE

FA-571-13-01 Return of Title IV Funds

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
CFDA Number and Title:	84.007 - Federal Supplemental Educational Opportunity Grants 84.063 - Federal Pell Grant Program 84.268 - Federal Direct Student Loans

Unearned Title IV funds were not returned within the required timeframe of 45 days.

Criteria:

34 CFR 668 provides general provisions for administering Student Financial Assistance programs. 34 CFR 668.22(j)(1) states that "An institution must return the amount of Title IV funds...as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew."

Condition:

A sample of 26 students that unofficially withdrew and 26 students that officially withdrew revealed 27 refunds that were not processed within the required 45 day time frame. Of these 27 refunds, 21 were related to unofficial withdrawals and six were related to official withdrawals. Some refunds were not made for up to 169 days.

Our examination revealed that the students' refunds were calculated correctly for a total of \$19,118.27.

Cause:

In discussion with management, the finding was caused by the large volume of refunds that were required to be processed during the fiscal year. The large volume of refunds resulted from the College calculating refunds from the current and prior fiscal year as part of resolving prior year finding FA-571-12-02.

Effect or Potential Effect:

The College was not in compliance with Federal regulations concerning the refund of Title IV funds to the U. S. Department of Education.

Recommendation:

The College should stress the importance of timely refund calculations to ensure that refunds are made within forty-five days.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The College has implemented procedures to ensure that the timely refund of Title IV funds is accomplished within the required 45 day timeframe. Each term and part of term Return of Title IV will be managed in a production schedule. This will ensure the official and unofficial withdrawals are evaluated and calculated for timely return of funds to the U. S. Department of Education.

Production Schedule implemented fall term 2013.

Contact Person: Robin Winston, Director Student Financial Services
Telephone: 678-891-3417; Email: robin.winston@gpc.edu



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

MIDDLE GEORGIA STATE COLLEGE

FA-583-13-01 Inadequate Control Procedures over Unofficial Withdrawals

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
CFDA Number and Title:	84.007 - Federal Supplemental Educational Opportunity Grants 84.063 - Federal Pell Grant Program 84.268 - Federal Direct Student Loans

Determinations made to determine whether a student completed the academic period or unofficially withdrew did not incorporate a segment of the student population.

Criteria:

34 CFR 668.22 provides requirements over the treatment of the Title IV funds when a student withdraws. The College is required to determine the amount of Title IV grant that the student earned as of the student's withdrawal date when a recipient of a Title IV grant withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance. A refund must be returned to Title IV programs when the total amount of Title IV grant that the student earned is less than the amount of Title IV grant that was disbursed to the student as of the withdrawal date.

Condition:

The College did not properly perform the refund process for a portion of students who unofficially withdrew. Sixty-five students had grades that were incorrectly excluded from the Return to Title IV process.

Questioned Cost:

The College performed procedures to estimate likely questioned costs of \$15,344.57. Auditor performed procedures to ensure the College's estimate was reasonable.

Cause:

In discussing this condition with Middle Georgia State College, this condition resulted from an oversight in reviewing the report of students with unofficial withdrawals.

Effect or Potential Effect:

The College was not in compliance with Federal regulations concerning the refund of Title IV funds to the U. S. Department of Education.

Recommendation:

The College should develop and implement procedures to ensure that all student financial aid refunds are properly calculated in accordance with the Higher Education Amendments 1998, Public Law 105-244. The College should also contact the U. S. Department of Education regarding the resolution of this finding.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The College implemented a new grade code of "FA", which is a failing grade to be assigned by faculty to any student who has stopped attending class and should therefore be considered an unofficial withdrawal. During the fiscal year under review, Financial Aid Office staff identified all affected students who were missed in the initial unofficial withdrawal review, performed an unofficial withdrawal calculation on them and returned all funds to the U. S. Department of Education.

Contact Person: Patricia Simmons, Director of Financial Aid
Telephone: 478-471-2872; E-mail: pat.simmons@maconstate.edu



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

WEST GEORGIA TECHNICAL COLLEGE

FA-826-13-01 Return of Title IV Funds

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
CFDA Number and Title:	84.007 - Federal Supplemental Educational Opportunity Grants 84.063 - Federal Pell Grant Program 84.268 - Federal Direct Student Loans

This is a repeat finding (FA-826-12-03) from the year ended June 30, 2012. The Student Financial Assistance Office (SFA) did not properly perform the refund process and ensure that unearned Title IV funds were returned in a timely manner.

Criteria:

Provisions included in the 34 CFR 668 provide general requirements for administering Student Financial Assistance (SFA) programs.

Condition:

In a sample of thirty-four students that received Federal awards during the fiscal year, sixteen students that withdrew from the Technical College were identified as having refunds that were not processed properly. Our examination revealed the following:

1. Nine students withdrew and no refund calculation was performed, resulting in \$4,040.97 not refunded.
2. Six students withdrew and their refunds were not properly calculated. Three calculations did not take into account institutional fees and three calculations used the wrong institutional fee amount. These errors caused the Technical College to refund \$477.76 less than the required amount. In addition, one of these refunds was not processed in timely manner.
3. An incorrect Pell disbursement amount was used in the refund calculation for one student, causing the Technical College to refund \$54.64 more than the required amount.

Questioned Cost:

\$4,464.09, with likely questioned cost of \$199,990.42.

Cause:

In discussing these deficiencies with the Technical College, they stated that the cause was due to not following the established policies and procedures for refunding Title IV funds when students withdrew.

Effect or Potential Effect:

The Technical College was not in compliance with Federal regulations concerning the refund of Title IV funds to the U. S. Department of Education.

Recommendation:

The Technical College should follow established policies and procedures to ensure that student financial aid refunds are properly calculated and the unearned funds are correctly returned to the appropriate accounts in a timely manner in accordance with the Higher Education Amendments 1998, Public Law 105-244. The Technical College should contact the U. S. Department of Education regarding resolution of this finding.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

In response to this finding our Financial Aid Office has created a new reporting mechanism for processing withdrawals. The Financial Aid Office receives a weekly Banner Withdrawal Report (KD) which now includes all complete withdrawals to include back-dated withdrawals from the Academic Department. This will ensure that all withdrawals are processed according to their date of determination according to federal regulation 34 CFR 668.22(1)(3). The financial aid office will allow Banner to run and process all complete withdrawals using the R2T4 automated system in Banner. This process will auto calculate tuition, fees and book charges correctly in the calculation according to federal regulation 34 CFR 668.22(g)(1)(ii). The financial aid office will also continue to process the transfer monitor report(s) and POP report from Common Origination Disbursement (COD) and National Student Loan Data System (NSLDS) to verify the eligibility of transfer students for FSA funds. This will ensure that transfer students receive the correct Pell award at West Georgia Technical College.

Contact Person: Anna English, Director of Financial Aid
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Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

CENTRAL GEORGIA TECHNICAL COLLEGE

FA-835-13-01 Overpayment of Student Financial Assistance

Compliance Requirement:	Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
CFDA Number and Title:	84.063 - Federal Pell Grant Program

The Technical College's Student Financial Assistance Office improperly determined the Satisfactory Academic Progress for students resulting in ineligible students receiving financial assistance.

Criteria:

Provisions included in 34 CFR 668 provide general provisions for administering Student Financial Assistance (SFA) programs and 34 CFR 690 provides eligibility and other related program requirements that are specific to the Federal Pell Grant Program.

Condition:

A sample of twenty five financial assistance files was selected to determine if financial assistance was properly calculated and disbursed to eligible students. The items sampled contained financial assistance disbursements of \$96,994.65 out of a population of \$14,934,414.91.

The following deficiency was noted:

1. Two students in the sample received Pell grants although they had not made Satisfactory Academic Progress per the policy at the Technical College. This resulted in the disbursement of \$3,700.00 of aid for which the students were ineligible.

Questioned Cost:

Questioned costs of \$3,700.00, with likely questioned costs of \$576,460.62, were identified for those ineligible students receiving financial assistance.

Cause:

In discussing the condition with Central Georgia Technical College officials, they stated that the Technical College's Student Financial Assistance Office had recently updated the process by which Satisfactory Academic Progress was determined. These students were not included in the new process.

Effect or Potential Effect:

The Technical College was not in compliance with Federal regulations concerning the awarding of SFA funds to students. A total of \$3,700.00 was disbursed in excess of eligibility.

Recommendation:

The Technical College should perform a risk assessment of its processes and procedures for determining each student's Satisfactory Academic Progress. Where vulnerable, the Technical College should develop and/or modify its policies and procedures to ensure that only students making Satisfactory Academic Progress receive Federal financial assistance. Additionally, the Technical College should develop and implement a monitoring process to ensure that controls are properly implemented. The Technical College should also contact the U. S. Department of Education regarding resolution of this finding.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The College has implemented procedures to ensure that exception reports are generated to ascertain student's Satisfactory Academic Progress. Management will monitor and review these processes to ensure compliance with federal regulations.

Contact Person: Michelle Siniard, Vice President of Administrative Services
Telephone: 478-218-3330; E-mail: msiniard@centralgatech.edu



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FA-835-13-02 Return of Title IV Funds

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
CFDA Number and Title:	84.007 - Federal Supplemental Educational Opportunity Grants 84.063 - Federal Pell Grant Program 84.268 - Federal Direct Student Loans

Unearned Title IV funds were not identified and returned for students who unofficially withdrew from the Technical College.

Criteria:

34 CFR 668.22 provides requirements over the treatment of Title IV funds when a student withdraws. The Technical College is required to determine the amount of Title IV grant that the student earned as of the student's withdrawal date when a recipient of a Title IV grant withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance. A refund must be returned to Title IV programs when the total amount of Title IV grant or loan assistance, or both, that the student earned is less than the amount of Title IV grant or loan assistance that was disbursed to the student as of the withdrawal date.

Condition:

Fifty-nine students who received Federal financial assistance for the Fall 2012 and Spring 2013 semesters and withdrew from the Technical College were selected to determine if refunds were calculated and returned in the correct amount to the proper funding agency and/or student in a timely manner. Our examination revealed the following deficiency:

1. Refund calculations were not performed for 36 students who unofficially withdrew during the Fall 2012 and/or Spring 2013 semesters, which resulted in \$24,372.27 of funds not being returned to the various SFA programs.

Questioned Cost:

Questioned costs of \$24,372.27, with likely questioned costs of \$547,956.45, were identified for refunds not calculated.

Cause:

In discussing the condition with Central Georgia Technical College officials, they stated that the finding occurred because the Technical College was relying on professors to report student's attendance. However, there was not a mandated attendance policy in place.

Effect or Potential Effect:

The SFA Office did not calculate refunds for unofficial withdrawals for the Title IV Federal program.

Recommendation:

The Technical College should implement policies and procedures to ensure that unofficial withdrawals that received Title IV funds are identified and the required refund calculation is performed. The Technical College should also contact the U. S. Department of Education regarding the resolution of this finding.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The College will review procedures and implement new processes to ensure that student's that unofficially withdraw are reported to Financial Aid. Management will monitor and review these processes to ensure compliance with federal regulations.

Contact Person: Michelle Siniard, Vice President of Administrative Services
Telephone: 478-218-3330; E-mail: msiniard@centralgatech.edu



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

MIDDLE GEORGIA TECHNICAL COLLEGE

FA-836-13-01 Overpayment of Student Financial Assistance

Compliance Requirement:	Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
CFDA Number and Title:	84.007 - Federal Supplemental Educational Opportunity Grants 84.033 - Federal Work-Study Program 84.063 - Federal Pell Grant Program 84.268 - Federal Direct Student Loans

The Technical College's Student Financial Assistance Office improperly determined the financial need of eligible students.

Criteria:

Provisions included in 34 CFR 668 provide general provisions for administering Student Financial Assistance (SFA) programs and 34 CFR 675, 676, 685, and 690 provide eligibility and other related program requirements that are specific to the Federal Work-Study program, Federal Supplemental Educational Opportunity Grant (SEOG), Federal Direct Loan Program and Federal Pell Grant Program, respectively.

Condition:

A sample of twenty five financial assistance files was selected to determine if financial assistance was properly calculated and disbursed to eligible students. The items sampled contained financial assistance disbursements of \$117,808.45 out of a population of \$15,639,944.52. The following deficiencies were noted:

1. Two students in the sample received Direct Unsubsidized Student Loans before the Subsidized need-based loan limit was reached.
2. One student in the sample was disbursed a Subsidized Student Loan when the student had no calculated financial need. This resulted in an over disbursement of \$2,970.00.
3. One student in the sample received additional funds from an outside organization that were not included in the other resources available to the student in the calculation of need.
4. Two students in the sample were awarded more financial assistance than their Cost of Attendance budget. However, because the students only attended one semester, no over disbursements occurred.

Questioned Cost:

Questioned costs of \$2,970.00, with likely questioned costs of \$394,289.50, were identified for students who received student financial assistance in excess of their eligible need.

Cause:

In discussing these conditions with the Technical College's Student Financial Assistance Office, they stated they had not performed a risk assessment of its procedures to identify areas subject to conformity with eligibility requirements, and thus there were insufficient controls in place to assure that SFA funds were awarded and disbursed correctly.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Effect or Potential Effect:

The Technical College was not in compliance with Federal regulations concerning the awarding of SFA funds to students. A total of \$2,970.00 was disbursed in excess of eligibility.

Recommendation:

The Technical College should perform a risk assessment of its processes and procedures for determining each student's financial assistance eligibility. Where vulnerable, the Technical College should develop and/or modify its policies and procedures to ensure that correct amounts will be awarded to students in conformity with financial need requirements. Additionally, the Technical College should develop and implement a monitoring process to ensure that controls are properly implemented. The Technical College should also contact the U. S. Department of Education regarding resolution of this finding.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The College has implemented procedures and processes to ensure that the financial need of eligible students is properly calculated. Management will monitor and review these procedures to ensure compliance with federal regulation.

Contact Person: Michelle Siniard, Vice President of Administrative Services
Telephone: 478-218-3330; E-mail: msiniard@centralgatech.edu



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FA-836-13-02 Return of Title IV Funds

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
CFDA Number and Title:	84.007 - Federal Supplemental Educational Opportunity Grants 84.063 - Federal Pell Grant Program 84.268 - Federal Direct Student Loans

The Technical College did not properly perform the refund process to ensure that unearned Title IV funds were returned in a timely manner.

Criteria:

Provisions included in 34 CFR 668 provide general provisions for administering Student Financial Assistance (SFA) programs.

Condition:

Eighteen students who received Federal financial assistance for the Fall 2012 and Spring 2013 semesters and withdrew from the Technical College were selected to determine if refunds were calculated and returned in the correct amount to the proper funding agency and/or student in a timely manner. Our examination revealed the following deficiencies:

1. The refund calculation for seven students who withdrew during the Fall 2012 semester and two students who withdrew during Spring 2013 was calculated incorrectly due to the duplication of disbursements and/or the use of inaccurate institutional charges. These students were requested to return \$9,181.67 less than the required amount to various SFA programs.
2. The refund calculation for two students who withdrew during the Spring 2013 semester was calculated incorrectly because the financial assistance that could have been disbursed and had not yet been disbursed was omitted from the calculation. These students were requested to return \$561.34 more than the required amount to various SFA programs.
3. The refund calculation for one student who withdrew during the Spring 2013 semester was calculated incorrectly because the incorrect Pell disbursement was utilized in the calculation. This student was requested to return \$201.60 less than the required amount to various SFA programs.

Questioned Cost:

Questioned costs of \$9,383.27, with likely questioned costs of \$74,777.63, were identified for refunds calculated incorrectly.

Cause:

In discussing these deficiencies with management, they stated that these deficiencies were the result of a lack of monitoring of the processing of student financial assistance refunds in accordance with Federal regulations.

Effect or Potential Effect:

The SFA Office did not calculate the correct amount of refunds for the Title IV Federal program.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Recommendation:

The Technical College should develop and implement procedures to ensure that student financial assistance refunds are properly calculated and that unearned funds are correctly returned to the appropriate accounts in a timely manner in accordance with the Higher Education Amendments 1998, Public Law 105-244. The Technical College should also contact the U. S. Department of Education regarding resolution of this finding.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The College has reviewed procedures and implemented new processes to ensure that the calculations of refunds for the Title IV Federal program are correct. Management will monitor and review these processes to ensure compliance with federal regulations.

Contact Person: Michelle Siniard, Vice President of Administrative Services
Telephone: 478-218-3330; E-mail: msiniard@centralgatech.edu



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

OGEECHEE TECHNICAL COLLEGE

FA-844-13-01 Return of Title IV Funds

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
CFDA Number and Title:	84.007 - Federal Supplemental Educational Opportunity Grants 84.063 - Federal Pell Grant Program 84.268 - Federal Direct Student Loans

Unearned Title IV funds were not returned the U.S. Department of Education within the required timeframe of forty-five days.

Criteria:

34 CFR 668 provides general provisions for administering Student Financial Assistance programs. 34 CFR 668.22(j)(1) states that "An institution must return the amount of Title IV funds...as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew."

Condition:

In a sample of twenty-five students that received Federal awards during the fiscal year, three students that withdrew from the Technical College were identified as having refunds that were not processed within the required timeframe. Our examination revealed the following:

1. One student withdrew February 20, 2013, and the refund calculation was not completed until May 6, 2013. This student's refund was calculated correctly as \$1,953.73; however, the refund was not made within the required forty-five days.
2. One student withdrew February 20, 2013, and the refund calculation was not completed until April 17, 2013. This student's refund was calculated correctly as \$864.72; however, the refund was not made within the required forty-five days.
3. One student withdrew February 1, 2013, and the refund calculation was not completed until May 8, 2013. This student's refund was calculated correctly as \$705.17; however the refund was not made within the required forty-five days.

Cause:

In discussing this condition with Ogeechee Technical College officials, they stated that the finding was caused by instructors who did not report withdrawals in a timely manner.

Effect or Potential Effect:

The Technical College was not in compliance with Federal regulations concerning the refund of Title IV funds to the U. S. Department of Education.

Recommendation:

The Technical College should stress the importance of timely notification of student withdrawals to ensure that the refund is made within forty-five days.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The College's failure to refund unearned Title IV funds within the forty-five day time frame was a result of the student's withdrawal date not being reported in a timely manner by their instructors. The importance of reporting attendance and grades will be addressed in the next monthly departmental meeting. The Academic Deans will inform instructors that mock reviews will be done at least annually. These mock reviews will consist of sampling random students to ensure attendance and grades are reported accurately and timely. Any instructor found to be deficient in reporting will be monitored and spot checked by their Academic Dean on a regular basis.

Contact Person: Evyonne Hart, Vice President for Administration
Telephone: 912-486-7784; Email: ehart@ogeecheetech.edu



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

GEORGIA MILITARY COLLEGE

FA-968-13-01 Return of Title IV Funds

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
CFDA Number and Title:	84.007 - Federal Supplemental Educational Opportunity Grants 84.063 - Federal Pell Grant Program 84.268 - Federal Direct Student Loans

Unearned Title IV funds were not identified and returned for students who unofficially withdrew from the College.

Criteria:

34 CFR 668.22 provides requirements over the treatment of Title IV funds when a student withdraws. The College is required to determine the amount of Title IV grant that the student earned as of the student's withdrawal date when a recipient of a Title IV grant withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance. A refund must be returned to Title IV programs when the total amount of Title IV grant or loan assistance, or both, that the student earned is less than the amount of Title IV grant or loan assistance that was disbursed to the student as of the withdrawal date.

Condition:

A sample of sixty financial assistance files was selected to determine whether the returns of Title IV funds were properly calculated and disbursed. The sample revealed seven students that unofficially withdrew from the College in which the College did not calculate a refund.

Additionally, the College did not maintain evidence of the calculation of refunds for the remaining fifty-three students in the sample. Substantive testing revealed that the refunds for these students were calculated properly.

Questioned Cost:

Questioned costs of \$4,790.16, with likely questioned cost of \$68,144.84, were identified for students who received student financial assistance in excess of the amount earned as of the determined withdrawal date.

Cause:

In discussing these conditions with the College, they stated that the cause was direct result of analyzing an incorrect report for potential unofficial withdrawals at year end.

Effect or Potential Effect:

Unearned Title IV funds are not being returned to the U. S. Department of Education as required.

Recommendation:

The College should implement policies and procedures to ensure that unofficial withdrawals that received Title IV funds are identified and the required refund calculation is performed. The College should also contact the U. S. Department of Education regarding the resolution of this finding.



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The college has implemented a new policy and procedure to identify unofficial withdrawals by creating a new grade of IU for faculty to use when a student is considered to be an unofficial withdrawal and requiring faculty to input a last date of attendance for all students receiving a grade of F or IU. In addition, all students with grades of F and/or IP are being reviewed for potential unofficial withdrawals in the Fall 1, 2012 through Summer, 2013 terms. The college is actively in the process of returning Title IV funds for students that are deemed unofficial withdrawals. Funds for Spring, 2013 and Summer, 2013 were returned prior to June 30, 2013. The corrective action implemented by the college will be completed prior to December 31, 2013.

Contact Person: Alisa Stephens, Director of Financial Aid
Telephone: 478-387-4802; E-mail: astephen@gmc.cc.ga.us



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FA-968-13-02 Failure to Return Funds to a Lender

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
CFDA Number and Title:	84.032 - Federal Family Education Loans

Federal Family Education Loans (FFEL) program funds that were not disbursed were not returned to lenders as required.

Criteria:

34 CFR 668.167b provides requirements over the return of funds to a lender. An institution must return FFEL Program funds to a lender if the institution does not disburse those funds to a student or parent for a payment period within three business days following the date the institution receives the funds if the lender provides those funds to the institution by EFT and master check on or after July 1, 1999; or thirty days after the institution receives the funds if a lender provides those funds by a check payable to the borrower or co-payable to the borrower and the institution.

Condition:

During a review of the Schedule of Expenditures of Federal Awards, a negative amount was originally recorded as FFEL funds. Upon further discussion with the College, it was determined to be FFEL funds from previous years that the College had not properly returned to the lender. The College is in the processes of determining the appropriate lenders for return of funds.

Cause:

In discussing these conditions with the College, they stated that the cause was a direct result of inadequately reconciling the student disbursements to the awards.

Effect or Potential Effect:

The College did not properly return FFEL program funds to the lender as required.

Recommendation:

The College should implement policies and procedures to ensure that reconciliation of federal awards to disbursements is performed and if disbursements are not made to the student, the return of funds is made to the lender within the time required.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The college has implemented policies and procedures to ensure that reconciliation of federal awards to disbursements is performed and if disbursements are not made to the student, the return of the funds is made to the lender within the time required. This policy was in place with the implementation of the Federal Direct Loan Program in 2010-2011.

This finding relates to funds disbursed under the FFEL program that were not identified as being funds that were required to be returned. The college did not have a procedure in place to identify this group of undisbursed funds under the FFEL from financial aid award years 2006-2007 through 2009-2010. When the college identified the problem, we chose to do a review of prior years to resolve any outstanding returns for all years. The college has reconciled the FFEL program, and returned any undelivered disbursements to the appropriate lender for financial aid award years 2007-2008 through 2009-2010. A small group of outstanding issues have been



Schedule of Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

identified for financial award year 2006-2007. Those funds will be returned to the appropriate lender before November 30, 2013.

Contact Person: Alisa Stephens, Director of Financial Aid
Telephone: 478-387-4802; E-mail: astephen@gmc.cc.ga.us



Schedule of Expenditures of Federal Awards



“Providence Canyon”

Photograph by Bonnie M. Morét, Smyrna, GA

Schedule of Expenditures of Federal Awards





**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2013**

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
United States African Development Foundation			
01.OFA Other Federal Assistance			
Direct:		\$ 165,060	
Through: JETS	71307	20,889 (R)	
MAYATECH	52-1381756	2,153	
Program Total		<u>(1,231)</u>	
		186,871	
AGENCY TOTAL		\$ 186,871	
Agriculture, U.S. Department of			
10.001 Agricultural Research_Basic and Applied Research			
Direct:		\$ 1,410,746 (R)	
Through: PEANUT FOUNDATION	69142	2,999 (R)	
Program Total		<u>1,413,745</u>	
10.025 Plant and Animal Disease, Pest Control, and Animal Care			
Direct:		1,035,502	
Through: RUTGERS UNIVERSITY	20214	682,789 (R)	
Program Total		<u>44,031 (R)</u>	
		1,762,322	
10.028 Wildlife Services			
Direct:		480,155 (R)	
Program Total		<u>480,155</u>	
10.072 Wetlands Reserve Program			
Through: R STICAS DEL GUADALQUIVIR	70341	3,025 (R)	
Program Total		<u>3,025</u>	
10.092 Tree Assistance Program			
Direct:		37,194	
Program Total		<u>37,194</u>	
10.093 Voluntary Public Access and Habitat Incentive Program			
Direct:		325,440	
Program Total		<u>325,440</u>	
10.156 Federal-State Marketing Improvement Program			
Direct:		37,323 (R)	
Program Total		<u>37,323</u>	
10.163 Market Protection and Promotion			
Direct:		169,394	
Program Total		<u>169,394</u>	
10.168 Farmers' Market Promotion Program			
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	1,698 (R)	
Program Total		<u>1,698</u>	
10.170 Specialty Crop Block Grant Program - Farm Bill			
Direct:		1,038,241	
Through: UNIVERSITY OF CALIFORNIA/DAVIS	20423	337,775 (R)	
Program Total		<u>1,376,016</u>	



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Agriculture, U.S. Department of			
10.171 Organic Certification Cost Share Programs			
Direct:		\$ 24,849	
Program Total		<u>24,849</u>	
10.200 Grants for Agricultural Research, Special Research Grants			
Direct:		969,913 (R)	
Through: ALABAMA A&M UNIVERSITY	20302	9,290 (R)	
AUBURN UNIVERSITY	20288	59,949 (R)	
CLEMSON UNIVERSITY	20208	84 (R)	
CORNELL UNIVERSITY	67101	841 (R)	
FLORIDA STATE UNIVERSITY	20278	104,010 (R)	
MISSISSIPPI STATE UNIVERSITY	20262	10,253 (R)	
RUTGERS UNIVERSITY	20214	20,627 (R)	
UNIVERSITY OF FLORIDA	20220	42,745 (R)	
Program Total		<u>1,217,712</u>	
10.202 Cooperative Forestry Research			
Direct:		1,210,649 (R)	
Program Total		<u>1,210,649</u>	
10.203 Payments to Agricultural Experiment Stations Under the Hatch Act			
Direct:		5,237,465 (R)	
Program Total		<u>5,237,465</u>	
10.206 Grants for Agricultural Research_Competitive Research Grants			
Direct:		631,429 (R)	
Through: PENNSYLVANIA STATE UNIVERSITY	20269	96,820 (R)	
WASHINGTON STATE UNIVERSITY	20236	3,898 (R)	
UNIVERSITY OF CALIFORNIA/DAVIS	20423	1 (R)	
Program Total		<u>732,148</u>	
10.207 Animal Health and Disease Research			
Direct:		78,850 (R)	
Program Total		<u>78,850</u>	
10.210 Higher Education - Graduate Fellowships Grant Program			
Direct:		78,107 (R)	
Program Total		<u>78,107</u>	
10.212 Small Business Innovation Research			
Through: APTOTEC, INCORPORATED	61434	26,398 (R)	
UES, INC.	UNKNOWN	17,432 (R)	
Program Total		<u>43,830</u>	
10.215 Sustainable Agriculture Research and Education			
Direct:		115,773	
Through: UNIVERSITY OF FLORIDA	20220	2,787,640 (R)	
Program Total		<u>1,324 (R)</u>	
		<u>2,904,737</u>	
10.216 1890 Institution Capacity Building Grants			
Direct:		2,124,254 (R)	
Program Total		<u>2,124,254</u>	



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Agriculture, U.S. Department of			
10.217 Higher Education - Institution Challenge Grants Program			
Direct:		\$ 3,500	
		307,090 (R)	
Through: OKLAHOMA STATE UNIVERSITY	20248	9,852 (R)	
UNIVERSITY OF FLORIDA	20220	45,305 (R)	
UNIVERSITY OF MINNESOTA	20225	23,829 (R)	
Program Total		<u>389,576</u>	
10.219 Biotechnology Risk Assessment Research			
Direct:		178,305 (R)	
Program Total		<u>178,305</u>	
10.220 Higher Education - Multicultural Scholars Grant Program			
Direct:		111,511 (R)	
Program Total		<u>111,511</u>	
10.226 Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants			
Direct:		13,008 (R)	
Program Total		<u>13,008</u>	
10.250 Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations			
Direct:		564 (R)	
Program Total		<u>564</u>	
10.253 Food Assistance and Nutrition Research Programs (FANRP)			
Direct:		70,558 (R)	
Through: UNIVERSITY OF BALTIMORE	UNKNOWN	28,449 (R)	
Program Total		<u>99,007</u>	
10.254 Program of Research on the Economic of Invasive Species Management (PREISM)			
Direct:		8,368 (R)	
Program Total		<u>8,368</u>	
10.290 Agricultural Market and Economic Research			
Direct:		11,759 (R)	
Program Total		<u>11,759</u>	
10.303 Integrated Programs			
Direct:		1,233,048 (R)	
Through: SOUTH DAKOTA STATE UNIVERSITY	20387	(271) (R)	
TEXAS AGRILIFE EXTENSION SERVICE	2008-51130-19537	956 (R)	
TEXAS AGRILIFE EXTENSION SERVICE	20466	56,564 (R)	
UNIVERSITY OF FLORIDA	20220	22,062 (R)	
UNIVERSITY OF IDAHO	20287	24,595 (R)	
UNIVERSITY OF MINNESOTA	41-6007513	4,837 (R)	
NORTH CAROLINA STATE UNIVERSITY	20211	21,083 (R)	
UNIVERSITY OF CALIFORNIA/DAVIS	20423	(49) (R)	
Program Total		<u>1,362,825</u>	
10.304 Homeland Security_Agricultural			
Direct:		188,909 (R)	
Through: UNIVERSITY OF FLORIDA	20220	24,561 (R)	
Program Total		<u>213,470</u>	



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Agriculture, U.S. Department of			
10.305 International Science and Education Grants			
Direct:		\$ 167,518 (R)	
Program Total		<u>167,518</u>	
10.306 Biodiesel			
Direct:		43,951 (R)	
Program Total		<u>43,951</u>	
10.309 Specialty Crop Research Initiative			
Direct:		743,474 (R)	
Through: UNIVERSITY OF FLORIDA	20220	441 (R)	
UNIVERSITY OF MARYLAND/COLLEGE PARK	20223	97,611 (R)	
NORTH CAROLINA STATE UNIVERSITY	20211	15,360 (R)	
TEXAS A&M RESEARCH FOUNDATION	69107	140,336 (R)	
Program Total		<u>997,222</u>	
10.310 Agriculture and Food Research Initiative (AFRI)			
Direct:		4,040,858 (R)	
Through: EMORY UNIVERSITY	67128	131,937 (R)	
GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	100,060 (R)	
PENNSYLVANIA STATE UNIVERSITY	20269	1,444 (R)	
UNIVERSITY OF CALIFORNIA/DAVIS	20423	3,599 (R)	
UNIVERSITY OF CINCINNATI	20277	2,809 (R)	
UNIVERSITY OF CONNECTICUT	UNKNOWN	76,103 (R)	
UNIVERSITY OF FLORIDA	20220	325,725 (R)	
UNIVERSITY OF MINNESOTA	20225	31,880 (R)	
UNIVERSITY OF TENNESSEE	20271	61,991 (R)	
UTAH STATE UNIVERSITY	20336	13,861 (R)	
VIRGINIA POLYTECHNIC INSTITUTE	20233	100,224 (R)	
WASHINGTON STATE UNIVERSITY	20236	23,037 (R)	
UNIVERSITY OF MARYLAND/COLLEGE PARK	20223	89,604 (R)	
NORTH CAROLINA STATE UNIVERSITY	20211	127,814 (R)	
UNIVERSITY OF CALIFORNIA/RIVERSIDE	29252	5,769 (R)	
UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION	69324	17,103 (R)	
UNIVERSITY OF NEBRASKA/LINCOLN	20263	80,116 (R)	
UNIVERSITY OF MARYLAND FOUNDATION, INC.	69818	2,411 (R)	
Program Total		<u>5,236,345</u>	
10.311 Beginning Farmer and Rancher Development Program			
Direct:		6,137 (R)	
Through: TEXAS TECH UNIVERSITY	20244	38,075 (R)	
Program Total		<u>44,212</u>	
10.315 ARRA - Trade Adjustment Assistance for Farmers Training Coordination Program (TAAF)			
Through: UNIVERSITY OF MINNESOTA	20225	248 (R)	
Program Total		<u>248</u>	
10.318 Women and Minorities in Science, Technology, Engineering, and Mathematics Fields			
Direct:		35,527 (R)	
Program Total		<u>35,527</u>	



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Agriculture, U.S. Department of			
10.319 Farm Business Management and Benchmarking Competitive Grants Program Through: UNIVERSITY OF MISSOURI/COLUMBIA	20443	\$ 60,555 (R)	
Program Total		<u>60,555</u>	
10.320 Sun Grant Program Through: UNIVERSITY OF TENNESSEE	20271	16,759 (R)	
Program Total		<u>16,759</u>	
10.443 Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers Direct:		439,450	
Program Total		<u>326,663 (R)</u>	
		<u>766,113</u>	
10.446 Rural Community Development Initiative Direct:		4,966 (R)	
Program Total		<u>4,966</u>	
10.475 Cooperative Agreements with States for Intrastate Meat and Poultry Inspection Direct:		5,774,866	
Program Total		<u>5,774,866</u>	
10.500 Cooperative Extension Service Direct:		5,049,660	
Through: AUBURN UNIVERSITY	20288	11,883,281 (R)	
COUNTY OF DOUGHERTY	40154	2,217 (R)	
KANSAS STATE UNIVERSITY	20255	4,395 (R)	
MONTANA STATE UNIVERSITY	20380	115,091 (R)	
PURDUE UNIVERSITY	20213	(81) (R)	
UNIVERSITY OF ARKANSAS	20217	895,032 (R)	
UNIVERSITY OF FLORIDA	20220	42,752 (R)	
NORTH CAROLINA STATE UNIVERSITY	20211	2,697 (R)	
UNIVERSITY OF NEBRASKA/LINCOLN	20263	1,210 (R)	
NORTH CAROLINA AG & TECH STATE UNIVERSITY	20342	143,391 (R)	
Program Total		<u>19,703 (R)</u>	
		<u>18,159,348</u>	
10.551 Supplemental Nutrition Assistance Program (SNAP) Direct:		-	3,200,061,323
Program Total		<u>-</u>	<u>3,200,061,323 (4)</u>
10.553 School Breakfast Program (CNC) Direct:		160,957,173	
Program Total		<u>160,957,173</u>	
10.555 National School Lunch Program (CNC) Direct:		564,771,460	50,823,506
Program Total		<u>564,771,460</u>	<u>50,823,506 (4)</u>
10.556 Special Milk Program for Children (CNC) Direct:		4,680	
Program Total		<u>4,680</u>	
10.557 Special Supplemental Nutrition Program for Women, Infants, and Children Direct:		242,411,215	
Program Total		<u>242,411,215</u>	(2)



**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2013**

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Agriculture, U.S. Department of			
10.558 Child and Adult Care Food Program			
Direct:		\$ 8,827,139	
Program Total		<u>8,827,139</u>	
10.559 Summer Food Service Program for Children (CNC)			
Direct:		29,722	
Program Total		<u>29,722</u>	
10.560 State Administrative Expenses for Child Nutrition			
Direct:		9,391,713	
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	5,091	
Program Total		<u>9,396,804</u>	
10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)			
Direct:		82,308,854	
Program Total		<u>82,308,854</u>	
10.565 Commodity Supplemental Food Program			
Direct:		169,366	631,319
Program Total		<u>169,366</u>	<u>631,319</u>
10.568 Emergency Food Assistance Program (Administrative Costs) (EFAP)			
Direct:		1,339,948	
Program Total		<u>1,339,948</u>	
10.569 Emergency Food Assistance Program (Food Commodities) (EFAP)			
Through: STEP UP SAVANNAH-UNITED WAY	58-0623603	1,906	21,978,176
Program Total		<u>1,906</u>	<u>21,978,176</u>
10.572 WIC Farmers' Market Nutrition Program (FMNP)			
Direct:		896,836	
Program Total		<u>896,836</u>	
10.574 Team Nutrition Grants			
Direct:		235,763	
Program Total		<u>235,763</u>	
10.576 Senior Farmers Market Nutrition Program			
Direct:		319,354	
Program Total		<u>319,354</u>	
10.579 Child Nutrition Discretionary Grants Limited Availability			
Direct:		36,919	
Program Total		<u>36,919</u>	
10.582 Fresh Fruit and Vegetable Program			
Direct:		3,938,231	
Through: NATIONAL WATERMELON ASSOCIATION	68939	2,202 (R)	
Program Total		<u>3,940,433</u>	
10.603 Emerging Markets Program			
Direct:		97,817 (R)	
Program Total		<u>97,817</u>	



**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2013**

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Agriculture, U.S. Department of			
10.652 Forestry Research			
Direct:		\$ 1,634,735 (R)	
Through: US ENDOWMENT FOR FORESTRY & COMMUNITIES	67051	293,019 (R)	
Program Total		<u>1,927,754</u>	
10.664 Cooperative Forestry Assistance			
Direct:		4,017,548	
Program Total		<u>111,272 (R)</u>	
10.665 Schools and Roads - Grants to States (SRC)			
Direct:		1,549,619	
Program Total		<u>1,549,619</u>	
10.675 Urban and Community Forestry Program			
Direct:		58,147 (R)	
Program Total		<u>58,147</u>	
10.676 Forest Legacy Program			
Direct:		11,422	
Program Total		<u>41,657 (R)</u>	
10.678 Forest Stewardship Program			
Direct:		877,590	
Program Total		<u>877,590</u>	
10.680 Forest Health Protection			
Direct:		1,343,473	
Program Total		<u>473,992 (R)</u>	
10.683 National Fish and Wildlife Foundation			
Direct:		100	
Through: NATIONAL FISH AND WILDLIFE FOUNDATION	521384139	17,500	
Program Total		<u>17,600</u>	
10.688 ARRA - Recovery Act of 2009: Wildland Fire Management			
Direct:		189,073	
Program Total		<u>189,073</u>	
10.769 Rural Business Enterprise Grants			
Direct:		343,817	
Program Total		<u>343,817</u>	
10.773 Rural Business Opportunity Grants			
Direct:		(142) (R)	
Program Total		<u>(142)</u>	
10.777 Norman E. Borlaug International Agricultural Science and Technology Fellowship			
Direct:		51,610 (R)	
Through: TEXAS A&M UNIVERSITY	20253	15,213 (R)	
Program Total		<u>66,823</u>	



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Agriculture, U.S. Department of			
10.855 Distance Learning and Telemedicine Loans and Grants			
Direct:		\$ 280,971	
Program Total		<u>280,971</u>	
10.856 1890 Land Grant Institutions Rural Entrepreneurial Outreach Program			
Direct:		35,288	
Program Total		<u>35,288</u>	
10.868 Rural Energy for America Program			
Direct:		96,964 (R)	
Program Total		<u>96,964</u>	
10.901 Resource Conservation and Development			
Direct:		4,678	
Program Total		<u>4,678</u>	
10.902 Soil and Water Conservation			
Direct:		755,710	
Through: UNIVERSITY WISCONSIN/MADISON	20232	38,301 (R)	
Program Total		<u>174,337 (R)</u>	
		968,348	
10.912 Environmental Quality Incentives Program			
Direct:		105,258	
Through: AVIHOME, LLC	61690	61,631 (R)	
NORTH CAROLINA STATE UNIVERSITY	20211	11,098 (R)	
FLINT RIVER SOIL & WATER CONSERVATION	68911	10,552 (R)	
Program Total		<u>81,223 (R)</u>	
		269,762	
10.914 Wildlife Habitat Incentive Program			
Direct:		11,250	
Program Total		<u>11,250</u>	
10.916 Watershed Rehabilitation Program			
Direct:		82,150	
Program Total		<u>82,150</u>	
10.950 Agricultural Statistics Reports			
Direct:		26,941	
Program Total		<u>26,941</u>	
10.960 Technical Agricultural Assistance			
Direct:		57,749 (R)	
Program Total		<u>57,749</u>	
10.962 Cochran Fellowship Program-International Training-Foreign Participant			
Direct:		42,153 (R)	
Program Total		<u>42,153</u>	
10.OFA Other Federal Assistance			
Direct:		85,824	
Through: CLEMSON UNIVERSITY	20208	22,688 (R)	
		17,943 (R)	



**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2013**

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Agriculture, U.S. Department of			
	CONCURRENT TECHNOLOGIES CORPORATION	25-1556708	\$ 76,603 (R)
	PENNSYLVANIA STATE UNIVERSITY	20269	(34) (R)
	UNIVERSITY OF KENTUCKY	UNKNOWN	1,742 (R)
Program Total			<u>204,766</u>
AGENCY TOTAL			<u>\$ 1,141,810,990</u> <u>\$ 3,273,494,324</u>
Commerce, U.S. Department of			
11.010 Community Trade Adjustment Assistance			
Direct:			\$ 11,996 (R)
Program Total			<u>11,996</u>
11.011 Ocean Exploration			
Direct:			27,251 (R)
Program Total			<u>27,251</u>
11.012 Integrated Ocean Observing System (IOOS)			
Direct:			5,000
Through: SECOORA	93_373		94,623 (R)
Program Total			<u>99,623</u>
11.300 Investments for Public Works and Economic Development Facilities			
Direct:			481,113
Program Total			<u>481,113</u>
11.303 Economic Development_Technical Assistance			
Direct:			75,766
Program Total			<u>141,638 (R)</u> <u>217,404</u>
11.307 Economic Adjustment Assistance (EDC)			
Direct:			163,606
Program Total			<u>105,401 (R)</u> <u>269,007</u>
11.312 Research and Evaluation Program			
Direct:			44,684 (R)
Program Total			<u>44,684</u>
11.313 Trade Adjustment Assistance for Firms			
Direct:			1,145,739
Program Total			<u>1,145,739</u>
11.407 Interjurisdictional Fisheries Act of 1986			
Direct:			74,352
Program Total			<u>74,352</u>
11.417 Sea Grant Support			
Direct:			1,601,892 (R)
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383		84,782 (R)
UNIVERSITY OF PUERTO RICO	66-0433761		8,498 (R)
Program Total			<u>1,695,172</u>



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Commerce, U.S. Department of			
11.419 Coastal Zone Management Administration Awards			
Direct:		\$ 2,001,523	
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	23,510 (R)	
Program Total		<u>2,025,033</u>	
11.420 Coastal Zone Management Estuarine Research Reserves			
Direct:		516,453	
Program Total		<u>32,917 (R)</u>	
11.429 Marine Sanctuary Program			
Direct:		617,043 (R)	
Program Total		<u>617,043</u>	
11.430 Undersea Research			
Through: UNIVERSITY OF MISSISSIPPI	20273	499,380 (R)	
Program Total		<u>499,380</u>	
11.431 Climate and Atmospheric Research			
Direct:		572,075 (R)	
Through: AUBURN UNIVERSITY	20288	4 (R)	
UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH	84-0412668	24,171	
UNIVERSITY OF FLORIDA	20220	43,028 (R)	
COLORADO STATE UNIVERSITY, COLLINS, CO	NA080AR4320893	76,132 (R)	
HYDROLOGIC RESEARCH CENTER, SAN DIEGO, CA	DG133W-11-CN-0179	32,234 (R)	
UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH	60993	224,794 (R)	
Program Total		<u>972,438</u>	
11.432 National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes			
Through: SEA GRANT CONSORTIUM	68764	5,840 (R)	
UNIVERSITY OF SOUTHERN MISSISSIPPI	20274	103,420 (R)	
Program Total		<u>109,260</u>	
11.433 Marine Fisheries Initiative			
Direct:		586 (R)	
Program Total		<u>586</u>	
11.434 Cooperative Fishery Statistics			
Direct:		133,402	
Program Total		<u>133,402</u>	
11.435 Southeast Area Monitoring and Assessment Program			
Direct:		74,765	
Through: SOUTH CAROLINA DEPARTMENT OF NATURAL RESOURCES	576000286	10,716	
Program Total		<u>85,481</u>	
11.439 Marine Mammal Data Program			
Direct:		23,900	
Program Total		<u>23,900</u>	
11.441 Regional Fishery Management Councils			
Through: SOUTH ATLANTIC FISHERY MANAGEMENT COUNCIL	57-0648302	22,457	
Program Total		<u>22,457</u>	



**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2013**

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Commerce, U.S. Department of			
11.454 Unallied Management Projects			
Direct:		\$ 19,978 (R)	
Through: UNIVERSITY OF NORTH FLORIDA	59-2976169	393 (R)	
Program Total		<u>20,371</u>	
11.460 Special Oceanic and Atmospheric Projects			
Through: FLORIDA STATE UNIVERSITY, TALLAHASSEE, FL	NA09OAR4600198	150 (R)	
FLORIDA STATE UNIVERSITY, TALLAHASSEE, FL	NA10OAR4600209	56,227 (R)	
Program Total		<u>56,377</u>	
11.463 Habitat Conservation			
Direct:		72,035 (R)	
Program Total		<u>72,035</u>	
11.469 Congressionally Identified Awards and Projects			
Direct:		4,617	
Through: CONSORTIUM FOR OCEAN LEADERSHIP	52-1892964	8,886	
Program Total		<u>13,503</u>	
11.472 Unallied Science Program			
Direct:		511,480	
Through: SOUTH CAROLINA DEPARTMENT OF NATURAL RESOURCES	20329	141,063 (R)	
Program Total		<u>652,543</u>	
11.473 Coastal Services Center			
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	28,739 (R)	
SOUTH CAROLINA SEA GRANT CONSORTIUM	93_392	264,717 (R)	
SOUTHEAST COASTAL OCEAN OBSERVING REGIONAL ASSOCIATION	26-1215705	59,936	
UNIVERSITY OF MARYLAND	93_251	11,841 (R)	
Program Total		<u>365,233</u>	
11.474 Atlantic Coastal Fisheries Cooperative Management Act			
Direct:		863,726	
Program Total		<u>863,726</u>	
11.478 Center for Sponsored Coastal Ocean Research_Coastal Ocean Program			
Direct:		23,085 (R)	
Through: UNIVERSITY OF NOTRE DAME	68888	111,752 (R)	
UNIVERSITY OF SOUTH FLORIDA	UNKNOWN	(7,391) (R)	
Program Total		<u>127,446</u>	
11.481 Educational Partnership Program			
Through: MARYLAND EASTERN SHORE	526002033	152,367 (R)	
Program Total		<u>152,367</u>	
11.482 Coral Reef Conservation Program			
Direct:		352 (R)	
Program Total		<u>352</u>	
11.558 ARRA - State Broadband Data and Development Grant Program			
Direct:		479,045	
Program Total		<u>479,045</u>	



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Commerce, U.S. Department of			
11.609 Measurement and Engineering Research and Standards			
Direct:		\$ 53,030	
Through: UNIVERSITY OF TEXAS AT AUSTIN, AUSTIN, TX	70NANB7H6169	73,391 (R)	
STATE UNIVERSITY OF NEW YORK, ALBANY, NY	70NANB7H6168	79,896 (R)	
Program Total		<u>42,661 (R)</u>	
		248,978	
11.611 Manufacturing Extension Partnership			
Direct:		2,588,520	
Program Total		<u>2,588,520</u>	
11.616 Technology Innovation Program (TIP)			
Through: RUTGERS UNIVERSITY	70NANB10H014	55,397 (R)	
CYPHY WORKS, WAYLAND, MA	70NANB10H013	127,236 (R)	
VIRGINIA TECH, BLACKSBURG, VA	70NANB9H9007	37,661 (R)	
THIRD WAVE SYSTEMS, MINNEAPOLIS, MN	70NANB10H007	76,358 (R)	
Program Total		<u>296,652</u>	
11.618 ARRA - National Institute of Standards and Technology Construction Grant Program			
Direct:		1,726,568 (R)	
Program Total		<u>1,726,568</u>	
11.805 MBDA Business Center			
Direct:		244,224	
Program Total		<u>244,224</u>	
11.900 Patent and Trademark Technical Information Dissemination			
Direct:		24,603	
Program Total		<u>24,603</u>	
AGENCY TOTAL		<u>\$ 17,037,234</u>	
Defense, U.S. Department of			
12.002 Procurement Technical Assistance For Business Firms			
Direct:		\$ 379,205 (R)	
Program Total		<u>379,205</u>	
12.100 Aquatic Plant Control			
Direct:		341,891	
Through: UNIVERSITY OF PENNSYLVANIA, PHILADELPHIA, PA	548359	(879) (R)	
PARKER HANNIFIN CORPORATION, JACKSONVILLE, AL	FA8650-08-C-2801	232,123 (R)	
Program Total		<u>153,706 (R)</u>	
		726,841	
12.112 Payments to States in Lieu of Real Estate Taxes			
Direct:		1,830,850	
Program Total		<u>1,830,850</u>	
12.113 State Memorandum of Agreement Program for the Reimbursement of Technical Services			
Direct:		619,451	
Program Total		<u>619,451</u>	



**Schedule of Expenditures of Federal Awards
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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Defense, U.S. Department of			
12.114 Collaborative Research and Development			
Direct:		\$ 67	(R)
Program Total		<u>67</u>	
12.300 Basic and Applied Scientific Research			
Direct:		30,098,976	(R)
Through:			
DEEP SPINGS TECHNOLOGY	N00014-11-M-0277	28,526	(R)
DUKE UNIVERSITY	67922	115,115	(R)
GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	(8,201)	(R)
GEORGIA TECH RESEARCH CORPORATION	67711	519	(R)
GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	64,158	(R)
JOHNS HOPKINS UNIVERSITY	N00024-03-D-6606	135,126	(R)
UNIVERSITY OF EXETER	70404	41,937	(R)
UNIVERSITY OF FLORIDA	N00014-10-1-0454	43,892	(R)
UNIVERSITY OF FLORIDA	N00014-11-1-0245	109,199	(R)
UNIVERSITY OF MICHIGAN	N65540-10-C-0003	107,398	(R)
UNIVERSITY OF PENNSYLVANIA, PHILADELPHIA, PA	N00014-08-1-0696	365,946	(R)
WESTLAND TECHNOLOGIES INC, MODESTO, CA	N63394-12-P-0137	23,713	(R)
NORTHROP GRUMMAN, REDONDO BEACH, CA	N66001-12-C-2012	125,869	(R)
WASHINGTON UNIVERSITY, SAINT LOUIS, MO	N00014-12-1-0089	10,414	(R)
DEEP SPRINGS TECHNOLOGY, TOLEDO, OH	N00014-12-C-0412	156,526	(R)
STANFORD UNIVERSITY, STANFORD, CA	FA8750-12-2-0020	248,743	(R)
AMERICAN SYSTEMS CORPORATION, CHANTILLY, VA	N66001-09-D-0014	62,337	(R)
RAYTHEON, BBN SYSTEM AND TECHNOLOGIES, CAMBRIDGE, MA	N66001-11-C-4017	28,084	(R)
CERADYNE THERMO MATERIALS	N0024-09-C-5305	5,276	(R)
SYRACUSE RESEARCH CORPORATION, SYRACUSE, NY	N68786-G-2586	3,762	(R)
NORTH CAROLINA STATE UNIVERSITY, RALEIGH, NC	N00014-10-1-0958	169,118	(R)
ITT EXCELIS, CLIFTON, NJ	N00173-09-C-2024	45,549	(R)
ENVISIONEERING INCORPORATED, KING GEORGE, VA	N00173-11-C-2011	62,272	(R)
UNIVERSITY OF CALIFORNIA, BERKLEY, CA	W911NF-08-2-0004	54,361	(R)
CFD RESEARCH CORPORATION, HUNTSVILLE, AL	N68936-12-C-0101	2,663	(R)
PHOSPHOR TECH CORPORATION, MABLETON, GA	N00014-09-C-0473	88,248	(R)
BENNETT AEROSPACE, CARY, NC	N68936-10-C-0101	527	(R)
NANO TERRA, INC, BRIGHTON, MA	M67854-11-C-0230	2,687	(R)
IRIS TECHNOLOGY CORPORATION, IRVINE, CA	N00014-10-M-0247	64,033	(R)
NORTHROP GRUMMAN, BALTIMORE, MD	N66001-09-C-2023	211,646	(R)
METROLASER, IRVINE, CA	N68335-11-C-0435	23,403	(R)
AMEWAS, LEXINGTON PARK, MD	N00178-04-D-4011	159,970	
AMEWAS, LEXINGTON PARK, MD	N00178-04-D-4011M802	19,080	
AMEWAS, LEXINGTON PARK, MD	N00178-04-D-4011M802	80,905	(R)
TYBRIN CORPORATION, FT. WALTON BEACH, FL	N68936-10-D-0034	82,209	(R)
UNIVERSITY OF WASHINGTON, SEATTLE, WA	N00024-10-D-6318	24,120	(R)
UNIVERSITY OF CALIFORNIA, SAN DIEGO, LAJOLLA, CA	N00014-07-1-0740	311,972	(R)
ATA ENGINEERING, INC., SAN DIEGO, CA	N68335-12-C-0330	1,832	(R)
TECOLOTE RESEARCH, INC., COLETA, CA	N41756-04-A-8613	24,404	
COBHAM TRACSTAR SYSTEMS, INC., LANSDALE, PA	N00024-09-C-5300	4	(R)
AUBURN UNIVERSITY, AUBURN, AL	N00014-10-C-0190	14,856	(R)
GRYPHON, INC., LEXINGTON, MD	N0017804-D-4061/FC01	11,373	(R)
RESEARCH AND ENGINEERING DEVELOPMENT INC., LEXINGTON, MD	N00178-05-D-4527	(15,237)	(R)
GRYPHON, INC., LEXINGTON, MD	N00178-04-D-4061	54,526	(R)
ARUNA BIOMEDICAL, INC.	61459	2,334	(R)
Program Total		<u>33,264,170</u>	



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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Defense, U.S. Department of			
12.330 Science, Technology, Engineering & Mathematics (STEM) for K-12 & Institutions of Higher Learning- NAVY Through: CLARKSON AEROSPACE, HOUSTON, TX	FA8650-05-D-1912	\$ 84,890 (R)	
Program Total		<u>84,890</u>	
12.351 Basic Scientific Research - Combating Weapons of Mass Destruction Direct:		613,384 (R)	
Program Total		<u>613,384</u>	
12.357 ROTC Language and Culture Training Grants Direct:		211,849	
Through: INSTITUTE OF INTERNATIONAL EDUCATION, WASHINGTON, D.C.	HQ 0034-08-2-0024	13,359 (R)	
Program Total		<u>319,783</u>	
		<u>544,991</u>	
12.360 Research on Chemical and Biological Defense Direct:		48,034 (R)	
Program Total		<u>48,034</u>	
12.369 Marine Corps Systems Command Federal Assistance Program Direct:		443,457	
Program Total		<u>443,457</u>	
12.400 Military Construction, National Guard Direct:		19,085,017	
Program Total		<u>19,085,017</u>	
12.401 National Guard Military Operations and Maintenance (O&M) Projects Direct:		39,058,022	
Program Total		<u>39,058,022</u>	
12.404 National Guard Challenge Program Direct:		9,661,147	
Program Total		<u>9,661,147</u>	
12.420 Military Medical Research and Development Direct:		2,285,616 (R)	
Through: GENEVA FOUNDATION, THE	69408	47,148 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	794,537 (R)	
GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	121,384 (R)	
OHIO STATE UNIVERSITY	UNKNOWN	57,675 (R)	
VIRGINIA TECH, BLACKSBURG, VA	W81XWH-10-2-0165	10,899 (R)	
UNIVERSITY OF PITTSBURGH, PITTSBURGH, PA	W81XWH-08-2-0032	219,121 (R)	
DESIGN INTERACTIVE, INC., OVIEDO, FL	W81XWH-12-C-0071	6,082 (R)	
Program Total		<u>3,542,462</u>	
12.431 Basic Scientific Research Direct:		865,006	
Through: BAYLOR COLLEGE OF MEDICINE	29245	35,467,602 (R)	
BENNETT AEROSPACE	W911QX-11-C-0102	(3,270) (R)	
CACI	W15P7T-09-D-P013	42,610 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	166,180	
GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	148,792 (R)	



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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Defense, U.S. Department of			
MARTIN-BLANCK & ASSOCIATES	W91278-11-D-0006	\$ 166,892 (R)	
RAYTHEON	W31P4Q-11-C-0341	26,924 (R)	
SAIC	W1304Q-05-A-0031	3,287,228 (R)	
SAIC	W31P4Q-05-A-0031TO25	355,001 (R)	
UNIVERSITY OF CENTRAL FLORIDA	W911NF-06-1-0283	(278) (R)	
UNIVERSITY OF PENNSYLVANIA	W911NF-12-1-0509	53,648 (R)	
UNIVERSITY OF WASHINGTON	W911NF-11-2-0068	143,261 (R)	
CERADYNE THERMO MATERIALS	W31P4Q-09-G-0001	16,887 (R)	
CFD RESEARCH CORPORATION, HUNTSVILLE, AL	W31P4Q-09-C-0560	31 (R)	
CFD RESEARCH CORPORATION, HUNTSVILLE, AL	W31P4Q-11-C-0044	74,050 (R)	
OHIO STATE UNIVERSITY, COLUMBUS, OH	91-NF-10-1-0290	66,760 (R)	
OHIO STATE UNIVERSITY, COLUMBUS, OH	W911NF-08-1-0238	133,150 (R)	
LUNA INNOVATIONS, BLACKSBURG, VA	W15P7T-11-C-H206	33,294 (R)	
DUKE UNIVERSITY, DURHAM, NC	W911NF-10-1-0231	1,796,294 (R)	
JOHNS HOPKINS APPLIED PHYSICS LAB, LAUREL, MD	N00024-D-03-6606	27,004	
UNITED TECHNOLOGIES, EAST HARTFORD, CT	W31P4Q-09-C-0067	2,634 (R)	
GEORGE MASON UNIVERSITY, FAIRFAX, VA	W5J9CQ-12-C-0036	49,491 (R)	
HDR ARCHITECTURE, ALEXANDRIA, VA	W912DY-09-D-0067	77,895 (R)	
TECHSOLVE, CINCINNATI, OH	WK15QKN-08-2-006	(1,632) (R)	
TECHNOLOGY SERVICE CORPORATION, FAIRFAX, VA	W31P4Q-10-C-0203	31,066 (R)	
HSTAR TECHNOLOGIES CORPORATION, BOXBOROUGH, MA	W81XWH-11-C-0007	84,129 (R)	
UNIVERSITY OF CALIFORNIA, SANTA BARBARA, CA	W911NF-09-1-0553	192,580 (R)	
NORTHWESTERN UNIVERSITY, EVANSTON, IL	W5J9CQ-12-C-0017	50,190 (R)	
CH2M HILL	W912PP-09-D-0016	9,703 (R)	
BATTELLE	W15P7T-06-D-E405	199,874 (R)	
BATTELLE	W911NF-11-D-0001	114,716 (R)	
GENIUSMICRO, MABLETON, GA	W31P4Q-12-C-0241	36,146 (R)	
BAE SYSTEMS, NASHUA, NH	W911NF-08-2-0004	523,457 (R)	
CRYSTAL IS, GREEN ISLAND, NY	W911NF-09-2-0068	38,502 (R)	
EMORY UNIVERSITY, ATLANTA, GA	W81XWH-12-C-203	509,347 (R)	
ATK MISSILE SYSTEMS CO, WOODLAND HILLS, CA	N00019-08-C-0058	44,565 (R)	
LOCKHEED MARTIN INTEGRATED SERVICES, MARLTON, NJ	W15P7T-06-D-E405/54	1,994,111 (R)	
RADIANCE TECHNOLOGIES, HUNTSVILLE, AL	W9113M-11-C-0013	100,782 (R)	
CGI, STANLEY, LAWTON, OK	W15P7T-06-D-E402	4,279	
ASPEN CONSULTING GROUP, POINT PLEASANT, NJ	W15P7T-09-D-P014	12,210 (R)	
FIVE STONES RESEARCH CORPORATION, BROWNSBORO, AL	W31P4Q-13-C-0022	61,489 (R)	
VERTICAL LIFT CONSORTIUM, INC. (CRI), GLEN MILL, PA	2013-B-11.T1-A01	7,042 (R)	
VERTICAL LIFT CONSORTIUM, INC. (CRI), GLEN MILL, PA	W911W6-05-2-0003	6,036 (R)	
VERTICAL LIFT CONSORTIUM, INC. (CRI), GLEN MILL, PA	W911W6-05-2-0003/P28	41,882 (R)	
VERTICAL LIFT CONSORTIUM, INC. (CRI), GLEN MILL, PA	W911W6-05-2-003	69,629 (R)	
VERTICAL LIFT CONSORTIUM, INC. (CRI), GLEN MILL, PA	W911W6-06-2-0002	41,062 (R)	
VERTICAL LIFT CONSORTIUM, INC. (CRI), GLEN MILL, PA	W911W6-06-2-002	143,737 (R)	
VERTICAL LIFT CONSORTIUM, INC. (CRI), GLEN MILL, PA	W911W6-12-2-0003	50,000 (R)	
UNIVERSAL SOLUTIONS INTER, INC., NEWPORT NEWS, VA	W91CRB-11-D-0021	13,616 (R)	
UNIVERSITY OF ILLINOIS, URBANA, IL	W911NF-10-1-0524	179,705 (R)	
UNIVERSITY OF MARYLAND, COLLEGE PARK, MD	H98230-07-D-0175	135,934 (R)	
UNIVERSITY OF MARYLAND, COLLEGE PARK, MD	W911NF-07-1-0576	(2,098) (R)	
UNIVERSITY OF MARYLAND, COLLEGE PARK, MD	W911NF1310019	104,289 (R)	
PENNSYLVANIA STATE UNIVERSITY, STATE COLLEGE, PA	W911NF-08-1-0124	92,053 (R)	
UNIVERSITY OF MICHIGAN	N65540-10-C-0003	308,329 (R)	
BOOZ, ALLEN AND HAMILTON, INC.	W15P7T-10-D-D415	187,694 (R)	
WOOLPERT, INC., COLUMBIA, SC	W5J9CQ-11-C-0007	49,636 (R)	
MICROWAVE PACKAGING TECHNOLOGIES, INC. (MPT), BREA, CA	W31P4Q-13-C-0021	6,023 (R)	
TRACLABS, INC., HOUSTON, TX	W56HZ-11-C-0207	108,390 (R)	
KITWARE, INC., CLIFTON PARK, NY	D11PC20069	117,766 (R)	
KITWARE, INC., CLIFTON PARK, NY	W31P4Q-10-C-0214	40,602 (R)	
KITWARE, INC., CLIFTON PARK, NY	W31P4Q-10-C-0262	68,387 (R)	



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Defense, U.S. Department of			
PARAMOUNT INDUSTRIES, INC., LANGHORNE, PA	FA8650-10-C-5705	\$ 38,037 (R)	
TRIVECTORS SERVICES INC., HUNTSVILLE, AL	W31P4Q-12-P-0141	29,160 (R)	
KILGORE FLARES COMPANY, LLC, TOONE, TN	W15QKN-09-9-1001	5,948 (R)	
FLORIDA A&M UNIVERSITY, TALLAHASSEE, FL	W911NF-11-1-0142	64,105 (R)	
INTEGRATED SYSTEMS SOLUTIONS, INC., CALIFORNIA, MD	N68335-10-C-0280	95,199 (R)	
UNIVERSITY OF TENNESSEE	W911NF-12-1-0017	73,421 (R)	
LOCKHEED MARTIN, FORT WORTH, TEXAS	N00019-02-C-3002	205,073 (R)	
PRIMORDIAL, INC., SAINT PAUL, MN	W911QY-12-P-0124	207,299 (R)	
DUPONT CENTRAL RESEARCH & DEVELOPMENT, WILMINGTON, DE	W19CRB-06-D-0032	22,228 (R)	
UNIVERSITY OF CALIFORNIA/SANTA BARBARA	29248	<u>227,953 (R)</u>	
Program Total		49,740,736	
12.431 ARRA - Basic Scientific Research			
Through: STONE MOUNTAIN TECHNOLOGIES, INC.	W909MY-10-C-1014	100,816 (R)	
EATON CORPORATION	W9132T-10-C-0018	<u>21,332 (R)</u>	
Program Total		122,148	
12.550 The Language Flagship Grants to Institutions of Higher Education			
Direct:		251,954	
Through: INSTITUTE OF INTERNATIONAL EDUCATION, WASHINGTON, D.C.	68160	603,090 (R)	
INSTITUTE OF INTERNATIONAL EDUCATION, WASHINGTON, D.C.	H98210-11-2-0001	<u>225,467</u>	
Program Total		1,080,511	
12.556 Competitive Grants: Promoting K-12 Student Achievement at Military-Connected Schools			
Through: MUSCOGEE COUNTY SCHOOL DISTRICT	58-6000143	<u>239,934 (R)</u>	
Program Total		239,934	
12.558 Department of Defense Impact Aid (Supplement, CWSD, BRAC)			
Direct:		<u>3,008</u>	
Program Total		3,008	
12.579 Language Training Center			
Direct:		<u>174,870</u>	
Program Total		174,870	
12.610 Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies			
Direct:		<u>6,596</u>	
Program Total		6,596	
12.630 Basic, Applied, and Advanced Research in Science and Engineering			
Direct:		40,774,498 (R)	
Through: ACADEMY OF APPLIED SCIENCE	UNKNOWN	5,200 (R)	
ACADEMY OF APPLIED SCIENCE	67899	19,441 (R)	
CACI	HR0011-06-C-0127	(1,142) (R)	
ICES CORPORATION	HC1028-12-C-0017	40,804	
LOCKHEED-MARTIN	D-10-PC20022	170,334 (R)	
LOCKHEED-MARTIN	H92254-09-D-0001	7,786 (R)	
MARYLAND PROCUREMENT OFFICE	H98230-11-P-0659	1,000	
RAYTHEON	HR0011-11-C-0058	251,069 (R)	
RAYTHEON	HR0011-11-C-0069	106,467 (R)	
RAYTHEON	N66001-09-C-2013	257,093 (R)	
SAIC	12-C-0108	<u>432,131 (R)</u>	



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Defense, U.S. Department of			
SAIC	CLASS12-C-8917	\$ 1,126,673	(R)
SAIC	HHM02-09-D-0031/DO21	46,053	(R)
SAIC	HHM402-09-D-0031	50,851	(R)
SAIC	HHM402-09-D-0031DO31	93,288	(R)
SAIC	UNKNOWN	980,452	(R)
SANDIA NATIONAL LABS	977060	16,419	(R)
SANDIA NATIONAL LABS	997951	36,438	(R)
UNIVERSITY OF MARYLAND	H98230-07-D-01757002	155,087	(R)
UNIVERSITY OF MICHIGAN	2013-MA-2384	63,315	(R)
VANDERBILT UNIVERSITY	FA8650-10-C-7075	23,188	(R)
VANDERBILT UNIVERSITY	FA8650-10-C-7082	78,546	(R)
VANDERBILT UNIVERSITY	HR0011-13-C-0041	184,635	(R)
CERADYNE THERMO MATERIALS	W31P4Q-09-G-0001	19,584	(R)
UNIVERSITY OF CALIFORNIA, BERKLEY, CA	HM1582-08-1-0007	25,841	(R)
JOHNS HOPKINS APPLIED PHYSICS LAB, LAUREL, MD	08-G-4030	4,490	
BATTELLE	GS-23F-0011L	600,471	(R)
LOCKHEED - FORT WORTH, FORT WORTH, TX	HR0011-13-C-0001	22,541	(R)
WASHINGTON STRATEGIC ADVISORS, NEW YORK, NY	2011 - 11026A	47,379	(R)
LOCKHEED MARTIN ADVANCED TECH LAB, CHERRY HILL, NJ	HR0011-11-C-0033	937	(R)
SANDIA NATL LABS, SANDIA CORPORATION	1126237	62,228	(R)
SANDIA NATL LABS, SANDIA CORPORATION	1195414	138,796	(R)
SANDIA NATL LABS, SANDIA CORPORATION	1200260	97,096	(R)
SANDIA NATL LABS, SANDIA CORPORATION	1283816	93,632	(R)
HONEYWELL INTERNATIONAL, COONS RAPID, MN	H98230-12-C-0280	624,283	(R)
VANDERBILT UNIVERSITY, NASHVILLE, TN	HR0011-12-C-0008	663,008	(R)
ICES CORP, FAIRFAX, VA	HC1047-10-C-4022	60,021	
CAPCO, INCORPORATED, GRAND JUNCTION, CO	N68335-11-C-0351	458	(R)
OPEN SOURCE ROBOTICS FOUNDATION, MOUNTAIN VIEW, CA	HR0011-12-C-0111	42,100	(R)
GLOBAL TECHNOLOGY CONNECTIONS, ATLANTA, GA	HQ0147-12-C-7166	48,748	(R)
LOCKHEED MARTIN SPACE SYSTEMS, DENVER, CO	HR0011-08-C-0090	834	(R)
NORTHROP GRUMMAN SYSTEMS CORPORATION, EL SEGUNDO, CA	NNC11CA22C	43,881	(R)
HRL LABORATORIES, MALIBU, CA	HR0011-09-C-0126	134,137	(R)
HARRIS CORPORATION	NNA09308164R-PBH	10,849	(R)
HAWKER BEACHCRAFT CORPORATION, WICHITA, KS	FA8637-10-R-6000	58	(R)
BIT SYSTEMS, STERLING, VA	UNKNOWN	165,198	(R)
NORTHROP GRUMMAN INFORMATION TECHNOLOGY, RESTON, VA	HS0021-12-F-0004	40,940	(R)
INTELLIGENT INFORMATION SERVICES, ATLANTA, GA	UNKNOWN	24,785	(R)
NORTHROP CORPORATION	HR0011-00-C-0032	609,818	(R)
STEVENS INSTITUTE OF TECHNOLOGY	H98230-08-D-0171	662,908	(R)
TNO DEFENSE, SECURITY AND SAFETY, RIJSWIJK, NETHERLANDS	12-C-4839	8,680	(R)
NVIDIA, AUSTIN, TX	HR0011-10-9-0008	70,584	(R)
PRINCETON UNIVERSITY, PLAINSBORO, NJ	N00014-09-1-1074	131,310	(R)
MARCO (MICROELECTRONICS ADV RESE CORP), DURHAM, NC	HR-0011-10-3-0002	2,478,533	(R)
UNIVERSITY OF MARYLAND, COLLEGE PARK, MD	H98230-07-D-0175	244,499	(R)
RIDGETOP GROUP INC., TUCSON, AZ	HDTRA1-12-P-0038	30,000	(R)
NOBLIS, FALLS CHURCH, VA	W81XWH-07-D-0017	6,988	(R)
MAGNOLIA OPTICAL TECHNOLOGIES, INC., WOBURN, MA	D11PC20161	69,057	(R)
ARGONNE NATL LAB, UCHICAGO ARGONNE, LLC, ARGONNE, IL	DE-AC02-06CH11357	6,868	(R)
JT3, LLC	F42650-01-C-7218	74,968	(R)
CHARLES RIVER ANALYTICS, INC., CAMBRIDGE, MA	HQ0147-13-C-7183	36,831	(R)
UNIVERSITY OF SOUTH FLORIDA POLYTECHNIC, LAKELAND, FL	W911-QY-11-C-0011	24,195	(R)
SCITEC, INC., PRINCETON, NJ	HQ0147-13-C-7190	14,127	(R)



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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Defense, U.S. Department of			
GENERAL DYNAMICS C4 SYSTEMS, INC.	UNKNOWN	\$ 257,344 (R)	
SANDIA NATL LABS/WESTERN ELECTRIC CO, INC.	965899	75,678 (R)	
WYLE LABORATORIES	HC1047-05-D-4005	38,510 (R)	
INTEGRITY APPLICATIONS, INC., CHANTILLY, VA	HHM402-10-C-0075	746 (R)	
NJVC, LLC, VIENNA, VA	HM0176-11-C-0002	249 (R)	
AEGIS TECHNOLOGIES GROUP, INC.	HQ0147-11-C-7652	14,652 (R)	
AEGIS TECHNOLOGIES GROUP, INC.	HQ0147-12-C-7160	16,959 (R)	
BOOZ, ALLEN AND HAMILTON, INC.	SPO700-03-D-1380	389,122 (R)	
ANALYTICAL MECHANICS ASSOCIATES, INC., HAMPTON, VA	NNL12AA09C	32,805 (R)	
UNIVERSITY OF PUERTO RICO/RIO PIEDRA	20414	216,521 (R)	
DREXEL UNIVERSITY, PITTSBURGH, PA	N65236-12-1-1005	104,924 (R)	
SYSTEM HIGH, ARLINGTON, VA	HR0011-12-C-0024	817,160 (R)	
RICARDO, INC.	HR0011-12-C-0074	800,211 (R)	
SOFTWARE AUTOMATION, INC., ATLANTA, GA	HR0011-12-C-0028	207,390 (R)	
DYNETICS, INCORPORATED	HHM402-09-D-0015	846,094 (R)	
SPARTA, INC.	08-C-0011	4,002 (R)	
SPARTA, INC.	09-D-0012	2,798 (R)	
BAE SYSTEMS, CALIFORNIA, MD	HDTRA1-11-C0013	85,035 (R)	
TASC, INC., CHANTILLY, VA	HHM402-10-C-0098	481,373 (R)	
RF MICRO DEVICES, INC., GREENSBORO, NC	W31P4Q-12-C-0068	33,428 (R)	
ACQUISITION, RES, & LOG INC., NATIONAL HARBOR, MD	HSHQDC-11-D-00003	1,395 (R)	
ACQUISITION, RES, & LOG INC., NATIONAL HARBOR, MD	HSHQDC-12-A-00019	13,787 (R)	
ACQUISITION, RES, & LOG INC., NATIONAL HARBOR, MD	HSHQDC-12-D-00005	10,643 (R)	
Program Total		56,812,113	
12.630 ARRA - Basic, Applied, and Advanced Research in Science and Engineering			
Direct:		18,957 (R)	
Program Total		18,957	
12.800 Air Force Defense Research Sciences Program			
Direct:		356,934	
Through:		177,034,265 (R)	
AURORA FLIGHT SCIENCES	FA8650-11-C-2189	73,578 (R)	
AZIMUTH CORPORATION	61427	14,121 (R)	
BENNETT AEROSPACE	UNKNOWN	75,332 (R)	
RADIO-HYDRO-PHYSICS	FA9451-12-M-0077	27,910 (R)	
SAIC	FA8650-08-D-1327	13,354 (R)	
SAIC	FA8650-08-D-1327, 5	17,884 (R)	
SAIC	FA8650-09-C-7961	51,178 (R)	
SAIC	FA8650-11-C-7138	32,610 (R)	
SAIC	FA8650-12-C-1478	103,728 (R)	
SAIC	FA8650-13-C-7321	32,935 (R)	
SAIC	FA8750-10-C-0032	120,712 (R)	
SARNOFF CORPORATION, PRINCETON, NJ	FA8650-11-C-7137	79,329 (R)	
SARNOFF CORPORATION, PRINCETON, NJ	FA8650-13-C-7322	95,930 (R)	
STATE UNIVERSITY OF NEW YORK	FA9550-11-1-0121	111,735 (R)	
UNIVERSAL TECHNOLOGY CORP, DAYTON, OH	FA8650-05-D-1912	123,200 (R)	
UNIVERSAL TECHNOLOGY CORP, DAYTON, OH	FA8650-10-D-5210	66,368 (R)	
UNIVERSAL TECHNOLOGY CORP, DAYTON, OH	FA8650-11-D-5800	59,612 (R)	
UNIVERSITY OF TEXAS /AUSTIN	20231	43,998 (R)	
FLORIDA STATE UNIVERSITY, TALLAHASSEE, FL	FA9550-11-1-0131	193,662 (R)	
RAYTHEON, BBN SYSTEM AND TECHNOLOGIES, CAMBRIDGE, MA	FA8750-11-C-0098	133,921 (R)	
CARNEGIE MELLON INSTITUTE, PITTSBURGH, PA	FA9550-12-1-0458	25,040 (R)	
UNIVERSITY OF ILLINOIS, URBANA, IL	FA9550-12-1-0089	106,224 (R)	
UNIVERSITY OF ILLINOIS, URBANA, IL	FA9550-12-1-0193	68,066 (R)	
PENNSYLVANIA STATE UNIVERSITY, STATE COLLEGE, PA	FA-9550-11-1-0002	70,397 (R)	



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Defense, U.S. Department of			
OHIO STATE UNIVERSITY, COLUMBUS, OH	FA9550-09-1-0602	\$ 167,245 (R)	
LOCKHEED MARTIN, FORT WORTH, TEXAS	N00019-02-C-3002	317 (R)	
BERRIEHILL RESEARCH CORPORATION, DAYTON, OH	2204	74,767 (R)	
BERRIEHILL RESEARCH CORPORATION, DAYTON, OH	UNKNOWN	201,804 (R)	
EG&G, LAS VEGAS, NV	FA9200-080C-0179	49,867 (R)	
OAK RIDGE NATIONAL LAB	DE-AC05-00OR22725	67,017 (R)	
UNIVERSITY OF ILLINOIS, URBANA, IL	FA9550-10-1-0573	164,423 (R)	
JT3, LLC	F42650-01-C-7218	22,767 (R)	
JT3, LLC	F42650-01-C-7218	900,487 (R)	
WYLE LABORATORIES	HC1047-05-D-4005	6,420 (R)	
INNOVATIVE SCIENTIFIC SOL, INC. (ISSI), DAYTON, OH	F33615-03-D-2329:2	158 (R)	
MACAULEY-BROWN, INC.	FA8650-08-D-13210003	193,456 (R)	
MACAULEY-BROWN, INC.	FA8650-08-D-7826	27,429 (R)	
INFOSCITEX CORPORATION, DAYTON, OH	FA8650-09-D-3900/9	15,656 (R)	
IMPACT TECHNOLOGIES, LLC, ROCHESTER, NY	FA8501-11-C-0045	39,660 (R)	
IMPACT TECHNOLOGIES, LLC, ROCHESTER, NY	FA8501-11-C-0048	22,764 (R)	
MAINSTREAM GS, LLC, ROBINS, IA	FA8224-07-D-0001	3,126 (R)	
MAINSTREAM GS, LLC, ROBINS, IA	FA8244-07-D-0001	(6,067) (R)	
CASE WESTERN RESERVE UNIVERSITY, CLEVELAND, OH	FA9550-12-1-0037	179,883 (R)	
NORTHROP CORPORATION	FXXXXX-08-C-8569	2,221 (R)	
UNIVERSITY OF DAYTON RESEARCH INSTITUTE, DAYTON, OH	FA8650-10-2-2934	73,738 (R)	
L3 CINCINNATI ELECTRONICS, MASON, OHIO	FA8540-08-C-00242742	1,853 (R)	
BOEING AEROSPACE COMPANY	FA8650-08-D-3857	82,964 (R)	
L3 COMMUNICATIONS, ROCKWALL, TEXAS	FA8620-06-G-4003	795,820 (R)	
BIHRLE APPLIED RESEARCH, HAMPTON, VA	FA8640-06-D-3624	107 (R)	
APPLIED RESEARCH ASSOCIATES, PANAMA CITY, FL	FA8650-11-C-7177	493,305 (R)	
SCIENTIFIC RESEARCH CORPORATION, ATLANTA, GA	FA8530-08-D-0014	43,051 (R)	
GLOBAL RESEARCH AND TECHNOLOGY CORPORATION, CAMARILLO, CA	FA8650-12-C-XXXX	25,000 (R)	
ENERGY RESEARCH CONSULTANTS, LAGUNA HILLS, CA	FA8650-07-M-2784	73,949 (R)	
DATA FUSION AND NEURAL NETWORKS, BROOMFIELD, OH	FA8750-12-C-0163	13,833 (R)	
DATA FUSION AND NEURAL NETWORKS, BROOMFIELD, OH	FA8750-13-C0141GTECH	6,961 (R)	
AEROSPACE TESTING ALLIANCE, ARNOLD AFB, TN	F40600-03-C-0001	14,231 (R)	
TECHNICAL DATA ANALYSIS INC., FALL CHURCH, VA	FA8650-12-M-51510	21,150 (R)	
MITRE CORPORATION, BEDFORD, MA	FA8721-12-C-0001	4,460 (R)	
SPECTRAL ENERGIES, LLC , DAYTON, OH	FA8650-12-M-2218	26,289 (R)	
SPECTRAL ENERGIES, LLC , DAYTON, OH	FA9451-11-M-0198	15,892 (R)	
SPECTRAL ENERGIES, LLC , DAYTON, OH	FA9451-13-C-0001	16 (R)	
BOOZ, ALLEN AND HAMILTON, INC.	FA8650-11-D-1011	45,588 (R)	
BOOZ, ALLEN AND HAMILTON, INC.	SPO700-03-D-1380	(1,754) (R)	
UES INC., DAYTON, OH	FA8650-09-D-5037 /1	73,212 (R)	
MASSACHUSETTS INSTITUTE OF TECHNOLOGY, CAMBRIDGE, MA	FA9550-09-1-0420	146,510 (R)	
TECHNOLOGY SERVICE CORPORATION, SANTA MONICA, CA	FA8650-12-M-1379	30 (R)	
PRATT & WHITNEY AIRCRAFT	FA8650-09-D-2923-21	35,000 (R)	
PRATT & WHITNEY AIRCRAFT	FA9300-10-C-0010	92,653 (R)	
UNIVERSITY OF MICHIGAN	FA9550-12-1-0483	73,502 (R)	
SET CORPORATION, VIENNA, VA	FA8650-10-C-1716	119 (R)	
QINETIQ NORTH AMERICA, INC., FAIRFAX, VA	FA7022-11-D-0004	78,402 (R)	
URS FEDERAL SERVICES, INC., SHREWSBURY, NJ	FA9200-08-C-0179	19,831 (R)	
TELCORDIA TECHNOLOGIES, MORRISTOWN, NJ	DAAD19-01-C-0062TO34	85 (R)	
KITWARE, INC., CLIFTON PARK, NY	FA8750-12-C-0300	2,057 (R)	
UES, INC., DAYTON, OH	FA8650-09-D-5037/TO9	30,857 (R)	
UES, INC., DAYTON, OH	FA865009-D-5037TO-13	25,057 (R)	
HARVARD UNIVERSITY, BOSTON, MA	FA9550-09-1-0669	241,079 (R)	
GRAMMATECH, INC.	FA8650-10-C-7025	480,744 (R)	
ANALATOM, INC., SUNNYVALE, CA	FA8650-12-C-0001	30,157 (R)	



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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Defense, U.S. Department of			
UNIVERSITY OF CALIFORNIA, IRVINE, CA	FA9550-12-1-0156	\$ 198,166	(R)
ITT SYSTEMS & SCIENCES CORPORATION, COLORADO SPRINGS, CO	F19628-02-C-0010	345,106	(R)
JOHNSON RESEARCH & DEVELOPMENT CO, ATLANTA, GA	FA9550-11-C-0004	123,500	(R)
VINTINURA IMAGING, INC. , ATLANTA, GA	FA8650-13-M-1557	6,596	(R)
CREARE, INC., HANOVER, NH	FA9101-12-C-0008	89,561	(R)
ATK ALLIANT TECHSYSTEMS, INC., PLYMOUTH, MN	FA213-08-C-0101	129,720	(R)
MAINSTREAM GS, LLC, ROBINS, IA	FA8224-07-D-0001-60	357,819	(R)
COMBUSTION RESEARCH AND FLOW TECH, INC., HUNTSVILLE,	FA8650-11-C-2190	43,099	(R)
STOTTLER HENKE ASSOCIATES, INC., SAN MATEO, CA	HQ0147-13-C-7413	341	(R)
PENNSYLVANIA STATE UNIVERSITY, STATE COLLEGE, PA	FA9550-13-1-0004	65,249	(R)
ROCKWELL COLLINS, CEDAR RAPIDS, IA	FA8625-11-C-6600	15,000	(R)
Program Total		185,705,328	
12.900 Language Grant Program			
Through: KENNESAW STATE UNIVERSITY RESEARCH AND SERVICE FOUNDATION	37-1535589	104,597	
Program Total		104,597	
12.901 Mathematical Sciences Grants Program			
Direct:		198,268	(R)
Program Total		198,268	
12.902 Information Security Grant Program			
Direct:		146,499	(R)
Program Total		146,499	
12.910 Research and Technology Development			
Direct:		11,626,992	(R)
Through: US DEPARTMENT OF INTERIOR	N10AP20030/D11AP0243	119,064	(R)
US DEPARTMENT OF INTERIOR/NATIONAL BUSINESS CENTER	D11AP00280	291,377	(R)
UNIVERSITY OF FLORIDA	N66001-11-1-4198	372,275	(R)
JT3, LLC	F42650-01-C-7218	61,215	(R)
CORNELL UNIVERSITY, ITHACA, NY	W911NF-11-1-0183	208,189	(R)
RESERVOIR LABS, INC., NEW YORK, NY	FA8750-12-C-0146	31,468	(R)
CHARLES RIVER ASSOCIATES, BOSTON, MA	UNKNOWN	221,187	(R)
LOCKHEED - MARTIN, MARIETTA, GA	DARPA-BAA-10-94	75,290	(R)
Program Total		13,007,057	
12.OFA Other Federal Assistance			
Direct:		4,343,465	
		112,332	(R)
Through: GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	72,404	
GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	207,165	(R)
GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	119,954	
GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	11,634	(R)
Program Total		4,866,954	
AGENCY TOTAL		\$ 422,129,564	



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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Housing and Urban Development, U.S. Department of			
14.008 Transformation Initiative: Choice Neighborhoods Demonstration Small Research Grant Program Through: ATLANTA RENEWAL COMMUNITY RESPONSIBLE AUTHORITY, INC.	UNKNOWN	\$ (18,868) (R)	
Program Total		<u>(18,868)</u>	
14.169 Housing Counseling Assistance Program Direct:		197,349	
Program Total		<u>197,349</u>	
14.171 Manufactured Home Dispute Resolution Direct:		453,356	
Program Total		<u>453,356</u>	
14.181 Supportive Housing for Persons with Disabilities Direct:		405,653	
Program Total		<u>405,653</u>	
14.218 Community Development Block Grants/Entitlement Grants (CDBG-R) Through: CITY OF WARNER ROBINS	20382	2,500	
Program Total		<u>2,500</u>	
14.228 Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (CDBG-S) Direct:		49,870,908	
Program Total		<u>49,870,908</u>	
14.231 Emergency Solutions Grant Program Direct:		2,910,157	
Program Total		<u>2,910,157</u>	
14.235 Supportive Housing Program Direct:		695,770	
Program Total		<u>695,770</u>	
14.238 Shelter Plus Care Direct:		10,296,642	
Program Total		<u>10,296,642</u>	
14.239 Home Investment Partnerships Program Direct:		19,517,980	
Program Total		<u>19,517,980</u>	
14.241 Housing Opportunities for Persons with AIDS Direct:		1,882,589	
Program Total		<u>1,882,589</u>	
14.248 Community Development Block Grants_Section 108 Loan Guarantees Through: ATLANTA HOUSING AUTHORITY	UNKNOWN	113,764	
Program Total		<u>113,764</u>	
14.253 Community Development Block Grant ARRA Entitlement Grants (CDBG-R)(Recovery Act Funded) (CDBG-R) Through: ATHENS-CLARKE COUNTY	581911146	16,844	
Program Total		<u>16,844</u>	

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**Schedule of Expenditures of Federal Awards
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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Housing and Urban Development, U.S. Department of			
14.257 ARRA - Homelessness Prevention and Rapid Re-Housing Program (Recovery Act Funded)			
Direct:		\$ 4,170	
Program Total		<u>4,170</u>	
14.264 Neighborhood Stabilization Program			
Direct:		15,340,443	
Program Total		<u>15,340,443</u>	
14.401 Fair Housing Assistance Program_State and Local			
Direct:		242,896	
Program Total		<u>242,896</u>	
14.871 Section 8 Housing Choice Vouchers (HVC)			
Direct:		110,843,687	
Program Total		<u>110,843,687</u>	
14.889 Choice Neighborhoods Implementation Grants Through: ALBANY HOUSING AUTHORITY	CTY108	3,051	
Program Total		<u>3,051</u>	
14.900 Lead-Based Paint Hazard Control in Privately-Owned Housing			
Direct:		952,586	
Program Total		<u>952,586</u>	
14.OFA ARRA - Other Federal Assistance			
Direct:		536,940	
Program Total		<u>536,940</u>	
AGENCY TOTAL		<u><u>\$ 214,268,417</u></u>	
Interior, U.S. Department of			
15.231 Fish, Wildlife and Plant Conservation Resource Management Through: UNIVERSITY OF CALIFORNIA/DAVIS	20423	\$ 18,589 (R)	
Program Total		<u>18,589</u>	
15.232 Wildland Fire Research and Studies Program			
Direct:		22,373 (R)	
Program Total		<u>22,373</u>	
15.506 Water Desalination Research and Development Program			
Direct:		51,126 (R)	
Program Total		<u>51,126</u>	
15.605 Sport Fish Restoration Program (FWC)			
Direct:		6,838,896	
Program Total		<u>6,838,896</u>	
15.608 Fish and Wildlife Management Assistance			
Direct:		37,508	
Through: NATURE CONSERVANCY, THE	68082	37,880 (R)	
Program Total		<u>8,530 (R)</u>	
		<u>83,918</u>	



**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2013**

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Interior, U.S. Department of			
15.611 Wildlife Restoration and Basic Hunter Education (FWC)			
Direct:		\$ 11,325,584	
Through: LOUISIANA DEPARTMENT WILDLIFE & FISH	20415	86,730 (R)	
VIRGINIA DEPARTMENT GAME INLAND FISH	20453	464 (R)	
Program Total		<u>11,412,778</u>	
15.615 Cooperative Endangered Species Conservation Fund			
Direct:		1,622,536	
Through: UNIVERSITY OF FLORIDA	20220	17,627 (R)	
Program Total		<u>1,640,163</u>	
15.616 Clean Vessel Act			
Direct:		168,243	
Program Total		<u>168,243</u>	
15.625 Wildlife Conservation and Restoration			
Through: LOUISIANA DEPARTMENT WILDLIFE & FISH	20415	111,684 (R)	
WILDLIFE MANAGEMENT INSTITUTE	67406	6,127 (R)	
Program Total		<u>117,811</u>	
15.629 Great Apes Conservation Fund			
Direct:		9,331 (R)	
Program Total		<u>9,331</u>	
15.630 Coastal Program			
Direct:		3,304 (R)	
Program Total		<u>3,304</u>	
15.631 Partners for Fish and Wildlife			
Direct:		154,050	
		4,977 (R)	
Program Total		<u>159,027</u>	
15.632 Conservation Grants Private Stewardship for Imperiled Species			
Direct:		33,212 (R)	
Program Total		<u>33,212</u>	
15.634 State Wildlife Grants			
Direct:		1,893,544	
Through: SOUTH CAROLINA DEPARTMENT OF NATURAL RESOURCES	20329	11 (R)	
Program Total		<u>1,893,555</u>	
15.637 Migratory Bird Joint Ventures			
Direct:		13,565 (R)	
Program Total		<u>13,565</u>	
15.647 Migratory Bird Conservation			
Direct:		21,135 (R)	
Program Total		<u>21,135</u>	
15.648 Central Valley Project Improvement (CVPI) Anadromous Fish Restoration Program (AFRP)			
Direct:		52,913 (R)	
Program Total		<u>52,913</u>	



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Interior, U.S. Department of			
15.650 Research Grants (Generic)			
Direct:		\$ 2,949,731 (R)	
Through: UNIVERSITY OF MICHIGAN	NBCHC080037	56,201 (R)	
ALABAMA DEPARTMENT OF CONSERVATION & NATURAL RESOURCES	20468	10,000 (R)	
Program Total		<u>3,015,932</u>	
15.655 Migratory Bird Monitoring, Assessment and Conservation			
Direct:		101,417 (R)	
Through: WILDLIFE MANAGEMENT INSTITUTE	67406	9,723 (R)	
Program Total		<u>111,140</u>	
15.657 Endangered Species Conservation - Recovery Implementation Funds			
Direct:		21,000	
Program Total		<u>16,763 (R)</u>	
15.663 National Fish and Wildlife Foundation			
Direct:		22,775	
Through: NATIONAL FISH & WILDLIFE FOUNDATION	69254	23,710 (R)	
Program Total		<u>46,485</u>	
15.675 National Fire Plan- Rural Fire Assistance			
Through: CHARLTON COUNTY	586000796	2,732	
CLINCH COUNTY	586000803	2,732	
WARE COUNTY	586023164	2,732	
Program Total		<u>8,196</u>	
15.805 Assistance to State Water Resources Research Institutes			
Direct:		87,084 (R)	
Program Total		<u>87,084</u>	
15.807 Earthquake Hazards Reduction Program			
Direct:		89,144 (R)	
Program Total		<u>89,144</u>	
15.808 U.S. Geological Survey_ Research and Data Collection			
Direct:		28,437	
Program Total		<u>445,913 (R)</u>	
15.810 National Cooperative Geologic Mapping Program			
Direct:		41,944	
Program Total		<u>334 (R)</u>	
15.811 Gap Analysis Program			
Direct:		8,529 (R)	
Program Total		<u>8,529</u>	
15.812 Cooperative Research Units Program			
Direct:		351,948 (R)	
Program Total		<u>351,948</u>	



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Interior, U.S. Department of			
15.815 National Land Remote Sensing_Education Outreach and Research			
Through: AMERICA VIEW	67501	\$ 10,000 (R)	
MONTANA STATE UNIVERSITY	77-0602801	<u>20,616 (R)</u>	
Program Total		30,616	
15.817 ARRA - National Geospatial Program: Building The National Map			
Direct:		<u>(102,794) (R)</u>	
Program Total		(102,794)	
15.904 Historic Preservation Fund Grants-In-Aid			
Direct:		<u>616,140</u>	
Program Total		616,140	
15.914 National Register of Historic Places			
Direct:		8,943	
		<u>2,775 (R)</u>	
Program Total		11,718	
15.916 Outdoor Recreation_Acquisition, Development and Planning			
Direct:		1,091,671	
		<u>705 (R)</u>	
Program Total		1,092,376	
15.922 Native American Graves Protection and Repatriation Act			
Direct:		<u>32,967 (R)</u>	
Program Total		32,967	
15.926 American Battlefield Protection			
Direct:		<u>24,980 (R)</u>	
Program Total		24,980	
15.928 Civil War Battlefield Land Acquisition Grants			
Direct:		<u>2,011,551</u>	
Program Total		2,011,551	
15.944 Natural Resource Stewardship			
Direct:		<u>32,900 (R)</u>	
Program Total		32,900	
15.945 Cooperative Research and Training Programs – Resources of the National Park System			
Direct:		169,120	
		<u>70,790 (R)</u>	
Program Total		239,910	
15.OFA Other Federal Assistance			
Direct:		<u>73,646 (R)</u>	
Program Total		73,646	
AGENCY TOTAL		\$ 30,876,798	



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Justice, U.S. Department of			
16.013 Violence Against Women Act Court Training and Improvement Grants			
Direct:		\$ 5,350	
Program Total		<u>5,350</u>	
16.017 Sexual Assault Services Formula Program			
Direct:		226,306	
Program Total		<u>226,306</u>	
16.203 Promoting Evidence Integration in Sex Offender Management Discretionary Grant Program			
Direct:		111,387	
Program Total		<u>111,387</u>	
16.300 Law Enforcement Assistance_FBI Advanced Police Training			
Direct:		476,293 (R)	
Program Total		<u>476,293</u>	
16.304 Law Enforcement Assistance_National Crime Information Center			
Direct:		246,771 (R)	
Program Total		<u>246,771</u>	
16.523 Juvenile Accountability Block Grants			
Direct:		1,065,222	
Program Total		<u>1,065,222</u>	
16.527 Supervised Visitation, Safe Havens for Children			
Direct:		31,871	
Program Total		<u>31,871</u>	
16.540 Juvenile Justice and Delinquency Prevention_Allocation to States			
Direct:		1,225,454	
Program Total		<u>1,225,454</u>	
16.541 Part E - Developing, Testing and Demonstrating Promising New Programs			
Direct:		(24,945)	
Program Total		<u>130,521 (R)</u>	
16.543 Missing Children's Assistance			
Direct:		453,145	
Program Total		<u>453,145</u>	
16.548 Title V_Delinquency Prevention Program			
Direct:		98,171	
Program Total		<u>98,171</u>	
16.550 State Justice Statistics Program for Statistical Analysis Centers			
Direct:		61,811 (R)	
Program Total		<u>61,811</u>	
16.554 National Criminal History Improvement Program (NCHIP)			
Direct:		113,997	
Program Total		<u>113,997</u>	



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Justice, U.S. Department of			
16.575 Crime Victim Assistance			
Direct:		\$ 10,822,248	
Program Total		<u>10,822,248</u>	
16.576 Crime Victim Compensation			
Direct:		7,657,468	
Program Total		<u>7,657,468</u>	
16.579 Edward Byrne Memorial Formula Grant Program			
Direct:		16,137	
Program Total		<u>16,137</u>	
16.580 Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program			
Direct:		47,998	
Program Total		<u>47,998</u>	
16.585 Drug Court Discretionary Grant Program			
Direct:		27,186	
Program Total		<u>27,186</u>	
16.588 Violence Against Women Formula Grants			
Direct:		3,714,524	
Program Total		<u>3,714,524</u>	
16.588 ARRA - Violence Against Women Formula Grants			
Direct:		78,988	
Program Total		<u>78,988</u>	
16.593 Residential Substance Abuse Treatment for State Prisoners			
Direct:		581,575	
Program Total		<u>581,575</u>	
16.601 Corrections_Training and Staff Development			
Direct:		14,311	
Through: FEDERAL CORRECTIONAL INSTITUTION	10-0007204	65,844	
Program Total		<u>80,155</u>	
16.607 Bulletproof Vest Partnership Program			
Direct:		134,060	
Program Total		<u>134,060</u>	
16.609 Project Safe Neighborhoods			
Direct:		425,953	
Program Total		<u>425,953</u>	
16.610 Regional Information Sharing Systems			
Direct:		1,566,615 (R)	
Through: CRIMINAL INFORMATION SHARING ALLIANCE, FOLSOM, CA	97-LB-VX-K009	1,066,904 (R)	
Program Total		<u>2,633,519</u>	
16.710 Public Safety Partnership and Community Policing Grants			
Direct:		130,283	
Program Total		<u>130,283</u>	



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Justice, U.S. Department of			
16.726 Juvenile Mentoring Program			
Through: BIG BROTHERS BIG SISTERS OF METRO ATLANTA	UNKNOWN	\$ 21,960 (R)	
Program Total		<u>21,960</u>	
16.727 Enforcing Underage Drinking Laws Program			
Direct:		174,477	
Program Total		<u>174,477</u>	
16.735 Protecting Inmates and Safeguarding Communities Discretionary Grant Program			
Direct:		512,665	
Program Total		<u>512,665</u>	
16.738 Edward Byrne Memorial Justice Assistance Grant Program (JAG)			
Direct:		7,546,963	
Through: CITY OF ATLANTA	58-6000511	76,933	
DEKALB COUNTY	6440	92,463 (R)	
GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	31,339 (R)	
Program Total		<u>7,747,698</u>	
16.741 DNA Backlog Reduction Program			
Direct:		1,945,338	
Program Total		<u>1,945,338</u>	
16.742 Paul Coverdell Forensic Sciences Improvement Grant Program			
Direct:		594,318	
Program Total		<u>594,318</u>	
16.745 Criminal and Juvenile Justice and Mental Health Collaboration Program			
Direct:		5,436	
Program Total		<u>5,436</u>	
16.746 Capital Case Litigation			
Direct:		147,286	
Program Total		<u>147,286</u>	
16.751 Edward Byrne Memorial Competitive Grant Program			
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	33,581 (R)	
Program Total		<u>33,581</u>	
16.753 Congressionally Recommended Awards			
Direct:		8,961 (R)	
Program Total		<u>8,961</u>	
16.754 Harold Rogers Prescription Drug Monitoring Program			
Direct:		39,813	
Program Total		<u>39,813</u>	
16.800 ARRA - Recovery Act - Internet Crimes against Children Task Force Program (ICAC)			
Direct:		198,983	
Program Total		<u>198,983</u>	
16.801 ARRA - Recovery Act - State Victim Assistance Formula Grant Program			
Direct:		60,369	
Program Total		<u>60,369</u>	



**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2013**

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Justice, U.S. Department of			
16.803 ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories (JAG)			
Direct:		\$ 6,493,961	
Program Total		<u>6,493,961</u>	
16.808 ARRA - Recovery Act - Edward Byrne Memorial Competitive Grant Program			
Direct:		6,063	
Program Total		<u>6,063</u>	
16.812 Second Chance Act Prisoner Reentry Initiative			
Direct:		258,432	
Program Total		<u>258,432</u>	
16.816 John R. Justice Prosecutors and Defenders Incentive Act			
Direct:		73,588	
Program Total		<u>73,588</u>	
16.922 Equitable Sharing Program			
Direct:		1,539,096	
		7,832 (R)	
Program Total		<u>1,546,928</u>	
16.OFA Other Federal Assistance			
Direct:		4,980,721	
Program Total		<u>4,980,721</u>	
AGENCY TOTAL		<u><u>\$ 55,422,026</u></u>	
Labor, U.S. Department of			
17.002 Labor Force Statistics			
Direct:		\$ 1,826,893	
Program Total		<u>1,826,893</u>	
17.005 Compensation and Working Conditions			
Direct:		130,175	
Program Total		<u>130,175</u>	
17.207 Employment Service/Wagner-Peyser Funded Activities (ESC)			
Direct:		27,451,395	
Program Total		<u>27,451,395</u>	
17.225 Unemployment Insurance			
Direct:		1,926,573,439	
Program Total		<u>1,926,573,439</u>	(1)
17.235 Senior Community Service Employment Program			
Direct:		1,982,721	
Program Total		<u>1,982,721</u>	
17.245 Trade Adjustment Assistance			
Direct:		5,278,542	
Program Total		<u>5,278,542</u>	



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Labor, U.S. Department of			
17.258 WIA Adult Program (WIA)			
Direct:		\$ 26,866,519	
Through: ATLANTA REGIONAL COMMISSION	58-6002324	522,525	
CITY OF COLQUITT	UNKNOWN	40,879	
CITY OF MACON	586000612	84,960	
EAST CENTRAL GEORGIA WORKFORCE INVESTMENT JOB TRAINING UNLIMITED	58 211 4208	12,325	
MIDDLE GEORGIA CONSORTIUM	58-1391833	213,713	
NORTHEAST GEORGIA REGIONAL COMMISSION	580902860	90,959	
RICHMOND/BURKE JOB TRAINING AUTHORITY	58 211 3801	90,318	
RIVER VALLEY REGIONAL COMMISSION	27-0432727	49,597	
RIVER VALLEY REGIONAL COMMISSION	58-1937286	167,888	
SOUTHERN GEORGIA REGIONAL COMMISSION	UNKNOWN	27,173	
SOUTHWEST GEORGIA REGIONAL COMMISSION	UNKNOWN	50,644	
WEST CENTRAL GEORGIA WORKFORCE DEVELOPMENT CORPORATION	58-1835067	91,388	
Program Total		<u>28,679,296</u>	
17.258 ARRA - WIA Adult Program (WIA)			
Through: COOSA VALLEY REGIONAL DEVELOPMENT CENTER	58-6015195	374,650	
MIDDLE GEORGIA CONSORTIUM, INCORPORATED	35602	54,681	
NORTHWEST GEORGIA REGIONAL COMMISSION	01-03-45-CA2	445,745	
Program Total		<u>875,076</u>	
17.259 WIA Youth Activities (WIA)			
Direct:		26,271,381	
Through: CITY OF COLQUITT	UNKNOWN	31,005	
JOB TRAINING UNLIMITED	58-2181803	429,753	
NORTHEAST GEORGIA REGIONAL COMMISSION	580902860	18,492	
SOUTHERN GEORGIA REGIONAL COMMISSION	UNKNOWN	75,787	
SOUTHWEST GEORGIA REGIONAL COMMISSION	UNKNOWN	34,060	
WEST CENTRAL GEORGIA WORKFORCE DEVELOPMENT CORPORATION	58-1835067	39,849	
Program Total		<u>26,900,327</u>	
17.259 ARRA - WIA Youth Activities (WIA)			
Through: NORTHWEST GEORGIA REGIONAL COMMISSION	01-03-45-CA2	455,740	
SOUTHWEST GEORGIA WORKFORCE INVESTMENT BOARD	58-6002009	94,546	
Program Total		<u>550,286</u>	
17.260 WIA Dislocated Workers			
Direct:		597,104	
Through: CITY OF COLQUITT	UNKNOWN	25,038	
COOSA VALLEY REGIONAL DEVELOPMENT CENTER	58-6015195	44,141	
ITA, CAREER CENTER	1116	40,832	
NORTHEAST GEORGIA REGIONAL COMMISSION	580902860	116,338	
RICHMOND/BURKE JOB TRAINING AUTHORITY	58 211 3801	53,044	
RIVER VALLEY REGIONAL COMMISSION	27-0432727	46,896	
SOUTHWEST GEORGIA REGIONAL COMMISSION	UNKNOWN	26,561	
Program Total		<u>949,954</u>	
17.260 ARRA - WIA Dislocated Workers			
Through: ATLANTA REGIONAL COMMISSION	586002324	77,027	
NORTHWEST GEORGIA REGIONAL COMMISSION	586015195	219,593	
RIVER VALLEY REGIONAL COMMISSION	58-1937286	81,512	
SOUTHERN GEORGIA REGIONAL COMMISSION	UNKNOWN	23,859	
Program Total		<u>401,991</u>	



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Labor, U.S. Department of			
17.261 WIA Pilots, Demonstrations, and Research Projects Through: UNIVERSITY OF BALTIMORE	UNKNOWN	\$ 5,448 (R)	
Program Total		<u>5,448</u>	
17.266 Work Incentive Grants			
Direct:		3,578	
Program Total		<u>3,578</u>	
17.268 H-1B Job Training Grants			
Direct:		734,537	
Program Total		<u>734,537</u>	
17.269 Community Based Job Training Grants			
Direct:		1,676,787	
Program Total		<u>1,676,787</u>	
17.271 Work Opportunity Tax Credit Program (WOTC)			
Direct:		482,165	
Program Total		<u>482,165</u>	
17.273 Temporary Labor Certification for Foreign Workers			
Direct:		428,836	
Program Total		<u>428,836</u>	
17.275 ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors			
Direct:		986,953	
Program Total		<u>986,953</u>	
17.276 ARRA - Health Care Tax Credit (HCTC) National Emergency Grants (NEGs)			
Direct:		(305,356)	
Program Total		<u>(305,356)</u>	
17.277 Workforce Investment Act (WIA) National Emergency Grants			
Direct:		1,650,520	
Program Total		<u>1,650,520</u>	
17.278 WIA Dislocated Worker Formula Grants (WIA)			
Direct:		37,088,706	
Program Total		<u>37,088,706</u>	
17.280 Workforce Investment Act (WIA) Dislocated Worker National Reserve Demonstration Grants			
Direct:		96,341	
Program Total		<u>96,341</u>	
17.282 Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants			
Direct:		1,374,594	
Program Total		<u>1,374,594</u>	
17.502 Occupational Safety and Health_Susan Harwood Training Grants			
Direct:		209,195 (R)	
Program Total		<u>209,195</u>	



**Schedule of Expenditures of Federal Awards
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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Labor, U.S. Department of			
17.504 Consultation Agreements			
Direct:		\$ 9,000	
		<u>1,416,456</u> (R)	
Program Total		1,425,456	
17.505 OSHA Data Initiative			
Direct:		<u>7,495</u>	
Program Total		7,495	
17.600 Mine Health and Safety Grants			
Direct:		<u>155,248</u>	
Program Total		155,248	
17.801 Disabled Veterans' Outreach Program (DVOP) (ESC)			
Direct:		<u>2,995,865</u>	
Program Total		2,995,865	
17.804 Local Veterans' Employment Representative Program (ESC)			
Direct:		<u>2,184,414</u>	
Program Total		2,184,414	
AGENCY TOTAL		<u>\$ 2,072,800,877</u>	
State, U.S. Department of			
19.017 Environmental and Scientific Partnerships and Programs			
Direct:		\$ 350,073 (R)	
Through: NATIONAL ACADEMY OF SCIENCES	67988	27,220 (R)	
UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION	69324	<u>92,160</u> (R)	
Program Total		469,453	
19.021 Investing in People in The Middle East and North Africa			
Through: INTERNATIONAL RESEARCH & EXCHANGES BOARD	UNKNOWN	<u>358,022</u> (R)	
Program Total		358,022	
19.400 Academic Exchange Programs - Graduate Students			
Direct:		<u>(7,015)</u> (R)	
Program Total		(7,015)	
19.415 Professional and Cultural Exchange Programs - Citizen Exchanges			
Direct:		<u>(27,714)</u> (R)	
Program Total		(27,714)	
19.519 Overseas Refugee Assistance Program for Near East and South Asia			
Through: NATIONAL ACADEMY OF SCIENCES	67988	<u>1</u> (R)	
Program Total		1	
19.901 Export Control and Related Border Security			
Direct:		<u>338,517</u> (R)	
Program Total		338,517	



**Schedule of Expenditures of Federal Awards
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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
State, U.S. Department of			
19.OFA Other Federal Assistance			
Direct:		\$ 96,500 (R)	
Through: KENNESAW STATE UNIVERSITY RESEARCH AND SERVICE FOUNDATION	371535589	<u>2,167</u>	
Program Total		<u>98,667</u>	
AGENCY TOTAL		<u>\$ 1,229,931</u>	
Transportation, U.S. Department of			
20.106 Airport Improvement Program			
Direct:		\$ 25,036,167	
Program Total		<u>22,299 (R)</u>	
		<u>25,058,466</u>	
20.108 Aviation Research Grants			
Direct:		883,482 (R)	
Program Total		<u>883,482</u>	
20.109 Air Transportation Centers of Excellence			
Direct:		1,917,274 (R)	
Through: UNIVERSITY OF MARYLAND, COLLEGE PARK, MD	DTFAWA-11-D-00017	<u>89,655 (R)</u>	
Program Total		<u>2,006,929</u>	
20.200 Highway Research and Development Program			
Direct:		54,410 (R)	
Through: THE NATIONAL ACADEMIES	DTFH61-08-H-000035	18,570 (R)	
UNIVERSITY OF CENTRAL FLORIDA	UNKNOWN	413,851 (R)	
UNIVERSITY OF FLORIDA	DTRT12-G-UTC04	4,500	
UNIVERSITY OF FLORIDA	DTRT12-G-UTC04	160,275 (R)	
FLORIDA STATE UNIVERSITY, TALLAHASSEE, FL	VA118-12-C-006	444,755 (R)	
RICE UNIVERSITY, HOUSTON, TX	NCHRP-147	<u>6,525 (R)</u>	
Program Total		<u>1,102,886</u>	
20.205 Highway Planning and Construction (HPCC)			
Direct:		1,110,717,168	
Program Total		<u>230,739 (R)</u>	
		<u>1,110,947,907</u>	
20.205 ARRA - Highway Planning and Construction (HPCC)			
Direct:		84,337,212	
Program Total		<u>84,337,212</u>	
20.215 Highway Training and Education			
Direct:		166,329	
Through: UNIVERSITY OF FLORIDA	DTRT12-G-UTC04	34,777 (R)	
Program Total		<u>2,500</u>	
		<u>203,606</u>	
20.218 National Motor Carrier Safety			
Direct:		7,888,648	
Program Total		<u>7,888,648</u>	
20.219 Recreational Trails Program (HPCC)			
Direct:		1,642,619	
Program Total		<u>1,642,619</u>	



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Transportation, U.S. Department of			
20.232 Commercial Driver's License Program Improvement Grant			
Direct:		\$ 142,471	
Program Total		<u>142,471</u>	
20.235 Commercial Motor Vehicle Operator Training Grants			
Direct:		57,253	
Program Total		<u>57,253</u>	
20.313 Railroad Research and Development			
Direct:		(362,492) (R)	
Program Total		<u>(362,492)</u>	
20.319 High-Speed Rail Corridors and Intercity Passenger Rail Service – Capital Assistance Grants			
Direct:		960,156	
Program Total		<u>960,156</u>	
20.500 Federal Transit_Capital Investment Grants			
Direct:		3,645,604	
Program Total		<u>3,645,604</u>	
20.505 Metropolitan Transportation Planning			
Direct:		2,365,067	
Program Total		<u>2,365,067</u>	
20.507 Federal Transit_Formula Grants (FTC)			
Direct:		26,438,739	
Program Total		<u>26,438,739</u>	
20.507 ARRA - Federal Transit_Formula Grants (FTC)			
Direct:		1,425,011	
Program Total		<u>1,425,011</u>	
20.509 Formula Grants for Rural Areas			
Direct:		16,203,764	
Program Total		<u>16,203,764</u>	
20.509 ARRA - Formula Grants for Rural Areas			
Direct:		1,735,113	
Program Total		<u>1,735,113</u>	
20.513 Enhanced Mobility of Seniors and Individuals with Disabilities (TSPC)			
Direct:		3,986,490	
Program Total		<u>3,986,490</u>	
20.514 Public Transportation Research			
Direct:		142,516 (R)	
Through: THE NATIONAL ACADEMIES	DC-26-7306	46,097 (R)	
Program Total		<u>188,613</u>	
20.516 Job Access And Reverse Commute Program (TSPC)			
Direct:		5,606,288	
Program Total		<u>5,606,288</u>	



**Schedule of Expenditures of Federal Awards
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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Transportation, U.S. Department of			
20.521 New Freedom Program (TSPC)			
Direct:		\$ 1,948,938	
Program Total		<u>1,948,938</u>	
20.522 Alternatives Analysis			
Direct:		(40,115)	
Program Total		<u>(40,115)</u>	
20.600 State and Community Highway Safety			
Direct:		6,933,416	
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	2,550	
KENNESAW STATE UNIVERSITY RESEARCH AND SERVICE FOUNDATION	371535589	<u>5,514</u>	
Program Total		<u>6,941,480</u>	
20.601 Alcohol Impaired Driving Countermeasures Incentive Grants I (HSC)			
Direct:		3,495,107	
Program Total		<u>3,495,107</u>	
20.602 Occupant Protection Incentive Grants (HSC)			
Direct:		787,969	
Program Total		<u>787,969</u>	
20.609 Safety Belt Performance Grants (HSC)			
Direct:		838,112	
Program Total		<u>838,112</u>	
20.610 State Traffic Safety Information System Improvement Grants			
Direct:		510,991	
Program Total		<u>510,991</u>	
20.612 Incentive Grant Program to Increase Motorcyclist Safety (HSC)			
Direct:		104,536	
Program Total		<u>104,536</u>	
20.614 National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants			
Direct:		51,304	
Program Total		<u>51,304</u>	
20.700 Pipeline Safety Program State Base Grant			
Direct:		1,153,116	
Program Total		<u>1,153,116</u>	
20.701 University Transportation Centers Program			
Direct:		1,559,492 (R)	
Program Total		<u>1,559,492</u>	
20.703 Interagency Hazardous Materials Public Sector Training and Planning Grants			
Direct:		482,014	
Program Total		<u>482,014</u>	
20.720 State Damage Prevention Program Grants			
Direct:		117,843	
Program Total		<u>117,843</u>	



**Schedule of Expenditures of Federal Awards
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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Transportation, U.S. Department of			
20.761 Biobased Transportation Research			
Through: UNIVERSITY OF TENNESSEE	20271	\$ 172,721 (R)	
Program Total		<u>172,721</u>	
20.762 Research Grants			
Direct:		420,964 (R)	
Through: THE NATIONAL ACADEMIES	HR 20-59(034)	57,659 (R)	
UNIVERSITY OF MARYLAND, COLLEGE PARK, MD	DTFAWA-11-D-00017	4,685 (R)	
Program Total		<u>483,308</u>	
20.OFA Other Federal Assistance			
Direct:		46,114	
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	53,148 (R)	
Program Total		<u>99,262</u>	
AGENCY TOTAL		<u><u>\$ 1,315,169,910</u></u>	
Treasury, U.S. Department of			
21.000 US Treasury Asset Forfeitures			
Direct:		\$ 26,667	
Through: NEIGHBOR WORKS AMERICA	PL110-161.95X1350	348,768	
Program Total		<u>375,435</u>	
21.008 Low Income Taxpayer Clinics			
Direct:		138,484	
Program Total		<u>138,484</u>	
21.009 Volunteer Income Tax Assistance (VITA) Matching Grant Program			
Direct:		27,123 (R)	
Program Total		<u>27,123</u>	
AGENCY TOTAL		<u><u>\$ 541,042</u></u>	
Appalachian Regional Commission			
23.001 Appalachian Regional Development (See individual Appalachian Programs)			
Direct:		\$ 8,545	
Program Total		<u>8,545</u>	
23.002 Appalachian Area Development			
Direct:		212,036	
Through: DALTON UTILITIES	41274	29,365 (R)	
Program Total		<u>241,401</u>	
23.011 Appalachian Research, Technical Assistance, and Demonstration Projects			
Direct:		\$ 92,828	
Through: EAST TENNESSEE STATE UNIVERSITY	62-6021046	394,175	
EAST TENNESSEE STATE UNIVERSITY	CO-12600-F-C10	3,995 (R)	
Program Total		<u>490,998</u>	
AGENCY TOTAL		<u><u>\$ 740,944</u></u>	



**Schedule of Expenditures of Federal Awards
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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
U.S. Office of Personnel Management			
27.011 Intergovernmental Personnel Act (IPA) Mobility Program			
Direct:		\$ 2,151 (R)	
Program Total		<u>2,151</u>	
AGENCY TOTAL		<u><u>\$ 2,151</u></u>	
U.S. Equal Employment Opportunity Commission			
30.001 Employment Discrimination_Title VII of the Civil Rights Act of 1964			
Direct:		\$ 41,050	
Program Total		<u>41,050</u>	
AGENCY TOTAL		<u><u>\$ 41,050</u></u>	
U.S. General Services Administration			
39.003 Donation of Federal Surplus Personal Property			
Direct:			8,546,365
Program Total			<u>8,546,365</u>
39.007 Sale of Federal Surplus Personal Property			
Direct:		\$ 115,768 (R)	
Program Total		<u>115,768</u>	
AGENCY TOTAL		<u><u>\$ 115,768</u></u>	<u><u>\$ 8,546,365</u></u>
Library of Congress			
42.008 Semiconductor Chip Protection Service			
Through: NATIONAL FILM PRESERVATION FEDERATION	69817	\$ 5,300 (R)	
Program Total		<u>5,300</u>	
AGENCY TOTAL		<u><u>\$ 5,300</u></u>	
National Aeronautics and Space Administration			
43.001 Science			
Direct:		\$ 30,844	
Through: CALIFORNIA INSTITUTE OF TECHNOLOGY - JET PROP LAB		2,314,980 (R)	
NASA	1458403	7,463 (R)	
CALIFORNIA INSTITUTE OF TECHNOLOGY	68126	25,381 (R)	
GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	6,999 (R)	
HONEYWELL INTERNATIONAL	NNL13AAOOC	71,060 (R)	
JACKSON STATE UNIVERSITY	20353	965 (R)	
SOUTHWEST RESEARCH INSTITUTE	NNM06AA75C	69,284 (R)	
SPACE TELESCOPE SCIENCE INSTITUTE	UNKNOWN	144,042 (R)	
UNIVERSITY OF SOUTHERN CALIFORNIA	UNKNOWN	12,000 (R)	
UNIVERSITY OF TEXAS AT AUSTIN	UTA12-00692	5,918 (R)	
VIRGINIA INSTITUTE OF MARINE SCIENCE	20332	2,977 (R)	
JOHNS HOPKINS APPLIED PHYSICS LAB, LAUREL, MD	NNX11A054G	113,329 (R)	
MA	NNX11AF17G	160,591 (R)	
UNIVERSITY OF COLORADO, DENVER, CO	NNX12AP51G	78,283 (R)	
UNIVERSITY MASSACHUSETTS - DARTMOUTH	20396	9,630 (R)	
Program Total		<u>3,053,746</u>	



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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
National Aeronautics and Space Administration			
43.002 Aeronautics			
Direct:		\$ 249,417	
		9,042,598	(R)
Through: CHRISTOPHER NEWPORT UNIVERSITY	UNKNOWN	5,000	
GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	866	(R)
CALIFORNIA INSTITUTE OF TECHNOLOGY - JET PROP LAB			
NASA	1371491	99,623	(R)
CALIFORNIA INSTITUTE OF TECHNOLOGY - JET PROP LAB			
NASA	NMO710973	9,816	(R)
CALIFORNIA INSTITUTE OF TECHNOLOGY - JET PROP LAB			
NASA	NNN12AA01C	21,963	
CALIFORNIA INSTITUTE OF TECHNOLOGY - JET PROP LAB			
NASA	NNN13R226T	1,222	(R)
NATIONAL INSTITUTE AEROSPACE/NNL08AA00B	NNL08AA00B	(842)	(R)
CFD RESEARCH CORPORATION, HUNTSVILLE, AL	NNX11CB99C	69,429	(R)
JOHNS HOPKINS APPLIED PHYSICS LAB, LAUREL, MD	NNA09DB31A	7,970	(R)
UNITED TECHNOLOGIES, EAST HARTFORD, CT	NNC12CA36C	61,404	(R)
IMPACT TECHNOLOGIES, LLC, ROCHESTER, NY	NNX11CC050C	114,423	(R)
BOEING AEROSPACE COMPANY	NNL08AA16B-		
	NNL11AAOOT	322,093	(R)
ANALYTICAL MECHANICS ASSOCIATES, INC., HAMPTON, VA	NNL12AA09C	26,526	(R)
UNIVERSITY OF IDAHO, MOSCOW, IDAHO	UNKNOWN	40	
SIERRA NEVADA CORPORATION , SPARKS, NV	NNK11MS01S	19,289	(R)
PLANETARY SCIENCE INSTITUTE, TUCSON, AZ	NNX11AI92G	25,480	(R)
SUPERIOR GRAPHITE CO, CHICAGO, IL	NNX10CA50C	50,000	(R)
LMI, MCLEAN, VA	NNH08PQ74Z	83,913	(R)
SENSIS CORPORATION, CAMPBELL, CA	NNA11AC50C	48,967	(R)
SENSIS CORPORATION, CAMPBELL, CA	NND11AQ68C	305,895	(R)
TAHOE RF SEMICONDUCTOR, AUBURN, CA	NNX12CA35C	24,000	(R)
HIDDEN SOLUTIONS, YULEE, FL	NNX12CF12P	24,198	(R)
JACOBS SVERDRUP ADVSYSTGROUP, FORT WALTON BEACH, FL	NNM12AA41C	644,538	(R)
UNIVERSITY OF HAWAII/NATURAL ENERGY INSTITUTE	NNX08AR49G	11,201	(R)
UNIVERSITY OF VIRGINIA, CHARLOTTESVILLE, VA	NNA10DE79C	157,718	(R)
Program Total		<u>11,426,747</u>	
43.003 Exploration			
Direct:		235,921	(R)
Through: GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH			
INSTITUTE	96-666-8691	13,694	(R)
SMITHSONIAN ASTROPHYSICAL OBSERVATORY	NASAG01-12094C	2,434	(R)
UNIVERSITY OF CALIFORNIA, BERKLEY, CA	NNX09AN18G	19,978	(R)
CENTER FOR ADVANCED SCIENCE IN SPACE , EXPLORATION			
PARK, FL	NNH11CD70A	22,487	(R)
Program Total		<u>294,514</u>	
43.008 Education			
Direct:		255,634	
Program Total		<u>215,009</u>	(R)
43.009 Cross Agency Support			
Direct:		394,213	(R)
Through: FLORIDA STATE UNIVERSITY, TALLAHASSEE, FL	217000-524-026984	33,183	(R)
Program Total		<u>427,396</u>	



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National Aeronautics and Space Administration			
43.OFA Other Federal Assistance			
Direct:		\$ 290,010	
		540,859 (R)	
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	10,500	
GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828683	5,106 (R)	
JET PROPULSION LABORATORY	UNKNOWN	5,278 (R)	
RUTGERS UNIVERSITY	20214	39,261 (R)	
UNIVERSITY OF SOUTHERN MISSISSIPPI	20274	111,653 (R)	
Program Total		<u>1,002,667</u>	
AGENCY TOTAL		<u>\$ 16,675,713</u>	
National Endowment for the Arts			
45.024 Promotion of the Arts_Grants to Organizations and Individuals			
Direct:		\$ 45,428	
		80,363 (R)	
Through: KENNESAW STATE UNIVERSITY RESEARCH AND SERVICE FOUNDATION	371535589	5,215	
Program Total		<u>131,006</u>	
45.025 Promotion of the Arts_Partnership Agreements			
Direct:		841,142	
Through: SOUTHERN ARTS FEDERATION	56-1129587	4,208	
Program Total		<u>845,350</u>	
AGENCY TOTAL		<u>\$ 976,356</u>	
National Endowment for the Humanities			
45.129 Promotion of the Humanities_Federal/State Partnership			
Direct:		\$ 2,016	
Through: GEORGIA HUMANITIES COUNCIL	51-0180861	600	
Program Total		<u>2,616</u>	
45.149 Promotion of the Humanities_Division of Preservation and Access			
Direct:		4,250	
Program Total		<u>4,250</u>	
45.160 Promotion of the Humanities_Fellowships and Stipends			
Through: AMERICAN COUNCIL LEARNED SOCIETIES	68255	12 (R)	
Program Total		<u>12</u>	
45.161 Promotion of the Humanities_Research			
Direct:		93,962 (R)	
Program Total		<u>93,962</u>	
45.162 Promotion of the Humanities_Teaching and Learning Resources and Curriculum Development			
Direct:		71,730	
Program Total		<u>71,730</u>	
45.163 Promotion of the Humanities_Professional Development			
Direct:		148,055 (R)	
Program Total		<u>148,055</u>	



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National Endowment for the Humanities			
45.164 Promotion of the Humanities_Public Programs			
Direct:		\$ 3,915	
Through: GEORGIA HUMANITIES	51172	<u>1,100</u>	
Program Total		<u>5,015</u>	
45.169 Promotion of the Humanities_Office of Digital Humanities			
Direct:		<u>50,322</u>	
Program Total		<u>50,322</u>	
AGENCY TOTAL		<u><u>\$ 375,962</u></u>	
Institute of Museum and Library Services			
45.301 Museums for America			
Direct:		<u>\$ 91,203</u>	
Program Total		<u>91,203</u>	
45.303 Conservation Project Support			
Direct:		<u>47,560</u>	(R)
Program Total		<u>47,560</u>	
45.310 Grants to States			
Direct:		<u>4,010,689</u>	
Program Total		<u>4,010,689</u>	
45.312 National Leadership Grants			
Direct:		20,657	
		<u>232,917</u>	(R)
Program Total		<u>253,574</u>	
45.313 Laura Bush 21st Century Librarian Program			
Direct:		71,592	
		<u>1,280</u>	(R)
Program Total		<u>72,872</u>	
45.OFA Other Federal Assistance			
Direct:		<u>410</u>	
Program Total		<u>410</u>	
AGENCY TOTAL		<u><u>\$ 4,476,308</u></u>	
National Science Foundation			
47.041 Engineering Grants			
Direct:		\$ 299,123	
Through: ARIZONA STATE UNIVERSITY	20272	14,149,272	(R)
CLEMSON UNIVERSITY	EFRI-1238097	82,957	(R)
CORNELL UNIVERSITY	335765	81,986	(R)
EMORY UNIVERSITY	EFRI-1137229	1,314,462	(R)
GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	274,413	(R)
GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	125,143	(R)
MASSACHUSETTS INSTITUTE OF TECHNOLOGY	DBET-0939511	15,237	(R)
MASSACHUSETTS INSTITUTE OF TECHNOLOGY	DBET-0939511	7,900	
MASSACHUSETTS INSTITUTE OF TECHNOLOGY	68196	1,592,041	(R)
MASSACHUSETTS INSTITUTE OF TECHNOLOGY	68196	123,196	(R)
VIRGINIA TECH, BLACKSBURG, VA	CMMI-1132373	70,238	(R)



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National Science Foundation			
RAYTHEON, BBN SYSTEM AND TECHNOLOGIES, CAMBRIDGE, MA	CNS-1050190	\$ 33,193 (R)	
STEVENS INSTITUTE OF TECHNOLOGY	UNKNOWN	877	
PRINCETON UNIVERSITY, PLAINSBORO, NJ	EFRI-1136913	95,197 (R)	
UNIVERSITY OF WASHINGTON, SEATTLE, WA	CBET-0929864	112,966 (R)	
MA	DMR-1242334	2,169	
PROSPECT PHOTONICS, ATLANTA, GA	IIP-0956900	30,483 (R)	
UNIVERSITY OF MINNESOTA, MINNEAPOLIS, MN	EEC-0540834	2,500	
UNIVERSITY OF MINNESOTA, MINNEAPOLIS, MN	EEC-0540834	489,999 (R)	
MARQUETTE UNIVERSITY, MILWAUKEE, WI	ECCS-0824017	1,025 (R)	
CITY COLLEGE OF NEW YORK, NEW YORK, NY	EFRI-1137172	172,611 (R)	
FURMAN UNIVERSITY, GREENVILLE, SC	CBET-0853692	19,183 (R)	
UNIVERSITY OF MISSOURI, ROLLA, MISSOURI	EFRI-0836017	(1,280) (R)	
ARIZONA STATE UNIVERSITY, TEMPE, AZ	836046	14,077 (R)	
ARIZONA STATE UNIVERSITY, TEMPE, AZ	EEC-1041895	(4,723) (R)	
UCLA, LOS ANGELES, CA	PHY-1229792	9,903 (R)	
ROCHESTER INSTITUTE OF TECHNOLOGY, ROCHESTER, NY	CMMI-1231840	1,591 (R)	
MOREHOUSE COLLEGE, ATLANTA, GA	EEC-0310717	647 (R)	
UNIVERSITY OF CALIFORNIA/RIVERSIDE	29252	81,985 (R)	
TEXAS A & M UNIVERSITY, KINGSVILLE, TX	EEC-1042056	(2,170) (R)	
UNIVERSITY OF CALIFORNIA/RIVERSIDE, RIVERSIDE, CA	903894	178,477 (R)	
STATE UNIVERSITY OF NEW YORK/BINGHAMTON, BINGHAMTON, NY	57724	9,054 (R)	
Program Total		19,383,732	
47.049 Mathematical and Physical Sciences			
Direct:		671,213	
		17,429,883 (R)	
Through: GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	4,265 (R)	
GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	298,722 (R)	
HOPE COLLEGE	UNKNOWN	2,957 (R)	
NATIONAL RADIO ASTRONOMY OBSERVATORY	UNKNOWN	1,803	
TEXAS ENGINEERING STATION-TAMU	DMR-0844082	32,336 (R)	
UNIVERSITY OF FLORIDA	59-6002052	15,961 (R)	
UNIVERSITY OF FLORIDA	20220	109,874 (R)	
UNIVERSITY OF WASHINGTON	91-6001537	2,055	
WASHINGTON STATE UNIVERSITY	20236	60,012 (R)	
EMORY UNIVERSITY, ATLANTA, GA	CHE-1205646	186,703 (R)	
KENNESAW STATE UNIVERSITY RESEARCH AND SERVICE FOUNDATION	371535589	15,026 (R)	
UNIVERSITY OF WASHINGTON, SEATTLE, WA	DMR-0120967	3,334	
UNIVERSITY OF WASHINGTON, SEATTLE, WA	DMR-0120967	598,576 (R)	
UNIVERSITY OF MINNESOTA, MINNEAPOLIS, MN	DMR-0819885	79,033 (R)	
UNIVERSITY OF MINNESOTA, MINNEAPOLIS, MN	DMS-0931945	51,000	
OHIO UNIVERSITY, ATHENS, OH	CHE-1230961	36,508 (R)	
PURDUE UNIVERSITY, WEST LAFAYETTE, IN	1037992-CHE	59,610 (R)	
WAYNE STATE UNIVERSITY	20279	40,132 (R)	
UNIVERSITY OF NORTH CAROLINA, CHAPEL HILL, NC	DMR-1105147	67,128 (R)	
Program Total		19,766,131	
47.050 Geosciences			
Direct:		7,300	
		8,393,302 (R)	
Through: ASPEN GLOBAL CHANGE INSTITUTE	UNKNOWN	(8,252) (R)	
CLARK UNIVERSITY	20006	176,240 (R)	
MARINE BIOLOGICAL LABORATORY	67228	6,178 (R)	
OHIO STATE UNIVERSITY	UNKNOWN	17,726 (R)	



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National Science Foundation			
	OLD DOMINION UNIVERSITY	93_121	\$ 27,080 (R)
	SEA GRANT CONSORTIUM	68764	39,101 (R)
	UNIVERSITY OF NEW HAMPSHIRE	UNKNOWN	27,038 (R)
	UNIVERSITY OF CALIFORNIA, SAN DIEGO, LAJOLLA, CA	OCE-1026607	61,206 (R)
	IRIS DATA MANAGEMENT SYSTEM (DMS), SEATTLE, WA	EAR-0733069	24,768 (R)
	UNIVERSITY OF SOUTHERN CALIFORNIA, LOS ANGELES, CA	EAR-1033462	23,012 (R)
	UNIVERSITY OF SOUTHERN CALIFORNIA, MARINA DEL RAY, CA	EAR-10333462	2,361 (R)
	CONSORTIUM OF UNIVERSITIES FOR RESEARCH IN EARTHQUAKE ENGINEERING, RICHMOND, CA	CMMI-0721399	61,878 (R)
Program Total			8,858,938
47.070 Computer and Information Science and Engineering			
Direct:			7,065
			15,432,177 (R)
Through:	GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	(3,624) (R)
	PRINCETON UNIVERSITY	67175	15,070 (R)
	UNIVERSITY OF MARYLAND	UNKNOWN	11,325 (R)
	WASHINGTON STATE UNIVERSITY	UNKNOWN	37,306 (R)
	UNIVERSITY OF CALIFORNIA, SAN DIEGO, LAJOLLA, CA	CNS-1248117	25,854 (R)
	COMPUTING RESEARCH ASSOCIATION, WASHINGTON, DC	1019343	16,170 (R)
	PENNSYLVANIA STATE UNIVERSITY, STATE COLLEGE, PA	T.O.#13 3168MGITPSU	20,928 (R)
Program Total			15,562,271
47.074 Biological Sciences			
Direct:			1,250
			17,453,631 (R)
Through:	CORNELL UNIVERSITY	67101	15,101 (R)
	GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	442,137 (R)
	GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	348,765 (R)
	INDIANA UNIVERSITY	20235	677,891 (R)
	IOWA STATE UNIVERSITY	20291	198,061 (R)
	NEW YORK UNIVERSITY	29241	24,527 (R)
	OHIO STATE UNIVERSITY	31-6401599	8,858 (R)
	PENNSYLVANIA STATE UNIVERSITY	20269	200,398 (R)
	UNIVERSITY OF CALIFORNIA/DAVIS	20423	51,579 (R)
	UNIVERSITY OF PUERTO RICO/RIO PIEDRA	20414	60,661 (R)
	UNIVERSITY OF ARIZONA	20266	28,048 (R)
	UNIVERSITY OF CALIFORNIA	20218	219,950 (R)
	UNIVERSITY OF CONNECTICUT	20219	21,844 (R)
	UNIVERSITY OF MICHIGAN	DEB-1305836	15,915 (R)
	UNIVERSITY OF MICHIGAN	20234	38,732 (R)
	UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE	58-0791228	2,155 (R)
	WEST VIRGINIA UNIVERSITY	55-0665758	7,741 (R)
	DUKE UNIVERSITY, DURHAM, NC	DBI-0820624	31,136 (R)
	ENGENIUSMICRO, MABLETON, GA	IIP-1214896	40,142 (R)
	KENNESAW STATE UNIVERSITY RESEARCH AND SERVICE FOUNDATION	37-1535589	185,757 (R)
	ARIZONA STATE UNIVERSITY, TEMPE, AZ	EEC-0080012	73,062 (R)
	PURDUE UNIVERSITY, WEST LAFAYETTE, IN	UNKNOWN	37,385 (R)
	SILA NANOTECHNOLOGIES, INC., ATLANTA, GA	1228723	70,640 (R)
	UNIVERSITY WISCONSIN/MADISON	20232	1,965 (R)
	VIRGINIA COMMONWEALTH UNIVERSITY	20368	17,906 (R)
Program Total			20,275,237



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National Science Foundation			
47.075 Social, Behavioral, and Economic Sciences			
Direct:		\$ 658,282	
Through: RESEARCH FOUNDATION OF STATE UNIVERSITY OF NEW YORK		1,950,408 (R)	
STANFORD UNIVERSITY	UNKNOWN	17,984 (R)	
UNIVERSITY OF ARIZONA	UNKNOWN	16,973 (R)	
UNIVERSITY OF TULSA	20266	9,898 (R)	
ARIZONA STATE UNIVERSITY, TEMPE, AZ	73-0579298	6,000	
GALLAUDET UNIVERSITY, WASHINGTON, DC	SES-0937591	230,104 (R)	
GALLAUDET UNIVERSITY, WASHINGTON, DC	SBE-0541953	119,185 (R)	
NEW MEXICO HIGHLANDS UNIVERSITY, LAS VEGAS, NM	SBE-1041725	50,847 (R)	
CLARK ATLANTA UNIVERSITY, ATLANTA, GA	DMR-0934212	110,167 (R)	
CLARK ATLANTA UNIVERSITY, ATLANTA, GA	DMR 0934142	116,693 (R)	
Program Total		<u>3,286,541</u>	
47.076 Education and Human Resources			
Direct:		6,437,846	
Through: AMERICAN EDUCATIONAL RESEARCH ASSOCIATION	68392	10,382,292 (R)	
CLARK ATLANTA UNIVERSITY	HRD-0503372	1,203 (R)	
CLARK ATLANTA UNIVERSITY	UNKNOWN	55,031	
COUNCIL OF GRAD SCH & PETERSON	UNKNOWN	62,165	
DAYTONA STATE COLLEGE	68528	30,256 (R)	
GSU RESEARCH AND SERVICE FOUNDATION, INC.	591211226	6,329	
GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	421,066	
TEXAS ENGINEERING EXPERIMENT STATION	63828383	131,801 (R)	
UNIVERSITY OF CALIFORNIA, OAKLAND, CA	DUE-0801893	5,574 (R)	
VIRGINIA TECH	DUE-0631188	14,641	
EMORY UNIVERSITY, ATLANTA, GA	HRD-0936704	32,274 (R)	
KENNESAW STATE UNIVERSITY RESEARCH AND SERVICE FOUNDATION	NSF GK-12 PRISM 1585	8,571 (R)	
KENNESAW STATE UNIVERSITY RESEARCH AND SERVICE FOUNDATION	37-1535589	733,463	
MID-CONTINENT RES FOR ED AND LEARNING, DENVER, CO	37-1535589	55,445 (R)	
MICHIGAN TECHNOLOGICAL UNIVERSITY, HOUGHTON, MI	DRL-0822128	50,730	
UNIVERSITY OF WISCONSIN, MADISON WI	ORL-0833542	9,435	
UNIVERSITY OF WYOMING, LARAMIE, WY	DUE-1257496	7,179 (R)	
AGNES SCOTT COLLEGE, DECATUR, GA	DGE-0948027	2,709	
UNIVERSITY WISCONSIN/MADISON	DUE-0836997	(891) (R)	
UNIVERSITY OF MARYLAND/COLLEGE PARK	20232	35,086 (R)	
UNIVERSITY MASSACHUSETTS/DARTMOUTH	20223	65,485 (R)	
SAN DIEGO STATE UNIVERSITY FOUND	20396	20,877 (R)	
UNIVERSITY OF PITTSBURGH, PITTSBURGH, PA	69098	16,148 (R)	
UNIVERSITY OF PITTSBURGH, PITTSBURGH, PA	DRL-0741685	19,937 (R)	
Program Total		<u>18,604,652</u>	
47.078 Polar Programs			
Direct:		797,598 (R)	
Through: PURDUE UNIVERSITY	20213	644 (R)	
UNIVERSITY OF WISCONSIN, MADISON, WI	ANT-0937462	34,779 (R)	
Program Total		<u>833,021</u>	
47.079 Office of International and Integrative Activities			
Direct:		793,758 (R)	
Through: UNIVERSITY OF NEVADA LAS VEGAS	29238	151,875 (R)	
UNIVERSITY OF MINNESOTA, MINNEAPOLIS, MN	OISE 1243535	60,846 (R)	
Program Total		<u>1,006,479</u>	



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
National Science Foundation			
47.080 Office of Cyberinfrastructure			
Direct:		\$ 163,094	
Through: UNIVERSITY OF ILLINOIS, URBANA, IL	CSA OCI-0725070	6,398,363 (R)	
UNIVERSITY OF ILLINOIS, URBANA, IL	OCI-1047916	37,690 (R)	
Program Total		<u>8,335 (R)</u>	
		6,607,482	
47.081 Office of Experimental Program to Stimulate Competitive Research			
Through: UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION, LEXINGTON, KY	EPS-0814194	61,396 (R)	
Program Total		<u>61,396</u>	
47.082 ARRA - Trans-NSF Recovery Act Research Support			
Direct:		160,098	
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	5,475,165 (R)	
UNIVERSITY OF CINCINNATI	UNKNOWN	3,600 (R)	
UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION	616033693	265,952 (R)	
UNIVERSITY OF PENNSYLVANIA, PHILADELPHIA, PA	616033693	924 (R)	
KENNESAW STATE UNIVERSITY RESEARCH AND SERVICE FOUNDATION	EAR-0722476	50,604 (R)	
KENNESAW STATE UNIVERSITY RESEARCH AND SERVICE FOUNDATION	37-1535589	163,248	
UNIVERSITY OF TENNESSEE	37-1535589	11,742 (R)	
UNIVERSITY OF TENNESSEE	IOS-1041871	44,042 (R)	
UNIVERSITY OF TENNESSEE	OCI-0906324	160,133 (R)	
UNIVERSITY ILLINOIS-URBANA CHAMPAIGN	20221	71,725 (R)	
UNIVERSITY OF TEXAS-PAN AMERICAN, EDINBURG, TX	DBI-0934013	35,580 (R)	
DREXEL UNIVERSITY, PITTSBURGH, PA	CNS-0960061	108,139 (R)	
Program Total		<u>6,550,952</u>	
47.OFA Other Federal Assistance			
Direct:		8,674 (R)	
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	93,366	
GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	1,405 (R)	
LANEY COLLEGE	941590799	54,242	
Program Total		<u>157,687</u>	
47.OFA ARRA - Other Federal Assistance			
Direct:		816 (R)	
Program Total		<u>816</u>	
AGENCY TOTAL		<u>\$ 120,955,335</u>	
U.S. Small Business Administration			
59.006 8(a) Business Development Program			
Direct:		\$ 8,167	
Program Total		<u>8,167</u>	
59.007 7(j) Technical Assistance			
Direct:		97,214	
Program Total		<u>97,214</u>	
59.037 Small Business Development Centers			
Direct:		3,939,862 (R)	
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	112,387	
Program Total		<u>4,052,249</u>	



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
U.S. Small Business Administration			
59.058 Federal and State Technology Partnership Program			
Direct:		\$ 25,443 (R)	
Program Total		<u>25,443</u>	
59.061 State Trade and Export Promotion Pilot Grant Program			
Direct:		785,681	
Program Total		<u>785,681</u>	
AGENCY TOTAL		<u><u>\$ 4,968,754</u></u>	
Veterans Affairs, U.S. Department of			
64.008 Veterans Domiciliary Care			
Direct:		\$ 37,222 (R)	
Program Total		<u>37,222</u>	
64.009 Veterans Medical Care Benefits			
Direct:		14,056 (R)	
Program Total		<u>14,056</u>	
64.013 Veterans Prosthetic Appliances			
Direct:		20,052	
Program Total		<u>20,052</u>	
64.015 Veterans State Nursing Home Care			
Direct:		13,765,321	
Program Total		<u>13,765,321</u>	
64.016 Veterans State Hospital Care			
Direct:		109,282 (R)	
Program Total		<u>109,282</u>	
64.018 Sharing Specialized Medical Resources			
Direct:		8,529 (R)	
Program Total		<u>8,529</u>	
64.027 ARRA - Post-9/11 Veterans Educational Assistance			
Direct:		2,835,791	
Program Total		<u>2,835,791</u>	
64.028 PrDirect:		2,282,308	
Program Total		<u>2,282,308</u>	
64.101 Burial Expenses Allowance for Veterans			
Direct:		234,472	
Program Total		<u>234,472</u>	
64.116 Vocational Rehabilitation for Disabled Veterans			
Direct:		123,065	
Program Total		<u>12,000 (R)</u> <u>135,065</u>	
64.120 Post-Vietnam Era Veterans' Educational Assistance			
Direct:		692,246	
Program Total		<u>692,246</u>	



**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2013**

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Veterans Affairs, U.S. Department of			
64.203 State Cemetery Grants			
Direct:		\$ 394,482	
Program Total		<u>394,482</u>	
64.OFA Other Federal Assistance			
Direct:		18,030	
Program Total		<u>174,866 (R)</u>	
AGENCY TOTAL		<u>\$ 20,721,722</u>	
U.S. Environmental Protection Agency			
66.032 State Indoor Radon Grants			
Direct:		\$ 108,028	
Program Total		<u>108,028</u>	
66.034 Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act			
Direct:		646,394	
Through: SE STATES AIR RESOURCE MANAGERS, INC., FOREST PARK, GA			
HEALTH EFFECTS INSTITUTE, CAMBRIDGE, MA	XA-95411009-96431505 CR-83467701	169,065 (R) 26,822 (R)	
Program Total		<u>842,281</u>	
66.035 Community Action for a Renewed Environment (CARE) Program			
Through: SRA INTERNATIONAL, INC.	61741	10,180 (R)	
Program Total		<u>10,180</u>	
66.040 State Clean Diesel Grant Program			
Direct:		764,492	
Program Total		<u>764,492</u>	
66.124 Coastal Wetlands Planning Protection and Restoration Act			
Direct:		6,847 (R)	
Program Total		<u>6,847</u>	
66.202 Congressionally Mandated Projects			
Through: CONSORTIUM FOR PLANT BIOTECH RESEARCH	68714	18,500 (R)	
CONSORTIUM FOR PLANT BIOTECH RESEARCH	EM-83438801-1	50,007 (R)	
Program Total		<u>68,507</u>	
66.309 Surveys, Studies, Investigations, Training and Special Purpose Activities Relating to Environmental Justice			
Direct:		6,751	
Program Total		<u>6,751</u>	
66.419 Water Pollution Control State, Interstate, and Tribal Program Support			
Direct:		268,036	
Program Total		<u>268,036</u>	
66.432 State Public Water System Supervision			
Direct:		19,066	
Program Total		<u>19,066</u>	



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
U.S. Environmental Protection Agency			
66.433 State Underground Water Source Protection			
Direct:		\$ 45,072	
Program Total		<u>45,072</u>	
66.439 Targeted Watersheds Grants			
Direct:		2,794 (R)	
Program Total		<u>2,794</u>	
66.454 Water Quality Management Planning			
Direct:		62,001	
Program Total		<u>62,001</u>	
66.458 Capitalization Grants for Clean Water State Revolving Funds			
Direct:		44,124,796	(3)
Program Total		<u>44,124,796</u>	
66.460 Nonpoint Source Implementation Grants			
Direct:		5,033,174	
Program Total		<u>5,033,174</u>	
66.461 Regional Wetland Program Development Grants			
Direct:		555,313	
Program Total		<u>74,173 (R)</u>	<u>629,486</u>
66.468 Capitalization Grants for Drinking Water State Revolving Funds			
Direct:		26,947,308	(3)
Program Total		<u>26,947,308</u>	
66.472 Beach Monitoring and Notification Program Implementation Grants			
Direct:		254,391	
Program Total		<u>254,391</u>	
66.474 Water Protection Grants to the States			
Direct:		366,767	
Program Total		<u>366,767</u>	
66.509 Science To Achieve Results (STAR) Research Program			
Direct:		666,010 (R)	
Through: UNIVERSITY OF ALABAMA - TUSCALOOSA	UNKNOWN	2,724 (R)	
EMORY UNIVERSITY, ATLANTA, GA	RD83479901-01	134,792 (R)	
EMORY UNIVERSITY, ATLANTA, GA	RD-83479901-1	593,354 (R)	
UNIVERSITY OF WISCONSIN, MADISON, WI	RD-83503901-0	89,744 (R)	
Program Total		<u>1,486,624</u>	
66.514 Science To Achieve Results (STAR) Fellowship Program			
Direct:		24,186	
Program Total		<u>52,098 (R)</u>	<u>76,284</u>
66.516 P3 Award: National Student Design Competition for Sustainability			
Direct:		31,908 (R)	
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	14,190 (R)	
Program Total		<u>46,098</u>	



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
U.S. Environmental Protection Agency			
66.605 Performance Partnership Grants			
Direct:		\$ 11,980,488	
Program Total		<u>11,980,488</u>	
66.701 Toxic Substances Compliance Monitoring Cooperative Agreements			
Direct:		50,923	
Program Total		<u>50,923</u>	
66.707 TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals			
Direct:		675,235	
Program Total		<u>675,235</u>	
66.708 Pollution Prevention Grants Program			
Direct:		87,120	
Program Total		<u>12,503 (R)</u>	
		<u>99,623</u>	
66.709 Multi-Media Capacity Building Grants for States and Tribes			
Direct:		73,152	
Program Total		<u>73,152</u>	
66.716 Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies			
Direct:		100,010 (R)	
Program Total		<u>100,010</u>	
66.717 Source Reduction Assistance			
Direct:		13,230	
Program Total		<u>13,230</u>	
66.802 Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements			
Direct:		385,876	
Program Total		<u>385,876</u>	
66.804 Underground Storage Tank Prevention, Detection and Compliance Program			
Direct:		1,258,269	
Program Total		<u>1,258,269</u>	
66.805 Leaking Underground Storage Tank Trust Fund Corrective Action Program			
Direct:		1,816,925	
Program Total		<u>1,816,925</u>	
66.808 Solid Waste Management Assistance Grants			
Direct:		23,188	
Program Total		<u>23,188</u>	
66.809 Superfund State and Indian Tribe Core Program Cooperative Agreements			
Direct:		181,301	
Program Total		<u>181,301</u>	
66.814 Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements			
Through: CITY OF ATLANTA	7611	10,000 (R)	
Program Total		<u>10,000</u>	



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
U.S. Environmental Protection Agency			
66.817 State and Tribal Response Program Grants			
Direct:		\$ 717,918	
Program Total		<u>717,918</u>	
AGENCY TOTAL		<u>\$ 98,555,121</u>	
U.S. Nuclear Regulatory Commission			
77.006 U. S. Nuclear Regulatory Commission Nuclear Education Grant Program			
Direct:		\$ 89,196	
Through: M. TUTTLE AND ASSOCIATES, GEORGETOWN, ME	NRC-HQ-11-C-04-0041	198,721 (R)	
Program Total		<u>10,310 (R)</u>	
		<u>298,227</u>	
77.008 U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program			
Direct:		423,774	
Program Total		<u>133,228 (R)</u>	
		<u>557,002</u>	
AGENCY TOTAL		<u>\$ 855,229</u>	
Energy, U.S. Department of			
81.003 Granting of Patent Licenses			
Direct:		\$ 2,443,853 (R)	
Through: UCHICAGO ARGONNE, LLC	68894	36,081 (R)	
LAWRENCE LIVERMORE NATIONAL SEC, LLC LIVERMORE, CA	DE-AC52-07NA27344	3,478 (R)	
Program Total		<u>3,478 (R)</u>	
		<u>2,483,412</u>	
81.036 Inventions and Innovations			
Through: MARINE BIOLOGICAL LABORATORY	67228	26,777 (R)	
UT-BATTELLE, LLC	67929	3,401,832 (R)	
UCHICAGO ARGONNE, LLC	68894	107,302 (R)	
Program Total		<u>107,302 (R)</u>	
		<u>3,535,911</u>	
81.041 State Energy Program			
Direct:		773,128	
Program Total		<u>49,988 (R)</u>	
		<u>823,116</u>	
81.041 ARRA - State Energy Program			
Direct:		799,250	
Program Total		<u>16,836 (R)</u>	
		<u>816,086</u>	
81.042 Weatherization Assistance for Low-Income Persons			
Direct:		786,071	
Program Total		<u>786,071</u>	
		<u>786,071</u>	
81.042 ARRA - Weatherization Assistance for Low-Income Persons			
Direct:		10,465,631	
Program Total		<u>10,465,631</u>	
		<u>10,465,631</u>	



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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Energy, U.S. Department of			
81.049 Office of Science Financial Assistance Program			
Direct:		\$ 65,722	
		9,265,856	(R)
Through: DUKE UNIVERSITY	67922	1,635	(R)
GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	88,649	(R)
KRELL INSTITUTE	UNKNOWN	114,006	
LAWRENCE BERKELEY NAT LAB/UNIVERSITY OF CALIFORNIA	DE-AC02-05CH11231	554,084	(R)
LOS ALAMOS NATIONAL LABORATORY	93_237, 93_238	33,301	(R)
LOS ALAMOS NATIONAL LAB/LOS ALAMOS NATIONAL SEC	DE-AC52-06NA25396	94,270	(R)
LOS ALAMOS NATIONAL LAB/LOS ALAMOS NATIONAL SEC	DE-AC52-06NA25496	7,277	(R)
NATIONAL RENEWABLE ENERGY LAB/ALLIANCE FOR SUSTAINABLE ENERGY	DE-AC36-08GO28308	74,973	(R)
PACIFIC NW NATIONAL LAB	DE-AC05-76L01830	8,333	(R)
INSTITUTE	DE-AC02-98CH10886	37,716	(R)
INSTITUTE	DE-AC05-76RL01830	196,631	(R)
SANDIA NATIONAL LABS	1208307	105,792	(R)
SANDIA NATIONAL LABS/SANDIA CORP	1075167	83,480	(R)
SANDIA NATIONAL LABS/SANDIA CORP	1155042	43,072	
SANDIA NATIONAL LABS/SANDIA CORP	1155042	12,849	(R)
SANDIA NATIONAL LABS/SANDIA CORP	1188989	49,528	(R)
SANDIA NATIONAL LABS/SANDIA CORP	1215701	50,164	(R)
SANDIA NATIONAL LABS/SANDIA CORP	1274813	56,864	
SANDIA NATIONAL LABS/SANDIA CORP	1289810	310,925	(R)
SANDIA NATIONAL LABS/SANDIA CORP	SF6432-EI	54,420	(R)
SOUTHWEST RESEARCH INSTITUTE	DE-FE0001057	154,629	(R)
UNIVERSITY OF CALIFORNIA	20218	11,470	(R)
UNIVERSITY OF FLORIDA	DE-FG02-03ER15484	126,499	(R)
UNIVERSITY OF SOUTH CAROLINA	102125	115,398	(R)
UNIVERSITY OF WASHINGTON	20292	165,992	(R)
FLORIDA STATE UNIVERSITY, TALLAHASSEE, FL	DE-FG02-07ER46451	75,499	(R)
THIRD WAVE SYSTEMS, MINNEAPOLIS, MN	DE-EE0005762/000	124,892	(R)
PHOSPHOR TECH CORPORATION, MABLETON, GA	FE-0004224	43,794	(R)
CARNEGIE MELLON INSTITUTE, PITTSBURGH, PA	DE-SC0002448	103,282	(R)
NORTHWESTERN UNIVERSITY, EVANSTON, IL	DE-AC07-05ID14517	1,384,012	(R)
VANDERBILT UNIVERSITY, NASHVILLE, TN	DE-FC01-06320753	79,484	(R)
OAK RIDGE NATIONAL LAB	DE-AC05-00OR22725	13,933	
OAK RIDGE NATIONAL LAB	DE-AC05-00OR22725	1,058,537	(R)
ARGONNE NATIONAL LAB, UCHICAGO ARGONNE, LLC, ARGONNE, IL	DE-AC02-06CH11357	28,319	(R)
RESERVOIR LABS, INC., NEW YORK, NY	DE-FG02-08ER85149	40,503	(R)
UNIVERSITY OF MINNESOTA, MINNEAPOLIS, MN	DE-SC0008688	62,735	(R)
ARIZONA STATE UNIVERSITY, TEMPE, AZ	ASU -DWS0684	203,011	(R)
IDAHO STATE UNIVERSITY, POCA TELLO, ID	UNKNOWN	201,304	(R)
OG TECHNOLOGIES, ANN ARBOR, MI	DE-SC0001570	101,152	(R)
US DEPARTMENT OF ENERGY, ARGONNE, IL	DE-FG02-07ER46394	7,827	(R)
PROJECT PERFORMANCE CORP, MCLEAN, VA	DE-DT0000016	193,001	(R)
CLEMSON UNIVERSITY, CLEMSON, SC	DE-FE0004542	68,868	(R)
UNIVERSITY OF DELAWARE, NEWARK, DE	DE-FG02-03ER15468	17,264	(R)
UNIVERSITY OF SOUTH CAROLINA, COLUMBIA, SC	DE-SC0001061	343,280	(R)
BANDGAP ENGINEERING, INC., WOBURN, MA	DE-EE0006043	20,001	(R)
UNIVERSITY OF NOTRE DAME, SOUTH BEND, IN	2013-MA-2383	29,116	(R)
UNIVERSITY OF ARIZONA, TUCSON, AZ	DE-EE0005942	76,947	(R)
POLYMER AGING CONCEPTS, INC., DAHLONEGA, GA	DE-SC0001967	114,000	(R)
KENT STATE UNIVERSITY, KENT, OHIO	DE-SC0001412	16,752	(R)
CONTINUUM DYNAMICS, INC., EWING, NJ	DE-SC0004403	96,909	(R)
QUES TEK INNOVATIONS, LLC, EVANSTON, IL	UNKNOWN	130,231	(R)
SILA NANOTECHNOLOGIES, INC., ATLANTA, GA	DE-AR-0000265	69,272	(R)



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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Energy, U.S. Department of			
UNIVERSITY OF TENNESSEE	DE-SC0006662	\$ 149,876 (R)	
UNIVERSITY OF AKRON, AKRON, OH	DE-SC0005364	39,644 (R)	
AERODYNE RESEARCH, INCORPORATED, BILLERICA, MA	DE-SC000602	18,546 (R)	
CHEVRON TEXACO	SO 4523551	308,826 (R)	
UNIVERSITY OF OKLAHOMA, NORMAN, OK	DE-SC0004601	72,112 (R)	
U.S. SOLAR HOLDINGS, BOISE, ID	DE-FC36-08-GO18155	(18,433) (R)	
LSU, BATON ROUGE, LA	DE-SC0001058	125,181 (R)	
UT BATTELLE, LLC/OAK RIDGE NATL LAB - TN	DE-AC0500OR22725	66,415 (R)	
SYRACUSE UNIVERSITY, SYRACUSE, NY	DE-AC07-05-ID14517	128,435 (R)	
VARENTEC, INC., SAN JOSE, CA	DE-AR0000229	645,851 (R)	
LAWRENCE LIVERMORE NATIONAL SEC, LLC, LIVERMORE, CA	DE-AC52-07NA27344	49,737 (R)	
UNIVERSITY WISCONSIN/MADISON	20232	88,369 (R)	
UNIVERSITY OF WISCONSIN, MADISON, WI	DE-FG02-05ER15731	45,672 (R)	
SMART WIRE GRID, INC., SAN FRANCISCO, CA	DE-AR0000233	432,166 (R)	
MEMC ELECTRONIC MATERIALS, INC., ST. PETERS, MO	DE-EE0005755	85,798 (R)	
Program Total		18,825,655	
81.049 ARRA - Office of Science Financial Assistance Program			
Through: UNIVERSITY OF ARIZONA	DE-SC0001084	622,886 (R)	
UNIVERSITY OF NORTH CAROLINA	DE-SC0001011	78,785 (R)	
OAK RIDGE NATIONAL LAB	DE-AC05-00OR22725	123,501 (R)	
OG TECHNOLOGIES, ANN ARBOR, MI	DE-SC0003254	38,969 (R)	
STONE MOUNTAIN TECHNOLOGIES, INC., UNICOI, TN	DE-EE000985	25,315 (R)	
NGIMAT, ATLANTA, GA	DE-SC0003274	18,468 (R)	
SIEMENS, ORLANDO, FL	DE-FC26-05NT242644	287,850 (R)	
SIEMENS, ORLANDO, FL	DE-FC26-05NT42644	347,335 (R)	
Program Total		1,543,109	
81.079 Regional Biomass Energy Programs			
Through: SOUTH DAKOTA STATE UNIVERSITY	20387	17,222 (R)	
Program Total		17,222	
81.086 Conservation Research and Development			
Through: NORTH CAROLINA STATE UNIVERSITY, RALEIGH, NC	DE-FC36-04GO14308	23,527 (R)	
Program Total		23,527	
81.086 ARRA - Conservation Research and Development			
Through: GE GLOBAL RESEARCH	61394	34,864 (R)	
EATON CORPORATION	DE-EE000911	141,372 (R)	
UNIVERSITY OF WISCONSIN, MADISON, WI	DE-EE0003996	23,492 (R)	
Program Total		199,728	
81.087 Renewable Energy Research and Development			
Direct:		3,009,431 (R)	
Through: ARIZONA STATE UNIVERSITY/TEMPE, AZ	DEEE0003372	82,548 (R)	
BEA/IDAHO NATIONAL LAB/IDAHO FALLS	DE-AC07-01D14517	180,615 (R)	
CONSORTIUM FOR PLANT BIOTECH R	68714	161,183 (R)	
OAK RIDGE ASSOCIATED UNIVERSITY, OAK RIDGE, TN	7-24767	13,374 (R)	
SOUTH DAKOTA STATE UNIVERSITY	20387	21,050 (R)	
STANFORD UNIVERSITY, STANFORD, CA	DE-EE0004946	6,722 (R)	
TEXAS A&M UNIVERSITY	rd750	1,527 (R)	
THE CONSORTIUM FOR PLANT BIOTE	DE-FG36-02GO12026-8	4,191 (R)	
UNIVERSITY OF ARKANSAS	20217	360,012 (R)	
OAK RIDGE NATIONAL LAB	DE-AC05-00OR22725	58,954 (R)	
BALLARD POWER SYSTEMS, CANADA	DE-EE0000466	17,601 (R)	
UNIVERSITY OF CALIFORNIA/DAVIS	20423	7,350 (R)	
Program Total		3,924,558	



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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Energy, U.S. Department of			
81.087 ARRA - Renewable Energy Research and Development			
Through: COLORADO STATE UNIVERSITY	DE-EE0002627	\$ 136,640 (R)	
UNITED TECHNOLOGIES, EAST HARTFORD, CT	DE-EE0002770	38,981 (R)	
ALGENOL BIOFUELS, BONITRA SPRINGS, FL	DE-EE0002867	94,149 (R)	
Program Total		<u>269,770</u>	
81.089 Fossil Energy Research and Development			
Direct:		1,554,661 (R)	
Through: COMBUSTION RESEARCH & FLOW TECH	DE-SC0004465 MOD. 1	39,972 (R)	
UNIVERSITY OF MISSISSIPPI	20273	10,516 (R)	
OAK RIDGE NATIONAL LAB	DE-AC05-00OR22725	358,707 (R)	
UT BATTELLE, LLC/OAK RIDGE NATIONAL LAB - TN	DE-AC05-00OR2725	124,719 (R)	
ASTROWATT INC., AUSTIN, TX	DE-EE0005404	121,793 (R)	
CRYSTAL SOLAR, SANTA CLARA, CA	NEU-1-40054-01	293,191 (R)	
GE GLOBAL RESEARCH, NISKAYUNA, NY	DE-FE000714	98,415 (R)	
LAWRENCE LIVERMORE NATL SEC, LLC, LIVERMORE, CA	DE-AC52-07NA27344	22,585 (R)	
UT-BATTELLE, LLC	67929	33,127 (R)	
PENNSYLVANIA STATE UNIVERSITY, STATE COLLEGE, PA	DE-NT0005054	141,898 (R)	
WASTREN ADVANTAGE INC., LENOIR CITY, TN	DE-EM0000323	24,457 (R)	
Program Total		<u>2,824,041</u>	
81.104 Environmental Remediation and Waste Processing and Disposal			
Direct:		242,505	
Through: SRSCRO	57-0986131	169,022	
SAVANNAH RIVER REMEDIATION, LLC	61750	116,917 (R)	
Program Total		<u>528,444</u>	
81.106 Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions			
Through: SOUTHERN STATES ENERGY BOARD	58-0864888	202,455	
Program Total		<u>202,455</u>	
81.112 Stewardship Science Grant Program			
Through: LAWRENCE BERKELEY NATIONAL LAB	20475	144,021 (R)	
Program Total		<u>144,021</u>	
81.113 Defense Nuclear Nonproliferation Research			
Direct:		857,885 (R)	
Program Total		<u>857,885</u>	
81.117 Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance			
Direct:		96,077	
Program Total		<u>96,077</u>	
81.119 State Energy Program Special Projects			
Through: SAVANNAH RIVER NUCLEAR SOLUTIONS	61579	2,871 (R)	
Program Total		<u>2,871</u>	
81.121 Nuclear Energy Research, Development and Demonstration			
Direct:		227,032	
Program Total		<u>225,489 (R)</u>	
		<u>452,521</u>	



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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Energy, U.S. Department of			
GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	\$ 18,334 (R)	
LAWRENCE BERKELEY NATIONAL LABORATORY	UNKNOWN	4,504 (R)	
OAK RIDGE NATIONAL LAB	UNKNOWN	93,650 (R)	
SAVANNAH RIVER NUCLEAR SOLUTIONS	61579	<u>123,036 (R)</u>	
Program Total		<u>832,408</u>	
AGENCY TOTAL		<u>\$ 54,162,552</u>	
Education, U.S. Department of			
84.002 Adult Education - Basic Grants to States			
Direct:		\$ 18,210,684	
Program Total		<u>18,210,684</u>	
84.004 Civil Rights Training and Advisory Services			
Through: CLARKE COUNTY SCHOOL DISTRICT	40092	1,278 (R)	
Program Total		<u>1,278</u>	
84.007 Federal Supplemental Educational Opportunity Grants (SFA)			
Direct:		10,213,935	
Program Total		<u>10,213,935</u>	
84.010 Title I Grants to Local Educational Agencies			
Direct:		636,788,322	
Through: CLARKE COUNTY SCHOOL DISTRICT	40092	135,106 (R)	
COUNTY OF BARROW	40073	24,823 (R)	
GREENE COUNTY BOARD OF EDUCATION	40091	653 (R)	
GREENSBORO DREAMERS	69775	6,270 (R)	
WILKES COUNTY SCHOOL DISTRICT	41257	<u>10,697 (R)</u>	
Program Total		<u>636,965,871</u>	
84.011 Migrant Education_State Grant Program			
Direct:		11,500,492	
Through: SOUTHERN PINE MIGRANT EDUCATIONAL AGENCY	58-1171281	<u>59,714</u>	
Program Total		<u>11,560,206</u>	
84.013 Title I State Agency Program for Neglected and Delinquent Children and Youth			
Direct:		1,377,291	
Program Total		<u>1,377,291</u>	
84.016 Undergraduate International Studies and Foreign Language Programs			
Direct:		92,500	
Program Total		<u>92,500</u>	
84.017 International Research and Studies			
Direct:		15,637 (R)	
Program Total		<u>15,637</u>	
84.027 Special Education_Grants to States (SEC-IDEA)			
Direct:		409,683,068	
Program Total		<u>409,683,068</u>	
84.031 Higher Education_Institutional Aid			
Direct:		16,663,764	
Program Total		<u>16,663,764</u>	



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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Education, U.S. Department of			
84.032 Federal Family Education Loans			
Direct:		\$ 39,709,178	612,134,088
Program Total		<u>39,709,178</u>	<u>612,134,088</u> (3)
84.033 Federal Work-Study Program (SFA)			
Direct:		12,244,705	
Program Total		<u>12,244,705</u>	
84.038 Federal Perkins Loan Program_Federal Capital Contributions (SFA)			
Direct:		578,563	36,418,566
Program Total		<u>578,563</u>	<u>36,418,566</u> (3)
84.042 TRIO_Student Support Services (TRIO)			
Direct:		2,530,555	
Program Total		<u>2,530,555</u>	
84.044 TRIO_Talent Search (TRIO)			
Direct:		1,452,906	
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	423,618 (R)	
Program Total		<u>342,810</u>	
		<u>2,219,334</u>	
84.047 TRIO_Upward Bound (TRIO)			
Direct:		4,758,393	
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	475,368 (R)	
Program Total		<u>108,180</u>	
		<u>5,341,941</u>	
84.048 Career and Technical Education -- Basic Grants to States			
Direct:		39,587,941	
Through: GEORGIA VOCATIONAL STAFF DEVELOPMENT CONSORTIUM	CTAE6073	35,674	
Program Total		<u>39,623,615</u>	
84.063 Federal Pell Grant Program (SFA)			
Direct:		761,308,532	
Program Total		<u>761,308,532</u>	
84.066 TRIO_Educational Opportunity Centers (TRIO)			
Direct:		517,067	
Program Total		<u>517,067</u>	
84.116 Fund for the Improvement of Postsecondary Education			
Direct:		332,720	
Through: FLORIDA A&M UNIVERSITY	20315	369,350 (R)	
GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	17,046 (R)	
MICHIGAN STATE UNIVERSITY	20210	54,082	
NATIONAL COMMISSION ON TEACHING AMERICA	UNKNOWN	18,878 (R)	
UNIVERSITY OF FLORIDA	20220	11,310 (R)	
Program Total		<u>750</u>	
		<u>804,136</u>	
84.120 Minority Science and Engineering Improvement			
Direct:		62,091 (R)	
Program Total		<u>62,091</u>	



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Education, U.S. Department of			
84.126 Rehabilitation Services_Vocational Rehabilitation Grants to States			
Direct:		\$ 79,028,725	
Program Total		<u>79,028,725</u>	
84.129 Rehabilitation Long-Term Training			
Direct:		171,177	
Program Total		<u>171,177</u>	
84.133 National Institute on Disability and Rehabilitation Research			
Direct:		621,082	
Through: CHILDREN'S HEALTHCARE OF ATLANTA	UNKNOWN	1,535,223 (R)	
UNIVERSITY OF DENVER, DENVER, CO	ECCS-1028710	47,205 (R)	
XG SCIENCES, LANSING, MI	DE-SC0009225	916 (R)	
Program Total		<u>2,223,803</u>	
84.141 Migrant Education_High School Equivalency Program			
Direct:		433,143	
Program Total		<u>433,143</u>	
84.149 Migrant Education_College Assistance Migrant Program			
Direct:		401,982	
Program Total		<u>401,982</u>	
84.153 Business and International Education Projects			
Direct:		1,328 (R)	
Program Total		<u>1,328</u>	
84.169 Independent Living_State Grants			
Direct:		719,036	
Program Total		<u>719,036</u>	
84.173 Special Education_Preschool Grants (SEC-IDEA)			
Direct:		12,303,265	
Program Total		<u>12,303,265</u>	
84.177 Rehabilitation Services_Independent Living Services for Older Individuals Who are Blind			
Direct:		1,231,517	
Program Total		<u>1,231,517</u>	
84.181 Special Education-Grants for Infants and Families			
Direct:		15,608,958	
Program Total		<u>15,608,958</u>	
84.184 Safe and Drug-Free Schools and Communities_National Programs			
Direct:		65,108	
Through: COBB COUNTY SCHOOL DISTRICT	6331	98,683 (R)	
COBB COUNTY SCHOOL DISTRICT	UNKNOWN	69,527 (R)	
Program Total		<u>233,318</u>	
84.185 Byrd Honors Scholarships			
Direct:		1,500	
Program Total		<u>1,500</u>	



**Schedule of Expenditures of Federal Awards
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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Education, U.S. Department of			
84.186 Safe and Drug-Free Schools and Communities_State Grants			
Direct:		\$ 111,616	
Program Total		<u>111,616</u>	
84.187 Supported Employment Services for Individuals with the Most Significant Disabilities			
Direct:		595,500	
Program Total		<u>595,500</u>	
84.196 Education for Homeless Children and Youth			
Direct:		2,790,815	
Program Total		<u>2,790,815</u>	
84.200 Graduate Assistance in Areas of National Need			
Direct:		670,450	
Program Total		<u>96,418 (R)</u>	
		<u>766,868</u>	
84.213 Even Start_State Educational Agencies			
Direct:		264,145	
Program Total		<u>264,145</u>	
84.215 Fund for the Improvement of Education			
Direct:		37,167	
Through: DEKALB COUNTY SCHOOL DISTRICT	6441	2,746	
SAVANNAH - CHATHAM COUNTY PUBLIC SCHOOL SYSTEM	6251	1,521	
Program Total		<u>41,434</u>	
84.217 TRIO_McNair Post-Baccalaureate Achievement (TRIO)			
Direct:		165,090	
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	127,371	
Program Total		<u>292,461</u>	
84.220 Centers for International Business Education			
Direct:		193,584	
Program Total		<u>210,857 (R)</u>	
		<u>404,441</u>	
84.224 Assistive Technology			
Direct:		362,071	
Program Total		<u>362,071</u>	
84.226 Income Contingent Loan Program			
Direct:		-	46,404
Program Total		<u>-</u>	<u>46,404 (3)</u>
84.235 Rehabilitation Services Demonstration and Training Programs			
Direct:		204,729	
Program Total		<u>204,729</u>	
84.264 Rehabilitation Training_Continuing Education			
Through: SYRACUSE UNIVERSITY, SYRACUSE, NY	H264A080021	33,603 (R)	
Program Total		<u>33,603</u>	



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Education, U.S. Department of			
84.265 Rehabilitation Training_State Vocational Rehabilitation Unit In-Service Training			
Direct:		\$ 38,575	
Program Total		<u>38,575</u>	
84.268 Federal Direct Student Loans (SFA)			
Direct:		1,676,032,894	
Program Total		<u>1,676,032,894</u>	
84.282 Charter Schools			
Direct:		5,445,484	
Program Total		<u>5,445,484</u>	
84.287 Twenty-First Century Community Learning Centers			
Direct:		56,202,973	
Through: DOUGLAS COUNTY SCHOOL SYSTEM	40267	220 (R)	
NEWTON COUNTY SCHOOL SYSTEM	40269	70 (R)	
Program Total		<u>56,203,263</u>	
84.305 Education Research, Development and Dissemination			
Direct:		3,012,557 (R)	
Through: DEKALB COUNTY SCHOOLS	UNKNOWN	43,142	
RUTGERS UNIVERSITY, PISCATAWAY, NJ	R305A0901210	(30,549) (R)	
Program Total		<u>3,025,150</u>	
84.318 Educational Technology State Grants (ETSG)			
Direct:		658,456	
Program Total		<u>658,456</u>	
84.323 Special Education - State Personnel Development			
Direct:		1,889,570	
Program Total		<u>1,889,570</u>	
84.324 Research in Special Education			
Direct:		3,613,195 (R)	
Through: UNIVERSITY OF KENTUCKY	20222	16,496 (R)	
UNIVERSITY OF MINNESOTA	20225	89,129 (R)	
UNIVERSITY OF OREGON	UNKNOWN	122,010 (R)	
Program Total		<u>3,840,830</u>	
84.324 ARRA - Research in Special Education			
Direct:		160,129 (R)	
Program Total		<u>160,129</u>	
84.325 Special Education - Personnel Development to Improve Services and Results for Children with Disabilities			
Direct:		57,304	
		893,283 (R)	
Program Total		<u>950,587</u>	
84.326 Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities			
Direct:		320,515	
Program Total		<u>320,515</u>	



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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Education, U.S. Department of			
84.329 Special Education_Studies and Evaluations			
Direct:		\$ 41,923 (R)	
Program Total		<u>41,923</u>	
84.330 Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)			
Direct:		382,357	
Program Total		<u>382,357</u>	
84.334 Gaining Early Awareness and Readiness for Undergraduate Programs			
Direct:		624,706	
Through: BIBB COUNTY SCHOOL DISTRICT	6111	32,297	
Program Total		<u>657,003</u>	
84.335 Child Care Access Means Parents in School			
Direct:		193,939	
Program Total		<u>193,939</u>	
84.336 Teacher Quality Partnership Grants (TQPG)			
Direct:		1,338,609	
Program Total		<u>2,164,287 (R)</u>	
		3,502,896	
84.350 Transition to Teaching			
Direct:		1,234,027	
Through: DEKALB COUNTY SCHOOL SYSTEM	40254	578,874 (R)	
Program Total		<u>(2,725) (R)</u>	
		1,810,176	
84.351 Arts in Education			
Through: ALLIANCE THEATRE	UNKNOWN	26,204 (R)	
Program Total		<u>26,204</u>	
84.358 Rural Education			
Direct:		8,598,849	
Program Total		<u>8,598,849</u>	
84.365 English Language Acquisition State Grants			
Direct:		20,029,239	
Program Total		<u>300,575 (R)</u>	
		20,329,814	
84.366 Mathematics and Science Partnerships			
Direct:		9,453,788	
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	185,423	
JACKSON COUNTY SCHOOL SYSTEM	40243	55,271 (R)	
ROCKDALE COUNTY BOARD OF EDUCATION	7221	8,567	
KENNESAW STATE UNIVERSITY RESEARCH AND SERVICE FOUNDATION	371535589	318,588	
Program Total		<u>318,588</u>	
		10,021,637	
84.367 Improving Teacher Quality State Grants			
Direct:		84,091,656	
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	1,737,156 (R)	
NATIONAL WRITING PROJECT	68636	249,298	
		34,766 (R)	



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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Education, U.S. Department of			
	UNIVERSITY OF CALIFORNIA KENNESAW STATE UNIVERSITY RESEARCH AND SERVICE FOUNDATION	07-GA07-SEED2012 371535589	\$ 15,297 93,042
Program Total			86,221,215
84.369 Grants for State Assessments and Related Activities			
Direct:			9,649,910
Program Total			9,649,910
84.371 Striving Readers			
Direct:			17,294,991
Through: NATIONAL WRITING PROJECT	68636		11,003 (R)
Program Total			17,305,994
84.372 Statewide Data Systems (SDSC)			
Direct:			1,728,323
Program Total			1,728,323
84.375 Academic Competitiveness Grants			
Direct:			54,170
Program Total			54,170
84.377 School Improvement Grants (SIGC)			
Direct:			33,993,243
Program Total			33,993,243
84.378 College Access Challenge Grant Program			
Direct:			4,112,183
Through: GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691		19,321
Program Total			4,131,504
84.379 Teacher Education Assistance for College and Higher Education Grants (TEACH Grants) (SFA)			
Direct:			2,203,270
Program Total			2,203,270
84.382 Strengthening Minority-Serving Institutions			
Direct:			3,829,856
Program Total			3,829,856
84.386 ARRA - Education Technology State Grants, Recovery Act (ETSG)			
Direct:			248,275
Program Total			248,275
84.387 ARRA - Education for Homeless Children and Youth, Recovery Act			
Direct:			(129,239)
Program Total			(129,239)
84.388 ARRA - School Improvement Grants, Recovery Act (SIGC)			
Direct:			28,828,136
Through: NCS PEARSON, INC.	61723		94,705
Program Total			28,922,841
84.389 ARRA - Title I Grants to Local Educational Agencies, Recovery Act (TITLE1)			
Direct:			4,957,738
Program Total			4,957,738



**Schedule of Expenditures of Federal Awards
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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Education, U.S. Department of			
84.395 ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act			
Direct:		\$ 115,871,204	
Through: CLARKE COUNTY SCHOOL DISTRICT	40092	266,194 (R)	
FLORIDA DEPARTMENT OF EDUCATION	59-3474751	32,849	
GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	162,417	
DREW CHARTER SCHOOL, ATLANTA, GA	S395A100050	351,461 (R)	
Program Total		<u>116,684,125</u>	
84.396 ARRA - State Fiscal Stabilization Fund (SFSF) - Investing in Innovation (i3) Fund, Recovery Act			
Through: FORSYTH COUNTY BOARD OF EDUCATION	40105	150,045 (R)	
OHIO STATE UNIVERSITY	UNKNOWN	230,888	
Program Total		<u>380,933</u>	
84.410 Education Jobs Fund			
Direct:		755,087	
Program Total		<u>755,087</u>	
84.411 Investing in Innovation (i3) Fund			
Through: KNOWLEDGEWORKS FOUNDATION	31-1321973	70,000	
Program Total		<u>70,000</u>	
84.928 National Writing Project			
Direct:		27,528 (R)	
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	21,431	
NATIONAL WRITING PROJECT	943130846	23,969	
UNIVERSITY OF CALIFORNIA	94-3130846	20,986	
UNIVERSITY OF CALIFORNIA/BERKELEY	UNKNOWN	4,344	
Program Total		<u>98,258</u>	
84.OFA Other Federal Assistance			
Direct:		139,496	
Through: KENT STATE UNIVERSITY	UNKNOWN	(269)	
UT-BATTELLE, LLC	67929	(17,007) (R)	
Program Total		<u>122,220</u>	
AGENCY TOTAL		<u>\$ 4,193,307,360</u>	<u>\$ 648,599,058</u>
National Archives and Records Administration			
89.003 National Historical Publications and Records Grants			
Direct:		\$ 61,083	
Through: ATLANTA HISTORY CENTER	69336	35,626 (R)	
ATLANTA-FULTON PUBLIC LIBRARY	41267	8,914 (R)	
Program Total		<u>105,623</u>	
AGENCY TOTAL		<u>\$ 105,623</u>	
U.S. Election Assistance Commission			
90.401 Help America Vote Act Requirements Payments			
Direct:		\$ 1,034,851	
Program Total		<u>1,034,851</u>	



**Schedule of Expenditures of Federal Awards
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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
U.S. Election Assistance Commission			
90.403 U.S. Election Assistance Commission Research Grants			
Through: INFORMATION TECHNOLOGY & INNOVATION FOUNDATION (ITIF), WASHINGTON, D.C.	E4064914	\$ 41,716 (R)	
INFORMATION TECHNOLOGY & INNOVATION FOUNDATION (ITIF), WASHINGTON, D.C.	EAC110149B	<u>406,639 (R)</u>	
Program Total		<u>448,355</u>	
AGENCY TOTAL		<u>\$ 1,483,206</u>	
United States Institute of Peace			
91.004 Public Education for Peacebuilding Awards Program			
Through: UNITED STATES INSTITUTE FOR PEACE	UNKNOWN	<u>\$ 1,698 (R)</u>	
Program Total		<u>1,698</u>	
AGENCY TOTAL		<u>\$ 1,698</u>	
Health and Human Services, U.S. Department of			
93.010 Community-Based Abstinence Education (CBAE)			
Through: FRIENDS OF COBB COMMISSION ON YOUTH	58-2119585	<u>\$ 1,533 (R)</u>	
Program Total		<u>1,533</u>	
93.019 Technical Assistance and Provision for Foreign Hospitals and Health Organizations			
Through: EMORY UNIVERSITY, ATLANTA, GA	HHSN272201200031C	249,624 (R)	
TASK FORCE FOR GLOBAL HEALTH, DECATUR, GA	118889	<u>(355) (R)</u>	
Program Total		<u>249,269</u>	
93.041 Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation			
Direct:		<u>56,032</u>	
Program Total		<u>56,032</u>	
93.042 Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals			
Direct:		<u>430,782</u>	
Program Total		<u>430,782</u>	
93.043 Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services			
Direct:		<u>455,703</u>	
Program Total		<u>455,703</u>	
93.044 Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers (AC)			
Direct:		9,048,891	
Through: SOUTHEAST GEORGIA REGIONAL DEVELOPMENT CENTER	AAA-2004-11	<u>54,543</u>	
Program Total		<u>9,103,434</u>	
93.045 Special Programs for the Aging Title III, Part C Nutrition Services (AC)			
Direct:		<u>17,002,826</u>	
Program Total		<u>17,002,826</u>	



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Health and Human Services, U.S. Department of			
93.048 Special Programs for the Aging Title IV and Title II Discretionary Projects			
Direct:		\$ 1,288,020	
Through: UNIVERSITY OF CALIFORNIA/IRVINE	046705849 DUNS	6,229 (R)	
Program Total		<u>1,294,249</u>	
93.051 Alzheimer's Disease Demonstration Grants to States			
Direct:		1,137,088	
Program Total		<u>1,137,088</u>	
93.052 National Family Caregiver Support, Title III, Part E			
Direct:		3,530,079	
Through: CSRA REGIONAL DEVELOPMENT COMMISSION	UNKNOWN	13,251	
Program Total		<u>3,543,330</u>	
93.053 Nutrition Services Incentive Program (AC)			
Direct:		2,953,637	
Through: CAPTOZYME	61757	94,464 (R)	
Program Total		<u>3,048,101</u>	
93.061 Innovations in Applied Public Health Research			
Direct:		377,867 (R)	
Through: ASSOCIATION OF UNIVERSITY CENTERS ON DISABILITIES	68667	100,149 (R)	
UNIVERSITY OF PITTSBURGH	67387	(188) (R)	
EMORY UNIVERSITY, ATLANTA, GA	2 R01 HL070531	124,639 (R)	
TASK FORCE FOR GLOBAL HEALTH, DECATUR, GA	S3800-26/28	10,745 (R)	
POLY-ORTH INTERNATIONAL, SHARON, MA	5R44HD057492	46,518 (R)	
Program Total		<u>659,730</u>	
93.063 Centers for Genomics and Public Health			
Through: WEBER SHANDWICK	61699	2,818 (R)	
Program Total		<u>2,818</u>	
93.065 Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure			
Direct:		11,444 (R)	
Program Total		<u>11,444</u>	
93.067 Global AIDS			
Through: ASSOCIATION OF PUBLIC HEALTH LABS, SILVER SPRINGS, MD	U2G/PS001799	89,651 (R)	
Program Total		<u>89,651</u>	
93.068 Chronic Diseases: Research, Control, and Prevention			
Through: NATIONAL ASSOCIATION OF CHRONIC DISEASE	UNKNOWN	31,207 (R)	
Program Total		<u>31,207</u>	
93.069 Public Health Emergency Preparedness			
Direct:		19,208,707	
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	223,752 (R)	
Program Total		<u>19,512,217</u>	
93.070 Environmental Public Health and Emergency Response			
Direct:		809,689	
Through: ASSOCIATION OF STATE AND TERRITORIAL HEALTH OFFICIALS	35-1044487	17,992	
CONFERENCE OF RADIATION CONTROL	71-0477513	13,336	
Program Total		<u>841,017</u>	



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Health and Human Services, U.S. Department of			
93.071 Medicare Enrollment Assistance Program			
Direct:		\$ (1,058)	
Program Total		<u>(1,058)</u>	
93.086 Healthy Marriage Promotion and Responsible Fatherhood Grants			
Through: ICF CONSULTING GROUP, INC.	61461	303,419 (R)	
Program Total		<u>303,419</u>	
93.087 Enhance Safety of Children Affected by Substance Abuse			
Direct:		210,701 (R)	
Program Total		<u>210,701</u>	
93.092 Affordable Care Act (ACA) Personal Responsibility Education Program			
Direct:		2,321,660	
Program Total		<u>2,321,660</u>	
93.097 Strengthening the Nation's Public Health System through a National Voluntary Accreditation Program for State, Tribal, Local and Territorial Health Departments			
Through: EMORY UNIVERSITY	UNKNOWN	6,011 (R)	
Program Total		<u>6,011</u>	
93.103 Food and Drug Administration_Research			
Direct:		1,609,482 (R)	
Through: UNIVERSITY OF CALIFORNIA/DAVIS	20423	24,792 (R)	
Program Total		<u>1,634,274</u>	
93.107 Area Health Education Centers Point of Service Maintenance and Enhancement Awards			
Direct:		377,197	
Program Total		<u>377,197</u>	
93.110 Maternal and Child Health Federal Consolidated Programs			
Direct:		299,109	
Through: INSTITUTE		613,911 (R)	
HEMOPHILIA OF GEORGIA	96-666-8691	33,434	
HEMOPHILIA OF GEORGIA	1H30 24046-01-00	9,243	
HEMOPHILIA OF GEORGIA	5 H30 MC00011-17	(35)	
HEMOPHILIA OF GEORGIA	H30MC00011-17	(500)	
HEMOPHILIA OF GEORGIA	H30MC24046-0100	10,625	
UNIVERSITY OF TEXAS HEALTH SCIENCE	UNKNOWN	830 (R)	
UNIVERSITY ILLINOIS-URBANA CHAMPAIGN	20221	23,819 (R)	
Program Total		<u>990,436</u>	
93.113 Environmental Health			
Direct:		130,159 (R)	
Through: FRED HUTCHINSON CANCER RESEARCH CENTER	68954	14,053 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	246,746 (R)	
MEDICAL UNIVERSITY OF SOUTH CAROLINA	20305	17,022 (R)	
TULANE UNIVERSITY	67370	34,824 (R)	
EMORY UNIVERSITY, ATLANTA, GA	5 PO1 ES016731-04	78,500 (R)	
UNIVERSITY OF MIAMI MEDICAL SCHOOL, MIAMI, FL	5P01AG017211-14	335,755 (R)	
Program Total		<u>857,059</u>	
93.116 Project Grants and Cooperative Agreements for Tuberculosis Control Programs			
Direct:		3,044,246	
Program Total		<u>3,044,246</u>	



**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2013**

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Health and Human Services, U.S. Department of			
93.121 Oral Diseases and Disorders Research			
Direct:		\$ 349,518 (R)	
Through: GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	1,078,299 (R)	
Program Total		<u>1,427,817</u>	
93.124 Nurse Anesthetist Traineeships			
Direct:		26,252	
Program Total		<u>26,252</u>	
93.127 Emergency Medical Services for Children			
Direct:		204,689	
Program Total		<u>204,689</u>	
93.130 Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices			
Direct:		141,158	
Program Total		<u>141,158</u>	
93.135 Centers for Research and Demonstration for Health Promotion and Disease Prevention			
Direct:		1,506	
Through: EMORY UNIVERSITY	58-0566256	33,231	
OAK RIDGE INSTITUTE OF SCIENCE & EDUCATION, OAK RIDGE, TN	UNKNOWN	14,350 (R)	
Program Total		<u>49,087</u>	
93.136 Injury Prevention and Control Research and State and Community Based Programs			
Direct:		1,091,551	
		425,406 (R)	
Through: EMORY UNIVERSITY	580566256	3,261 (R)	
EMORY UNIVERSITY	UNKNOWN	20,631 (R)	
EMORY UNIVERSITY	67128	23,428 (R)	
KENT STATE UNIVERSITY	UNKNOWN	25,887 (R)	
UNIVERSITY OF CALIFORNIA, SAN DIEGO	UNKNOWN	15,353 (R)	
Program Total		<u>1,605,517</u>	
93.145 AIDS Education and Training Centers			
Direct:		91,925	
Program Total		<u>91,925</u>	
93.150 Projects for Assistance in Transition from Homelessness (PATH)			
Direct:		1,448,366	
Program Total		<u>1,448,366</u>	
93.161 Health Program for Toxic Substances and Disease Registry			
Direct:		176,630	
		760,982 (R)	
Through: AXION BIOSYSTEMS	1 R43 NS071894-01A1	53,966 (R)	
EMORY UNIVERSITY, ATLANTA, GA	1 RO1 CA1132065-01A2	159,027 (R)	
EMORY UNIVERSITY, ATLANTA, GA	5 R01 NS054281-06	24,764 (R)	
EMORY UNIVERSITY, ATLANTA, GA	5R01MH080007-03	33,584 (R)	
EMORY UNIVERSITY, ATLANTA, GA	AGT #042811	(6,071) (R)	
LSU, BATON ROUGE, LA	2 R01 NS054281	118,364 (R)	
PREMITEC, INC.	2R42NS055430-02	46,026 (R)	



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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Health and Human Services, U.S. Department of			
	ST. JOHN GROUP, ATLANTA, GA	200-2011F-40641	\$ 33,561 (R)
	RTI INTERNATIONAL, RESEARCH TRIANGLE PARK, NC	HHSA290201000024I	133,350 (R)
	NEXTEK MOBILITY, ALBUQUERQUE, NM	1R43HD59334-01A2	(2,176) (R)
	OPENCELL TECHNOLOGIES, INC., ATLANTA, GA	2R44RR025713-02	93,155 (R)
Program Total			1,625,162
93.172 Human Genome Research			
Through: ADVANCED MATERIALS TECHNOLOGY	61704		29,252 (R)
DUKE UNIVERSITY	UNKNOWN		(8,151) (R)
Program Total			21,101
93.173 Research Related to Deafness and Communication Disorders			
Direct:			(57)
			993,942 (R)
Through: GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH			
INSTITUTE	96-666-8691		281,044 (R)
UNIVERSITY OF UTAH	UNKNOWN		43,193 (R)
EMORY UNIVERSITY, ATLANTA, GA	3 R01 DC008343-07		4,163 (R)
EMORY UNIVERSITY, ATLANTA, GA	3 R01 DC008343-6A1S1		77,159 (R)
EMORY UNIVERSITY, ATLANTA, GA	5 R01 DC005017-07		75,317 (R)
Program Total			1,474,761
93.178 Nursing Workforce Diversity			
Direct:			581,946
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383		349,318
Program Total			931,264
93.184 Disabilities Prevention			
Through: HEMOPHILIA OF GEORGIA	1U27DD000862-01		9,779
HEMOPHILIA OF GEORGIA	UDD000862A		8,463
Program Total			18,242
93.185 Immunization Research, Demonstration, Public Information and Education_Training and Clinical Skills Improvement Projects			
Through: GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH			
INSTITUTE	96-666-8691		13,478
UNIVERSITY OF CALGARY	70051		303,322 (R)
Program Total			316,800
93.191 Graduate Psychology Education Program and Patient Navigator and Chronic Disease Prevention Program			
Direct:			110,031
Through: GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH			
INSTITUTE	96-666-8691		93,238
Program Total			203,269
93.206 Human Health Studies_Applied Research and Development			
Direct:			25,278
			13,407 (R)
Through: QAPSULE TECHNOLOGIES, INC., SAN DIEGO, CA	1R43GM103113-01		7,309 (R)
Program Total			45,994
93.213 Research and Training in Complementary and Alternative Medicine			
Through: GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH			
INSTITUTE	96-666-8691		313 (R)
TEXAS TECH UNIVERSITY	20244		(1) (R)
TEXAS TECH UNIVERSITY HEALTH SCIENCE CENTER	20473		11,718 (R)
Program Total			12,030



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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Health and Human Services, U.S. Department of			
93.217 Family Planning_Services			
Direct:		\$ 8,211,593	
Program Total		<u>8,211,593</u>	
93.224 Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) (HCC)			
Direct:		3,365,766	
Program Total		<u>3,365,766</u>	
93.226 Research on Healthcare Costs, Quality and Outcomes			
Direct:		589,551	
		10,776 (R)	
Through: GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	9,048 (R)	
GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	31,160 (R)	
SYNECTICS	UNKNOWN	70,000 (R)	
EMORY UNIVERSITY, ATLANTA, GA	1 R21HS021797-01	40,930 (R)	
Program Total		<u>751,465</u>	
93.231 Epidemiology Cooperative Agreements			
Through: UNIVERSITY OF MINNESOTA	20225	761,543 (R)	
Program Total		<u>761,543</u>	
93.235 Affordable Care Act (ACA) Abstinence Education Program			
Direct:		1,923,284	
Program Total		<u>1,923,284</u>	
93.236 Grants to States to Support Oral Health Workforce Activities			
Direct:		343,788	
Program Total		<u>343,788</u>	
93.240 State Capacity Building			
Direct:		161,912	
Program Total		<u>161,912</u>	
93.241 State Rural Hospital Flexibility Program			
Direct:		365,716	
Program Total		<u>365,716</u>	
93.242 Mental Health Research Grants			
Direct:		3,106	
		2,115,049 (R)	
Through: EMORY UNIVERSITY	UNKNOWN	56,926 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	1,196,809 (R)	
JEEVAN BIOSCIENCES	UNKNOWN	10,354 (R)	
SANDBOX LEARNING COMPANY	61713	4,145 (R)	
SOUTHERN REGION SM FRUIT CONS	68534	3,466 (R)	
UNIVERSITY OF CALIFORNIA, SAN FRANCISCO	UNKNOWN	8,437 (R)	
UNIVERSITY OF IOWA	20251	154,691 (R)	
YALE UNIVERSITY	68116	43,330 (R)	
EMORY UNIVERSITY, ATLANTA, GA	1 R01 MH092902-01A2	132,162 (R)	
EMORY UNIVERSITY, ATLANTA, GA	1 R21 MH097187-01A1	49,771 (R)	
EMORY UNIVERSITY, ATLANTA, GA	2 UL1 TR000454-06	348 (R)	
DARTMOUTH COLLEGE, HANOVER, NH	R01MH091100	9,594 (R)	



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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Health and Human Services, U.S. Department of			
	UNIVERSITY ILLINOIS-URBANA CHAMPAIGN	20221	\$ 63,402 (R)
	INTERACTIVE SCIENCE IN 3D, LLC	61665	5,216 (R)
	UNIVERSITY OF WISCONSIN/MADISON	UNKNOWN	29,926 (R)
Program Total		<u>3,886,732</u>	
93.243 Substance Abuse and Mental Health Services_Projects of Regional and National Significance			
Direct:			5,920,446
			89,302 (R)
Through: CLINIC FOR EDUCATION, TREATMENT & PREVENTION OF AD	UNKNOWN		31,287 (R)
EARLY COUNTY LITERACY TASK FORCE	UNKNOWN		28,802 (R)
GEORGIA CENTER FOR CHILD ADVOCACY	UNKNOWN		29,796
GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691		120,914
GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383		17,275 (R)
MAGNA SYSTEMS INC	UNKNOWN		(1,200)
MOREHOUSE SCHOOL OF MEDICINE	581438873		3,933
MOREHOUSE SCHOOL OF MEDICINE	58-0566205		4,863
NASMHPD	UNKNOWN		183,258 (R)
OHIO UNIVERSITY	20247		8,170 (R)
VA COMMONWEALTH UNIVERSITY STATE CONSORTIUM	UNKNOWN		298,813
Program Total			<u>6,735,659</u>
93.247 Advanced Nursing Education Grant Program			
Direct:			595,671
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383		230,025
Program Total			<u>825,696</u>
93.251 Universal Newborn Hearing Screening			
Direct:			432,550
Program Total			<u>432,550</u>
93.262 Occupational Safety and Health Program			
Direct:			110,387
Through: UNIVERSITY OF SOUTH FLORIDA	20294		1,360 (R)
UNIVERSITY OF WASHINGTON	20292		(3,139) (R)
UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION	69324		4,091 (R)
RESEARCH FOUNDATION STATE UNIVERSITY NEW YORK	69125		5,711 (R)
UNIVERSITY OF ALABAMA/BIRMINGHAM	20317		88 (R)
Program Total			<u>118,498</u>
93.264 Nurse Faculty Loan Program (NFLP) (SFA)			
Direct:			464,659
Through: KENNESAW STATE UNIVERSITY RESEARCH AND SERVICE FOUNDATION	371535589		24,418
Program Total			<u>489,077</u> (3)
93.268 Immunization Cooperative Agreements			
Direct:		7,759,133	114,908,629
Program Total		<u>7,759,133</u>	<u>114,908,629</u> (4)
93.269 Complex Humanitarian Emergency and War-Related Injury Public Health Activities			
Direct:		5,672 (R)	
Program Total		<u>5,672</u>	



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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Health and Human Services, U.S. Department of			
93.270 Adult Viral Hepatitis Prevention and Control			
Direct:		\$ 66,013	
Program Total		<u>66,013</u>	
93.272 Alcohol National Research Service Awards for Research Training			
Direct:		26,724 (R)	
Through: IOWA STATE UNIVERSITY	20291	<u>27,280 (R)</u>	
Program Total		<u>54,004</u>	
93.273 Alcohol Research Programs			
Direct:		1,705,467 (R)	
Through: EMORY UNIVERSITY	67128	100,057 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	736,204 (R)	
UNIVERSITY OF SOUTHERN CALIFORNIA	68139	<u>98,241 (R)</u>	
Program Total		<u>2,639,969</u>	
93.279 Drug Abuse and Addiction Research Programs			
Direct:		5,483,157 (R)	
Through: DARTMOUTH COLLEGE	68755	33,928 (R)	
EMORY UNIVERSITY	1 R01 DA040996-01	33,676 (R)	
EMORY UNIVERSITY	UNKNOWN	18,988 (R)	
EMORY UNIVERSITY	67128	193,880 (R)	
FAMILY HEALTH INTERNATIONAL	UNKNOWN	204,568 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	313,883 (R)	
UNIVERSITY OF CONNECTICUT	20219	77,501 (R)	
UNIVERSITY OF MICHIGAN	38-6006309	4,870 (R)	
UNIVERSITY OF SOUTH FLORIDA	20294	40,102 (R)	
UNIVERSITY OF CALIFORNIA, SAN DIEGO, LAJOLLA, CA	5U19DA026838-08	156,094 (R)	
UNIVERSITY OF CHICAGO MEDICAL CENTER	67102	<u>30,443 (R)</u>	
Program Total		<u>6,591,090</u>	
93.283 Centers for Disease Control and Prevention_Investigations and Technical Assistance			
Direct:		13,240,291	
Through: GEORGIA CENTER FOR ONCOLOGY RESEARCH AND EDUCATION	UNKNOWN	44,658 (R)	
NATIONAL NETWORK OF PUBLIC HEALTH INSTITUTES	UNKNOWN	6,500	
Program Total		<u>454,999</u>	
		<u>13,746,448</u>	
93.286 Discovery and Applied Research for Technological Innovations to Improve Human Health			
Direct:		154,530	
Through: AUBURN UNIVERSITY	20288	6,930,478 (R)	
BETH ISRAEL DECONESS MEDICAL CENTER	UNKNOWN	28,388 (R)	
BME-EMORY NIH	1R90DA033462-01	147,308 (R)	
BME-EMORY NIH	1T90DA032466-01	38,742	
EMORY UNIVERSITY	67128	151,368	
GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	137,681 (R)	
UNIVERSITY OF OREGON	UNKNOWN	(374) (R)	
UNIVERSITY OF PENNSYLVANIA	20240	148,115 (R)	
DREXEL UNIVERSITY, PITTSBURGH, PA	R01EB012855	16,006 (R)	
Program Total		<u>138,397 (R)</u>	
		<u>7,890,639</u>	



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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Health and Human Services, U.S. Department of			
93.296 State Partnership Grant Program to Improve Minority Health			
Direct:		\$ 119,893	
Program Total		<u>119,893</u>	
93.297 Teenage Pregnancy Prevention Program			
Direct:		9,297	
Through: G-CAAP	31-1520709	<u>25,659</u>	
Program Total		<u>34,956</u>	
93.301 Small Rural Hospital Improvement Grant Program			
Direct:		<u>425,735</u>	
Program Total		<u>425,735</u>	
93.307 Minority Health and Health Disparities Research			
Direct:		4,836,133 (R)	
Through: FLORIDA STATE UNIVERSITY	20278	73,700 (R)	
GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	266,424	
GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	280,800 (R)	
TEXAS A&M UNIVERSITY	20253	<u>170,159 (R)</u>	
Program Total		<u>5,627,216</u>	
93.307 ARRA - Minority Health and Health Disparities Research			
Through: SPECTRUM UNLIMITED	UNKNOWN	<u>134,162 (R)</u>	
Program Total		<u>134,162</u>	
93.310 Trans-NIH Research Support			
Direct:		2,283,779 (R)	
Through: UNIVERSITY OF TEXAS AT AUSTIN, AUSTIN, TX	1R01GM095638-01	48,130 (R)	
EMORY UNIVERSITY, ATLANTA, GA	1 R01CA163256-01	<u>178,232 (R)</u>	
Program Total		<u>2,510,141</u>	
93.342 Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (SFA)			
Direct:			(8,707)
Program Total			<u>(8,707) (3)</u>
93.350 National Center for Advancing Translational Sciences			
Through: GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	8,863 (R)	
EMORY UNIVERSITY, ATLANTA, GA	2 KL 2TR000455-06	105,789 (R)	
EMORY UNIVERSITY, ATLANTA, GA	2 UL1 TR000454-06	25,155	
Program Total		<u>368,714 (R)</u>	
		<u>508,521</u>	
93.351 Research Infrastructure Programs			
Direct:		253,358	
Program Total		<u>637,756 (R)</u>	
		<u>891,114</u>	
93.358 Advanced Nursing Education Traineeships			
Direct:		<u>258,604</u>	
Program Total		<u>258,604</u>	
93.359 Nurse Education, Practice Quality and Retention Grants			
Direct:		<u>1,410,738</u>	
Program Total		<u>1,410,738</u>	



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Health and Human Services, U.S. Department of			
93.361 Nursing Research			
Through: GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	\$ 249,013 (R)	
Program Total		<u>249,013</u>	
93.364 Nursing Student Loans (SFA)			
Direct:			1,331,393
Program Total			<u>1,331,393</u> (3)
93.389 National Center for Research Resources			
Direct:		211,716	
		2,176,993 (R)	
Through: EMORY UNIVERSITY, ATLANTA, GA	5 KL2 RR025009-05	(16,477) (R)	
EMORY UNIVERSITY, ATLANTA, GA	5 UL1 RR025008-03	(1,116) (R)	
CORNELL UNIVERSITY, ITHACA, NY	5 R01 RR020115-08	49,946 (R)	
UNIVERSITY OF CALIFORNIA/SAN DIEGO	20421	105,552 (R)	
Program Total		<u>2,526,614</u>	
93.393 Cancer Cause and Prevention Research			
Direct:		452,950 (R)	
Through: FRED HUTCHINSON CANCER RESEARCH CENTER	68954	59,861 (R)	
GEORGETOWN UNIVERSITY	68114	37,565 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	499,400 (R)	
GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	61,621 (R)	
INDIANA UNIVERSITY	20235	19,610 (R)	
UNIVERSITY OF WASHINGTON	20292	57,106 (R)	
WAKE FOREST UNIVERSITY	UNKNOWN	82,265 (R)	
Program Total		<u>1,270,378</u>	
93.394 Cancer Detection and Diagnosis Research			
Direct:		1,516,891 (R)	
Through: BETH ISRAEL DECONESS MEDICAL CENTER	UNKNOWN	114,396 (R)	
EMORY UNIVERSITY	67128	33,233 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	234,172 (R)	
PROVIA BIOLOGICS	UNKNOWN	25,101 (R)	
UNIVERSITY OF PENNSYLVANIA	20240	40,186 (R)	
VAN ANDEL RESEARCH INSTITUTE	67118	14,834 (R)	
EMORY UNIVERSITY, ATLANTA, GA	1 R01 CA163746-01	49,771 (R)	
EMORY UNIVERSITY, ATLANTA, GA	1U01CA151802-01	217,796 (R)	
EMORY UNIVERSITY, ATLANTA, GA	1U01CA151810-01	44,686 (R)	
Program Total		<u>2,291,066</u>	
93.395 Cancer Treatment Research			
Direct:		1,400,528 (R)	
Through: EMORY UNIVERSITY	UNKNOWN	7,558 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	9,642	
GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	1,141,071 (R)	
GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	72,284 (R)	
M.D. ANDERSON CANCER CENTER, HOUSTON, TX	1 R01 CA155446-01A1	47,534 (R)	
Program Total		<u>2,678,617</u>	



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Health and Human Services, U.S. Department of			
93.396 Cancer Biology Research			
Direct:		\$ 255,562 (R)	
Through: GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	1,167,829 (R)	
UNIVERSITY OF NEW MEXICO	UNKNOWN	38,989 (R)	
VANDERBILT UNIVERSITY	UNKNOWN	184,352 (R)	
Program Total		<u>1,646,732</u>	
93.397 Cancer Centers Support Grants			
Through: EMORY UNIVERSITY	67128	16,891 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	605 (R)	
Program Total		<u>17,496</u>	
93.398 Cancer Research Manpower			
Direct:		125,394 (R)	
Through: GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	242,651 (R)	
Program Total		<u>368,045</u>	
93.399 Cancer Control			
Through: GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	168	
GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	522,502 (R)	
EMORY UNIVERSITY, ATLANTA, GA	1 U54 CA119338-01	230,362 (R)	
EMORY UNIVERSITY, ATLANTA, GA	5 P50 CA128301-05	247 (R)	
Program Total		<u>753,279</u>	
93.505 Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program			
Direct:		5,262,322	
Program Total		<u>5,262,322</u>	
93.506 ACA Nationwide Program for National and State Background Checks for Direct Patient Access Employees of Long Term Care Facilities and Providers			
Direct:		125,928	
Program Total		<u>125,928</u>	
93.507 PPHF 2012 National Public Health Improvement Initiative			
Direct:		353,933	
Program Total		<u>353,933</u>	
93.511 Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review			
Through: NATIONAL COUNCIL ON AGING	67138	33,571 (R)	
Program Total		<u>33,571</u>	
93.513 Affordable Care Act (ACA) Advanced Nursing Education Expansion Initiative			
Direct:		193,531	
Program Total		<u>193,531</u>	
93.516 Affordable Care Act (ACA) Public Health Training Centers Program			
Direct:		759,506 (R)	
Program Total		<u>759,506</u>	



**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2013**

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Health and Human Services, U.S. Department of			
93.518 Affordable Care Act - Medicare Improvements for Patients and Providers Direct:		\$ 183,514	
Program Total		<u>183,514</u>	
93.519 Affordable Care Act (ACA) – Consumer Assistance Program Grants Direct:		215,659	
Program Total		<u>215,659</u>	
93.520 Centers for Disease Control and Prevention –Affordable Care Act (ACA) – Communities Putting Prevention to Work Direct:		321	
Program Total		<u>321</u>	
93.520 ARRA - Centers for Disease Control and Prevention –Affordable Care Act (ACA) – Communities Putting Prevention to Work Through: DEKALB COUNTY SCHOOLS	UNKNOWN	11,031 (R)	
Program Total		<u>11,031</u>	
93.521 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;PPHF Direct:		1,654,844	
Program Total		<u>1,654,844</u>	
93.523 The Affordable Care Act: Human Immunodeficiency Virus (HIV) Prevention and Public Health Fund Activities Direct:		801,393	
Program Total		<u>801,393</u>	
93.525 State Planning and Establishment Grants for the Affordable Care Act (ACA)’s Exchanges Direct:		247,091	
Program Total		<u>247,091</u>	
93.531 PPHF 2012: Community Transformation Grants and National Dissemination and Support for Community Transformation Grants - financed solely by 2012 Prevention and Public Health Funds Through: RESEARCH TRIANGLE INSTITUTE	UNKNOWN	166,388	
Program Total		<u>166,388</u>	
93.539 PPHF 2012 - Prevention and Public Health Fund (Affordable Care Act) - Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by 2012 Prevention and Public Health Funds Direct:		1,173,915	
Program Total		<u>1,173,915</u>	
93.544 The Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) authorizes Coordinated Chronic Disease prevention and Health Promotion Program Direct:		251,016	
Program Total		<u>251,016</u>	



**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2013**

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Health and Human Services, U.S. Department of			
93.548 PPHF2013: State Nutrition, Physical Activity, and Obesity Programs - financed in part by 2013 PPHF			
Direct:		\$ 371,245	
Program Total		<u>371,245</u>	
93.556 Promoting Safe and Stable Families			
Direct:		12,756,374	
Through: MDRC	67095	15,800 (R)	
Program Total		<u>12,772,174</u>	
93.558 Temporary Assistance for Needy Families (TANF)			
Direct:		318,964,529	
Through: EMPOWERED YOUTH PROGRAMS, INC	67209	44,982 (R)	
Program Total		<u>319,009,511</u>	
93.560 Family Support Payments to States_Assistance Payments			
Direct:		(54,319)	
Program Total		<u>(54,319)</u>	
93.563 Child Support Enforcement			
Direct:		79,343,324	
Program Total		<u>79,343,324</u>	
93.566 Refugee and Entrant Assistance_State Administered Programs			
Direct:		8,292,272	
Program Total		<u>8,292,272</u>	
93.568 Low-Income Home Energy Assistance			
Direct:		74,461,641	
Program Total		<u>74,461,641</u>	
93.569 Community Services Block Grant			
Direct:		18,243,464	
Program Total		<u>18,243,464</u>	
93.575 Child Care and Development Block Grant (CCDF)			
Direct:		92,102,294	
Program Total		<u>92,102,294</u>	
93.576 Refugee and Entrant Assistance_Discretionary Grants			
Direct:		836,346	
Program Total		<u>836,346</u>	
93.579 U.S. Repatriation			
Direct:		1,832	
Program Total		<u>1,832</u>	
93.584 Refugee and Entrant Assistance_Targeted Assistance Grants			
Direct:		1,669,166	
Program Total		<u>1,669,166</u>	
93.586 State Court Improvement Program			
Direct:		811,415	
Program Total		<u>811,415</u>	



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Health and Human Services, U.S. Department of			
93.590 Community-Based Child Abuse Prevention Grants			
Direct:		\$ 833,705	
Program Total		<u>833,705</u>	
93.595 Welfare Reform Research, Evaluations and National Studies			
Direct:		(1,227)	(R)
Program Total		<u>(1,227)</u>	
93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CCDF)			
Direct:		103,282,042	
Program Total		<u>103,282,042</u>	
93.597 Grants to States for Access and Visitation Programs			
Direct:		209,510	
Program Total		<u>209,510</u>	
93.599 Chafee Education and Training Vouchers Program (ETV)			
Direct:		794,178	
Program Total		<u>794,178</u>	
93.600 Head Start			
Direct:		2,916,608	
Program Total		<u>37,029</u>	(R)
		<u>2,953,637</u>	
93.603 Adoption Incentive Payments			
Direct:		154,623	
Program Total		<u>154,623</u>	
93.617 Voting Access for Individuals with Disabilities_Grants to States			
Direct:		27,499	
Program Total		<u>27,499</u>	
93.630 Developmental Disabilities Basic Support and Advocacy Grants			
Direct:		1,959,758	
Program Total		<u>1,959,758</u>	
93.631 Developmental Disabilities Projects of National Significance			
Through: PARENT TO PARENT OF GEORGIA	UNKNOWN	12,620	
Program Total		<u>12,620</u>	
93.632 University Centers for Excellence in Developmental Disabilities Education, Research, and Service			
Direct:		715,863	
Through: ASSOCIATION OF UNIVERSITY CENTERS ON DISABILITIES	UNKNOWN	542,188	(R)
Program Total		<u>12,801</u>	
		<u>1,270,852</u>	
93.643 Children's Justice Grants to States			
Direct:		600,684	
Program Total		<u>600,684</u>	
93.645 Stephanie Tubbs Jones Child Welfare Services Program			
Direct:		9,618,551	
Program Total		<u>9,618,551</u>	



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Health and Human Services, U.S. Department of			
93.648 Child Welfare Research Training or Demonstration Through: UNIVERSITY OF MISSOURI	20226	\$ 65,204 (R)	
Program Total		<u>65,204</u>	
93.652 Adoption Opportunities Direct:		347,710	
Program Total		<u>347,710</u>	
93.658 Foster Care_Title IV-E Direct:		73,079,392	
Program Total		<u>73,079,392</u>	
93.659 Adoption Assistance Direct:		36,685,753	
Program Total		<u>36,685,753</u>	
93.667 Social Services Block Grant Direct:		65,087,160	
Program Total		<u>65,087,160</u>	
93.669 Child Abuse and Neglect State Grants Direct:		548,932	
Program Total		<u>548,932</u>	
93.670 Child Abuse and Neglect Discretionary Activities Through: RADY CHILDREN'S HOSPITAL - SAN DIEGO CHILDREN'S HEALTHCARE OF ATLANTA, ATLANTA, GA	UNKNOWN 90XA014301	(13,373) 4,223 (R)	
Program Total		<u>(9,150)</u>	
93.671 Family Violence Prevention and Services/Battered Women's Shelters_Grants to States and Indian Tribes Direct:		65,801	
Program Total		<u>65,801</u>	
93.674 Chafee Foster Care Independence Program Direct:		2,311,836	
Program Total		<u>2,311,836</u>	
93.701 ARRA - Trans-NIH Recovery Act Research Support Direct:		1,903,516 (R)	
Through: BURNHAM INST FOR MEDICAL RESEARCH	67069	9,172 (R)	
DONALD DANFORTH PLANT SCIENCE CENTER	68932	43,368 (R)	
EMORY UNIVERSITY	5 P30NS069250-02	8,112 (R)	
EMORY UNIVERSITY	UNKNOWN	252,301 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	3,094	
GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	694,539 (R)	
EMORY UNIVERSITY, ATLANTA, GA	1 DP3 DK094346-01	317,001 (R)	
EMORY UNIVERSITY, ATLANTA, GA	1 RC1 DK086939-01	30,083 (R)	
EMORY UNIVERSITY, ATLANTA, GA	3 U54 CA119338-0551	706 (R)	
EMORY UNIVERSITY, ATLANTA, GA	5 RC2 CA148265-02	91,049 (R)	
NEW YORK UNIVERSITY, NEW YORK, NY	1R01EB008069-01A2	(2,166) (R)	
Program Total		<u>3,350,775</u>	



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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Health and Human Services, U.S. Department of			
93.708 ARRA - Head Start			
Direct:		\$ 2,494,647	
Through: KENNESAW STATE UNIVERSITY RESEARCH AND SERVICE FOUNDATION	371535589	<u>51,666</u>	
Program Total		<u>2,546,313</u>	
93.709 ARRA - Early Head Start			
Through: ENRICHMENT SERVICES PROGRAM, INC.	04GA346201	<u>(1,089) (R)</u>	
Program Total		<u>(1,089)</u>	
93.710 ARRA - Community Services Block Grant			
Direct:		<u>(29,426)</u>	
Program Total		<u>(29,426)</u>	
93.712 ARRA - Immunization			
Direct:		<u>(17,760)</u>	
Program Total		<u>(17,760)</u>	
93.714 ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program (TANF)			
Direct:		<u>(716,096)</u>	
Program Total		<u>(716,096)</u>	
93.718 ARRA - Health Information Technology Regional Extension Centers Program			
Through: MOREHOUSE SCHOOL OF MEDICINE, ATLANTA, GA	90RC00013	<u>927,765</u>	
Program Total		<u>927,765</u>	
93.719 ARRA - State Grants to Promote Health Information Technology			
Direct:		<u>5,514,415</u>	
Program Total		<u>5,514,415</u>	
93.720 ARRA - Survey and Certification Ambulatory Surgical Center Healthcare-Associated Infection (ASC-HAI) Prevention Initiative			
Direct:		<u>11,700</u>	
Program Total		<u>11,700</u>	
93.721 ARRA - Health Information Technology Professionals in Health Care			
Through: PITT COMMUNITY COLLEGE	1-560793335-A1	<u>393,254</u>	
Program Total		<u>393,254</u>	
93.723 ARRA - Prevention and Wellness-State, Territories and Pacific Islands			
Direct:		251,178	
Through: RESEARCH TRIANGLE INSTITUTE	UNKNOWN	<u>112,176 (R)</u>	
Program Total		<u>363,354</u>	
93.724 ARRA - Prevention and Wellness – Communities Putting Prevention to Work Funding Opportunities Announcement (FOA)			
Direct:		<u>261,071</u>	
Program Total		<u>261,071</u>	
93.734 Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs - financed by 2012 Prevention and Public Health Funds (PPHF-2012)			
Direct:		<u>128,687</u>	
Program Total		<u>128,687</u>	



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Health and Human Services, U.S. Department of			
93.735 State Public Health Approaches for Ensuring Quitline Capacity - Funded in part by 2012 Prevention and Public Health Funds (PPHF-2012)			
Direct:		\$ 147,902	
Program Total		<u>147,902</u>	
93.744 PPHF 2012: Breast and Cervical Cancer Screening Opportunities for States, Tribes and Territories solely financed by 2012 Prevention and Public Health Funds			
Direct:		77,779	
Program Total		<u>77,779</u>	
93.745 ARRA - PPHF-2012: Health Care Surveillance/Health Statistics - Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by 2012 Prevention and Public Health Funds (PPHF-2012)			
Direct:		10,478	
Program Total		<u>10,478</u>	
93.767 Children's Health Insurance Program			
Direct:		306,837,318	
Through: MARYLAND DEPARTMENT OF HEALTH AND MENTAL HYGIENE	UNKNOWN	433,030 (R)	
Program Total		<u>307,270,348</u>	
93.768 Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities			
Direct:		247,027 (R)	
Program Total		<u>247,027</u>	
93.775 State Medicaid Fraud Control Units (MC)			
Direct:		2,974,648	
Program Total		<u>2,974,648</u>	
93.777 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare (MC)			
Direct:		11,165,000	
Program Total		<u>11,165,000</u>	
93.778 Medical Assistance Program (MC)			
Direct:		6,073,490,641	
Program Total		<u>6,073,490,641</u>	
93.779 Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations			
Direct:		1,230,388	
Program Total		<u>1,230,388</u>	
93.789 Alternatives to Psychiatric Residential Treatment Facilities for Children			
Direct:		3,968,803	
Program Total		<u>3,968,803</u>	
93.791 Money Follows the Person Rebalancing Demonstration			
Direct:		19,960,238	
Program Total		<u>19,960,238</u>	
93.822 Health Careers Opportunity Program			
Direct:		175,730	
Program Total		<u>175,730</u>	



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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Health and Human Services, U.S. Department of			
93.837 Cardiovascular Diseases Research			
Direct:		\$ 5,903,476 (R)	
Through:	BURNHAM INSTITUTE FOR MEDICAL RESEARCH	23,492 (R)	
	GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	121	
	GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	10,882,233 (R)	
	KENT STATE UNIVERSITY	12,965 (R)	
	MEDICAL COLLEGE OF WISCONSIN	238,428 (R)	
	MEDSHAPE SOLUTIONS, INC	147,352 (R)	
	UNIVERSITY OF PITTSBURGH	70,021 (R)	
	UNIVERSITY OF SOUTH CAROLINA	41,335 (R)	
	WRIGHT STATE UNIVERSITY	97,816 (R)	
	EMORY UNIVERSITY, ATLANTA, GA	29,989 (R)	
	EMORY UNIVERSITY, ATLANTA, GA	35,830 (R)	
	EMORY UNIVERSITY, ATLANTA, GA	(876) (R)	
	EMORY UNIVERSITY, ATLANTA, GA	33,155 (R)	
	EMORY UNIVERSITY, ATLANTA, GA	64,341 (R)	
	EMORY UNIVERSITY, ATLANTA, GA	182,271 (R)	
	EMORY UNIVERSITY, ATLANTA, GA	11,957 (R)	
	CORNELL UNIVERSITY, ITHACA, NY	13,329 (R)	
	UNIVERSITY OF MAINE, ORONO, ME	250,499 (R)	
	OREGON HEALTH & SCIENCE UNIVERSITY, PORTLAND, OR	150,311 (R)	
	UNIVERSITY OF ALABAMA, BIRMINGHAM, AL	2,807 (R)	
	RESEARCH FOUNDATION OF STATE UNIVERSITY OF NEW YORK	86,059 (R)	
Program Total	UNKNOWN	<u>18,276,911</u>	
93.838 Lung Diseases Research			
Direct:		94,304 (R)	
Through:	GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	3,171,026 (R)	
	JOHNS HOPKINS UNIVERSITY	377,626 (R)	
Program Total		<u>3,642,956</u>	
93.839 Blood Diseases and Resources Research			
Direct:		681,903 (R)	
Through:	GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	768,392 (R)	
Program Total	96-666-8691	<u>1,450,295</u>	
93.846 Arthritis, Musculoskeletal and Skin Diseases Research			
Direct:		2,050,045 (R)	
Through:	BAYLOR COLLEGE OF MEDICINE	42,425 (R)	
	GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	216,192 (R)	
	APTIMA, WOBURN, MA	38,164 (R)	
Program Total	11R43TR000474-01A1	<u>2,346,826</u>	
93.847 Diabetes, Digestive, and Kidney Diseases Extramural Research			
Direct:		4,003,123 (R)	
Through:	GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	6,417,735 (R)	
	NEW YORK UNIVERSITY	86,550 (R)	
	UNIVERSITY OF CINCINNATI	18,228 (R)	
	UNIVERSITY OF CALIFORNIA, SAN DIEGO, LAJOLLA, CA	657,939 (R)	
	EMORY UNIVERSITY, ATLANTA, GA	42,258 (R)	



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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Health and Human Services, U.S. Department of			
EMORY UNIVERSITY, ATLANTA, GA	2 R01 DK056481-07A2	\$ 46,172 (R)	
COLUMBIA UNIVERSITY, NEW YORK, NY	1 R01 DK090372-01	29,613 (R)	
UNIVERSITY OF ALABAMA/BIRMINGHAM	20317	64,246 (R)	
Program Total		11,365,864	
93.848 Digestive Diseases and Nutrition Research			
Direct:		272,338 (R)	
Program Total		272,338	
93.853 Extramural Research Programs in the Neurosciences and Neurological Disorders			
Direct:		105,066	
		3,247,781 (R)	
Through: ARIZONA STATE UNIVERSITY	20272	7,521 (R)	
EMORY UNIVERSITY	UNKNOWN	148,035	
EMORY UNIVERSITY	UNKNOWN	36,966 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	67,413	
GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	2,797,351 (R)	
GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	106,145 (R)	
EMORY UNIVERSITY, ATLANTA, GA	1 R01 NS053822-01A2	38,841 (R)	
EMORY UNIVERSITY, ATLANTA, GA	1 R01 NS079268-01	57,734 (R)	
EMORY UNIVERSITY, ATLANTA, GA	1R01NS079268-01	21,644 (R)	
EMORY UNIVERSITY, ATLANTA, GA	3 R21 NS072810-02	52,928 (R)	
EMORY UNIVERSITY, ATLANTA, GA	UNKNOWN	90,497 (R)	
UCLA, LOS ANGELES, CA	1 R01 NS079691-01REV	35,064 (R)	
MICHIGAN STATE UNIVERSITY, EAST LANSING, MI	R01NS06031	20,677 (R)	
ARUNA BIOMEDICAL, INC., ATHENS, GA	1R43NS080407-01	52,292 (R)	
REGENERATION MATRIX, INC., JOHNS CREEK, GA	1R41NS067771-01A1	(21,824) (R)	
UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER/HOUSTON	20383	(3,362) (R)	
Program Total		6,860,769	
93.855 Allergy, Immunology and Transplantation Research			
Direct:		13,569,597 (R)	
Through: EMORY UNIVERSITY	1 R01 A101047-01	91,312 (R)	
EMORY UNIVERSITY	67128	17,256 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	2,923,601 (R)	
GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	65,280 (R)	
IOWA STATE UNIVERSITY	20291	81,778 (R)	
ST JUDE CHILDREN'S RESEARCH HOSPITAL	67512	178,960 (R)	
THOMAS JEFFERSON UNIVERSITY	68447	216,600 (R)	
TRELLIS BIOSCIENCE	UNKNOWN	92,068 (R)	
UNIVERSITY OF ARIZONA	20266	48,374 (R)	
UNIVERSITY OF CINCINNATI	UNKNOWN	166,243 (R)	
UNIVERSITY OF NORTH CAROLINA	UNKNOWN	127,843 (R)	
UNIVERSITY OF SOUTH FLORIDA	UNKNOWN	234 (R)	
UNIVERSITY OF SOUTH FLORIDA	20294	194,233 (R)	
EMORY UNIVERSITY, ATLANTA, GA	3395	102,319 (R)	
EMORY UNIVERSITY, ATLANTA, GA	1 R01 A1093406-01	228,128 (R)	
EMORY UNIVERSITY, ATLANTA, GA	2 U19 AI057266-06	89,455 (R)	
EMORY UNIVERSITY, ATLANTA, GA	4U19AI090023-02	93,164 (R)	
UNIVERSITY OF ALABAMA, BIRMINGHAM, AL	5P30AI027767-22 REV	26,716 (R)	
UNIVERSITY WISCONSIN/MADISON	20232	36,611 (R)	



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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Health and Human Services, U.S. Department of			
	PATHENS, INC.	61718	\$ 129,319 (R)
	ARTIFICIAL CELL TECHNOLOGY, INC.	61667	83,638 (R)
	TRELLIS BIOSCIENCE, LLC	61662	192,061 (R)
Program Total			18,754,790
93.856 Microbiology and Infectious Diseases Research			
Direct:			2,795 (R)
Through:	EMORY UNIVERSITY	67128	1,634,783 (R)
	RADIATION EFFECTS RESEARCH FOUNDATION	79025	317,584 (R)
Program Total			1,955,162
93.859 Biomedical Research and Research Training			
Direct:			325,305
			16,203,184 (R)
Through:	AMERICAN SOCIETY FOR CELL BIOLOGY	396054285	18,935 (R)
	GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	867,155 (R)
	RENSSELAER POLYTECHNIC INSTITUTE	68780	86,246 (R)
	RUTGERS UNIVERSITY	20214	135,624 (R)
	SENA RESEARCH, INC.	UNKNOWN	5,411 (R)
	UNIVERSITY OF PENNSYLVANIA	20240	77,476 (R)
	UNIVERSITY OF WASHINGTON	1P01GM099568-01	383,648 (R)
	EMORY UNIVERSITY, ATLANTA, GA	1R01GM09394-01A1	65,726 (R)
	EMORY UNIVERSITY, ATLANTA, GA	5 U01 HL08071101-05	1,282 (R)
	KENNESAW STATE UNIVERSITY RESEARCH AND SERVICE FOUNDATION	371535589	107,705 (R)
	UNIVERSITY OF MICHIGAN	7R01GM084222-02	95,672 (R)
	STATE UNIVERSITY OF NY AT STONY BROOK, STONY BROOK, NY	5R01 GM06326512	52,138 (R)
	PROTEIN METRICS, INC.	61746	27,811 (R)
	BIOINQUIRE, LLC	61520	(647) (R)
Program Total			18,452,671
93.865 Child Health and Human Development Extramural Research			
Direct:			3,532,230 (R)
Through:	EMORY UNIVERSITY	2P01HD032571-16	223,888 (R)
	GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	350,049 (R)
	STATE UNIVERSITY OF NEW YORK	UNKNOWN	123,747 (R)
	UNIVERSITY OF CALIFORNIA	20218	27,166 (R)
	UNIVERSITY OF CONNECTICUT	UNKNOWN	256,541 (R)
	UNIVERSITY OF PITTSBURGH	UNKNOWN	38,626 (R)
	UNIVERSITY OF ROCHESTER	20312	63,997 (R)
	UNIVERSITY OF TEXAS /AUSTIN	20231	1,655 (R)
	EMORY UNIVERSITY, ATLANTA, GA	1R21HD0677905-01A1	21,648 (R)
	EMORY UNIVERSITY, ATLANTA, GA	2 P01 HD032571-16	230,480 (R)
	EMORY UNIVERSITY, ATLANTA, GA	2 RO1 HD046922-06A2	81,234 (R)
	UNIVERSITY OF CALIFORNIA/IRVINE	20422	(1) (R)
Program Total			4,951,260
93.866 Aging Research			
Direct:			208,740
			1,406,171 (R)
Through:	EMORY UNIVERSITY	67128	34,880 (R)
	GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	1,815,127 (R)
	UNIVERSITY OF MINNESOTA	UNKNOWN	24,661 (R)



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	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Health and Human Services, U.S. Department of			
	UNIVERSITY OF MIAMI MEDICAL SCHOOL, MIAMI, FL	SP01AG017211-13	\$ 93,396 (R)
	VIRGINIA COMMONWEALTH UNIVERSITY	20368	950 (R)
	UNIVERSITY OF WISCONSIN/MADISON	UNKNOWN	1,821 (R)
Program Total			3,585,746
93.867	Vision Research		
	Direct:		4,006,513 (R)
	Through: EMORY UNIVERSITY	R24 EY017045-01	322 (R)
	GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	2,077,659 (R)
	UNIVERSITY OF CALIFORNIA, BERKLEY, CA	1 R01 EY019965-01	81,773 (R)
	EMORY UNIVERSITY, ATLANTA, GA	5 U01 HL 080711-05	2,259 (R)
	MASSACHUSETTS INSTITUTE OF TECHNOLOGY (MIT), CAMBRIDGE, MA	1 R01 EY023173-01	100,172 (R)
	CHILDREN'S HOSPITAL BOSTON, BOSTON, MA	1P50-FD003792-01	4,278 (R)
	UNIVERSITY OF PITTSBURGH, PITTSBURGH, PA	5R01EY013178-13	25,830 (R)
Program Total			6,298,806
93.879	Medical Library Assistance		
	Through: GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	(36) (R)
	UNIVERSITY OF FLORIDA	20220	34,204 (R)
Program Total			34,168
93.884	Grants for Primary Care Training and Enhancement		
	Direct:		558,644
	Through: GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	144,238
Program Total			702,882
93.887	Health Care and Other Facilities		
	Direct:		156,793
Program Total			156,793
93.888	Specially Selected Health Projects		
	Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	7,393
Program Total			7,393
93.889	National Bioterrorism Hospital Preparedness Program		
	Direct:		7,039,224
Program Total			7,039,224
93.912	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program		
	Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	38,989
			88,096 (R)
Program Total			127,085
93.913	Grants to States for Operation of Offices of Rural Health		
	Direct:		207,255
Program Total			207,255
93.917	HIV Care Formula Grants		
	Direct:		52,327,153
	Through: RICHMOND COUNTY HEALTH DEPARTMENT	UNKNOWN	474,182
Program Total			52,801,335



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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Health and Human Services, U.S. Department of			
93.918 Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease			
Direct:		\$ 1,979,891	
Program Total		<u>1,979,891</u>	
93.924 Ryan White HIV/AIDS Dental Reimbursement and Community Based Dental Partnership Grants			
Direct:		381,383	
Through: FULTON COUNTY HUMAN SERVICES	6600	<u>60,504</u> (R)	
Program Total		<u>441,887</u>	
93.925 Scholarships for Health Professions Students from Disadvantaged Backgrounds (SFA)			
Direct:		<u>881,860</u>	
Program Total		<u>881,860</u>	
93.926 Healthy Start Initiative			
Direct:		897,837	
Through: GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	<u>77,171</u>	
Program Total		<u>975,008</u>	
93.928 Special Projects of National Significance			
Direct:		184,477	
Program Total		<u>22,974</u> (R)	
		<u>207,451</u>	
93.938 Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems			
Direct:		56,108	
Program Total		<u>9,097</u> (R)	
		<u>65,205</u>	
93.940 HIV Prevention Activities_Health Department Based			
Direct:		<u>8,114,577</u>	
Program Total		<u>8,114,577</u>	
93.941 HIV Demonstration, Research, Public and Professional Education Projects			
Through: UNIVERSITY OF CALIFORNIA/SAN FRANCISCO	UNKNOWN	<u>10,731</u> (R)	
Program Total		<u>10,731</u>	
93.943 Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups			
Direct:		<u>34,922</u>	
Program Total		<u>34,922</u>	
93.944 Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance			
Direct:		<u>1,448,760</u>	
Program Total		<u>1,448,760</u>	
93.945 Assistance Programs for Chronic Disease Prevention and Control			
Direct:		<u>72,902</u>	
Program Total		<u>72,902</u>	



**Schedule of Expenditures of Federal Awards
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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Health and Human Services, U.S. Department of			
93.946 Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs			
Direct:		\$ 123,531	
Program Total		<u>123,531</u>	
93.958 Block Grants for Community Mental Health Services			
Direct:		11,660,772	
Through: UNIVERSITY OF WASHINGTON	UNKNOWN	<u>26,180</u>	
Program Total		<u>11,686,952</u>	
93.959 Block Grants for Prevention and Treatment of Substance Abuse			
Direct:		<u>50,089,771</u>	
Program Total		<u>50,089,771</u>	
93.964 Prevention and Public Health Fund (PPHF) Public Health Traineeships			
Direct:		<u>11,609 (R)</u>	
Program Total		<u>11,609</u>	
93.969 PPHF-2012 Geriatric Education Centers			
Through: EMORY UNIVERSITY	UNKNOWN	<u>56,821</u>	
Program Total		<u>56,821</u>	
93.977 Preventive Health Services_Sexually Transmitted Diseases Control Grants			
Direct:		<u>4,032,057</u>	
Program Total		<u>4,032,057</u>	
93.978 Preventive Health Services_Sexually Transmitted Diseases Research, Demonstrations, and Public Information and Education Grants			
Direct:		<u>2,545 (R)</u>	
Program Total		<u>2,545</u>	
93.989 International Research and Research Training			
Direct:		1,740,719 (R)	
Through: EMORY UNIVERSITY	67128	88,661 (R)	
CASE WESTERN RESERVE UNIVERSITY	68434	<u>400,824 (R)</u>	
Program Total		<u>2,230,204</u>	
93.991 Preventive Health and Health Services Block Grant			
Direct:		<u>1,087,112</u>	
Program Total		<u>1,087,112</u>	
93.994 Maternal and Child Health Services Block Grant to the States			
Direct:		<u>17,615,361</u>	
Program Total		<u>17,615,361</u>	
93.995 Adolescent Family Life_Demonstration Projects			
Through: AUGUSTA COMMUNITY PARTNERSHIP	58-1651611	<u>743</u>	
Program Total		<u>743</u>	
93.OFA Other Federal Assistance			
Direct:		1,077,363	
		348,279 (R)	
Through: AMERICAN PSYCHIATRIC ASSOCIATION	UNKNOWN	1,566	
C2 TECHNOLOGIES, INC.	UNKNOWN	12,743	
EMORY UNIVERSITY	UNKNOWN	7,449 (R)	
GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	487,237	



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

	PASS-THROUGH ENTITY IDENTIFYING NUMBER	MONETARY EXPENDITURES	NONMONETARY EXPENDITURES
Health and Human Services, U.S. Department of			
GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	\$ 410,110 (R)	
INDIANA UNIVERSITY	20235	(3,017) (R)	
NATIONAL ASSOCIATION OF CHRONIC DISEASE	UNKNOWN	14,710 (R)	
NATIONAL NETWORK LIBRARIES	HHS-N-276-201100004C	4,469	
RICHMOND COUNTY HEALTH DEPARTMENT	UNKNOWN	14,371	
SCIENCE APPLICATIONS INTL CORP	61126	85,118 (R)	
SCIMETRIKA, LLC	UNKNOWN	81,167	
SCRIPPS	61170	(963) (R)	
UNIVERSITY OF PENNSYLVANIA	20240	1,036,183 (R)	
Program Total		<u>3,576,785</u>	
93.OFA ARRA - Other Federal Assistance			
Through: DEKALB COUNTY BOARD OF HEALTH	UNKNOWN	16,562	
GEORGIA HEALTH SCIENCES UNIVERSITY RESEARCH INSTITUTE	96-666-8691	35,213 (R)	
Program Total		<u>51,775</u>	
AGENCY TOTAL		<u>\$ 7,783,951,632</u>	<u>\$ 116,720,392</u>
Corporation for National and Community Service			
94.003 State Commissions			
Direct:		\$ 281,392	
Program Total		<u>281,392</u>	
94.004 Learn and Serve America_School and Community Based Programs			
Direct:		23,473	
Program Total		<u>23,473</u>	
94.006 AmeriCorps			
Direct:		3,739,718	
Through: CORPORATION FOR NATIONAL & COMMUNITY SERVICE	68701	214,731 (R)	
JUMPSTART NATIONAL	UNKNOWN	59,176	
JUMPSTART FOR YOUNG CHILDREN, ATLANTA, GA	JS-SITE #55	333	
Program Total		<u>4,013,958</u>	
94.007 Program Development and Innovation Grants			
Direct:		63,952	
Program Total		<u>63,952</u>	
94.009 Training and Technical Assistance			
Direct:		22,706	
Program Total		<u>22,706</u>	
94.013 Volunteers in Service to America			
Direct:		43,378	
Program Total		<u>43,378</u>	
94.016 Senior Companion Program (FGSCC)			
Through: GSU RESEARCH AND SERVICE FOUNDATION, INC.	63828383	146,945	
Program Total		<u>146,945</u>	
AGENCY TOTAL		<u>\$ 4,595,804</u>	



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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Executive Office of the President			
95.001 High Intensity Drug Trafficking Areas Program			
Through: ATLANTA POLICE DEPARTMENT	586000511	\$ 99,010	
CITY OF ATLANTA	58-6000511	26,831	
Program Total		<u>125,841</u>	
AGENCY TOTAL		<u>\$ 125,841</u>	
Social Security Administration			
96.001 Social Security_Disability Insurance (DI/SSI)			
Direct:		\$ 68,587,072	
Program Total		<u>68,587,072</u>	
AGENCY TOTAL		<u>\$ 68,587,072</u>	
Homeland Security, U.S. Department of			
97.007 Homeland Security Preparedness Technical Assistance Program			
Direct:		\$ 265,752 (R)	
Through: DARTMOUTH COLLEGE, HANOVER, NH	2006-CS-001-0001-02	27,276 (R)	
Program Total		<u>293,028</u>	
97.008 Non-Profit Security Program			
Direct:		19,951,429	
Program Total		<u>19,951,429</u>	
97.012 Boating Safety Financial Assistance			
Direct:		3,207,411	
Program Total		<u>3,207,411</u>	
97.023 Community Assistance Program State Support Services Element (CAP-SSSE)			
Direct:		102,573	
Program Total		<u>102,573</u>	
97.029 Flood Mitigation Assistance			
Direct:		377	
Program Total		<u>377</u>	
97.036 Disaster Grants - Public Assistance (Presidentially Declared Disasters)			
Direct:		10,671,209	
Program Total		<u>10,671,209</u>	
97.039 Hazard Mitigation Grant			
Direct:		11,605,567	
Program Total		<u>11,605,567</u>	
97.041 National Dam Safety Program			
Direct:		355,458	
Program Total		<u>355,458</u>	
97.042 Emergency Management Performance Grants			
Direct:		9,225,798	
Program Total		<u>9,225,798</u>	
97.043 State Fire Training Systems Grants			
Direct:		23,053	
Program Total		<u>23,053</u>	



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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Homeland Security, U.S. Department of			
97.044 Assistance to Firefighters Grant			
Direct:		\$ 139,427	
		<u>30,117</u> (R)	
Program Total		169,544	
97.045 Cooperating Technical Partners			
Direct:		<u>4,011,416</u>	
Program Total		4,011,416	
97.046 Fire Management Assistance Grant			
Direct:		<u>1,079,513</u>	
Program Total		1,079,513	
97.047 Pre-Disaster Mitigation			
Direct:		<u>1,944,371</u>	
Program Total		1,944,371	
97.052 Emergency Operations Center			
Direct:		<u>453,112</u>	
Program Total		453,112	
97.053 Citizens-Community Resilience Innovation Challenge			
Direct:		<u>585,793</u>	
Program Total		585,793	
97.055 Interoperable Emergency Communications			
Direct:		<u>859,446</u>	
Program Total		859,446	
97.056 Port Security Grant Program			
Direct:		585,524	
		<u>5,648,140</u> (R)	
Program Total		6,233,664	
97.061 Centers for Homeland Security			
Through: KANSAS STATE UNIVERSITY	20255	28,000	(R)
UNIVERSITY OF MARYLAND	UNKNOWN	19,228	(R)
KENNESAW STATE UNIVERSITY RESEARCH AND SERVICE FOUNDATION	371535589	12,681	
UNIVERSITY OF MINNESOTA, MINNEAPOLIS, MN	210-ST-061-FD0001	75,727	(R)
PURDUE UNIVERSITY, WEST LAFAYETTE, IN	2009-ST-061-CI0001	93,878	(R)
Program Total		<u>229,514</u>	
97.071 Metropolitan Medical Response System			
Direct:		<u>758,556</u>	
Program Total		758,556	
97.073 State Homeland Security Program (SHSP)			
Direct:		<u>20,425,763</u>	
Program Total		20,425,763	
97.074 Law Enforcement Terrorism Prevention Program (LETPP)			
Direct:		<u>207,992</u>	
Program Total		207,992	
97.075 Rail and Transit Security Grant Program			
Direct:		<u>6,946,996</u>	
Program Total		6,946,996	



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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Homeland Security, U.S. Department of			
97.077 Homeland Security Research, Development, Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Threat Detection			
Direct:		\$ 118,492 (R)	
Program Total		<u>118,492</u>	
97.078 Buffer Zone Protection Program (BZPP)			
Direct:		2,336,997	
Program Total		<u>2,336,997</u>	
97.082 Earthquake Consortium			
Direct:		42,132	
Program Total		<u>42,132</u>	
97.088 Disaster Assistance Projects			
Direct:		49,921 (R)	
Program Total		<u>49,921</u>	
97.089 Driver's License Security Grant Program			
Direct:		3,535,109	
Program Total		<u>3,535,109</u>	
97.091 Homeland Security Biowatch Program			
Direct:		111,314	
Program Total		<u>111,314</u>	
97.104 Homeland Security-related Science, Technology, Engineering and Mathematics (HS STEM) Career Development Program			
Direct:		9,330	
Program Total		<u>48,175 (R)</u>	
97.116 Port Security Grant Program (ARRA)			
Direct:		399,597	
Program Total		<u>399,597</u>	
97.OFA Other Financial Assistance			
Direct:		34,001	
Program Total		<u>34,001</u>	
AGENCY TOTAL		<u>\$ 106,026,651</u>	
International Development, U.S. Agency of			
98.001 USAID Foreign Assistance for Programs Overseas			
Through: COLORADO STATE UNIVERSITY	20246	\$ 67,627 (R)	
CORNELL UNIVERSITY	67101	11,660 (R)	
TETRA TECH ARD	61685	440 (R)	
UNIVERSITY OF CALIFORNIA	20218	8,230 (R)	
WORLD AGROFORESTRY CENTRE	70094	8,812 (R)	
VIRGINIA POLYTECHNIC INSTITUTE AND STATE UNIVERSITY	546001805	3,251 (R)	
Program Total		<u>100,020</u>	



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	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
International Development, U.S. Agency of			
98.012 USAID Development Partnerships for University Cooperation and Development			
Direct:		\$ 2,438,712 (R)	
Through: HIGHER EDUCATION FOR DEVELOPMENT	UNKNOWN	385,732	
NORTH DAKOTA STATE UNIVERSITY	30437	<u>18,574 (R)</u>	
Program Total		<u>2,843,018</u>	
98.OFA Other Federal Assistance			
Direct:		1,297,269	
Through: DEVELOPMENT ALTERNATIVES INCORPORATED	UNKNOWN	299,477 (R)	
HIGHER EDUCATION FOR DEVELOPMENT	UNKNOWN	36,810 (R)	
MOREHOUSE SCHOOL OF MEDICINE	580566205	<u>2,160</u>	
Program Total		<u>1,646,132</u>	
AGENCY TOTAL		<u>\$ 4,589,170</u>	
GRAND TOTAL EXPENDITURES OF FEDERAL AWARDS		<u>\$ 17,757,875,982</u>	<u>\$ 4,047,360,139</u>



**Notes to the Schedule of
Expenditures of Federal Awards**





Notes to the Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

PURPOSE OF THE SCHEDULE

Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, requires a Schedule of Expenditures of Federal Awards reflecting total expenditures for each Federal financial assistance program as identified in the Catalog of Federal Domestic Assistance (CFDA).

SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity - The accompanying schedule includes all Federal financial assistance programs administered by the State of Georgia for the fiscal year ended June 30, 2013. Refer to Appendix "A" for a comprehensive listing of organizational units comprising the financial reporting entity.

Basis of Presentation - The accompanying *Schedule of Expenditures of Federal Awards* is presented in accordance with OMB Circular A-133.

- A. Federal Financial Assistance - Pursuant to the Single Audit Act Amendments of 1996 and OMB Circular A-133, Federal financial assistance is defined as assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursements for services rendered to individuals for Medicare and Medicaid.
- B. Major Programs - The Single Audit Act Amendments of 1996 and OMB Circular A-133 established a risk-based approach for defining Major Federal financial assistance programs. This approach resulted in 29 of 34 Type A programs and 13 Type B programs being selected as major programs for the State of Georgia. For the fiscal year ended June 30, 2013, a Type A program is defined as any Federal program which exceeded \$32,707,854 in expenditures/disbursements/issuances.

Basis of Accounting - The *Schedule of Expenditures of Federal Awards* is prepared using the basis of accounting as described in Note 1 of the CAFR.

Expenditures and Expenses - When a state organization receives Federal monies and redistributes such monies to another state organization, (i.e. pass-through funds from the primary recipient to a subrecipient), the Federal assistance is recorded in both the primary recipient's and the subrecipient's accounts. This method of reporting expenditures/expenses results in an overstatement of the aggregate level of Federal expenditures/expenses. Therefore, net Federal expenditures/expenses are reported in the schedule. Negative amounts reported in the schedule largely represent refunds of prior year expenditures.

OTHER

The following Notes provide additional pertinent information regarding Federal financial assistance:

1. State unemployment tax revenues are combined with Federal funds and used to pay benefits under the Unemployment Insurance (CFDA No. 17.225) program. The U.S. Department of Labor requires State UI funds to be included with Federal funds on the Schedule of Expenditures of Federal Awards. The State and Federal portions of the total expenditures for the fiscal year ended June 30, 2013 were \$1,038,230,994 and \$888,342,445, respectively
2. During the fiscal year ended June 30, 2013, the Department of Public Health (DPH) received \$52,256,112 in cash rebates from infant formula manufacturers on sale of formula to participants in the Special



**Notes to the Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2013**

Supplemental Food Program for Women, Infants, and Children (WIC) (CFDA NO. 10.557). Rebate contracts with infant formula manufacturers are authorized by 7 CFR_246 & PL (Public Law) 108-265 as a cost containment measure. Rebates represent a reduction of expenditures previously incurred for WIC benefit costs. The rebate contract allowed DPH to serve approximately 68,660 additional participants per month during fiscal year 2013.

3. Federally funded loan programs incurred the following current fiscal year monetary and nonmonetary expenditures:

CFDA NUMBER	GRANT PROGRAM	MONETARY			NONMONETARY	
		NEW FEDERAL CAPITAL	FEDERAL REIMBURSEMENT	ADMINISTRATIVE COSTS	LOANS OUTSTANDING AT 06/30/13	LOANS MADE DURING THE YEAR
14.239	Home Investment Partnerships Program (*)		\$17,556,519	\$1,961,461		
66.458	Capitalization Grants for Clean Water State Revolving Funds (*)	\$23,896,000	\$22,940,160	\$955,840		
66.468	Capitalization Grants for Drinking Water State Revolving Funds (*)	\$21,208,000	\$20,359,680	\$848,320		
84.032	Federal Family Education Loans				\$612,134,088	
84.038	Federal Perkins Loan Program _Federal Capital Contributions			\$583,015	\$35,904,194	\$2,511,551
84.226	Income Contingent Loan Program				\$46,404	
93.264	Nurse Faculty Loan Program (NFLP)				\$323,109	\$165,968
93.364	Nursing Student Loans				\$1,331,393	

(*) The monetary amount for this program does not equal the monetary amount shown in the schedule. Numerous grants and contracts have been combined for reporting purposes.

4. Certain programs administered by the Federal government provide goods and services to organizational units of the State in lieu of monetary assistance. An analysis, for major programs, of nonmonetary assistance and the values assigned by the Federal government during the year under review is reflected below:

CFDA #

- 10.551 The Federal government provides food stamps to low-income households. The amount of food stamp benefits a household receives depends on the household's size and financial circumstances. The Department of Human Services (DHS) is responsible for determining eligibility for participation in the Food Stamp Program. For the year under review, the total value of food stamp benefits distributed as approved by DHS was \$3,200,061,323.
- 10.555 The amount reported represents non-monetary expenditures reported by the Department of Education.
- 93.268 The amount reported represents the U.S. Department of Health and Human Services assigned value of immunizations for vaccine-preventable diseases to eligible individuals.



Notes to the Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

5. Cluster programs are detailed on the *Schedule of Cluster Programs* and identified as follows on the *Schedule of Expenditures of Federal Awards*:

(AC)	Aging Cluster (AC)
(CCDF)	CCDF Cluster (CCDF)
(CDBG-R)	CDBG - Entitlement Grants Cluster (CDBG-R)
(CDBG-S)	CDBG - State-Administered CDBG Cluster (CDBG-S)
(CNC)	Child Nutrition Cluster (CNC)
(DI/SSI)	Disability Insurance/SSI Cluster (DI/SSI)
(EDC)	Economic Development Cluster (EDC)
(ETSG)	Educational Technology State Grants Cluster (ETSG)
(ESC)	Employment Service Cluster (ESC)
(FTC)	Federal Transit Cluster (FTC)
(FWC)	Fish and Wildlife Cluster (FWC)
(EFAP)	Food Distribution Cluster (EFAP)
(FSRC)	Forest Service Schools and Roads Cluster (SRC)
(FGSCC)	Foster Grandparent/Senior Companion Cluster (FGSCC)
(HCC)	Health Centers Cluster (HCC)
(HPCC)	Highway Planning and Construction Cluster (HPCC)
(HSC)	Highway Safety Cluster (HSC)
(HOPEVI)	HOPE VI Cluster (HOPEVI)
(HVC)	Housing Voucher Cluster (HVC)
(JAG)	JAG Program Cluster (JAG)
(MC)	Medicaid Cluster (MC)
(R)	Research and Development Cluster (R)
(SIGC)	School Improvement Grants Cluster (SIGC)
(SNAP)	SNAP Cluster (SNAP)
(SEC-IDEA)	Special Education Cluster (SEC-IDEA)
(SWDS)	Statewide Data Systems Cluster (SDSC)
(SFA)	Student Financial Assistance Cluster (SFA)
(TANF)	TANF Cluster (TANF)
(TQPG)	Teacher Quality Partnership Grants Cluster (TQPG)
(TITLE1)	Title I, Part A Cluster (TITLE1)
(TSPC)	Transit Services Programs Cluster (TSPC)
(TRIO)	TRIO Cluster (TRIO)
(WIA)	WIA Cluster (WIA)



Notes to the Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

6. Circular A-133 requires the Schedule of Expenditures of Federal Awards to include, to the extent practical, an identification of the total amount provided to subrecipients from each Federal program. A subrecipient is defined 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 below:

CFDA #	Program Name	Amount Provided to Subrecipients
10.001	Agricultural Research_Basic and Applied Research	\$ 113,849
10.170	Specialty Crop Block Grant Program - Farm Bill	125,492
10.200	Grants for Agricultural Research, Special Research Grants	108,914
10.206	Grants for Agricultural Research_Competitive Research Grants	29,571
10.215	Sustainable Agriculture Research and Education	1,688,867
10.217	Higher Education - Institution Challenge Grants Program	133,251
10.219	Biotechnology Risk Assessment Research	40,659
10.253	Food Assistance and Nutrition Research Programs (FANRP)	48,768
10.303	Integrated Programs	637,714
10.305	International Science and Education Grants	25,515
10.309	Specialty Crop Research Initiative	247,284
10.310	Agriculture and Food Research Initiative (AFRI)	1,349,968
10.319	Farm Business Management and Benchmarking Competitive Grants Program	31,187
10.500	Cooperative Extension Service	1,111,095
10.553	School Breakfast Program	160,957,173
10.555	National School Lunch Program	520,261,878
10.556	Special Milk Program for Children	4,680
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	58,575,675
10.558	Child and Adult Care Food Program	6,495,315
10.560	State Administrative Expenses for Child Nutrition	385,207
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	1,831,357
10.565	Commodity Supplemental Food Program	149,882
10.568	Emergency Food Assistance Program (Administrative Costs)	1,305,671
10.574	Team Nutrition Grants	44,481
10.582	Fresh Fruit and Vegetable Program	3,938,231
10.603	Emerging Markets Program	95,844
10.652	Forestry Research	18,356
10.664	Cooperative Forestry Assistance	8,871
10.665	Schools and Roads - Grants to States	1,549,619
10.680	Forest Health Protection	35,045
10.902	Soil and Water Conservation	45,000
10.OFA	Other Federal Assistance	562
11.417	Sea Grant Support	14,760
11.419	Coastal Zone Management Administration Awards	381,283
11.430	Undersea Research	11,375
11.431	Climate and Atmospheric Research	17,149
11.463	Habitat Conservation	1,661
12.112	Payments to States in Lieu of Real Estate Taxes	1,830,850
12.420	Military Medical Research and Development	61,565



Notes to the Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

CFDA #	Program Name	Amount Provided to Subrecipients
12.431	Basic Scientific Research	62,578
12.550	The Language Flagship Grants to Institutions of Higher Education	221,516
12.800	Air Force Defense Research Sciences Program	89,114
12.OFA	Other Federal Assistance	416,581
14.239	Home Investment Partnerships Program	3,406,589
14.900	Lead-Based Paint Hazard Control in Privately-Owned Housing	734,506
15.650	Research Grants (Generic)	10,000
15.812	Cooperative Research Units Program	630
15.904	Historic Preservation Fund Grants-In-Aid	103,119
15.916	Outdoor Recreation_Acquisition, Development and Planning	594,580
16.017	Sexual Assault Services Formula Program	202,864
16.523	Juvenile Accountability Block Grants	495,242
16.527	Supervised Visitation, Safe Havens for Children	11,789
16.540	Juvenile Justice and Delinquency Prevention_Allocation to States	1,058,012
16.548	Title V_Delinquency Prevention Program	93,922
16.575	Crime Victim Assistance	10,403,530
16.588	Violence Against Women Formula Grants	3,153,856
16.593	Residential Substance Abuse Treatment for State Prisoners	54,678
16.609	Project Safe Neighborhoods	336,952
16.727	Enforcing Underage Drinking Laws Program	83,893
16.738	Edward Byrne Memorial Justice Assistance Grant Program	3,193,688
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	33,133
16.801	Recovery Act - State Victim Assistance Formula Grant Program	38,655
16.803	Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	4,111,055
17.235	Senior Community Service Employment Program	1,906,525
17.258	WIA Adult Program	17,665,171
17.259	WIA Youth Activities	19,414,653
17.260	WIA Dislocated Workers	(2,254)
17.278	WIA Dislocated Worker Formula Grants	20,389,995
20.106	Airport Improvement Program	24,915,750
20.205	Highway Planning and Construction	68,249,135
20.219	Recreational Trails Program	1,444,856
20.319	High-Speed Rail Corridors and Intercity Passenger Rail Service – Capital Assistance Grants	951,269
20.500	Federal Transit_Capital Investment Grants	7,022,193
20.505	Metropolitan Transportation Planning	2,275,174
20.507	Federal Transit_Formula Grants	16,695,153
20.509	Formula Grants for Rural Areas	16,732,197
20.516	Job Access And Reverse Commute Program	3,529,150
20.521	New Freedom Program	1,032,700
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	82,389
20.761	Biobased Transportation Research	17,726
43.001	Science	200,691
43.002	Aeronautics	24,794
43.OFA	Other Federal Assistance	134,415



Notes to the Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

CFDA #	Program Name	Amount Provided to Subrecipients
45.024	Promotion of the Arts_Grants to Organizations and Individuals	24,509
47.041	Engineering Grants	114,374
47.049	Mathematical and Physical Sciences	127,014
47.050	Geosciences	210,154
47.074	Biological Sciences	3,041,635
47.075	Social, Behavioral, and Economic Sciences	200,834
47.076	Education and Human Resources	309,117
47.078	Polar Programs	65,702
66.458	Capitalization Grants for Clean Water State Revolving Funds	42,457,942
66.468	Capitalization Grants for Drinking Water State Revolving Funds	25,914,343
66.509	Science To Achieve Results (STAR) Research Program	3,225
77.006	U. S. Nuclear Regulatory Commission Nuclear Education Grant Program	16,856
81.003	Granting of Patent Licenses	29,885
81.041	State Energy Program	724,984
81.042	Weatherization Assistance for Low-Income Persons	10,336,176
81.049	Office of Science Financial Assistance Program	114,819
81.089	Fossil Energy Research and Development	14,511
81.106	Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions	3,669
81.117	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	96,077
81.122	Electricity Delivery and Energy Reliability, Research, Development and Analysis	20,893
81.128	Energy Efficiency and Conservation Block Grant Program (EECBG)	48,330
84.010	Title I Grants to Local Educational Agencies	628,545,171
84.011	Migrant Education_State Grant Program	8,408,070
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	1,364,537
84.027	Special Education_Grants to States	401,470,273
84.048	Career and Technical Education -- Basic Grants to States	37,808,644
84.116	Fund for the Improvement of Postsecondary Education	19,703
84.173	Special Education_Preschool Grants	12,303,265
84.181	Special Education-Grants for Infants and Families	3,697,970
84.186	Safe and Drug-Free Schools and Communities_State Grants	89,320
84.196	Education for Homeless Children and Youth	2,446,556
84.213	Even Start_State Educational Agencies	251,456
84.282	Charter Schools	5,332,488
84.287	Twenty-First Century Community Learning Centers	53,964,517
84.305	Education Research, Development and Dissemination	990,518
84.318	Educational Technology State Grants	649,554
84.323	Special Education - State Personnel Development	1,889,570
84.324	Research in Special Education	1,801,728



Notes to the Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

CFDA #	Program Name	Amount Provided to Subrecipients
84.336	Teacher Quality Partnership Grants	619,233
84.350	Transition to Teaching	83,000
84.358	Rural Education	8,221,123
84.365	English Language Acquisition State Grants	19,259,071
84.366	Mathematics and Science Partnerships	9,209,517
84.367	Improving Teacher Quality State Grants	81,868,541
84.369	Grants for State Assessments and Related Activities	9,649,910
84.371	Striving Readers	16,004,504
84.377	School Improvement Grants	31,158,146
84.386	Education Technology State Grants, Recovery Act	246,658
84.387	Education for Homeless Children and Youth, Recovery Act	(129,239)
84.388	School Improvement Grants, Recovery Act	25,261,726
84.389	Title I Grants to Local Educational Agencies, Recovery Act	4,957,738
84.410	Education Jobs Fund	642,267
93.042	Special Programs for the Aging_ Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals	364,716
93.043	Special Programs for the Aging_ Title III, Part D_Disease Prevention and Health Promotion Services	455,703
93.044	Special Programs for the Aging_ Title III, Part B_Grants for Supportive Services and Senior Centers	8,412,964
93.045	Special Programs for the Aging_ Title III, Part C_Nutrition Services	16,242,999
93.048	Special Programs for the Aging_ Title IV_and Title II_Discretionary Projects	503,946
93.051	Alzheimer's Disease Demonstration Grants to States	133,907
93.052	National Family Caregiver Support, Title III, Part E	3,530,079
93.053	Nutrition Services Incentive Program	2,953,637
93.061	Innovations in Applied Public Health Research	52,140
93.069	Public Health Emergency Preparedness	8,995,643
93.070	Environmental Public Health and Emergency Response	124,212
93.086	Healthy Marriage Promotion and Responsible Fatherhood Grants	19,561
93.087	Enhance Safety of Children Affected by Substance Abuse	103,129
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program	274,985
93.103	Food and Drug Administration_Research	286
93.107	Area Health Education Centers Point of Service Maintenance and Enhancement Awards	274,280
93.110	Maternal and Child Health Federal Consolidated Programs	44,852
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	289,669
93.121	Oral Diseases and Disorders Research	125,843
93.136	Injury Prevention and Control Research and State and Community Based Programs	71,619
93.150	Projects for Assistance in Transition from Homelessness (PATH)	1,308,989
93.173	Research Related to Deafness and Communication Disorders	12,127
93.217	Family Planning_Services	3,446,647



Notes to the Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

CFDA #	Program Name	Amount Provided to Subrecipients
93.235	Affordable Care Act (ACA) Abstinence Education Program	1,607,406
93.236	Grants to States to Support Oral Health Workforce Activities	81,196
93.242	Mental Health Research Grants	468,046
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	3,124,233
93.251	Universal Newborn Hearing Screening	194,743
93.268	Immunization Cooperative Agreements	1,998,253
93.273	Alcohol Research Programs	248,187
93.279	Drug Abuse and Addiction Research Programs	1,056,640
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance	3,372,065
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health	34,054
93.307	Minority Health and Health Disparities Research	206,177
93.351	Research Infrastructure Programs	119,130
93.359	Nurse Education, Practice Quality and Retention Grants	9,693
93.389	National Center for Research Resources	190,589
93.393	Cancer Cause and Prevention Research	(4,718)
93.394	Cancer Detection and Diagnosis Research	274,156
93.396	Cancer Biology Research	45,044
93.399	Cancer Control	49,660
93.505	Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	3,263,688
93.507	PPHF 2012 National Public Health Improvement Initiative	6,991
93.518	93.518 - Affordable Care Act - Medicare Improvements for Patients and Providers	182,070
93.523	The Affordable Care Act: Human Immunodeficiency Virus (HIV) Prevention and Public Health Fund Activities	235,855
93.539	PPHF 2012 - Prevention and Public Health Fund (Affordable Care Act) - Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by 2012 Prevention and Public Health Funds	389,332
93.556	Promoting Safe and Stable Families	2,690,825
93.558	Temporary Assistance for Needy Families	27,028,208
93.563	Child Support Enforcement	7,174,185
93.568	Low-Income Home Energy Assistance	65,905,094
93.569	Community Services Block Grant	17,427,656
93.575	Child Care and Development Block Grant	74,427
93.590	Community-Based Child Abuse Prevention Grants	307,617
93.603	Adoption Incentive Payments	123,200
93.630	Developmental Disabilities Basic Support and Advocacy Grants	302,029
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service	60,279
93.643	Children's Justice Grants to States	120,000
93.659	Adoption Assistance	142,614



Notes to the Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

CFDA #	Program Name	Amount Provided to Subrecipients
93.667	Social Services Block Grant	6,167,966
93.701	Trans-NIH Recovery Act Research Support	498,361
93.744	PPHF 2012: Breast and Cervical Cancer Screening Opportunities for States, Tribes and Territories solely financed by 2012 Prevention and Public Health Funds	77,779
93.767	Children's Health Insurance Program	163,272
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	883,729
93.789	Alternatives to Psychiatric Residential Treatment Facilities for Children	883,435
93.837	Cardiovascular Diseases Research	1,299,080
93.838	Lung Diseases Research	16,048
93.839	Blood Diseases and Resources Research	23,999
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	1,134,301
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders	340,518
93.855	Allergy, Immunology and Transplantation Research	2,429,747
93.856	Microbiology and Infectious Diseases Research	155,630
93.859	Biomedical Research and Research Training	1,087,594
93.865	Child Health and Human Development Extramural Research	566,673
93.867	Vision Research	(4,633)
93.889	National Bioterrorism Hospital Preparedness Program	721,082
93.917	HIV Care Formula Grants	7,111,003
93.940	HIV Prevention Activities_Health Department Based	2,084,195
93.958	Block Grants for Community Mental Health Services	9,702,087
93.959	Block Grants for Prevention and Treatment of Substance Abuse	40,564,354
93.977	Preventive Health Services_Sexually Transmitted Diseases Control Grants	360,244
93.989	International Research and Research Training	463,995
93.991	Preventive Health and Health Services Block Grant	650,300
93.994	Maternal and Child Health Services Block Grant to the States	8,952,843
93.OFA	Other Federal Assistance	16,118
97.008	Non-Profit Security Program	17,902,190
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	10,151,650
97.039	Hazard Mitigation Grant	11,073,880
97.042	Emergency Management Performance Grants	3,470,896
97.046	Fire Management Assistance Grant	8,917
97.047	Pre-Disaster Mitigation	1,860,397
97.052	Emergency Operations Center	441,554
97.053	Citizens-Community Resilience Innovation Challenge	302,955
97.071	Metropolitan Medical Response System	758,516



Notes to the Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2013

CFDA #	Program Name	Amount Provided to Subrecipients
97.073	State Homeland Security Program (SHSP)	8,185,057
97.074	Law Enforcement Terrorism Prevention Program (LETPP)	252,228
97.075	Rail and Transit Security Grant Program	6,933,775
97.078	Buffer Zone Protection Program (BZPP)	2,114,656
98.012	USAID Development Partnerships for University Cooperation and Development	1,253,536
Grand Total		<u>2,784,576,851</u>

Schedule of Cluster Programs





Schedule of Cluster Programs For the Fiscal Year Ended June 30, 2013

	<u>CFDA NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Aging Cluster (AC)			
Special Programs for the Aging_ Title III, Part B_ Grants for Supportive Services and Senior Centers	93.044	\$ 9,103,434	
Special Programs for the Aging_ Title III, Part C_ Nutrition Services	93.045	17,002,826	
Nutrition Services Incentive Program	93.053	2,953,637	
Total		<u>\$ 29,059,897</u>	
CCDF Cluster (CCDF)			
Child Care and Development Block Grant	93.575	\$ 92,102,294	
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	103,282,042	
Total		<u>\$ 195,384,336</u>	
CDBG - Entitlement Grants Cluster (CDBG-R)			
Community Development Block Grants/Entitlement Grants	14.218	\$ 2,500	
Community Development Block Grant ARRA Entitlement Grants (CDBG-R)(Recovery Act Funded)	14.253	16,844	
Total		<u>\$ 19,344</u>	
CDBG - State-Administered CDBG Cluster (CDBG-S)			
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	\$ 49,870,908	
Total		<u>\$ 49,870,908</u>	
Child Nutrition Cluster (CNC)			
School Breakfast Program	10.553	\$ 160,957,173	
National School Lunch Program	10.555	564,771,460	\$ 50,823,506
Special Milk Program for Children	10.556	4,680	
Summer Food Service Program for Children	10.559	29,722	
Total		<u>\$ 725,763,035</u>	<u>\$ 50,823,506</u>
Disability Insurance/SSI Cluster (DI/SSI)			
Social Security_Disability Insurance	96.001	\$ 68,587,072	
Total		<u>\$ 68,587,072</u>	
Economic Development Cluster (EDC)			
Investments for Public Works and Economic Development Facilities	11.300	\$ 481,113	
Economic Adjustment Assistance	11.307	163,606	
Total		<u>\$ 644,719</u>	
Educational Technology State Grants Cluster (ETSG)			
Educational Technology State Grants	84.318	\$ 658,456	
ARRA - Education Technology State Grants, Recovery Act	84.386	248,275	
Total		<u>\$ 906,731</u>	
Employment Service Cluster (ESC)			
Employment Service/Wagner-Peyser Funded Activities	17.207	\$ 27,451,395	
Disabled Veterans' Outreach Program (DVOP)	17.801	2,995,865	
Local Veterans' Employment Representative Program	17.804	2,184,414	
Total		<u>\$ 32,631,674</u>	
Federal Transit Cluster (FTC)			
Federal Transit_Capital Investment Grants	20.500	\$ 3,645,604	
Federal Transit_Formula Grants	20.507	27,863,750	
Total		<u>\$ 31,509,354</u>	
Fish and Wildlife Cluster (FWC)			
Sport Fish Restoration Program	15.605	\$ 6,838,896	
Wildlife Restoration and Basic Hunter Education	15.611	11,325,584	
Total		<u>\$ 18,164,480</u>	



Schedule of Cluster Programs For the Fiscal Year Ended June 30, 2013

	<u>CFDA NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Food Distribution Cluster (EFAP)			
Commodity Supplemental Food Program	10.565	\$ 169,366	\$ 631,319
Emergency Food Assistance Program (Administrative Costs)	10.568	1,339,948	21,978,176
Emergency Food Assistance Program (Food Commodities)	10.569	1,906	
Total		<u>\$ 1,511,220</u>	<u>\$ 22,609,495</u>
Forest Service Schools and Roads Cluster (SRC)			
Schools and Roads - Grants to States	10.665	\$ 1,549,619	
Total		<u>\$ 1,549,619</u>	
Foster Grandparent/Senior Companion Cluster (FGSCC)			
Senior Companion Program	94.016	\$ 146,945	
Total		<u>\$ 146,945</u>	
Health Centers Cluster (HCC)			
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	\$ 3,365,766	
Total		<u>\$ 3,365,766</u>	
Highway Planning and Construction Cluster (HPCC)			
Highway Planning and Construction	20.205	\$ 1,195,054,380	
Recreational Trails Program	20.219	1,642,619	
Total		<u>\$ 1,196,696,999</u>	
Highway Safety Cluster (HSC)			
State and Community Highway Safety	20.600	\$ 6,941,480	
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	3,495,107	
Occupant Protection Incentive Grants	20.602	787,969	
Safety Belt Performance Grants	20.609	838,112	
State Traffic Safety Information System Improvement Grants	20.610	510,991	
Incentive Grant Program to Increase Motorcyclist Safety	20.612	104,536	
Total		<u>\$ 12,678,195</u>	
HOPE VI Cluster (HOPEVI)			
Choice Neighborhoods Implementation Grants	14.889	\$ 3,051	
Total		<u>\$ 3,051</u>	
Housing Voucher Cluster (HVC)			
Section 8 Housing Choice Vouchers	14.871	\$ 110,843,687	
Total		<u>\$ 110,843,687</u>	
JAG Program Cluster (JAG)			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	\$ 7,623,896	
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	16.803	6,493,961	
Total		<u>\$ 14,117,857</u>	
Medicaid Cluster (MC)			
ARRA - Survey and Certification Ambulatory Surgical Center Healthcare-Associated Infection (ASC-HAI) Prevention Initiative	93.720	\$ 11,700	
State Medicaid Fraud Control Units	93.775	2,974,648	
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777	11,165,000	
Medical Assistance Program	93.778	6,073,490,641	
Total		<u>\$ 6,087,641,989</u>	
Research and Development Cluster (R)			
Other Federal Assistance	01.OFA	\$ 20,889	
Agricultural Research_Basic and Applied Research	10.001	1,413,745	
Plant and Animal Disease, Pest Control, and Animal Care	10.025	726,820	
Wildlife Services	10.028	480,155	



Schedule of Cluster Programs For the Fiscal Year Ended June 30, 2013

	<u>CFDA NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Research and Development Cluster (R)			
Wetlands Reserve Program	10.072	\$ 3,025	
Federal-State Marketing Improvement Program	10.156	37,323	
Farmers' Market Promotion Program	10.168	1,698	
Specialty Crop Block Grant Program - Farm Bill	10.170	337,775	
Grants for Agricultural Research, Special Research Grants	10.200	1,217,712	
Cooperative Forestry Research	10.202	1,210,649	
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	5,237,465	
Grants for Agricultural Research_Competitive Research Grants	10.206	732,148	
Animal Health and Disease Research	10.207	78,850	
Higher Education - Graduate Fellowships Grant Program	10.210	78,107	
Small Business Innovation Research	10.212	43,830	
Sustainable Agriculture Research and Education	10.215	2,788,964	
1890 Institution Capacity Building Grants	10.216	2,124,254	
Higher Education - Institution Challenge Grants Program	10.217	386,076	
Biotechnology Risk Assessment Research	10.219	178,305	
Higher Education - Multicultural Scholars Grant Program	10.220	111,511	
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	10.226	13,008	
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250	564	
Food Assistance and Nutrition Research Programs (FANRP)	10.253	99,007	
Program of Research on the Economic of Invasive Species Management (PREISM)	10.254	8,368	
Agricultural Market and Economic Research	10.290	11,759	
Integrated Programs	10.303	1,362,825	
Homeland Security_Agricultural	10.304	213,470	
International Science and Education Grants	10.305	167,518	
Biodiesel	10.306	43,951	
Specialty Crop Research Initiative	10.309	997,222	
Agriculture and Food Research Initiative (AFRI)	10.310	5,236,345	
Beginning Farmer and Rancher Development Program	10.311	44,212	
Trade Adjustment Assistance for Farmers Training Coordination Program (TAAF)	10.315	248	
Women and Minorities in Science, Technology, Engineering, and Mathematics Fields	10.318	35,527	
Farm Business Management and Benchmarking Competitive Grants Program	10.319	60,555	
Sun Grant Program	10.320	16,759	
Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	10.443	326,663	
Rural Community Development Initiative	10.446	4,966	
Cooperative Extension Service	10.500	13,109,688	
Fresh Fruit and Vegetable Program	10.582	2,202	
Emerging Markets Program	10.603	97,817	
Forestry Research	10.652	1,927,754	
Cooperative Forestry Assistance	10.664	111,272	
Urban and Community Forestry Program	10.675	58,147	
Forest Legacy Program	10.676	41,657	
Forest Health Protection	10.680	473,992	
Rural Business Opportunity Grants	10.773	(142)	
Norman E. Borlaug International Agricultural Science and Technology Fellowship	10.777	66,823	
Rural Energy for America Program	10.868	96,964	
Soil and Water Conservation	10.902	212,638	
Environmental Quality Incentives Program	10.912	164,504	
Technical Agricultural Assistance	10.960	57,749	
Cochran Fellowship Program-International Training-Foreign Participant	10.962	42,153	
Other Federal Assistance	10.OFA	118,942	
Community Trade Adjustment Assistance	11.010	11,996	
Ocean Exploration	11.011	27,251	
Integrated Ocean Observing System (IOOS)	11.012	94,623	
Economic Development_Technical Assistance	11.303	141,638	
Economic Adjustment Assistance	11.307	105,401	
Research and Evaluation Program	11.312	44,684	
Sea Grant Support	11.417	1,695,172	
Coastal Zone Management Administration Awards	11.419	23,510	
Coastal Zone Management Estuarine Research Reserves	11.420	32,917	



Schedule of Cluster Programs For the Fiscal Year Ended June 30, 2013

	<u>CFDA NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Research and Development Cluster (R)			
Marine Sanctuary Program	11.429	\$ 617,043	
Undersea Research	11.430	499,380	
Climate and Atmospheric Research	11.431	948,267	
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	109,260	
Marine Fisheries Initiative	11.433	586	
Unallied Management Projects	11.454	20,371	
Special Oceanic and Atmospheric Projects	11.460	56,377	
Habitat Conservation	11.463	72,035	
Unallied Science Program	11.472	141,063	
Coastal Services Center	11.473	305,297	
Center for Sponsored Coastal Ocean Research_Coastal Ocean Program	11.478	127,446	
Educational Partnership Program	11.481	152,367	
Coral Reef Conservation Program	11.482	352	
Measurement and Engineering Research and Standards	11.609	195,948	
Technology Innovation Program (TIP)	11.616	296,652	
National Institute of Standards and Technology Construction Grant Program	11.618	1,726,568	
Procurement Technical Assistance For Business Firms	12.002	379,205	
Aquatic Plant Control	12.100	384,950	
Collaborative Research and Development	12.114	67	
Basic and Applied Scientific Research	12.300	33,060,716	
Science, Technology, Engineering & Mathematics (STEM) for K-12 & Institutions of Higher Learning- NAVY	12.330	84,890	
Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	613,384	
ROTC Language and Culture Training Grants	12.357	13,359	
Research on Chemical and Biological Defense	12.360	48,034	
Military Medical Research and Development	12.420	3,542,462	
Basic Scientific Research	12.431	48,800,415	
The Language Flagship Grants to Institutions of Higher Education	12.550	603,090	
Competitive Grants: Promoting K-12 Student Achievement at Military-Connected Schools	12.556	239,934	
Basic, Applied, and Advanced Research in Science and Engineering	12.630	56,724,755	
Air Force Defense Research Sciences Program	12.800	185,321,167	
Mathematical Sciences Grants Program	12.901	198,268	
Information Security Grant Program	12.902	146,499	
Research and Technology Development	12.910	13,007,057	
Other Federal Assistance	12.OFA	331,131	
Transformation Initiative: Choice Neighborhoods Demonstration Small Research Grant Program	14.008	(18,868)	
Fish, Wildlife and Plant Conservation Resource Management	15.231	18,589	
Wildland Fire Research and Studies Program	15.232	22,373	
Water Desalination Research and Development Program	15.506	51,126	
Fish and Wildlife Management Assistance	15.608	46,410	
Wildlife Restoration and Basic Hunter Education	15.611	87,194	
Cooperative Endangered Species Conservation Fund	15.615	17,627	
Wildlife Conservation and Restoration	15.625	117,811	
Great Apes Conservation Fund	15.629	9,331	
Coastal Program	15.630	3,304	
Partners for Fish and Wildlife	15.631	4,977	
Conservation Grants Private Stewardship for Imperiled Species	15.632	33,212	
State Wildlife Grants	15.634	11	
Migratory Bird Joint Ventures	15.637	13,565	
Migratory Bird Conservation	15.647	21,135	
Central Valley Project Improvement (CVPI) Anadromous Fish Restoration Program (AFRP)	15.648	52,913	
Research Grants (Generic)	15.650	3,015,932	
Migratory Bird Monitoring, Assessment and Conservation	15.655	111,140	
Endangered Species Conservation - Recovery Implementation Funds	15.657	16,763	
National Fish and Wildlife Foundation	15.663	23,710	
Assistance to State Water Resources Research Institutes	15.805	87,084	
Earthquake Hazards Reduction Program	15.807	89,144	
U.S. Geological Survey_ Research and Data Collection	15.808	445,913	
National Cooperative Geologic Mapping Program	15.810	334	



Schedule of Cluster Programs For the Fiscal Year Ended June 30, 2013

	<u>CFDA NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Research and Development Cluster (R)			
Gap Analysis Program	15.811	\$ 8,529	
Cooperative Research Units Program	15.812	351,948	
National Land Remote Sensing_Education Outreach and Research	15.815	30,616	
National Geospatial Program: Building The National Map	15.817	(102,794)	
National Register of Historic Places	15.914	2,775	
Outdoor Recreation_Acquisition, Development and Planning	15.916	705	
Native American Graves Protection and Repatriation Act	15.922	32,967	
American Battlefield Protection	15.926	24,980	
Natural Resource Stewardship	15.944	32,900	
Cooperative Research and Training Programs – Resources of the National Park System	15.945	70,790	
Other Federal Assistance	15.OFA	73,646	
Law Enforcement Assistance_FBI Advanced Police Training	16.300	476,293	
Law Enforcement Assistance_National Crime Information Center	16.304	246,771	
Part E - Developing, Testing and Demonstrating Promising New Programs	16.541	130,521	
State Justice Statistics Program for Statistical Analysis Centers	16.550	61,811	
Regional Information Sharing Systems	16.610	2,633,519	
Juvenile Mentoring Program	16.726	21,960	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	123,802	
Edward Byrne Memorial Competitive Grant Program	16.751	33,581	
Congressionally Recommended Awards	16.753	8,961	
Equitable Sharing Program	16.922	7,832	
WIA Pilots, Demonstrations, and Research Projects	17.261	5,448	
Occupational Safety and Health_Susan Harwood Training Grants	17.502	209,195	
Consultation Agreements	17.504	1,416,456	
Environmental and Scientific Partnerships and Programs	19.017	469,453	
Investing in People in The Middle East and North Africa	19.021	358,022	
Academic Exchange Programs - Graduate Students	19.400	(7,015)	
Professional and Cultural Exchange Programs - Citizen Exchanges	19.415	(27,714)	
Overseas Refugee Assistance Program for Near East and South Asia	19.519	1	
Export Control and Related Border Security	19.901	338,517	
Other Federal Assistance	19.OFA	96,500	
Airport Improvement Program	20.106	22,299	
Aviation Research Grants	20.108	883,482	
Air Transportation Centers of Excellence	20.109	2,006,929	
Highway Research and Development Program	20.200	1,098,386	
Highway Planning and Construction	20.205	230,739	
Highway Training and Education	20.215	34,777	
Railroad Research and Development	20.313	(362,492)	
Public Transportation Research	20.514	188,613	
University Transportation Centers Program	20.701	1,559,492	
Biobased Transportation Research	20.761	172,721	
Research Grants	20.762	483,308	
Other Federal Assistance	20.OFA	53,148	
Volunteer Income Tax Assistance (VITA) Matching Grant Program	21.009	27,123	
Appalachian Area Development	23.002	29,365	
Appalachian Research, Technical Assistance, and Demonstration Projects	23.011	3,995	
Intergovernmental Personnel Act (IPA) Mobility Program	27.011	2,151	
Sale of Federal Surplus Personal Property	39.007	115,768	
Semiconductor Chip Protection Service	42.008	5,300	
Science	43.001	3,022,902	
Aeronautics	43.002	11,150,327	
Exploration	43.003	294,514	
Education	43.008	215,009	
Cross Agency Support	43.009	427,396	
Other Federal Assistance	43.OFA	702,157	
Promotion of the Arts_Grants to Organizations and Individuals	45.024	80,363	
Promotion of the Humanities_Fellowships and Stipends	45.160	12	
Promotion of the Humanities_Research	45.161	93,962	
Promotion of the Humanities_Professional Development	45.163	148,055	



Schedule of Cluster Programs For the Fiscal Year Ended June 30, 2013

	<u>CFDA NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Research and Development Cluster (R)			
Conservation Project Support	45.303	\$ 47,560	
National Leadership Grants	45.312	232,917	
Laura Bush 21st Century Librarian Program	45.313	1,280	
Engineering Grants	47.041	19,071,163	
Mathematical and Physical Sciences	47.049	19,036,726	
Geosciences	47.050	8,851,638	
Computer and Information Science and Engineering	47.070	15,555,206	
Biological Sciences	47.074	20,273,987	
Social, Behavioral, and Economic Sciences	47.075	2,622,259	
Education and Human Resources	47.076	10,811,237	
Polar Programs	47.078	833,021	
Office of International and Integrative Activities	47.079	1,006,479	
Office of Cyberinfrastructure	47.080	6,444,388	
Office of Experimental Program to Stimulate Competitive Research	47.081	61,396	
Trans-NSF Recovery Act Reasearch Support	47.082	6,227,606	
Other Federal Assistance	47.OFA	10,895	
Small Business Development Centers	59.037	3,939,862	
Federal and State Technology Partnership Program	59.058	25,443	
Veterans Domiciliary Care	64.008	37,222	
Veterans Medical Care Benefits	64.009	14,056	
Veterans State Hospital Care	64.016	109,282	
Sharing Specialized Medical Resources	64.018	8,529	
Vocational Rehabilitation for Disabled Veterans	64.116	12,000	
Other Federal Assistance	64.OFA	174,866	
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities			
Relating to the Clean Air Act	66.034	195,887	
Community Action for a Renewed Environment (CARE) Program	66.035	10,180	
Coastal Wetlands Planning Protection and Restoration Act	66.124	6,847	
Congressionally Mandated Projects	66.202	68,507	
Targeted Watersheds Grants	66.439	2,794	
Regional Wetland Program Development Grants	66.461	74,173	
Science To Achieve Results (STAR) Research Program	66.509	1,486,624	
Science To Achieve Results (STAR) Fellowship Program	66.514	52,098	
P3 Award: National Student Design Competition for Sustainability	66.516	46,098	
Pollution Prevention Grants Program	66.708	12,503	
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies	66.716	100,010	
Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements	66.814	10,000	
U. S. Nuclear Regulatory Commission Nuclear Education Grant Program	77.006	209,031	
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	133,228	
Granting of Patent Licenses	81.003	2,483,412	
Inventions and Innovations	81.036	3,535,911	
State Energy Program	81.041	66,824	
Office of Science Financial Assistance Program	81.049	20,075,167	
Regional Biomass Energy Programs	81.079	17,222	
Conservation Research and Development	81.086	223,255	
Renewable Energy Research and Development	81.087	4,194,328	
Fossil Energy Research and Development	81.089	2,824,041	
Environmental Remediation and Waste Processing and Disposal	81.104	116,917	
Stewardship Science Grant Program	81.112	144,021	
Defense Nuclear Nonproliferation Research	81.113	857,885	
State Energy Program Special Projects	81.119	2,871	
Nuclear Energy Research, Development and Demonstration	81.121	225,489	
Electricity Delivery and Energy Reliability, Research, Development and Analysis	81.122	752,313	
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123	12,964	
Predictive Science Academic Alliance Program	81.124	50,106	
Federal Loan Guarantees for Innovative Energy Technologies	81.126	58,524	
Geologic Sequestration Training and Research Grant Program	81.133	108,660	
Advanced Research Projects Agency – Energy	81.135	2,721,031	



Schedule of Cluster Programs For the Fiscal Year Ended June 30, 2013

	<u>CFDA NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Research and Development Cluster (R)			
Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response			
Research, Outreach, Technical Analysis	81.214	\$	60,351
Other Federal Assistance	81.OFA		806,318
Civil Rights Training and Advisory Services	84.004		1,278
Title I Grants to Local Educational Agencies	84.010		177,549
International Research and Studies	84.017		15,637
TRIO_Talent Search	84.044		423,618
TRIO_Upward Bound	84.047		475,368
Fund for the Improvement of Postsecondary Education	84.116		417,334
Minority Science and Engineering Improvement	84.120		62,091
National Institute on Disability and Rehabilitation Research	84.133		1,602,721
Business and International Education Projects	84.153		1,328
Safe and Drug-Free Schools and Communities_National Programs	84.184		168,210
Graduate Assistance in Areas of National Need	84.200		96,418
Centers for International Business Education	84.220		210,857
Rehabilitation Training_Continuing Education	84.264		33,603
Twenty-First Century Community Learning Centers	84.287		290
Education Research, Development and Dissemination	84.305		2,982,008
Research in Special Education	84.324		4,000,959
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		893,283
Special Education_Studies and Evaluations	84.329		41,923
Teacher Quality Partnership Grants	84.336		2,164,287
Transition to Teaching	84.350		576,149
Arts in Education	84.351		26,204
English Language Acquisition State Grants	84.365		300,575
Mathematics and Science Partnerships	84.366		55,271
Improving Teacher Quality State Grants	84.367		1,771,922
Striving Readers	84.371		11,003
State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act	84.395		617,655
State Fiscal Stabilization Fund (SFSF) - Investing in Innovation (i3) Fund, Recovery Act	84.396		150,045
National Writing Project	84.928		27,528
Other Federal Assistance	84.OFA		(17,007)
National Historical Publications and Records Grants	89.003		44,540
U.S. Election Assistance Commission Research Grants	90.403		448,355
Public Education for Peacebuilding Awards Program	91.004		1,698
Community-Based Abstinence Education (CBAE)	93.010		1,533
Technical Assistance and Provision for Foreign Hospitals and Health Organizations	93.019		249,269
Special Programs for the Aging_Title IV_and Title II_Discretionary Projects	93.048		6,229
Nutrition Services Incentive Program	93.053		94,464
Innovations in Applied Public Health Research	93.061		659,730
Centers for Genomics and Public Health	93.063		2,818
Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure	93.065		11,444
Global AIDS	93.067		89,651
Chronic Diseases: Research, Control, and Prevention	93.068		31,207
Public Health Emergency Preparedness	93.069		223,752
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086		303,419
Enhance Safety of Children Affected by Substance Abuse	93.087		210,701
Strengthening the Nation's Public Health System through a National Voluntary Accreditation Program for State, Tribal, Local and Territorial Health Departments	93.097		6,011
Food and Drug Administration_Research	93.103		1,634,274
Maternal and Child Health Federal Consolidated Programs	93.110		638,560
Environmental Health	93.113		857,059
Oral Diseases and Disorders Research	93.121		1,427,817
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135		14,350
Injury Prevention and Control Research and State and Community Based Programs	93.136		513,966
Health Program for Toxic Substances and Disease Registry	93.161		1,448,532
Human Genome Research	93.172		21,101



Schedule of Cluster Programs For the Fiscal Year Ended June 30, 2013

	<u>CFDA NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Research and Development Cluster (R)			
Research Related to Deafness and Communication Disorders	93.173	\$ 1,474,818	
Immunization Research, Demonstration, Public Information and Education_Training and Clinical Skills Improvement Projects	93.185	303,322	
Human Health Studies_Applied Research and Development	93.206	20,716	
Research and Training in Complementary and Alternative Medicine	93.213	12,030	
Research on Healthcare Costs, Quality and Outcomes	93.226	161,914	
Epidemiology Cooperative Agreements	93.231	761,543	
Mental Health Research Grants	93.242	3,883,626	
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	358,094	
Occupational Safety and Health Program	93.262	8,111	
Complex Humanitarian Emergency and War-Related Injury Public Health Activities	93.269	5,672	
Alcohol National Research Service Awards for Research Training	93.272	54,004	
Alcohol Research Programs	93.273	2,639,969	
Drug Abuse and Addiction Research Programs	93.279	6,591,090	
Centers for Disease Control and Prevention_Investigations and Technical Assistance	93.283	44,658	
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	7,545,999	
Minority Health and Health Disparities Research	93.307	5,494,954	
Trans-NIH Research Support	93.310	2,510,141	
National Center for Advancing Translational Sciences	93.350	483,366	
Research Infrastructure Programs	93.351	637,756	
Nursing Research	93.361	249,013	
National Center for Research Resources	93.389	2,314,898	
Cancer Cause and Prevention Research	93.393	1,270,378	
Cancer Detection and Diagnosis Research	93.394	2,291,066	
Cancer Treatment Research	93.395	2,668,975	
Cancer Biology Research	93.396	1,646,732	
Cancer Centers Support Grants	93.397	17,496	
Cancer Research Manpower	93.398	368,045	
Cancer Control	93.399	753,111	
Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review	93.511	33,571	
Affordable Care Act (ACA) Public Health Training Centers Program	93.516	759,506	
Centers for Disease Control and Prevention –Affordable Care Act (ACA) – Communities Putting Prevention to Work	93.520	11,031	
Promoting Safe and Stable Families	93.556	15,800	
Temporary Assistance for Needy Families	93.558	44,982	
Welfare Reform Research, Evaluations and National Studies	93.595	(1,227)	
Head Start	93.600	37,029	
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632	542,188	
Child Welfare Research Training or Demonstration	93.648	65,204	
Child Abuse and Neglect Discretionary Activities	93.670	4,223	
Trans-NIH Recovery Act Research Support	93.701	3,347,681	
ARRA - Early Head Start	93.709	(1,089)	
ARRA - Prevention and Wellness-State, Territories and Pacific Islands	93.723	112,176	
Children's Health Insurance Program	93.767	433,030	
Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities	93.768	247,027	
Cardiovascular Diseases Research	93.837	18,276,790	
Lung Diseases Research	93.838	3,642,956	
Blood Diseases and Resources Research	93.839	1,450,295	
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	2,346,826	
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	11,365,864	
Digestive Diseases and Nutrition Research	93.848	272,338	
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	6,540,255	
Allergy, Immunology and Transplantation Research	93.855	18,754,790	
Microbiology and Infectious Diseases Research	93.856	1,955,162	
Biomedical Research and Research Training	93.859	18,127,366	
Child Health and Human Development Extramural Research	93.865	4,951,260	
Aging Research	93.866	3,377,006	
Vision Research	93.867	6,298,806	
Medical Library Assistance	93.879	34,168	



Schedule of Cluster Programs For the Fiscal Year Ended June 30, 2013

	<u>CFDA NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
Research and Development Cluster (R)			
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	93.912	\$ 88,096	
Ryan White HIV/AIDS Dental Reimbursement and Community Based Dental Partnership Grants	93.924	60,504	
Special Projects of National Significance	93.928	22,974	
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	93.938	9,097	
HIV Demonstration, Research, Public and Professional Education Projects	93.941	10,731	
Prevention and Public Health Fund (PPHF) Public Health Traineeships	93.964	11,609	
Preventive Health Services_Sexually Transmitted Diseases Research, Demonstrations, and Public Information and Education Grants	93.978	2,545	
International Research and Research Training	93.989	2,230,204	
Other Federal Assistance	93.OFA	1,933,082	
AmeriCorps	94.006	214,731	
Homeland Security Preparedness Technical Assistance Program	97.007	293,028	
Assistance to Firefighters Grant	97.044	30,117	
Port Security Grant Program	97.056	5,648,140	
Centers for Homeland Security	97.061	216,833	
Homeland Security Research, Development, Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Threat Detection	97.077	118,492	
Disaster Assistance Projects	97.088	49,921	
Homeland Security-related Science, Technology, Engineering and Mathematics (HS STEM) Career Development Program	97.104	48,175	
USAID Foreign Assistance for Programs Overseas	98.001	100,020	
USAID Development Partnerships for University Cooperation and Development	98.012	2,457,286	
Other Federal Assistance	98.OFA	346,703	
Total		<u>\$ 772,363,516</u>	
School Improvement Grants Cluster (SIGC)			
School Improvement Grants	84.377	\$ 33,993,243	
School Improvement Grants, Recovery Act	84.388	28,922,841	
Total		<u>\$ 62,916,084</u>	
SNAP Cluster (SNAP)			
Supplemental Nutrition Assistance Program	10.551		\$ 3,200,061,323
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	\$ 82,308,854	
Total		<u>\$ 82,308,854</u>	<u>\$ 3,200,061,323</u>
Special Education Cluster (SEC-IDEA)			
Special Education_Grants to States	84.027	\$ 409,683,068	
Special Education_Preschool Grants	84.173	12,303,265	
Total		<u>\$ 421,986,333</u>	
Statewide Data Systems Cluster (SDSC)			
Statewide Data Systems	84.372	\$ 1,728,323	
Total		<u>\$ 1,728,323</u>	
Student Financial Assistance Cluster (SFA)			
Federal Supplemental Educational Opportunity Grants	84.007	\$ 10,213,935	
Federal Work-Study Program	84.033	12,244,705	
Federal Perkins Loan Program_Federal Capital Contributions	84.038	578,563	\$ 36,418,566
Federal Pell Grant Program	84.063	761,308,532	
Federal Direct Student Loans	84.268	1,676,032,894	
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379	2,203,270	
Nurse Faculty Loan Program (NFLP)	93.264		489,077
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342		(8,707)
Nursing Student Loans	93.364		1,331,393
Scholarships for Health Professions Students from Disadvantaged Backgrounds	93.925	881,860	
Total		<u>\$ 2,463,463,759</u>	<u>\$ 38,230,329</u>



Schedule of Cluster Programs For the Fiscal Year Ended June 30, 2013

	<u>CFDA NUMBER</u>	<u>MONETARY EXPENDITURES</u>	<u>NONMONETARY EXPENDITURES</u>
TANF Cluster (TANF)			
Temporary Assistance for Needy Families	93.558	\$ 318,964,529	
ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program	93.714	(716,096)	
Total		<u>\$ 318,248,433</u>	
Teacher Quality Partnership Grants Cluster (TQPG)			
Teacher Quality Partnership Grants	84.336	\$ 1,338,609	
Total		<u>\$ 1,338,609</u>	
Title I, Part A Cluster (TITLE1)			
Title I Grants to Local Educational Agencies	84.010	\$ 636,788,322	
Title I Grants to Local Educational Agencies, Recovery Act	84.389	4,957,738	
Total		<u>\$ 641,746,060</u>	
Transit Services Programs Cluster (TSPC)			
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	\$ 3,986,490	
Job Access And Reverse Commute Program	20.516	5,606,288	
New Freedom Program	20.521	1,948,938	
Total		<u>\$ 11,541,716</u>	
TRIO Cluster (TRIO)			
TRIO_Student Support Services	84.042	\$ 2,530,555	
TRIO_Talent Search	84.044	1,795,716	
TRIO_Upward Bound	84.047	4,866,573	
TRIO_Educational Opportunity Centers	84.066	517,067	
TRIO_McNair Post-Baccalaureate Achievement	84.217	292,461	
Total		<u>\$ 10,002,372</u>	
WIA Cluster (WIA)			
WIA Adult Program	17.258	\$ 29,554,372	
WIA Youth Activities	17.259	27,450,613	
WIA Dislocated Worker Formula Grants	17.278	37,088,706	
Total		<u>\$ 94,093,691</u>	

*Summary Schedule of Prior Year
Findings and Questioned Costs*



"Red King"

Photograph by Jamie Spaar, Lawrenceville, GA

**Summary Schedule of Prior Year
Findings and Questioned Costs**





Summary Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FINDING CONTROL #	AUDITEE RESPONSE / STATUS	COMMENTS
<i>Agriculture, Department of</i>		
FS-402-11-03	Further Action Not Warranted	See Comments Page E-13
FS-402-11-07	Significantly Differing Corrective Action Implemented	See Comments Page E-13
FS-402-11-08	Previously Reported Corrective Action Implemented	
FS-402-11-09	Previously Reported Corrective Action Implemented	
FS-402-11-11	Previously Reported Corrective Action Implemented	
FS-402-12-01	Previously Reported Corrective Action Implemented	
FS-402-12-06	Previously Reported Corrective Action Implemented	
FS-402-12-07	Significantly Differing Corrective Action Implemented	See Comments Page E-13
FS-402-12-08	Previously Reported Corrective Action Implemented	
FS-402-12-100	Previously Reported Corrective Action Implemented	
<i>Public Health, Department of</i>		
FS-405-12-100	Further Action Not Warranted	See Comments Page E-13
FA-405-12-01	Previously Reported Corrective Action Implemented	
FA-405-12-02	Previously Reported Corrective Action Implemented	
FA-405-12-03	Previously Reported Corrective Action Implemented	
FA-405-12-04	Previously Reported Corrective Action Implemented	
FA-405-12-05	Partially Resolved	See Comments Page E-14
<i>Financing and Investment Commission, Georgia State (*)</i>		
FS-409-12-01	Previously Reported Corrective Action Implemented	
<i>Education, Department of</i>		
FS-414-08-01	Further Action Not Warranted	See Comments Page E-14
FA-414-07-01	Partially Resolved	See Comments Page E-14
FA-414-12-01	Previously Reported Corrective Action Implemented	
FA-414-12-02	Previously Reported Corrective Action Implemented	
FA-414-12-03	Partially Resolved	See Comments Page E-15
<i>Prosecuting Attorneys' Council</i>		
FS-418-09-01	Further Action Not Warranted	See Comments Page E-15
FS-418-12-02	Previously Reported Corrective Action Implemented	
<i>Community Health, Department of (*)</i>		
FS-419-12-100	Previously Reported Corrective Action Implemented	
FS-419-12-101	Previously Reported Corrective Action Implemented	
FS-419-12-102	Previously Reported Corrective Action Implemented	
FS-419-12-103	Previously Reported Corrective Action Implemented	
FA-419-11-04	Further Action Not Warranted	See Comments Page E-15
FA-419-11-05	Further Action Not Warranted	See Comments Page E-15
FA-419-12-01	Previously Reported Corrective Action Implemented	
FA-419-12-02	Unresolved	See Comments Page E-15
FA-419-12-03	Previously Reported Corrective Action Implemented	
FA-419-12-04	Unresolved	See Comments Page E-16
FA-419-12-05	Unresolved	See Comments Page E-16
FA-419-12-06	Previously Reported Corrective Action Implemented	



Summary Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FINDING CONTROL #	AUDITEE RESPONSE / STATUS	COMMENTS
<i>Human Services, Department of</i>		
FS-427-11-03	Further Action Not Warranted	See Comments Page E-16
FS-427-11-04	Previously Reported Corrective Action Implemented	
FS-427-11-07	Previously Reported Corrective Action Implemented	
FS-427-11-08	Further Action Not Warranted	See Comments Page E-16
FS-427-11-09	Further Action Not Warranted	See Comments Page E-16
FS-427-11-11	Further Action Not Warranted	See Comments Page E-16
FS-427-11-12	Previously Reported Corrective Action Implemented	
FS-427-12-01	Previously Reported Corrective Action Implemented	
FS-427-12-02	Unresolved	See Comments Page E-17
FS-427-12-03	Unresolved	See Comments Page E-17
FS-427-12-05	Previously Reported Corrective Action Implemented	
FS-427-12-06	Partially Resolved	See Comments Page E-17
FS-427-12-07	Partially Resolved	See Comments Page E-17
FS-427-12-08	Unresolved	See Comments Page E-18
FS-427-12-09	Previously Reported Corrective Action Implemented	
FS-427-12-10	Previously Reported Corrective Action Implemented	
FS-427-12-100	Further Action Not Warranted	See Comments Page E-18
FA-427-11-10	Previously Reported Corrective Action Implemented	
FA-427-11-11	Previously Reported Corrective Action Implemented	
FA-427-11-12	Previously Reported Corrective Action Implemented	
FA-427-11-13	Further Action Not Warranted	See Comments Page E-18
FA-427-11-14	Previously Reported Corrective Action Implemented	
FA-427-11-15	Previously Reported Corrective Action Implemented	
FA-427-11-18	Previously Reported Corrective Action Implemented	
FA-427-11-19	Further Action Not Warranted	See Comments Page E-18
FA-427-11-20	Further Action Not Warranted	See Comments Page E-19
FA-427-11-21	Previously Reported Corrective Action Implemented	
FA-427-11-24	Further Action Not Warranted	See Comments Page E-19
FA-427-12-01	Previously Reported Corrective Action Implemented	
FA-427-12-02	Further Action Not Warranted	See Comments Page E-19
FA-427-12-03	Previously Reported Corrective Action Implemented	
FA-427-12-04	Previously Reported Corrective Action Implemented	
FA-427-12-05	Previously Reported Corrective Action Implemented	
FA-427-12-06	Previously Reported Corrective Action Implemented	
FA-427-12-07	Previously Reported Corrective Action Implemented	
FA-427-12-08	Partially Resolved	See Comments Page E-19
FA-427-12-09	Further Action Not Warranted	See Comments Page E-19
FA-427-12-10	Unresolved	See Comments Page E-19
FA-427-12-11	Further Action Not Warranted	See Comments Page E-20
FA-427-12-12	Further Action Not Warranted	See Comments Page E-20



Summary Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FINDING CONTROL #	AUDITEE RESPONSE / STATUS	COMMENTS
<i>Community Affairs, Department of</i>		
FS-428-12-03	Previously Reported Corrective Action Implemented	
FS-428-12-100	Further Action Not Warranted	See Comments Page E-20
<i>Superior Courts</i>		
FS-436-12-01	Previously Reported Corrective Action Implemented	
FS-436-12-100	Further Action Not Warranted	See Comments Page E-20
<i>Labor, Department of</i>		
FS-440-11-01	Further Action Not Warranted	See Comments Page E-20
FS-440-11-05	Further Action Not Warranted	See Comments Page E-21
FS-440-11-08	Further Action Not Warranted	See Comments Page E-21
FS-440-12-01	Previously Reported Corrective Action Implemented	
FS-440-12-02	Previously Reported Corrective Action Implemented	
FS-440-12-03	Further Action Not Warranted	See Comments Page E-21
FS-440-12-04	Previously Reported Corrective Action Implemented	
FS-440-12-05	Unresolved	See Comments Page E-21
FS-440-12-100	Further Action Not Warranted	See Comments Page E-21
FA-440-11-06	Further Action Not Warranted	See Comments Page E-22
FA-440-12-02	Further Action Not Warranted	See Comments Page E-22
FA-440-12-03	Further Action Not Warranted	See Comments Page E-22
FA-440-12-04	Further Action Not Warranted	See Comments Page E-22
FA-440-12-05	Further Action Not Warranted	See Comments Page E-22
FA-440-12-07	Significantly Differing Corrective Action Implemented	See Comments Page E-23
FA-440-12-08	Further Action Not Warranted	See Comments Page E-23
FA-440-12-09	Further Action Not Warranted	See Comments Page E-23
<i>Behavioral Health and Developmental Disabilities, Department of</i>		
FS-441-11-05	Previously Reported Corrective Action Implemented	
FS-441-12-01	Previously Reported Corrective Action Implemented	
FS-441-12-02	Previously Reported Corrective Action Implemented	
FA-441-11-02	Previously Reported Corrective Action Implemented	
FA-441-12-01	Previously Reported Corrective Action Implemented	
FA-441-12-02	Previously Reported Corrective Action Implemented	
FA-441-12-03	Unresolved	See Comments Page E-23
FA-441-12-04	Unresolved	See Comments Page E-23
<i>Personnel Administration, State</i>		
FS-460-12-01	Further Action Not Warranted	See Comments Page E-24
<i>Natural Resources, Department of</i>		
FS-462-11-02	Further Action Not Warranted	See Comments Page E-24
FS-462-11-101	Previously Reported Corrective Action Implemented	
FS-462-12-01	Partially Resolved	See Comments Page E-24
FS-462-12-100	Previously Reported Corrective Action Implemented	



Summary Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FINDING CONTROL #	AUDITEE RESPONSE / STATUS	COMMENTS
<i>Corrections, Department of</i>		
FS-467-11-01	Previously Reported Corrective Action Implemented	
FS-467-11-02	Previously Reported Corrective Action Implemented	
<i>Revenue, Department of</i>		
FS-474-08-05	Partially Resolved	See Comments Page E-24
FS-474-11-02	Further Action Not Warranted	See Comments Page E-25
FS-474-11-03	Further Action Not Warranted	See Comments Page E-25
FS-474-12-01	Partially Resolved	See Comments Page E-25
FS-474-12-02	Previously Reported Corrective Action Implemented	
<i>Secretary of State</i>		
FS-478-12-01	Partially Resolved	See Comments Page E-25
<i>Transportation, Department of</i>		
FS-484-11-01	Further Action Not Warranted	See Comments Page E-26
FS-484-11-05	Previously Reported Corrective Action Implemented	
FS-484-11-09	Previously Reported Corrective Action Implemented	
FS-484-12-01	Previously Reported Corrective Action Implemented	
FS-484-12-02	Partially Resolved	See Comments Page E-26
FS-484-12-03	Previously Reported Corrective Action Implemented	
FS-484-12-100	Further Action Not Warranted	See Comments Page E-26
FS-484-12-101	Partially Resolved	See Comments Page E-27
FA-484-11-01	Previously Reported Corrective Action Implemented	
FA-484-11-02	Previously Reported Corrective Action Implemented	
FA-484-11-03	Further Action Not Warranted	See Comments Page E-27
FA-484-12-01	Unresolved	See Comments Page E-28
FA-484-12-02	Previously Reported Corrective Action Implemented	
FA-484-12-03	Previously Reported Corrective Action Implemented	
FA-484-12-04	Previously Reported Corrective Action Implemented	
FA-484-12-05	Partially Resolved	See Comments Page E-28
FA-484-12-06	Previously Reported Corrective Action Implemented	
<i>Georgia State University</i>		
FA-509-12-01	Previously Reported Corrective Action Implemented	
<i>Georgia State University Research Foundation, Inc (*)</i>		
FA-5092-11-02	Further Action Not Warranted	See Comments Page E-28
FA-5092-12-01	Partially Resolved	See Comments Page E-28
FA-5092-12-02	Previously Reported Corrective Action Implemented	
<i>Albany State University</i>		
FA-521-11-01	Partially Resolved	See Comments Page E-29
<i>Armstrong Atlantic State University</i>		
FA-524-12-01	Previously Reported Corrective Action Implemented	



Summary Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FINDING CONTROL #	AUDITEE RESPONSE / STATUS	COMMENTS
<i>Fort Valley State University</i>		
FS-533-11-01	Further Action Not Warranted	See Comments Page E-29
FS-533-11-03	Previously Reported Corrective Action Implemented	
FS-533-11-04	Previously Reported Corrective Action Implemented	
FS-533-12-01	Partially Resolved	See Comments Page E-29
FS-533-12-02	Previously Reported Corrective Action Implemented	
FS-533-12-03	Previously Reported Corrective Action Implemented	
FS-533-12-04	Previously Reported Corrective Action Implemented	
<i>Savannah State University</i>		
FA-548-11-01	Previously Reported Corrective Action Implemented	
<i>Southern Polytechnic State University</i>		
FS-550-12-01	Unresolved	See Comments Page E-30
FS-550-12-02	Unresolved	See Comments Page E-30
<i>Valdosta State University</i>		
FS-551-12-01	Previously Reported Corrective Action Implemented	
<i>Georgia Perimeter College</i>		
FS-571-11-01	Previously Reported Corrective Action Implemented	
FS-571-11-02	Previously Reported Corrective Action Implemented	
FS-571-12-01	Previously Reported Corrective Action Implemented	
FS-571-12-02	Previously Reported Corrective Action Implemented	
FS-571-12-03	Previously Reported Corrective Action Implemented	
FS-571-12-04	Previously Reported Corrective Action Implemented	
FS-571-12-05	Previously Reported Corrective Action Implemented	
FA-571-12-01	Previously Reported Corrective Action Implemented	
FA-571-12-02	Previously Reported Corrective Action Implemented	
<i>East Georgia State College</i>		
FA-572-12-01	Unresolved	See Comments Page E-31
<i>Gordon State College</i>		
FS-576-12-01	Previously Reported Corrective Action Implemented	
FA-576-12-01	Previously Reported Corrective Action Implemented	
FA-576-12-02	Previously Reported Corrective Action Implemented	
<i>Middle Georgia State College</i>		
FA-584-12-01	Partially Resolved	See Comments Page E-31
<i>South Georgia State College</i>		
FS-587-11-01	Previously Reported Corrective Action Implemented	
FS-587-12-01	Previously Reported Corrective Action Implemented	
<i>Albany Technical College</i>		
FA-820-11-01	Partially Resolved	See Comments Page E-31



Summary Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FINDING CONTROL #	AUDITEE RESPONSE / STATUS	COMMENTS
<i>West Georgia Technical College</i>		
FS-826-11-03	Previously Reported Corrective Action Implemented	
FS-826-12-01	Previously Reported Corrective Action Implemented	
FA-826-12-01	Previously Reported Corrective Action Implemented	
FA-826-12-02	Partially Resolved	See Comments Page E-32
FA-826-12-03	Unresolved	See Comments Page E-32
<i>Southwest Georgia Technical College</i>		
FA-846-12-01	Previously Reported Corrective Action Implemented	
<i>Firefighters' Pension Fund, Georgia</i>		
FS-950-12-01	Unresolved	See Comments Page E-33

(*) Audits of these organizational units performed in whole or in part by other auditors.

**Schedule of Prior Year
Findings and Questioned Costs**





Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

AGRICULTURE, DEPARTMENT OF

FS-402-11-03 Inadequate Bank Reconciliation Procedures

Control Category: General Ledger
Cash, Investments and Investment Related Activity
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The remaining unresolved deficiencies related to outstanding checks were reported as a fiscal year 2013 Other Matter. See the Views of Responsible Officials and Corrective Action Plans for Other Matter Control Number ML-402-13-02.

FS-402-11-07 Improper Retention of Fees

Control Category: Revenues and Receivables
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The Department of Agriculture is no longer retaining these fees. All fees mentioned are submitted to Treasury on a monthly basis.

FS-402-12-07 Improper Retention of Fees

Control Category: Revenues and Receivables
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The Department of Agriculture is no longer retaining these fees. All fees mentioned are submitted to Treasury on a monthly basis.

PUBLIC HEALTH, DEPARTMENT OF

FS-405-12-100 Inadequate Journal Entry Documentation

Control Category: Accounting Controls (Overall)
General Ledger
Budget
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

This finding was for issues that are only relevant to the Budgetary Compliance of DPH for the SFY 2012.



Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FA-405-12-05 Inadequate Internal Controls and Noncompliance with Special Tests and Provisions

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The Department has already implemented corrective actions to address some key areas related to the finding such as filling vacant field positions and updating policies and procedures and will continue to work to ensure compliance in this area. The planned corrective actions include addressing the deficiencies in the algorithm identifying pending evaluation and the deficiencies in the database used to track compliance site visits.

On January 1, 2013 the program implemented a new algorithm to determine how many visits are to be conducted annually to meet the CDC required 50% Compliance Visits. Providers visited are based on 50% of the total number of active Public Health and Private VFC providers at the beginning of the calendar year.

The Immunization Program will document the total number of active VFC providers, contact information, and dates of last visit. The IPCs will submit a monthly report identifying the visits that have been completed. These site visits will be tracked and documented by the Field Service Manager (FSM) monthly. The IPCs will also enter all visits conducted into a database.

Also, a new operations guide for the IPCs will be developed and implemented by the end of 2013. This guide will provide detailed instructions on conducting site visits, documentation, and program operations.

EDUCATION, DEPARTMENT OF

FS-414-08-01 Inadequate Controls over the Academic Coach Program

Control Category: Accounting Controls (Overall)
Internal Control Impact: Material Weakness
Compliance Impact: Nonmaterial Noncompliance

This matter was turned over to the Attorney General's Office for further action. There are no further actions that can be taken by the GaDOE in resolving this finding.

FA-414-07-01 Collusion and Management Override of Controls

Compliance Requirement: Activities Allowed or Unallowed
Eligibility
Subrecipient Monitoring
Internal Control Impact: Material Weakness
Compliance Impact: Material Noncompliance

The USDOE issued a program determination letter on May 8, 2012 wherein it requested that the GaDOE submit a corrective action plan and evidence of its implemented corrective actions. The GaDOE submitted its corrective action plan for review and approval to the USDOE on August 6, 2012. In the program determination letter, the USDOE also preliminarily determined that the GaDOE repay the USDOE a total of \$5,668,335. The GaDOE is currently appealing this determination.



Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FA-414-12-03 **Internal Control Deficiencies Regarding Federal Funding Accountability and Transparency Act**

Compliance Requirement: Reporting
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The Department will review its process to ensure timely reporting. However, under the Tydings Amendment, the Department is allowed to obligate funds beginning July 1 as per 34 CFR section 76.703, yet the report is not populated in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) until October which exceeds the 60 day reporting requirement. For FY14 awards, the FSRS subaward worklist was updated prior to October, which allowed the GaDOE to report in a more timely manner.

PROSECUTING ATTORNEYS' COUNCIL

FS-418-09-01 **Deficit Fund Balance**

Control Category: Accounting Controls (Overall)
Internal Control Impact: Material Weakness

As a result of the Prosecuting Attorneys' Council's efforts to correct their accounting records related to prior year errors, the fund balance deficit no longer exists as of fiscal year 2013.

COMMUNITY HEALTH, DEPARTMENT OF (*)

FA-419-11-04 **Verification and Documentation of Eligibility**

Compliance Requirement: Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

Finding was repeated in FY 2012 (FA-419-12-02) and FY 2013 (FA-419-13-01), therefore further action not warranted for FY 2011.

FA-419-11-05 **Matching of Allowable Expenditures**

Compliance Requirement: Matching, Level of Effort, Earmarking
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

Finding was repeated in FY 2012 (FA-419-12-04) and FY 2013 (FA-419-13-03), therefore further action not warranted for FY 2011.

FA-419-12-02 **Verification and Documentation of Eligibility**

Compliance Requirement: Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

See current year finding FA-419-13-01 for status of the verification and documentation of Medicaid eligibility.



Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FA-419-12-04 Matching of Allowable Expenditures for Children's Health Insurance Program

Compliance Requirement: Matching, Level of Effort, Earmarking
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

See current year finding FA-419-13-03 for status of the matching of CHIP expenses.

FA-419-12-05 Controls Over Money Follows the Person (MFP) Eligibility Determination

Compliance Requirement: Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

See current year finding FA-419-03-02 for status of the controls over MFP eligibility determination.

HUMAN SERVICES, DEPARTMENT OF

FS-427-11-03 Unsubstantiated Other Reserves Balance

Control Category: Accounting Controls (Overall)
General Ledger
Equity and Financial Statement Reconciliations
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

This finding was repeated in fiscal year 2012. See response to FS-427-12-02.

FS-427-11-08 Failure to Reconcile A/R to the General Ledger

Control Category: General Ledger
Revenues and Receivables
Internal Control Impact: Significant Deficiency

This finding was repeated in fiscal year 2012. See response to FS-427-12-06.

FS-427-11-09 A/P Reconciliation Inaccurate/Incomplete

Control Category: General Ledger
Expenses/Expenditures and Liabilities
Internal Control Impact: Significant Deficiency

This finding was repeated in fiscal year 2012. See response to FS-427-12-07.

FS-427-11-11 Inadequate Bank Reconciliation Procedures

Control Category: Cash, Investments and Investment Related Activity
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

This finding was repeated in fiscal year 2012. See response to FS-427-12-08.



Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FS-427-12-02 Unsubstantiated Other Reserves Balance

Control Category: Accounting Controls (Overall)
General Ledger
Equity and Financial Statement Reconciliations

Internal Control Impact: Significant Deficiency

Compliance Impact: Nonmaterial Noncompliance

These issues relate to historical accounting issues which resulted in fund balances which are still being investigated and reconciled to determine the validity of the balance and final disposition.

FS-427-12-03 Failure to Accurately Report Pass-Through Amounts on the Schedule of Expenditures of Federal Awards

Control Category: Accounting Controls (Overall)
Expenses/Expenditures and Liabilities
Financial Reporting and Disclosure

Internal Control Impact: Significant Deficiency

Compliance Impact: Nonmaterial Noncompliance

DHS partially concurs with the finding. The majority of the amounts were reported correctly but an error was made on the Child Support Enforcement Program. The error was corrected before the Schedule of Expenditures of Federal Awards was published. DHS has revised procedures to include an addition level of review for the SEFA reporting. The checklist for sub-recipients receiving pass-through amounts will also be compared to the federal website for Federal Funding Accountability and Transparency Act (FFATA) reporting. Also, expenditures detail will now include vendor # as an identifier in the queries.

FS-427-12-06 Failure to Reconcile Accounts Receivable to the General Ledger

Control Category: General Ledger
Revenues and Receivables

Internal Control Impact: Significant Deficiency

DHS concurs with the finding. The difference was created by the use of Post-Closing Adjustments (PCA's) and Journal Vouchers to record Deferred Revenue and Other Accounts Receivable items which were the result of a change in revenue methodology in 2011 and 2012. PCA's for 2012 were submitted to reverse these entries to accurately reflect the receivables and eliminate the deferred revenue recorded. In addition, efforts are underway to record ALL accounts receivable in the sub ledger rather than through Journal Vouchers. We will continue monitoring and reconciling the accounts receivable accounts on a monthly basis with appropriate corrections made the subsequent month. The process will also focus on improved documentation when recording these receivables.

FS-427-12-07 Account Payable Reconciliation Deficiencies

Control Category: General Ledger
Expenses/Expenditures and Liabilities

Internal Control Impact: Significant Deficiency

DHS concurs with the finding. DHS understood what the debit balances represent. Going forward, all AP reconciliations will include a field to explain debit balances. This field will be completed whenever there is a debit balance in the account. In addition, AP accounts related to Payroll will be reconciled in the same manner as all other AP accounts. This will include a separate reconciliation being completed by the AP and or Payroll Managers for any



Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

accounts that have variances and debit balances. These additional reconciliations will detail the balances and the actions to correct the variances.

FS-427-12-08 **Inadequate Bank Reconciliation Procedures**

Control Category: Cash, Investments and Investment Related Activity
Internal Control Impact: Material Weakness
Compliance Impact: Nonmaterial Noncompliance

DHS concurs with the finding. Currently a process improvement initiative is underway to identify and clear old reconciling items and improve the reconciliation process. DHS has instituted new procedures for recording bank deposits and applying cash which should minimize book errors and unidentified cash receipts moving forward. The process includes:

1. Timely recording of deposits. 2. Researching unidentified items when received and tie to book entries within 15 days. 3. Improved processes and information on DFCS regional deposits to improve identification and timeliness for posting entries. 4. New personnel have been trained and performance is being monitored to improve the timeliness of completing bank reconciliations. The department is also reviewing the reconciliation process, looking for ways to improve and streamline reconciliations. DHS is working through its backlog of reconciling items. Significant progress has been made in cleaning up outstanding checks. The Vital Records and WIC accounts were closed and the balances transferred to the new departments. The entries to close the accounts on the books have been completed as of January 2013.

FS-427-12-100 **Failure to Certify the Accuracy of the Budgetary Compliance Report**

Control Category: Accounting Controls (Overall)
 Financial Reporting and Disclosure
 Budget
Internal Control Impact: Material Weakness
Compliance Impact: Nonmaterial Noncompliance

This finding was for issues that are only relevant to the Budgetary Compliance of DHS for the SFY 2012.

FA-427-11-13 **Internal Control Deficiencies**

Compliance Requirement: Reporting
Internal Control Impact: Material Weakness

The Child Care and Development Fund Program was transferred to DECAL for FY 2013.

FA-427-11-19 **Required Transparency Act Reports Not Filed**

Compliance Requirement: Reporting
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

This finding was repeated in fiscal year 2012. See response to FA-427-12-08.



Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FA-427-11-20 **Required Transparency Act Reports Not Filed**

Compliance Requirement: Reporting
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

This finding was repeated in fiscal year 2012. See response to FA-427-12-08.

FA-427-11-24 **Failure to Accurately Report Amounts on the Schedule of Expenditures of Federal Awards**

Compliance Requirement: Subrecipient Monitoring
Special Tests and Provisions
Internal Control Impact: Material Weakness
Compliance Impact: Nonmaterial Noncompliance

This finding was repeated in fiscal year 2012. See response to FS-427-12-03.

FA-427-12-02 **Financial Reporting Internal Control Deficiencies**

Compliance Requirement: Matching, Level of Effort, Earmarking
Reporting
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The Child Care and Development Fund Program was transferred to DECAL for FY 2013.

FA-427-12-08 **Required Transparency Act Reports Not Filed in a Timely Manner**

Compliance Requirement: Reporting
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

DHS will review and evaluate the current process for Federal Funding Accountability and Transparency Act (FFATA) reporting implemented during FY2012. Improvements and controls will be implemented where needed to include adding centralized oversight to ensure compliance with FFATA reporting deadlines and other requirements of the act.

FA-427-12-09 **Required Transparency Act Reports Not Filed**

Compliance Requirement: Reporting
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The Child Care and Development Fund Program was transferred to DECAL for FY 2013.

FA-427-12-10 **Required Transparency Act Reports Not Filed**

Compliance Requirement: Reporting
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

DHS will review and evaluate the current process for Federal Funding Accountability and Transparency Act (FFATA) reporting implemented during FY2012. Improvements and controls will be implemented where needed to



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include adding centralized oversight to ensure compliance with FFATA reporting deadlines and other requirements of the act.

FA-427-12-11 Failure to Monitor Subrecipient

Compliance Requirement: Subrecipient Monitoring
Internal Control Impact: Material Weakness
Compliance Impact: Nonmaterial Noncompliance

The Child Care and Development Fund Program was transferred to DECAL for FY 2013.

FA-427-12-12 Failure to Monitor Health and Safety Requirements For Exempt Providers

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Material Weakness
Compliance Impact: Nonmaterial Noncompliance

The Child Care and Development Fund Program was transferred to DECAL for FY 2013.

COMMUNITY AFFAIRS, DEPARTMENT OF

FS-428-12-100 Failure to Certify the Accuracy of the Budgetary Compliance Report

Control Category: Accounting Controls (Overall)
Budget
Internal Control Impact: Material Weakness
Compliance Impact: Nonmaterial Noncompliance

This finding was for issues that are only relevant to the Budgetary Compliance of the Department of Community Affairs for the SFY 2012.

SUPERIOR COURTS

FS-436-12-100 Failure to Adequately Monitor State and Other Funds Within Budgetary Programs

Control Category: Accounting Controls (Overall)
Equity and Financial Statement Reconciliations
Financial Reporting and Disclosure
Budget
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

This finding was for issues that are only relevant to the Budgetary Compliance of Superior Courts for the SFY 2012.

LABOR, DEPARTMENT OF

FS-440-11-01 Inadequate Supporting Documentation for Adjusting Journal Entries

Control Category: Accounting Controls (Overall)
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

Please see finding # FS-440-12-01.



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FS-440-11-05 Inadequate Procedures Over Cash Draws of Federal Grants

Control Category: General Ledger
Revenues and Receivables
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

Please see finding # FS-440-12-04.

FS-440-11-08 Program Budgeting Deficiencies

Control Category: Budget
Internal Control Impact: Material Weakness
Compliance Impact: Nonmaterial Noncompliance

Please see finding # FS-440-12-05 for response.

FS-440-12-03 Inadequate General Ledger

Control Category: General Ledger
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The U.S. Department of Labor has notified the Department they consider this finding corrected and will not seek further action by the Department concerning this finding based on 29 CFR97.41(b) (2), which does not require grantees to convert their accounting systems to an accrual basis, but must develop such accrual information through an analysis of the documents on hand.

FS-440-12-05 Program Budgeting Deficiencies

Control Category: Budget
Internal Control Impact: Material Weakness
Compliance Impact: Nonmaterial Noncompliance

The Department of Labor maintains its accounting records on the FARS (Federal Accounting and Reporting) accounting system used by several other state Labor agencies. As noted by the auditor, this system does not facilitate maintaining accounting records on a program by program basis as the system is designed to readily provide information to the U.S. Department of Labor in a uniform reporting format. GDOL is currently working to transition its accounting system to PeopleSoft Financials.

FS-440-12-100 Failure to Certify the Accuracy of the Budgetary Compliance Report

Control Category: Budget
Internal Control Impact: Material Weakness
Compliance Impact: Nonmaterial Noncompliance

The Department of Labor maintains its accounting records on the FARS (Federal Accounting and Reporting) accounting system used by several other state Labor agencies. As noted by the auditor, this system does not facilitate maintaining accounting records on a program by program basis as the system is designed to readily provide information to the US Department of Labor in a uniform reporting format. GDOL is currently working to transition its accounting system to PeopleSoft Financials.



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Noted here is the fact that GDOL records revenues based on expenses not expenditures and an adjusting entry is required on the Program Based Budget Statement to recognize revenues for encumbrances which have not been recorded as such. Because some of the encumbrances reside in cost allocation ledgers, the adjusting entry does not accrue revenues for those encumbrances creating the appearance of deficit situations within a program where, in reality, none exists.

The Department plans to implement a new accounting system in fiscal year 2015 capable of producing a Budget Compliance Report with sufficient audit trails to satisfy the auditors as well as provide accurate and timely reporting to USDOL.

FA-440-11-06 Reports not Reconciled to the Accounting Records

Compliance Requirement: Reporting
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

Please see Finding Control # FA-440-12-08 for response.

FA-440-12-02 Lack of Supporting Documentation for the Allocation of Personal Services

Compliance Requirement: Allowable Costs/Cost Principles
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The WIA Program was transferred to the Governor's Office of Workforce Development for FY 2013.

FA-440-12-03 Questionable Expenditures

Compliance Requirement: Allowable Costs/Cost Principles
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The WIA Program was transferred to the Governor's Office of Workforce Development for FY 2013. Based on subsequent determination by the U.S. Department of Labor, this finding was considered corrected.

FA-440-12-04 Expenses Recorded Outside of Grant Period

Compliance Requirement: Period of Availability of Federal Funds
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The Department notes that the expenses are appropriate for the grant, but acknowledges that the Purchasing Department initially charged to the wrong grant year. However because adjustments have been made to the fiscal year 2013 financial records to correct this matter, no questioned costs should have been noted.

FA-440-12-05 Expenses Recorded Outside of Grant Period of Availability

Compliance Requirement: Period of Availability of Federal Funds
Internal Control Impact: Material Weakness
Compliance Impact: Material Noncompliance

The WIA Program was transferred to the Governor's Office of Workforce Development for FY 2013.



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FA-440-12-07 Deficiencies in Financial Reporting

Compliance Requirement: Reporting
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

Going forward, in an effort to remedy this situation the agency has instituted a formal reconciliation procedure to clearly reflect the reconciliation of data in federal reports to the accounting records. GDOL has also committed to a more interactive communication with audit staff to insure that data collections/transmissions fully satisfy data requests.

FA-440-12-08 Reports not Reconciled to the Accounting Records

Compliance Requirement: Reporting
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The WIA Program was transferred to the Governor's Office of Workforce Development for FY 2013.

FA-440-12-09 Reports not Reconciled to the Accounting Records

Compliance Requirement: Reporting
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The WIA Program was transferred to the Governor's Office of Workforce Development for FY 2013.

BEHAVIORAL HEALTH AND DEVELOPMENTAL DISABILITIES, DEPARTMENT OF

FA-441-12-03 Required Transparency Act Reports Not Filed

Compliance Requirement: Reporting
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

Tools have been developed and staff trained to collect needed contract data elements. Staff are being identified to enter contract data elements into database beginning in August 2013. Full implementation of the Corrective Action Plan is expected in September 2013.

FA-441-12-04 Failure To Confirm DUNS Number Prior To Issuance Of Subaward

Compliance Requirement: Subrecipient Monitoring
Internal Control Impact: Material Weakness
Compliance Impact: Nonmaterial Noncompliance

Tools have been developed and staff trained to collect needed contract data elements. Staff are being identified to enter contract data elements into database beginning in August 2013. Full implementation of the Corrective Action Plan is expected in September 2013.



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PERSONNEL ADMINISTRATION, STATE

FS-460-12-01 Failure to Verify Employment Eligibility for New Employees

Control Category: Accounting Controls (Overall)
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The State Personnel Administration was abolished by HB642 effective July 1, 2012, and the former management staff relevant to this engagement were transferred to the Department of Administrative Services.

NATURAL RESOURCES, DEPARTMENT OF

FS-462-11-02 Invalid Encumbrances

Control Category: Expenses/Expenditures and Liabilities
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

This finding was repeated in fiscal year 2012. See response to finding control number FS-462-12-01.

FS-462-12-01 Invalid Encumbrances

Control Category: Expenses/Expenditures and Liabilities
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

Efforts continue on training the Agency's decentralized Procurement staff on the importance of closing POs once the PO is deemed invalid. Divisions will continue to regularly monitor their open POs for validity. Because of these efforts, a number of those POs were closed in July FY'14.

REVENUE, DEPARTMENT OF

FS-474-08-05 Deficiencies in the Income Tax Division Subsidiary Records

Control Category: Revenues and Receivables
Internal Control Impact: Significant Deficiency

The Department of Revenue (Department) has partially resolved the FY 2008 finding for using W-2 information to check for fraud of individual tax returns. While the Department now receives W-2 data quarterly from the Department of Labor, the Department did not begin receiving the information until mid-January 2013 and was unable to implement using the data until February. During FY 2013, tax year 2012, the Department of Labor data was primarily used on the back end of activity that was flagged by our Integrated Tax System (ITS), to validate/dispute individual income claims. Moving forward this fiscal year, tax year 2013, the Department will have the ability to use the W-2 data on the front end and check all individual returns against the Department of Labor supplied W-2 data.



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FS-474-11-02 Inadequate Bank Reconciliation Procedures

Control Category: Cash, Investments and Investment Related Activity
Internal Control Impact: Material Weakness
Compliance Impact: Nonmaterial Noncompliance

This finding was repeated in fiscal year 2012. See response to finding # FS-474-12-01.

FS-474-11-03 Improper Retention of Fees

Control Category: Revenues and Receivables
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

This finding was repeated in fiscal year 2012. See status of finding # FS-474-12-02.

FS-474-12-01 Inadequate Bank Reconciliation Procedures

Control Category: Cash, Investments and Investment Related Activity
Internal Control Impact: Material Weakness
Compliance Impact: Nonmaterial Noncompliance

The Department implemented weekly reviews of all cash accounts to ensure the following: 1) reconciling items (adjustments) are identified, properly described and items are recorded in the general ledger or requested by the bank to be corrected within 60 days, 2) personnel trained/instructed if a monthly reconciliation is accessed and data modified after submission for approval, they need to re-submit the monthly reconciliation with the latest completion date for approval, 3) personnel trained/instructed once a monthly reconciliation is completed it should be submitted immediately for approval, 4) outstanding checks are reviewed quarterly and stale dated checks removed as applicable.

SECRETARY OF STATE

FS-478-12-01 Inadequate Bank Reconciliation and Accounting Procedures

Control Category: Accounting Controls (Overall)
General Ledger
Cash, Investments and Investment Related Activity
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The Office of the Secretary of State has implemented processes to ensure that bank reconciliations are being completed timely. Due to the implementation of a new Corporation system, there were challenges in completing the revenue general ledger entry for these transactions. By not recording these revenue transactions timely, there was an outstanding in-transit amount on the Revenue Collections bank reconciliation. Once the proper reports were made available by the vendor, the outstanding in-transit revenue was recorded to the general ledger.



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TRANSPORTATION, DEPARTMENT OF

FS-484-11-01 Deficiencies in Other Funds Ledgers

Control Category: Accounting Controls (Overall)
General Ledger
Internal Control Impact: Material Weakness
Compliance Impact: Nonmaterial Noncompliance

The unresolved portion of this finding was repeated in FY 2012. See response to finding FS-484-12-101.

FS-484-12-02 Internal Control Deficiencies Over Contractual Obligations

Control Category: Expenses/Expenditures and Liabilities
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The GDOT's Contracts Processing – General Policy (7110-9) has been revised to include a monitoring process using spreadsheets to track the recording of all awarded construction, consulting, and supplemental agreement contracts. This monitoring process should ensure that all contracts executed during a fiscal year are recorded on the books by fiscal year end close.

The process of using the tracking spreadsheets was implemented during fiscal year 2013. The GDOT acknowledges that the tracking spreadsheets were not maintained toward the end of fiscal year 2013 and into fiscal year 2014 due to turnover in several key positions and additional staffing limitations. The GDOT acknowledges that the tracking spreadsheets can be used as a control to show completeness. However, the GDOT also must set priorities at times based on available resources. Due to the staffing constraints mentioned, management's primary focus was entering the information into the state's accounting system (Teamworks) as the official system of record for the state prior to year-end close. The offline spreadsheets have been updated and are being maintained again at this time.

FS-484-12-100 Budgetary Compliance Deficiencies

Control Category: Accounting Controls (Overall)
General Ledger
Financial Reporting and Disclosure
Budget
Internal Control Impact: Material Weakness
Compliance Impact: Material Noncompliance

Issues reported in finding # FS-484-12-100 pertain to transactions recorded in fiscal year 2012; no new issues were reported in FY 2013. In FY 2013, the Georgia Department of Transportation (GDOT) recorded State Motor Fuel funds equal to appropriated amounts and no transactions were reported in the Program Transfers or Adjustments column.



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FS-484-12-101 Budgetary Noncompliance on Statutory (Budgetary) Basis Financial Statements

Control Category:	Accounting Controls (Overall) General Ledger Financial Reporting and Disclosure Budget
Internal Control Impact:	Material Weakness
Compliance Impact:	Nonmaterial Noncompliance

In FY 2013, GDOT monitored current year and prior year program fund balances monthly and made adjustments as necessary to ensure compliance with the Constitution of the State of Georgia and to avoid prior year ending fund balance deficits. In future years, there may be instances where prior year deficits occur due to the application of the Georgia State Accounting Office's (SAO) Prior Year Carry-Over Policy if prior year adjustments to expense are necessary. SAO's current policy requires prior year reserves to be reclassified as current year funds available. The policy does not provide guidance on restoring prior year surplus fund balances to prior year available funds if funds are needed to cover adjustments to prior year expenses. GDOT met with SAO during fiscal year 2013 to discuss this issue and will continue to seek clarification from SAO on the proper treatment of adjustments to prior year expenses and the application of the prior year carry-over policy.

GDOT has also been working to properly identify and apply the Other Funds reserve balance. These funds include rebates, overpayments of vendor invoices, overbillings by vendors, and employee reimbursements recorded in prior years as miscellaneous revenue rather than credit expenditures. Also included are miscellaneous receipts for sales and services that have not been properly applied to individual projects to fund eligible expenses. GDOT has several contract employees dedicated to this effort who are researching prior year files to identify unapplied funds in order to apply them to the appropriate projects. Each project must be researched and corrected to bring revenue and expense into balance by fund source, program and budget year. This process is very tedious, requires many steps, significant research and multiple entries into the financial systems. GDOT identified and applied approximately 70% of the Other Funds reserve balance as of the June 30, 2013 year-end close and intends to identify and apply the remaining balances prior to the close of fiscal year 2014.

Additionally, the Revenue Unit is monitoring the fund balance of other funds monthly to ensure funds are applied appropriately. GDOT has also filled three permanent, full-time positions in the Revenue Unit responsible for the recording of local participation funds, credit expenditures and miscellaneous revenue. The Assistant Accounting Administrator and the Accounts Receivable Manager are also working with SAO to determine the proper treatment of all miscellaneous funds and are in the process of revising current policies and procedures accordingly to ensure proper treatment in fiscal year 2014 and future years.

FA-484-11-03 Internal Control Deficiencies/Noncompliance with Federal Program Regulations

Compliance Requirement:	Subrecipient Monitoring
Internal Control Impact:	Material Weakness
Compliance Impact:	Nonmaterial Noncompliance

This finding was repeated in fiscal year 2012. See response to FA-484-12-05.



Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

FA-484-12-01 Internal Control Deficiencies/Noncompliance with Federal Program Regulations

Compliance Requirement: Davis-Bacon
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

GDOT concurs that there was little evidence supporting adherence to certain internal policies and procedures with regard to labor interviews, payroll reviews/investigations, and reported wage inconsistencies. Numerous internal meetings were held to discuss the most appropriate means to address this finding with current staffing levels. GDOT is also in the process of developing a standard reporting form to be used by all districts in order to collect the necessary data. GDOT is in the process of reviewing and revising policies and procedures to address the deficiencies noted in this finding.

FA-484-12-05 Inadequate Internal Controls over Subrecipient Monitoring

Compliance Requirement: Subrecipient Monitoring
Internal Control Impact: Material Weakness
Compliance Impact: Material Noncompliance

GDOT has issued a Sub-Recipient Monitoring Policy on March 15, 2013 which establishes uniform procedures and criteria for all offices to use when evaluating and monitoring Subrecipient Eligibility, Central Contractor Registration, Award Identification, and Pass-through Entity Impact.

Additionally, the Office of Audits has included all sub-recipients into our risk-based oversight process to provide reasonable assurance of compliance with Federal cost principles on FAHP funded contracts.

Considerable effort is underway to fully implement uniform policies and criteria throughout all offices to use in evaluating and monitoring sub-recipients. Additionally, each Office will document procedures over sub-recipient monitoring to ensure that the A-133 compliance requirements are consistently followed and met.

GEORGIA STATE UNIVERSITY RESEARCH FOUNDATION, INC. (*)

FA-5092-11-02 Required Reports Not Filed or Not Submitted on Time

Compliance Requirement: Reporting
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

Finding was replaced by FA-5092-12-01.

FA-5092-12-01 Required Reports Not filed or Not Submitted On Time

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance



Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

We concur with the above finding. The reports referred to in the finding that were not filed or submitted on time, were interim reports for our non-Letter Of Credit grants that were being tracked manually. A new process will be implemented by the end of December 2012 to enter all respective report due dates per project, as milestones, into our accounting system. Each milestone will represent a commitment for submitting a financial report to the sponsor. Each month the Associate Director will run a report listing the sponsor financial reports that are due that month and distribute the report within the department. The Financial Officers will review the award/milestone report each month and begin the process of preparing the financial reports and submitting them within the required timeframe. The Financial Officers will keep the Associate Director informed of their progress with the reports, and the Associate Director will sign-off on the report to be submitted to each sponsor.

ALBANY STATE UNIVERSITY

FA-521-11-01 Deficiencies in Student Financial Aid Process

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The Financial Aid Office modified its Return of Title IV processing procedures and also reviewed the Registrar's Banner form which showed the total amount of break days for each respective academic term. The University's Financial Aid Staff diligently conducted manual verifications of the Banner SIS software's fiscal Year 2012 Return of Title IV calculations. The Financial Aid Office ensured that communications and coordination between all appropriate administrative offices was maintained to strengthen internal controls over the Return of Title IV refund calculation process. Finally, U.S. Department of Education Student Financial Aid Officials reviewed this student financial aid deficiency and the University's corrective action response and concurred that the subject issue was a software issue in Banner and that the University's corrective action to address this deficiency was adequate. The projected date would be by the end of 2013 audit.

FORT VALLEY STATE UNIVERSITY

FS-533-11-01 Inadequate Separation of Duties

Control Category: Accounting Controls (Overall)
Internal Control Impact: Significant Deficiency

Finding was replaced with FS-533-12-01.

FS-533-12-01 Logical Access - Inadequate Separation of Duties

Control Category: Accounting Controls (Overall)
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The following actions were taken to partially resolve this finding:

TGRRCN duties were transferred to another staffer who has no responsibility for creating Banner Detail Codes. Additionally, the staff member assigned to maintain Banner Detail Codes was not permitted to perform cash receipting duties.



Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

All data entry and other system maintenance duties associated with granting/activating access to university administrative systems were moved to IT.

While staff members in the Payroll Office conduct a weekly review of all pay and employment changes entered by the Office of Human Resources, an additional control was added in the Controller's Office such that a staff member cross checks a payroll audit report of pay changes to an existing database of approved Personnel Action Notices (PAN) that have been approved by the Budget Office.

The University uses a clearance form that must be completed by all terminating employees prior to receiving a final pay check. This includes a sign off/acknowledgement by the Office of Information Technology (IT) that access to campus information systems has been eliminated. In addition, the University conducted a review of system access to ensure that only active employees or other authorized individuals have access.

Further action to correct the current year issues in the subsequent period will be as follows:

The University will conduct a review of all roles and the access they provide for each user on a quarterly basis. Any inappropriate access will be removed as needed.

SOUTHERN POLYTECHNIC STATE UNIVERSITY

FS-550-12-01 Inadequate Controls

Control Category: Capital Assets
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The specific items noted as a part of this finding have been corrected. The redefined position of capital account was filled on June 3, 2013. This position will review and reconcile all capital asset accounts on a monthly basis. Likewise, these reconciliation's will be reviewed and approved each month by the Controller and Chief Business Officer. Documentation for each reconciliation will be kept in a central repository so it is available for review by auditors or others at any time.

As a result of the timing of the audit exit conference and the hire date of the new staff person the University expects the impact of this corrective action to be fully implemented during fiscal year 2014.

FS-550-12-02 Inadequate Controls

Control Category: Financial Reporting and Disclosure
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The University agrees with this finding. As a result of the FY2012 audit, SPSU has designed and implemented monthly reconciliations for all balance sheet accounts. These reconciliations will be reviewed and approved monthly by the Controller and Chief Business Officer. Based on the recommendations from the Department of Audits and Accounts, SPSU has created a new accounting position responsible for reporting and compliance. This reporting and compliance position was filled on June 3, 2013. The University expects the all of the issues noted to be resolved during fiscal year 2014 and the impact of the additional position to be fully realized during fiscal year 2014.



Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

EAST GEORGIA STATE COLLEGE

FA-572-12-01 Deficiencies in Student Financial Assistance Refund Process

Compliance Requirement: Special Tests and Provisions

Internal Control Impact: Significant Deficiency

Compliance Impact: Nonmaterial Noncompliance

The College has modified procedures to ensure that refunds are properly calculated for students that withdraw. Additional documentation is required during the calculation of refunds and documentation of supervisory review is also required. Title IV refunds are properly calculated, reviewed, and returned in a timely manner in accordance with Federal regulations. The College is awaiting final resolution from the U. S. Department of Education.

MIDDLE GEORGIA STATE COLLEGE

FA-584-12-01 Inadequate Control Procedures over Unofficial Withdrawals

Compliance Requirement: Special Tests and Provisions

Internal Control Impact: Significant Deficiency

Compliance Impact: Nonmaterial Noncompliance

Although unofficial withdrawal calculations were completed during fiscal year 2013 for the Return to Title IV process, the internal control procedures used to determine whether a student completed the academic period or unofficially withdrew failed to incorporate a segment of the student population.

ALBANY TECHNICAL COLLEGE

FA-820-11-01 Deficiencies in Student Financial Aid Refund Process

Compliance Requirement: Special Tests and Provisions

Internal Control Impact: Significant Deficiency

Compliance Impact: Nonmaterial Noncompliance

We will research this issue with Ellucian to automate this process in Banner. In the interim, we will do the following work around:

1. Registrar's Office will continue to process withdraw and no-show students up to processing the SFRNOWD report.
2. After processing the SFRNOWD report, Financial Aid will be responsible for processing the withdraw record for Title IV students. In creating the withdraw record, Financial Aid will manually review SFAWDRL and indicate the correct original charges to include into the calculation.
3. After the withdraw record is created, Financial Aid will run their R2T4 processes as they nominally do.



Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

WEST GEORGIA TECHNICAL COLLEGE

FA-826-12-02 **Failure to Properly Comply with the Verification Process**

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

Procedures for additional review of student verifications and documentation requirements will be implemented. A sampling of student files for verification will be reviewed by the Assistant Financial Aid Director each semester (25 student files or more) to monitor accuracy and to ensure complete files. A hard copy of the audit list will be saved and posted to the shared financial aid drive along with an audit certification form to be completed on each student reviewed. If any discrepancies or missing documents are found within the internal audit review they will be corrected and resolved at that time. A document review checklist will be created for any staff whose primary duties are not verification but who assist in completion of verification during peak times to ensure they are meeting the same document preservation guidelines as verification staff. The checklist will include fields that staff members must certify regarding which verification documents are required, what has been received and they must certify that all required documents have been scanned at the end of the verification process. These checklists with their certification must be scanned in NoliJ. The sample selection of the internal audit will also consist of a population selection of students whose verification is performed by staff members whose primary duties are not verification to maintain consistency. Due to new regulatory guidelines for the 2012-2013 school year, many students selected for verification will not be required to have tax documents on file if they transferred their data directly on to their FAFSA application. For those students it will be noted as such on the new checklist.

The above corrective plan was implemented and during the FY13 Audit the Auditors did not find any new or current problems in our verification process, so no new audit findings were issued in FY13's audit. The auditors did ask that we follow up with US DOE and obtain clearance that the FY12 Audit finding was resolved in response to this we returned the Pell Grant Funding for the student that this audit finding related to on 10/23/13. We have requested confirmation from the Atlanta DOE team for this return of Pell Funds.

FA-826-12-03 **Deficiencies Over the Title IV Refunds Process**

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The following action plan was developed and implemented following this FY12 Audit Finding.

The Vice President of Academic Affairs is working with faculty to ensure that withdrawals, drops, and no-shows are submitted in a timely manner, to allow time for financial aid processing and reporting to take place within the required time frame. Late submissions of withdrawals, drops and no-shows by Full Time and Adjunct faculty will be tracked by the Financial Aid Department and reported to the Vice President of Student Affairs and Academic Affairs for possible disciplinary actions and/or annual review performance evaluation. The Executive Director for Financial Aid and Registrar will develop standardized monthly email reminders to all faculty in regards to timely submission of drops and the consequences in relation to financial aid to be generated throughout the semester in addition to the reminders that currently occur. The financial aid specialist performing the Return to Title IV calculations will ensure that lists are generated for all semesters at a minimum of bi-weekly to ensure the 45 day reporting time frame is adhered to for drops properly reported by faculty. A reference calendar will be created for use in the R2T4 calculation to show the 45 day deadline by withdrawal date that begins from the start of term through the 60% point



Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2013

in which funds are required for return. A R2T4 calculation will be completed, reviewed and approved by the Executive Director of Financial Aid and/or her delegate for every withdrawal including withdrawals past the 60% completion date. At the end of every semester a random sampling of withdrawal students will be performed to insure that a R2T4 calculation was performed, reviewed and approved. The sampling results will be reviewed and signed by the Executive Director of Financial and the Vice President of Student Affairs.

Despite implementing this plan CY testing did discover a R2T4 calculation that was processed after 45 days from the LDA as a result of late withdrawal notification received from the Academic Department. We are modifying our reporting mechanism to insure all withdrawals are reported and processed in a timely manner to the DOE.

FIREFIGHTERS' PENSION FUND, GEORGIA

FS-950-12-01 Admission of Ineligible Members to the Pension Plan

Control Category: Revenues and Receivables
 Expenses/Expenditures and Liabilities
 Financial Reporting and Disclosure

Internal Control Impact: Significant Deficiency

Compliance Impact: Nonmaterial Noncompliance

In the 2013 session of the General Assembly, Senate Bill 235 was introduced to define a firefighter as either "paid" or "volunteer", thus eliminating the criteria of either full time or part time. A "paid" firefighter must be engaged for a minimum of 1080 hours to earn creditable service for the year. The bill is a fiscal bill and is to be evaluated by the actuary over the summer and presented for final consideration in the 2014 legislative session. Provisions were also provided to allow prior part time firefighters to purchase service if they were denied entry during the period 2006-2014.

(*) Audits of these organizational units performed in whole or in part by other auditors.



Appendix “A” Organizational Units



“Boundries”
Artist: Brett Osborn, Decatur, GA



Listing of Organizational Units Comprising The State of Georgia Reporting Entity For the Fiscal Year Ended June 30, 2013

<u>ORGANIZATIONAL UNIT</u>	<u>CONTROL NUMBERS</u>
Accounting Office, State	407
Administrative Services, Department of	403
Agricultural Commodities Commissions	93X
Agricultural Exposition Authority, Georgia	926
Agriculture, Department of	402
Audits and Accounts, Department of (*)	404
Aviation Authority, Georgia	992
Aviation Hall of Fame, Georgia	483
Banking and Finance, Department of	406
Behavioral Health and Developmental Disabilities, Department of	441
Boll Weevil Eradication Foundation	930
Building Authority, Georgia (*)	900
Community Affairs, Department of	428
Community Health, Department of (*)	419
Correctional Industries Administration, Georgia	921
Corrections, Department of	467
Defense, Department of	411
Development Authority, Georgia (*)	914
Driver Services, Department of	475
Early Care and Learning, Department of	469
Economic Development, Department of	429
Economic Development Foundation, Inc., Georgia	989
Tourism Foundation, Georgia	990
Education, Department of	414
Foundation for Public Education, Georgia	994
Environmental Finance Authority, Georgia (*)	928
Financing and Investment Commission, Georgia State (*)	409
Forestry Commission, State	420
Games Commission, Georgia State	496
General Assembly, Georgia (*)	444
Governor, Office of the	422
Governor's Defense Initiative, Inc.	987
Higher Education Assistance Corporation, Georgia (*)	918
Higher Education Facilities Authority, Georgia (*)	969
Highway Authority, Georgia	924
Housing and Finance Authority, Georgia (*)	923
Human Services, Department of	427
Insurance, Department of	408
International and Maritime Trade Center Authority, Georgia (*)	974
Investigation, Georgia Bureau of	471
Jekyll Island State Park Authority	910
Jekyll Island Foundation	993



Listing of Organizational Units Comprising The State of Georgia Reporting Entity For the Fiscal Year Ended June 30, 2013

<u>ORGANIZATIONAL UNIT</u>	<u>CONTROL NUMBERS</u>
Judicial Branch	430
Court of Appeals	432
Judicial Council	434
Juvenile Court Judges, Council of	431
Prosecuting Attorneys' Council	418
Superior Courts	436
Supreme Court	438
Juvenile Justice, Department of	461
Labor, Department of	440
Lake Lanier Islands Development Authority	913
Law, Department of	442
Lottery Corporation, Georgia (*)	973
Medical Center Authority, Georgia (*)	982
Music Hall of Fame Authority, Georgia	929
Natural Resources, Department of	462
Natural Resources Foundation, Incorporated, Georgia	4621
North Georgia Mountains Authority	912
OneGeorgia Authority	981
Pardons and Paroles, State Board of	465
Pension Funds	
Employees' Retirement System of Georgia (*)	
Regular	416
Deferred Compensation Plans	n/a
Defined Contribution Plan, Georgia	n/a
District Attorneys' Retirement System	946
Judicial Retirement System, Georgia	n/a
Legislative Retirement System, Georgia	n/a
Military Pension Fund, Georgia	n/a
Public School Employees' Retirement System	468
State Employees' Assurance Department	n/a
Superior Court Judges Retirement System	945
Firefighters' Pension Fund, Georgia	950
Judges of the Probate Courts Retirement Fund of Georgia	949
Magistrates Retirement Fund	991
Peace Officers' Annuity and Benefit Fund of Georgia	947
Sheriffs' Retirement Fund of Georgia	951
Superior Court Clerks' Retirement Fund of Georgia (*)	948
Teachers Retirement System of Georgia (*)	482
Ports Authority, Georgia (*)	916
Properties Commission, State	410
Public Defender Standards Council, Georgia	492
Public Health, Department of	405
Public Safety, Department of	466
Public Service Commission	470
Public Telecommunications Commission, Georgia	977



Listing of Organizational Units Comprising The State of Georgia Reporting Entity For the Fiscal Year Ended June 30, 2013

<u>ORGANIZATIONAL UNIT</u>	<u>CONTROL NUMBERS</u>
Rail Passenger Authority, Georgia	960
Regents of the University System of Georgia, Board of Colleges, Universities and Foundations	472
Research Universities	
Georgia Institute of Technology (*)	503
Georgia Tech Athletic Association (*)	5032
Georgia Tech Facilities, Inc. (*)	5034
Georgia Tech Foundation, Incorporated (*)	5035
Georgia Tech Research Corporation (*)	5036
Georgia Tech Applied Research Corporation (*)	5037
Georgia State University	509
Georgia State University Foundation, Inc. (*)	5091
Georgia State University Research Foundation, Inc. (*)	5092
Georgia Regents University	512
Medical College of Georgia Foundation, Inc. (*)	5122
The Medical College of Georgia Physician's Practice Group Foundation (*)	5125
MCG Health System, Inc.	5127
University of Georgia (*)	518
The University of Georgia Athletic Association, Inc. (*)	5181
The University of Georgia Foundation (*)	5182
University of Georgia Research Foundation, Inc. (*)	5184
Regional Universities	
Georgia Southern University	539
Georgia Southern University Housing Foundation, Inc. (*)	5392
Valdosta State University	551
VSU Auxiliary Services Real Estate Foundation, Inc. (*)	5512
State Universities	
Albany State University	521
Armstrong Atlantic State University	524
Armstrong Atlantic State University Educational Properties Foundation, Inc. (*)	5241
Augusta State University	527
Clayton State University	528
Columbus State University	530
Fort Valley State University	533
Georgia College & State University	536
Georgia College and State University Foundation, Inc. (*)	5362
Georgia Southwestern State University	542
Kennesaw State University	543
Kennesaw State University Foundation, Inc. (*)	5431
Savannah State University	548
Southern Polytechnic State University	550
University of North Georgia	553
University of West Georgia	554
State Colleges	
Abraham Baldwin Agricultural College	557



Listing of Organizational Units Comprising The State of Georgia Reporting Entity For the Fiscal Year Ended June 30, 2013

<u>ORGANIZATIONAL UNIT</u>	<u>CONTROL NUMBERS</u>
Atlanta Metropolitan State College	561
Bainbridge State College	562
College of Coastal Georgia	563
Dalton State College	569
Darton State College	570
East Georgia State College	572
Georgia Gwinnett College	540
Georgia Highlands College	573
Georgia Perimeter College	571
Gordon State College	576
Middle Georgia State College	583
South Georgia State College	588
University System of Georgia Foundation, Inc. (*)	4721
Other	
Georgia Military College	968
Skidaway Institute of Oceanography	593
Regional Educational Service Agencies (RESA)	
Central Savannah River Area RESA	8684
Chattahoochee-Flint RESA	8724
Coastal Plains RESA	8864
First District RESA	8804
Griffin RESA	8624
Heart of Georgia RESA	8764
Metropolitan RESA	8564
Middle Georgia RESA	8644
North Georgia RESA	8524
Northeast Georgia RESA	8584
Northwest Georgia RESA	8504
Oconee RESA	8664
Okefenokee RESA	8884
Pioneer RESA	8544
Southwest Georgia RESA	8844
West Georgia RESA	8604
Regional Transportation Authority, Georgia	976
Revenue, Department of	474
Road and Tollway Authority, State (*)	927
Sapelo Island Heritage Authority	942
Secretary of State	478
Seed Development Commission, Georgia	919
Soil and Water Conservation Commission, State	480
Sports Hall of Fame Authority, Georgia	944
State Treasurer, Office of the	486
Stone Mountain Memorial Association (*)	911
Student Finance Authority, Georgia (*)	917
Student Finance Commission, Georgia	476



Listing of Organizational Units Comprising The State of Georgia Reporting Entity For the Fiscal Year Ended June 30, 2013

<u>ORGANIZATIONAL UNIT</u>	<u>CONTROL NUMBERS</u>
Subsequent Injury Trust Fund	489
Superior Court Clerks' Cooperative Authority, Georgia (*)	955
Technical College System of Georgia	415
State Technical Colleges	
Albany Technical College	820
Altamaha Technical College	821
Athens Technical College	822
Atlanta Technical College	823
Augusta Technical College	824
Central Georgia Technical College	835
Chattahoochee Technical College	827
Columbus Technical College	828
Georgia Northwestern Technical College	829
Georgia Piedmont Technical College	830
Gwinnett Technical College	832
Lanier Technical College	834
Middle Georgia Technical College	836
Moultrie Technical College	837
North Georgia Technical College	838
Oconee Fall Line Technical College	817
Ogeechee Technical College	844
Okefenokee Technical College	818
Savannah Technical College	841
South Georgia Technical College	842
Southeastern Technical College	843
Southern Crescent Technical College	831
Southwest Georgia Technical College	846
West Georgia Technical College	826
Wiregrass Technical College	848
Technology Authority, Georgia	980
Transportation, Department of	484
Veterans Service, Department of	488
Workers' Compensation, State Board of	490
World Congress Center Authority, Geo. L. Smith II, Georgia	922

(*) Audits of these organizational units performed in whole or in part by other auditors.



