

State of Georgia

Single Audit Report

For the Year Ended June 30, 2017



Georgia Department of Audits and Accounts



DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington Street, S.W., Suite 1-156

Atlanta, Georgia 30334-8400

GREG S. GRIFFIN
STATE AUDITOR
(404) 656-2174

February 28, 2018

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 State of Georgia Single Audit Report for the year ended June 30, 2017. The single audit satisfies the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). All of the information required for the single audit is included in this report except for the State's financial statements and our report thereon, which are included in the State of Georgia Comprehensive Annual Financial Report. The Single Audit Report contains our:

- Report on Internal Control Over Financial Reporting and Compliance;
- Report on Compliance for Each Major Federal Program;
- Report on Internal Control Over Compliance;
- Report on Schedule of Expenditures of Federal Awards (SEFA); and
- Schedule of Findings and Questioned Costs.

The report also contains the statewide SEFA, Summary Schedule of Prior Audit Findings, Corrective Action Plan for Current Year Findings, and Listing of Organizational Units Comprising the State of Georgia Reporting Entity.

We would like to express our appreciation to all those involved in the preparation and completion of this report. 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,

Greg S. Griffin
State Auditor



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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

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 (State) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the State's basic financial statements, and have issued our report thereon dated December 28, 2017.

Our report includes a reference to other auditors who audited the financial statements of the State entities listed below, as described in our report on the State's basic financial statements.

AU Health System, Inc.	Georgia Tech Facilities, Inc.
AU Medical Associates & Subsidiaries	Georgia Tech Foundation, Inc.
Augusta University Foundation, Inc.	Georgia Tech Research Corporation
Augusta University Research Institute, Inc.	Kennesaw State University Athletic Association, Inc.
Employees' Retirement System of Georgia	Kennesaw State University Foundation, Inc.
Georgia Advanced Technology Ventures, Inc.	Medical College of Georgia Foundation
Georgia College & State University Foundation, Inc.	Middle Georgia State University Real Estate Foundation, Inc.
Georgia Environmental Finance Authority	Georgia State Financing and Investment Commission
Georgia Gwinnett College Foundation, Inc.	Teachers Retirement System of Georgia
Georgia Health Sciences Foundation, Inc.	University of Georgia Athletic Association, Inc.
Georgia Housing and Finance Authority	University of Georgia Foundation
Georgia Lottery Corporation	University of Georgia Research Foundation, Inc.
Georgia Ports Authority	University of North Georgia Real Estate Foundation, Inc.
Georgia Southern Housing Foundation, Inc.	UWG Real Estate Foundation, Inc.
Georgia State University Foundation, Inc.	University System of Georgia Foundation, Inc. and Affiliates
Georgia State University Research Foundation, Inc. and Affiliates	VSU Auxiliary Services Real Estate Foundation, Inc.
Georgia Tech Athletic Association	

The financial statements of the State entities listed below were audited by other auditors in accordance with auditing standards generally accepted in the United States of America, but 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 those entities.

Augusta University Foundation, Inc.	Kennesaw State University Athletic Association, Inc.
Georgia Advanced Technology Ventures, Inc.	Kennesaw State University Foundation, Inc.
Georgia College & State University Foundation, Inc.	Medical College of Georgia Foundation
Georgia Gwinnett College Foundation, Inc.	Middle Georgia State University Real Estate
Georgia Health Sciences Foundation, Inc.	Foundation, Inc.
Georgia Lottery Corporation	University of Georgia Athletic Association, Inc.
Georgia Southern Housing Foundation, Inc.	University of Georgia Foundation
Georgia State University Foundation, Inc.	University of North Georgia Real Estate
Georgia State University Research Foundation Inc.	Foundation, Inc.
and Affiliates	UWG Real Estate Foundation, Inc.
Georgia Tech Athletic Association	University System of Georgia Foundation, Inc.
Georgia Tech Facilities, Inc.	and Affiliates
Georgia Tech Foundation, Inc.	VSU Auxiliary Services Real Estate Foundation

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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 have not been identified. Given these limitations, during our audit we and the other auditors did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying *Schedule of Findings and Questioned Costs* that we consider to be significant deficiencies: 2017-001, 2017-002, 2017-003, 2017-004, 2017-005, 2017-006, 2017-007, 2017-008, 2017-009, 2017-010, 2017-011, 2017-012, 2017-013, 2017-014, 2017-015, 2017-016, 2017-017, 2017-018, 2017-019, 2017-020, 2017-021, and 2017-022.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State's basic 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 disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying *Schedule of Findings and Questioned Costs* in findings 2017-002, 2017-003, 2017-004, 2017-005, 2017-006, 2017-007, 2017-008, 2017-009, 2017-010, 2017-011, 2017-013, 2017-014, 2017-015, 2017-021, and 2017-022.

We also noted certain matters that were reported to management of various State entities in separate letters.

State's Responses to Findings

The State's responses to the findings identified in our audit consist of views of responsible officials and corrective action plans. The views of responsible officials are described in the accompanying *Schedule of Findings and Questioned Costs*, and the corrective action plans are described in the accompanying *Corrective Action Plan for Current Year Findings*. The State's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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 28, 2017





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GREG S. GRIFFIN
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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 the Uniform Guidance

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 (State's) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the State's major federal programs for the year ended June 30, 2017. The State'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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the State'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 the following:

AU Health System, Inc.
AU Medical Associates & Subsidiaries
Augusta University Foundation, Inc.
Augusta University Research Institute, Inc.
Employees' Retirement System of Georgia
Georgia Advanced Technology Ventures, Inc.
Georgia College & State University Foundation, Inc.
Georgia Environmental Finance Authority
Georgia Gwinnett College Foundation, Inc.
Georgia Health Sciences Foundation, Inc.
Georgia Housing and Finance Authority

Georgia Tech Facilities, Inc.
Georgia Tech Foundation, Inc.
Georgia Tech Research Corporation
Kennesaw State University Athletic Association, Inc.
Kennesaw State University Foundation, Inc.
Medical College of Georgia Foundation
Middle Georgia State University Real Estate
Foundation, Inc.
Georgia State Financing and Investment Commission
Teachers Retirement System of Georgia
University of Georgia Athletic Association, Inc.

Georgia Lottery Corporation
Georgia Ports Authority
Georgia Southern Housing Foundation, Inc.
Georgia State University Foundation, Inc.
Georgia State University Research Foundation, Inc.
and Affiliates
Georgia Tech Athletic Association

University of Georgia Foundation
University of Georgia Research Foundation, Inc.
University of North Georgia Real Estate Foundation, Inc.
UWG Real Estate Foundation, Inc.
University System of Georgia Foundation, Inc.
and Affiliates
VSU Auxiliary Services Real Estate Foundation, Inc.

The financial statements of the above mentioned State entities 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.

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 the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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'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 qualified and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of the State's compliance.

Basis for Qualified Opinion on Temporary Assistance for Needy Families Cluster

As described in the accompanying *Schedule of Findings and Questioned Costs* the State did not comply with the Eligibility requirement regarding the Temporary Assistance for Needy Families Cluster in finding 2017-038. Compliance with such requirement is necessary, in our opinion, for the State to comply with the requirements applicable to that program.

Qualified Opinion on Temporary Assistance for Needy Families Cluster

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the State complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Temporary Assistance for Needy Families Cluster for the year ended June 30, 2017.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the State 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, 2017.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying *Schedule of Findings and Questioned Costs* in findings 2017-023, 2017-024, 2017-025, 2017-026, 2017-027, 2017-028, 2017-029, 2017-030, 2017-031, 2017-032, 2017-033, 2017-034, 2017-035, 2017-039, and 2017-044. Our opinion on each major federal program is not modified with respect to these matters.

The State's responses to the noncompliance findings identified in our audit consist of views of responsible officials and corrective action plans. The views of responsible officials are described in the accompanying *Schedule of Findings and Questioned Costs*, and the corrective action plans are described in the accompanying *Corrective Action Plan for Current Year Findings*. The State's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Management of the State 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'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 the Uniform Guidance, 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'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 have not been identified. However, as discussed below, we 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* in finding 2017-038 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying *Schedule of Findings and Questioned Costs* in findings 2017-036, 2017-037, 2017-039, 2017-040, 2017-041, 2017-042, and 2017-043 to be significant deficiencies.

The State's responses to the internal control over compliance findings identified in our audit consist of views of responsible officials and corrective action plans. The views of responsible officials are described in the accompanying *Schedule of Findings and Questioned Costs*, and the corrective action plans are described in the accompanying *Corrective Action Plan for Current Year Findings*. The State's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

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 as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the State's basic financial statements. We have issued our report thereon dated December 28, 2017, 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 State's basic financial statements. The accompanying *Schedule of Expenditures of Federal Awards* is presented for purposes of additional analysis as required by the Uniform Guidance 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 basic 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, the procedures performed as described above, and the reports of the other auditors, the *Schedule of Expenditures of Federal Awards* is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Respectfully submitted,



Greg S. Griffin
State Auditor

February 28, 2018

Schedule of Findings and Questioned Costs

The *Schedule of Findings and Questioned Costs* (Schedule) was prepared in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Schedule contains the following sections:

Section I - Summary of Auditor's Results

A summary of the results of our audit and a list of the State's major federal programs are presented in this section of the Schedule.

Section II - Financial Statement Findings

This section presents findings related to the financial statements, including any material weaknesses or significant deficiencies in internal control over financial reporting and noncompliance and other matters that are required to be reported in accordance with *Government Auditing Standards*. Financial statement findings are organized by State entity (entity number).

Section III - Federal Award Findings and Questioned Costs

This section presents federal award findings and questioned costs. Findings are reported for material weaknesses or significant deficiencies in internal control over compliance and material noncompliance with the compliance requirements that have a direct and material effect on each of the State's major federal programs and other findings and questioned costs that are required to be reported pursuant to Title 2 CFR 200.516(a). Federal award findings are organized by federal agency, State entity (entity number), federal program, and compliance requirement.



SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued: Governmental Activities; Business-Type Activities; Aggregate Discretely Presented Component Units; Each Major Fund; and Aggregate Remaining Fund Information	Unmodified
Internal control over financial reporting: Significant Deficiencies identified?	Yes
Significant Deficiencies evaluated as Material Weaknesses?	No
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: Temporary Assistance for Needy Families Cluster	Qualified
All other major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Title 2 CFR 200.516(a)?	Yes
Dollar threshold used to distinguish between Type A and Type B programs:	\$30,640,782
Auditee Qualified as low-risk auditee?	No

Identification of Major Programs:

The table on the following page lists the major programs in order by CFDA number. For each cluster, the first CFDA number in the cluster designates its placement within the table.

Schedule of Findings and Questioned Costs
Section I – Summary of Auditor’s Results
For the Fiscal Year Ended June 30, 2017

State of Georgia

Major Programs

Federal Agency	Program or Cluster Title	CFDA No.
U.S. Department of Agriculture	Child Nutrition Cluster	10.553, 10.555, 10.556, 10.559
	Food Distribution Cluster	10.565, 10.568, 10.569
U.S. Department of Defense	National Guard Military Operations and Maintenance (O&M) Projects	12.401
U.S. Department of Justice	Crime Victim Assistance	16.575
U.S. Department of Transportation	Highway Planning and Construction Cluster	20.205, 20.219, 20.224, 23.003
	Transportation Infrastructure Finance and Innovation Act (TIFIA) Program	20.223
U.S. Department of Education	Title I Grants to Local Educational Agencies	84.010
	Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126
	Special Education-Grants for Infants and Families	84.181
	Striving Readers	84.371
U.S. Department of Health and Human Services	Aging Cluster	93.044, 93.045, 93.053
	Temporary Assistance for Needy Families Cluster	93.558, 93.714
	Child Support Enforcement	93.563
	Low-Income Home Energy Assistance Program	93.568
	Foster Care - Title IV-E	93.658
	Medicaid Cluster	93.775, 93.777, 93.778
	Money Follows the Person Rebalancing Demonstration	93.791
	Block Grants for Community Mental Health Services	93.958
	Block Grants for Prevention and Treatment of Substance Abuse	93.959
	Maternal and Child Health Services Block Grant to the States	93.994

**FINANCIAL STATEMENT FINDINGS REPORTED UNDER
GOVERNMENT AUDITING STANDARDS**

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STATE¹ ENTITY	FINDING NUMBER AND TITLE	PAGE NUMBER
	Statewide.....	B-7
	2017-001 Continue to Improve Financial Statement Preparation	
	2017-002 Strengthen Federal Award Expenditure Reporting Controls	
405	Department of Public Health	B-14
	2017-003 Strengthen Bank Reconciliation Procedures	
408	Department of Insurance.....	B-16
	2017-004 Develop and Implement Budgetary Controls	
	2017-005 Improve Internal Control Framework	
	2017-006 Improve Financial Reporting Controls	
427	Department of Human Services	B-23
	2017-007 Continue to Strengthen Change Management and Logical Access Controls	
	2017-008 Strengthen Logical Access Controls	
440	Department of Labor.....	B-28
	2017-009 Continue to Strengthen Bank Reconciliation Procedures	
	2017-010 Continue to Strengthen Employer Tax Account Balance Controls	
	2017-011 Strengthen Logical Access Controls	
472	Board of Regents of the University System of Georgia.....	B-35
	2017-012 Strengthen Controls over Census Data	
474	Department of Revenue	B-36
	2017-013 Improve Controls over Tax Refunds	
	2017-014 Improve Controls over Asset Management	
478	Secretary of State	B-40
	2017-015 Continue to Develop and Implement Controls over Capital Assets	
561	Atlanta Metropolitan State College	B-42
	2017-016 Controls over Financial Reporting	
	2017-017 Internal Controls over Capital Assets	
922	Georgia World Congress Center Authority	B-46
	2017-018 Continue to Strengthen Logical Access Controls	

¹The entity number represents the control number that was assigned to each State entity.

**FINANCIAL STATEMENT FINDINGS REPORTED UNDER
 GOVERNMENT AUDITING STANDARDS**

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STATE¹ ENTITY	FINDING NUMBER AND TITLE	PAGE NUMBER
927	State Road and Tollway Authority	B-48
	2017-019 Improve Controls over Financial Reporting	
	2017-020 Improve Toll Revenue Collection and Reporting Controls	
	2017-021 Strengthen Logical Access Controls	
980	Georgia Technology Authority	B-54
	2017-022 Increase Oversight over Third-Party Providers and Agencies	

¹The entity number represents the control number that was assigned to each State entity.

STATEWIDE FINDINGS

2017-001 Continue to Improve Financial Statement Preparation

Internal Control Impact: Significant Deficiency
Compliance Impact: None
Repeat of Prior Year Finding: 2016-001, 2015-041

Review of the State’s financial statements prepared by the State Accounting Office (SAO) revealed several errors.

Criteria:

The SAO is responsible for the preparation of the State’s financial statements in accordance with generally accepted accounting principles (GAAP), as well as maintaining the policies and procedures regarding the financial accounting system (TeamWorks) and Hyperion. State agencies are required to provide information to SAO to permit the proper accounting and reporting for the State’s financial statements in accordance with GAAP. The SAO created several financial reporting forms to facilitate this process at year-end. State agencies are responsible for completing and submitting the forms to SAO by the prescribed deadlines as part of the annual reporting process pursuant to Title 50, Chapter 5B, Article 1 of the *Official Code of Georgia Annotated* §50-5B-4.

Condition:

The utilization of year-end forms to gather information needed to prepare the State’s GAAP basis financial statements, combined with other sources of information, and the extent of modification necessary to such information, results in a financial reporting process that continues to be highly complex and manual in nature, and therefore, susceptible to errors.

Our review of the State’s financial statements prepared by SAO revealed several errors. Some of the more significant items found were as follows:

- An incorrectly posted interfund elimination entry made by SAO caused \$200,552,000 in Motor Fuel Tax Funds to be recorded as Unrestricted Net Position rather than Restricted. A proposed audit adjustment was made to properly show this as Restricted Net Position.
- In the Proprietary Funds Cash Flow Statement, the amount for Net Cash from purchase/redemption of investments was misclassified as Interest and Other Investment Income by \$22,705,459. A proposed audit adjustment was made to correct the recording of cash.

In addition, certain information presented in the Notes to the Financial Statements contained errors that required correction as described below.

Note 5 - Deposits and Investments:

- Regents Investment Pool of \$409,638,000 was incorrectly reported in the Investment Tables instead of the “Deposits from Financial Institutions” line of the Cash on Hand table.
- The unclaimed property investments totaling \$84,817,000 were included as reconciling items in the Fair Value/Leveling table and were not actually leveled.

Note 9 – Capital Assets:

Building and building improvements totaling \$75,385,000 were incorrectly classified as Intangibles Other Than Software.

Note 10 – Long-Term Liabilities:

Certain debt service requirements for the State Road and Tollway Authority in Business-Type Activities of \$59,800,000 were reported in the wrong payment year.

Note 16 – Postemployment Benefits:

Our audit procedures noted that the State Other Postemployment Benefits (State OPEB) plan liability as determined by the Department of Community Health for the CAFR utilized the expected rate of return to determine the State OPEB plan liability. Although additional contributions were voluntarily made to the plan in the last year, the State OPEB plan operates on a pay-as-you-go basis. Accordingly, a blended single discount rate should have been used to determine the total OPEB liability instead of the expected rate of return. As a result, the total OPEB liability disclosed in the notes to the financial statements and required supplementary information was understated by approximately \$189.5 million.

Cause:

The SAO has made improvements over the years to the financial reporting process used to compile financial information. While the efforts by SAO have helped streamline the reporting process, it remains highly dependent on the coordination of information from various sources. The errors identified in the financial statements presented for audit indicate the current timeline for assembling and compiling that information does not allow sufficient time for analysis and review, which is critical to preventing or detecting and correcting significant reporting errors.

Effect or Potential Effect:

Although the errors individually were not significant enough to materially misstate the financial statements, the number of errors indicates that the financial reporting processes and procedures for determining the financial statements may allow more significant errors to occur without detection. In addition, the audit and correction of the current year errors delayed the issuance of the State's Comprehensive Annual Financial Report (CAFR).

Recommendation:

We recommend SAO perform a detailed review of the current closing and reporting processes to assess where current timelines can be accelerated. The SAO should also continue to provide guidance to State agencies in the preparation and submission of year-end information used to prepare and issue the State's CAFR. In addition, SAO should follow up with on-site visits to agencies that make repeated errors to provide them with targeted training and guidance.

Views of Responsible Officials:

SAO concurs with the finding and agrees that all of the items noted above required adjustments to be made to the CAFR prior to issuance.

While SAO does not feel the need to comment on all items discussed above, it would like to address some of the items noted:

- *Incorrect elimination entry – This entry was the 2nd year of a complicated process in which the State Road and Tollway Authority established a receivable from the Georgia Department of Transportation (GDOT) (which was done as an adjusting entry in fiscal year 2016) and GDOT has to record the corresponding payable. Due to the new nature of this process there was not history to follow of how to record appropriately, and SAO acknowledges it should have discovered this error prior to sending to DOAA.*
- *Postemployment Benefits (OPEB) – Given the complexity of this new GASB Standard, there was a steering committee dedicated to the implementation of OPEB, containing members from the Department of Community Health (DCH), Governor’s Office of Planning and Budget (OPB), Department of Audits and Accounts (DOAA) and SAO. The steering committee started meeting more than a year before the end of this reporting period, and various issues such as the discount rate were discussed and addressed. Additionally, there was a meeting held in September with members of SAO, DCH, DOAA and the actuaries for both DCH and DOAA in which detailed questions and concerns about the discount rate being used were raised by SAO. Specifically, the State Accounting Officer requested that all parties in attendance review the depletion schedule again to ensure it used the appropriate discount rate, as the State Accounting Officer had concerns about the discount rate not resulting in a crossover. SAO was not made aware of any concerns with the discount rate used subsequent to that meeting until December when DOAA raised concerns.*
- *Delayed Issuance of the CAFR – Historically, the deadline to issue the CAFR has been December 31st. For the Fiscal year 2017 CAFR, SAO and DOAA created a plan to finish the CAFR on December 15, 2017, which is 16 days before previous year’s deadlines and would have been the earliest issuance date of the CAFR. While SAO was unable to meet this new timeline, it should be noted that the CAFR was dated December 28th. Additionally, there were some one-time accomplishments that SAO initiated during 2017, such as implementing a new reporting software, implementing two new significant GASB Standards (GASB 74 and GASB 77), implementing a new process to record pooled investments held at Office of the State Treasurer, and making improvements to the process to record lease data. These accomplishments all ultimately impacted the accelerated timeline, and limited the amount of time for review and analysis. We believe these items as well as the accelerated timeline are the main reason why the items noted above were not identified by SAO.*

STATEWIDE FINDINGS *(continued)*

2017-002 Strengthen Federal Award Expenditure Reporting Controls

Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The State’s federal award expenditure reporting process does not have adequate controls over the reporting of transactions between State organizations.

Background Information:

State organizations are required to provide information to the State Accounting Office (SAO) to permit the proper accounting and reporting of federal award expenditures in the State’s *Schedule of Expenditures of Federal Awards* (SEFA). The SEFA is a supplementary schedule to the State’s basic financial statements that is presented in the State of Georgia *Single Audit Report* for purposes of additional analysis, pursuant to Title 2 CFR §200.510, Subpart F of the Uniform Guidance.

Instructions for reporting federal award expenditures are issued by SAO. These instructions provide State organizations with guidance on the information that is required to be reported. In accordance with these instructions, State organizations are required to report expenditures on the GAAP basis of accounting relevant to their reporting fund. State organizations are also required to compare and reconcile the federal award expenditure information to their underlying accounting records prior to submission and to the amounts reported in the State’s *Comprehensive Annual Financial Report* (CAFR) using the year-end SEFA Reconciliation form that SAO created to facilitate the process.

During fiscal year 2017, State organizations administered 757 federal programs and expended \$20,427,187,683 in federal awards.

Criteria:

State organizations are responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance of accurate financial reporting and compliance with applicable laws and regulations, as well as statewide policies and procedures. Internal controls over financial reporting should include policies and procedures for verifying the accuracy of the statements, reports, and other information, including federal award expenditure data, that are required to be submitted to SAO pursuant to Title 50, Chapter 5B, Article 1 of the *Official Code of Georgia Annotated* (OCGA) § 50-5B-4(c).

The SAO is responsible for preparing the State’s SEFA and prescribing statewide policies and procedures for the federal award expenditure reporting process in accordance with the duties specified in OCGA § 50-5B-3. The SAO has established a statewide SEFA policy that applies to all State organizations that receive federal awards directly from federal awarding agencies or indirectly from pass-through entities. The policy requires State organizations to communicate with pass-through organizations to ensure the accurate reporting of federal award expenditure information in the State’s SEFA.

In addition, the statewide policy for *Transactions between State Organizations*, which is disclosed in the Notes to the SEFA, states: When federal financial assistance is received by one State entity and passed-through to another State organization, the federal financial assistance is reflected as expenditures in the SEFA by the primary recipient organization (i.e., the State organization that received the federal assistance directly from the federal government) to avoid duplication and the overstatement of the aggregate level of federal financial assistance expended by the State.

Condition:

During our review of the fiscal year 2017 statewide SEFA, and the supporting federal award expenditure submissions and accounting records of State organizations, we identified discrepancies in the reporting of federal award expenditure information related to transactions between State organizations, where federal financial assistance was received directly from the federal government by one State organization and passed-through to another State organization. We also identified errors in the information reported for amounts provided to subrecipients outside the State Reporting Entity.

Specifically, we noted the following:

- The Department of Community Health (DCH) passed-through 93.778 - Medical Assistance Program (Medicaid) funds to the Department of Human Services (DHS) and the Department of Behavioral Health and Developmental Disabilities (DBHDD) based on their reimbursement requests for allowable Medicaid expenditures. The total expenditures for Medicaid reported by DHS and DBHDD of \$125,552,760 did not agree with the total pass-through amount reported by DCH of \$114,850,481. The DCH, DHS and DBHDD were not able to reconcile the difference of \$10,702,279.
- The DHS passed-through 93.667 - Social Services Block Grant funds (SSBG) to DBHDD based on the reimbursement requests that DBHDD submitted for allowable SSBG expenditures. The total SSBG expenditures reported by DBHDD of \$66,754,213 did not agree with the total pass-through amount reported by DHS of \$38,796,001. The difference of \$27,958,212 was primarily due to the SSBG expenditures that DBHDD charged to the program at year-end but did not request reimbursement from DHS until the first period of fiscal year 2018. These expenditures totaled \$21,950,694. The DBHDD and DHS were not able to reconcile the remaining \$6,007,518 difference.
- The DHS received \$2,950,974 in 93.791 - Money Follows the Person (MFP) Rebalancing Demonstration funds from DCH but reported expenditures for the program under 93.778 - Medical Assistance Program. Further, DHS did not report the amount of MFP funds it passed-through to subrecipients outside the State Reporting Entity, which totaled \$2,816,251.
- The Department of Revenue (DOR) received \$1,566,148 in 20.205 - Highway Planning and Construction funds from the Department of Transportation (DOT) but reported expenditures for the program under 20.240 - Fuel Tax Evasion-Intergovernmental Enforcement Effort.
- The Georgia Bureau of Investigation (GBI) incorrectly included 16.575 – Crime Victim Assistance funds of \$7,455,629 that it passed-through to other State organizations in the total reported for “Amounts Provided to Subrecipients” outside the State Reporting Entity.

Cause:

State organizations did not adequately communicate with pass-through organizations to ensure the federal award expenditure information they report in the SEFA and other financial reports is correct and reconciles to the information reported by the primary recipient organizations. The reporting process also did not have adequate controls in place to ensure amounts provided to subrecipients were accurately and completely reported.

In addition, the statewide SEFA policy does not currently provide State organizations with specific detailed guidance regarding the requirement to communicate with pass-through organizations, which should involve

In addition, the statewide SEFA policy does not currently provide State organizations with specific detailed guidance regarding the requirement to communicate with pass-through organizations, which should involve the verification of federal award information and reconciliation of the federal award expenditures to the pass-through amounts recorded by the primary recipient organization.

Effect or Potential Effect:

Weaknesses within the federal award expenditure reporting process increases the risk of errors and omissions in the expenditure information reported by direct and indirect recipient organizations, which may result in misstatements in the State's basic financial statements and SEFA. This also increases the risk of misstatements in the financial reports that State organizations are required to prepare and submit to the federal grantor for the federal awards they receive.

Recommendation:

The SAO should update the statewide SEFA policy to include additional details on the requirement for State organizations to communicate with pass-through organizations to clarify that the communication should involve the verification of federal award information and reconciliation of the recorded federal award expenditures to the pass-through amounts recorded by the primary recipient organization, which should include any post-closing adjustments that affect federal award expenditures. The SAO should also continue to provide training to State organizations and incorporate additional oversight to monitor compliance with the revised statewide SEFA policy.

State organizations should strengthen their federal award expenditure reporting process by incorporating additional procedures and oversight to ensure they comply with the revised statewide SEFA policy regarding the requirement to communicate with pass-through organizations to ensure the accurate and complete reporting of federal award expenditure information in the State's SEFA. State organizations should also incorporate additional controls over the reporting process to ensure amounts provided to subrecipients outside the State Reporting Entity are correctly reported in accordance with the statewide SEFA policy.

Strong financial reporting controls will help ensure State organizations' financial submissions, including the federal award expenditure submissions, are correct and accurately represent their operations to meet the State's financial reporting needs.

Views of Responsible Officials:

Department of Community Health – We concur with this finding. Additionally, the differences identified were determined to be timing differences between the occurrence of the expenditure and the request for the reimbursement.

Department of Human Services – We concur with this finding. Additionally, the differences identified were determined to be timing differences between the occurrence of the expenditure and the request for the reimbursement, as well as the Money Follows the Person observation.

Department of Behavioral Health and Developmental Disabilities – We concur with this finding. Additionally, the differences identified were determined to be timing differences between the occurrence of the expenditure and the request for the reimbursement.

Department of Revenue – We concur with this finding.

Views of Responsible Officials *(continued)*:

Georgia Bureau of Investigation – *We concur with this finding.*

State Accounting Office – *We concur with this finding, specifically that controls could be improved at the organizational level relating to the reporting of transactions between State organizations.*

STATE ENTITY: DEPARTMENT OF PUBLIC HEALTH

2017-003 Strengthen Bank Reconciliation Procedures

Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The Department of Public Health (DPH) did not perform adequate reconciliations of the Operating bank account.

Background Information:

State organizations are required to provide information to the State Accounting Office (SAO) to permit the proper accounting and reporting of all cash, cash equivalents and investments in the State's Comprehensive Annual Financial Report (CAFR). Generally accepted accounting principles (GAAP) specify requirements for reporting financial statement balances and note disclosures for cash, cash equivalents and investments. The SAO created a year-end Cash and Deposits form to facilitate the process of reporting deposit information and reconciling deposits to cash and cash equivalents balances. State organizations are responsible for accurately completing the form and submitting it to SAO by the established deadline.

Criteria:

The DPH management is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance of accurate financial reporting and compliance with applicable laws and regulations, as well as statewide policies and procedures. The DPH is also required to comply with the rules, regulations, policies, and procedures prescribed by SAO in accordance with Title 50, Chapter 5B, Article 1 of the *Official Code of Georgia Annotated* §50-5B-4(b). This includes the statewide Bank Reconciliation Policy which requires State organizations to perform monthly reconciliations for all bank accounts, investigate book reconciling items, and record adjusting book entries within the same month bank reconciliations are completed. This policy also requires all cash-related transactions to be recorded by fiscal year-end.

Condition:

Our review of DPH's year-end Cash and Deposits form submitted to SAO for the fiscal year 2017 CAFR and supporting documentation revealed that DPH did not adequately reconcile the book and bank balance for its Operating account. The June 30, 2017, bank reconciliation for the Operating account identified an unreconciled difference between the adjusted bank balance and the adjusted book balance of \$19,645,741.

Cause:

The DPH's bank reconciliation process includes policies and procedures for preparing and reviewing monthly bank reconciliations. However, DPH experienced high turnover of personnel during the year, which directly impacted the operating effectiveness of its bank reconciliation process.

Effect or Potential Effect:

The cash balance reported by DPH for the Operating account may potentially be misstated as a result of the unreconciled difference at year-end. In addition, DPH is not in compliance with the statewide Bank Reconciliation Policy regarding the timely identification and correction of book reconciling items, which increases the risk of misstatements in the financial statements, including misstatements due to fraud, and possible misappropriations of assets.

Recommendation:

The DPH management should strengthen the bank reconciliation process to ensure its policies and procedures are consistently enforced. In addition, further oversight and thorough reviews of bank

reconciliation documentation should be incorporated to ensure unreconciled differences are investigated and resolved, and all cash transactions and book adjustments are recorded by year-end. Management should also provide additional training, especially to new staff, on the requirements prescribed in the statewide Bank Reconciliation Policy and in internal policies.

Strong bank reconciliation controls will help ensure DPH's cash balances are materially correct, accurately reported, and safeguarded.

Views of Responsible Officials:

We concur with the finding. We acknowledge that reconciling items were not resolved in a timely manner.

STATE ENTITY: DEPARTMENT OF INSURANCE

2017-004 Develop and Implement Budgetary Controls

Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The Office of the Commissioner of Insurance’s (OCI) budgetary process did not have adequate internal controls to ensure OCI was managing its State appropriations in accordance with the Appropriations Act and complying with applicable statutes and regulations.

Criteria:

The OCI’s Annual Operating Budget (AOB) should function as an “internal control” to ensure that its expenditures are limited to authorized amounts. State statutes, regulations, and policies and procedures require agencies to control expenditures in conformance with the Appropriations Act, as amended (Final Budget). The Appropriations Act restricts agencies from overspending their authorized budgeted amounts at the *legal level of budgetary control* (fund source within program). The Appropriations Act also requires State agencies to spend their appropriations within the programs to which the funds are appropriated. Agencies cannot legally spend the funds appropriated to one program in another program. These legal budgetary requirements ensure that state funds are utilized for their intended purpose.

In addition, other State statutes, regulations, policies and procedures related to budgetary compliance include:

- *Article VII, Section IV, Paragraph VIII of the Constitution of the State of Georgia* prohibits agencies from spending in excess of the funds available.
- *Official Code of Georgia Annotated (OCGA) § 45-12-80 through § 45-12-85* requires that State agency expenditures conform to the amounts in the Appropriations Act and no funds can be obligated over the approved amounts. Further, no payment will be made for any appropriation unless authorized as part of the agency’s AOB. Any state funds remaining at the end of the fiscal year lapse back to the Treasury.

In addition, OCGA § 33-1-17 restricts the use of Special Insurance Fraud funds. These funds are collected through the Special Fraud assessment and cannot be used for any purpose except the investigation and prosecution of insurance fraud in the State.

- *Annual Operating Budget, Amendment, and Allotment Policies and Procedures* issued by the Office of Planning and Budget (OPB) states that agency AOB’s must comply with appropriations by program and fund source and agencies may only transfer funds between object classes within a program by the use of budgetary amendments. All amendments must be explained with documentation.
- *Accounting Policy Manual* maintained by the State Accounting Office (SAO) requires that agency management be responsible for the accuracy of its financial reports and compliance with all applicable laws and regulations. State agencies are required by statute (OCGA § 50-5B-4(b)) to comply with statewide policies and procedures including the statewide Internal Control Guidance which identifies requirements for establishing and maintaining an effective system of internal control.

Condition:

The OCI did not have adequate internal controls over its budgetary process which put OCI at risk of an overall budget shortfall in fiscal year 2017. In April 2017, it was publicized that OCI was projected to overspend its fiscal year 2017 appropriation. At the time, OCI estimated that the projected budget shortfall was at least \$170 thousand.

A number of factors led to the impending budget shortfall, including OCI's decision to internally fund pay increases and to hire additional staff. A smaller factor was the pay increase required as part of a statewide initiative to retain law enforcement personnel. To avoid a budget shortfall, OCI reduced personnel expenditures by laying off 12 employees between January and April 2017 and furloughing employees for four days beginning in May 2017.

In addition, OCI did not comply with the statutes, regulations, and requirements that govern Program-Based Budgeting and the Special Insurance Fraud Fund as described below.

Program-Based Budgeting – The OCI bypassed legal budgetary controls by using funds from one program to subsidize another program. The OCI accomplished this subsidization by reallocating labor costs, which include salaries and benefits of staff, in one program to another program to manage its budget. The OCI primarily reallocated labor costs from the Departmental Administration (Administration) and Insurance Regulation programs to Special Fraud, which is a subprogram of Insurance Regulation. Specifically, OCI charged approximately \$1.6 million of its actual Administration salaries and benefits and approximately \$1.4 million of its Insurance Regulation salaries and benefits to Special Fraud. The OCI also charged \$235 thousand of its Enforcement salaries and benefits to other programs.

Audit adjustments were proposed to correct OCI's current year actual expenditures by program as reported in the State of Georgia *Budgetary Compliance Report*. After adjustment, the Administration and Enforcement programs reported budget and fund balance deficits of \$1.6 million and \$235 thousand, respectively.

Special Insurance Fraud Fund – The OCI did not comply with OCGA § 33-1-17, which restricts the use of the Special Fraud assessment to the investigation and prosecution of insurance fraud in the State. In fiscal year 2017, OCI collected approximately \$4 million from the Special Fraud assessment on insurance company premiums and expended approximately \$1 million directly on the Special Fraud program. The OCI expended the remaining funds on Insurance Regulation (\$1.4 million) and Administration (\$1.6 million), as noted above. By the beginning of fiscal year 2018, OCI ceased reallocating salaries and benefits to the Special Fraud program. Salaries and benefits were instead allocated within the proper programs based on each staff member's position and responsibilities.

Cause:

The OCI made a series of management decisions between fiscal years 2014 and 2017 that had a cumulative negative impact on its budget, which resulted in the projected budget shortfall and noncompliance described above.

In addition, OCI staff stated that the Administration program has been underfunded for multiple years and the labor reallocations were necessary to meet payroll obligations. They also stated that OCI did not disclose the reallocations to state budgetary officials or request additional state appropriations to correct the situation.

Effect or Potential Effect:

Overspending the authorized budgeted amount and total funds available at the legal level of budgetary control resulted in noncompliance with the Appropriations Act, as amended, (Final Budget) and the

Constitution of the State of Georgia as well as the State statutes, regulations, and requirements that govern Program-Based Budgeting. In addition, the use of Special Insurance Fraud funds to cover expenses in other programs constitutes noncompliance with OCGA § 33-1-17.

Further, accounting records that are not maintained at the legal level of budgetary control results in unreliable budget comparison data which may prevent the identification of programmatic deficiencies that need to be addressed by Management.

Recommendation:

The OCI should develop and implement a strong control environment and internal controls over its budgetary process to ensure OCI's annual budget request reflects actual program expenditures and its State appropriations are managed in accordance with the Appropriations Act and applicable State statutes and regulations. These controls should include reviews of budgetary reports on a monthly basis and other procedures to effectively monitor budgetary activity, prevent any over-expenditures and deficit ending fund balances at the legal level of budgetary control, and ensure budget amendments are requested in a timely manner. In addition, the OCI should develop a sound and reasonable cost allocation methodology to allocate fiscal year 2018 expenses, including staff salaries and benefits, across departmental programs, if appropriate.

Views of Responsible Officials:

We concur with the finding.

STATE ENTITY: DEPARTMENT OF INSURANCE (continued)

2017-005 Improve Internal Control Framework

Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The Office of the Commissioner of Insurance (OCI) did not adequately document its internal control framework.

Background Information:

The State of Georgia (State) has adopted the standards presented in the U.S. Government Accountability Office's (GAO) Green Book that provide an overall framework for establishing and maintaining an effective system of internal control. Internal control is a process that provides reasonable assurance that the objectives of the organization will be achieved. The Green Book presents internal control concepts through a hierarchical structure consisting of five components, 17 principles, and various attributes, which are essential to the establishment of an effective system of internal control.

Criteria:

The OCI is responsible for implementing the internal control framework standards presented in the Green Book in accordance with the statewide guidance set forth by SAO, pursuant to Title 50, Chapter 5B, Article 1 of the *Official Code of Georgia Annotated (OCGA) §50-5B-4(b)*. The Green Book states that internal control should cover all aspects of an organization's objectives, including the effectiveness and efficiency of operations, reliability of reporting for internal and external use, and compliance with applicable laws and regulations.

Condition:

The OCI submitted documentation for the Control Environment, Risk Assessment, and Control Activities components of its internal control framework to SAO. However, our review of the documentation revealed the following deficiencies:

Control Environment (Principles 1-5) – The documentation provided did not clearly communicate OCI's Control Environment. For Principle 1 (*Demonstrate Commitment to Integrity and Ethical Values*), "See Code of Ethics in Policy manual" was the only information provided. The Code of Ethics alone does not provide evidence of appropriate Tone at the Top as it does not identify how the oversight body and management demonstrate the importance of integrity and ethical values through their directives, attitudes, and behavior. It also does not identify management's process for evaluating performance against the organization's expected standards of conduct and addressing any deviations in a timely manner.

For Principle 2 (*Exercise Oversight Responsibility*) and Principle 3 (*Establish Structure, Responsibility, and Authority*), "See Org. Chart (attached)" was the only information provided. The Org. Chart provided as part of the Control Environment submission does not identify OCI's oversight body; what actions or activities the oversight body undertakes to provide assistance and direction in relation to internal controls; or how the oversight body communicates its input for correction of deficiencies. Further, there was no indication on the Org. Chart of how communication should flow or clear assignment of responsibilities.

For Principle 4 (*Demonstrate Commitment to Competence*) and Principle 5 (*Enforce Accountability*), OCI documented that the "Agency adheres to all policies, guidelines, standards and laws as promulgated by State Personnel Board and O.C.G.A. Title 50." No additional documentation was provided that specifically addressed OCI's hiring, retention, and training controls as well as its contingency and succession plans. In

addition, OCI did not identify its process for evaluating performance and holding individuals accountable for their internal control responsibilities.

Risk Assessment (Principles 6-9) and Control Activities (Principles 10-12) – The documentation provided for Risk Assessment and Control Activities contained instances where:

- Inherent Risk Justification did not fully explain the Inherent Risk assessment.
- Likelihood Justification improperly identified control activities or did not describe the level of possibility that the risk will occur.
- Impact Justification did not fully describe the likely effect (considering factors such as size and frequency) of the deficiency that could result from the risk.
- Significant controls were not consistently identified (i.e., bolded) in the documentation as required by SAO’s instructions.

In addition, the Risk Assessment and Control Activities documentation only addressed objectives related to the State’s financial reporting requirements. The OCI also needs to address all operational, financial reporting, and compliance objectives that are specific to the organization in its internal control framework documentation in order to fully comply with the Green Book standards.

Cause:

The OCI did not adequately document its internal control framework in accordance with the statewide guidance.

Effect or Potential Effect:

Without adequately documenting each component of an internal control system in accordance with the statewide guidance, management cannot ensure OCI’s internal control framework will comply with the Green Book standards or that a material misstatement of the financial statements or noncompliance with applicable statutes and regulations will be prevented, or detected and corrected, in a timely manner. This may also impede management’s ability to gain reasonable assurance that OCI will achieve its operational, financial reporting, and compliance objectives.

Recommendation:

The OCI management should continue to implement the standards presented in the Green Book and update its internal control framework documentation to ensure the documentation addresses all of its operational, financial reporting, and compliance objectives, not just the objectives that relate to the State’s financial reporting requirements. In addition, management should make the necessary changes to the Control Environment, Risk Assessment and Control Activities documentation to ensure OCI’s internal control framework meets the minimum requirements outlined in the statewide guidance (i.e., the documentation adequately addresses the required principles and attributes for each component of the internal control framework).

A robust system of internal control is critical to gain assurance in meeting operational, reporting, and compliance requirements. It also serves as a way to enhance control activities, have safeguards in place to prevent or detect fraud and abuse, and gain efficiencies in operations.

Views of Responsible Officials:

We concur with the finding. Management acknowledges that complete documentation for the Control Environment was not documented, risk assessment documentation contained instances of misclassification and proper documentation is a requirement that must be corrected.

STATE ENTITY: DEPARTMENT OF INSURANCE *(continued)*

2017-006 Improve Financial Reporting Controls

Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The Office of the Commissioner of Insurance’s (OCI) financial reporting process did not have adequate internal controls to prevent or detect some errors and omissions in its year-end financial reporting package.

Background Information:

State organizations are required to complete a financial reporting package at the end of each fiscal year. The package contains forms that the State Accounting Office (SAO) developed to capture the information needed to prepare the State’s basic financial statements and supplementary schedules. State organizations are responsible for accurately completing the applicable forms and submitting them to SAO by the established deadline.

Criteria:

The OCI management is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance of accurate financial reporting and compliance with applicable statutes and regulations as well as statewide policies and procedures. Effective internal controls over financial reporting should include policies and procedures to ensure the accuracy of statements, reports, and other information that are required to be submitted to SAO in accordance with Title 50, Chapter 5B, Article 1 of the *Official Code of Georgia Annotated* (§ 50-5B-4(c)).

Condition:

Our examination of all the forms included in OCI’s year-end financial reporting package revealed some errors and omissions in the Cash and Deposits, General Information, Inter-organization Transactions, and Year-end Questionnaire forms. We identified questions in the forms that were not answered correctly, accounts with incorrect ending balances, and transactions that were not reported. Although OCI has procedures in place for review and approval of these forms, the performance of those procedures was not documented for the majority of the forms we reviewed. The OCI staff submitted revised forms to SAO to correct the errors noted.

Cause:

The design and operation of OCI’s review and approval process did not detect the errors and omissions in its year-end financial reporting package forms that resulted from human error and the use of queries/reports that did not match those specified in the instructions for the forms.

Effect or Potential Effect:

Without effective controls over financial reporting, OCI cannot ensure the accuracy of the information reported in its year-end financial reporting package which increases the risk of misstatements in the State’s financial statements, including the disclosures to the Financial Statements as reflected in the *Comprehensive Annual Financial Report*.

Recommendation:

The OCI management should improve controls over financial reporting by incorporating additional oversight, conducting thorough reviews of forms prior to submission, and providing training to staff that will aid in the prevention or timely detection and correction of errors and omissions in its financial

submissions. Management should also establish policies and procedures that define requirements for documenting the performance of controls.

Strong internal controls over financial reporting will help ensure OCI's year-end form submissions are correct and accurately represent its operations to meet the State's financial reporting needs.

Views of Responsible Officials:

We concur with the finding. During this time, Office of Insurance (OCI) did not have a Chief Financial Officer (CFO). OCI has hired a CFO effective January 1, 2018 and will be able to correct the issues with financial reporting based on procedures already established by OCI.

STATE ENTITY: DEPARTMENT OF HUMAN SERVICES

2017-007 Continue to Strengthen Change Management and Logical Access Controls

Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Repeat of Prior Year Finding: 2016-004

The Department of Human Services (DHS) should strengthen controls over change management and logical access for its eligibility and payment systems.

Background Information:

As part of our fiscal year 2017 audit, we followed up on DHS' efforts to implement corrective action plans for the prior year finding. In the prior year finding, we reported that DHS did not have adequate controls in place over change management and logical access related to an eligibility and payment application. In response to our recommendations to improve IT general controls, DHS implemented a process to monitor changes made to production, developed and implemented logical access policies and procedures, and centralized management of their logical access. In addition, DHS removed access for inappropriate users within the eligibility and payment application and implemented a formal process to document the request and approval for application access. However, issues related to change management segregation of duties, change management monitoring, logical access monitoring, and database access were not fully resolved.

Criteria:

The DHS is responsible for designing and operating an effective information system, which includes appropriate control activities. In addition, DHS is responsible for managing and monitoring an effective information system to ensure that eligibility and payment transactions are authorized, complete, valid, and accurately recorded and reported.

Uniform Guidance (*Title 2 Code of Federal Regulations 200.303 Subpart D*) prescribes requirements for recipients of federal awards to establish and maintain an effective system of internal control over federal awards that provides reasonable assurance that the federal awards are managed in compliance with federal statutes, regulations, and the terms and conditions of the federal awards.

The DHS is required to comply with the rules, regulations, policies, and procedures prescribed by the State Accounting Office (*Title 50, Chapter 5B, Article 1 of the Official Code of Georgia Annotated (OCGA) - §50-5B-4(b)*) including the statewide Internal Control Guidance which identifies requirements for establishing and maintaining an effective system of internal control.

Furthermore, all organizations of the State government are required to conform to and comply with the technology security standards established by the Georgia Technology Authority (*Title 50, Chapter 25 of OCGA §50-25-4(a)(20)*), including the following:

- Access Control Policy (PS-08.009) - Access to State information assets is to be controlled and monitored to protect from unauthorized access and disclosure.
- Authorization and Access Management Standard (SS-08-010) - Requires periodic reviews of access control lists and logs to validate the appropriateness of user accounts and use of access privileges. Access control measures are critical to ensuring users only have access to the information for which they are authorized and need to perform their official duties.

- Separation of Production and Development Environments (SS-08-031) - Production systems require a stable and controlled environment to operate properly. Separating development and test activities from and restricting developer access to operational environments reduces the risks of inadvertent or unauthorized modifications to the operational system that could compromise the system's integrity or availability.

An effective information system includes information technology (IT) general controls, which address IT entity level controls, policies and procedures, change management, logical access, and IT Operations. Such controls contribute to the design, implementation, and operating effectiveness of DHS' information systems and related control activities and are critical to reduce the risk of error, misuse, or fraud.

In addition to IT general controls, an effective information system also includes establishing processes for managing and monitoring user access to the application and defining segregation of duties rules that govern the assignment of access rights to specific roles.

Condition:

Our review of DHS' information system general controls associated with an eligibility and payment application revealed deficiencies related to change management and logical access as described below.

Change Management

We noted DHS application developers have inappropriate access to promote changes to the production environment. This access creates a segregation of duties issue in that it allows developers to promote their own changes into production and bypasses the formal change management process put in place by DHS.

In addition, while DHS implemented a monitoring process for changes made to its application, the process pulls changes from DHS' ticketing system and not from the source production servers reducing the effectiveness of the monitoring process.

Logical Access

We noted DHS did not perform periodic reviews of users access to recertify that users' access, at a functional level, continues to be appropriate based on each individual's roles and responsibilities.

Twelve user accounts had the ability to make direct changes to data within databases supporting eligibility and payment applications, which was inappropriate based on their job roles and responsibilities.

Cause:

Change Management

The DHS did not adhere to its established policies and procedures.

Logical Access

The DHS has developed centralized logical access policies and procedures that address periodically reviewing users' access for its affected applications. However, the new policies and procedures were not in effect during the entire fiscal year.

Effect or Potential Effect:

The weaknesses in IT general controls related to change management and logical access expose DHS to unnecessary risk of fraud that may reduce the integrity and reliability of data used for eligibility and payment processing and reporting. These weaknesses also increase the need for DHS to ensure mitigating controls are operating effectively to reduce the chance of improper payments and errors that could significantly affect financial reporting.

The DHS is not in compliance with the Uniform Guidance, State Accounting Office guidance, and State policies and standards applicable to access management and monitoring.

Recommendation:

The DHS should continue to improve controls over change management and logical access within its eligibility and payment applications to help ensure the integrity and reliability of its data. The DHS should adhere to all of its established policies and procedures and continue to strengthen processes to monitor activity within its eligibility and payment applications to ensure:

- Proper segregation of duties exists in the change management environment;
- Change management listings are pulled from source data to facilitate completeness and accuracy of the monitoring process;
- User monitoring takes place to support the continued appropriateness of user access based on job roles and responsibilities; and
- Access to database functions is restricted to appropriate personnel.

Views of Responsible Officials:

The Department of Human Services (DHS) concurs with this finding.

STATE ENTITY: DEPARTMENT OF HUMAN SERVICES (*continued*)

2017-008 Strengthen Logical Access Controls

Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The Department of Human Services' (DHS) Division of Child Support Services (DCSS) should strengthen controls over logical access.

Background Information:

The DCSS provides and administers several functions, such as locating non-custodial parents, providing paternity establishment, establishing and enforcing child support and medical support orders, and collecting and distributing support payments. The DCSS administers and maintains the collection of the child and spousal support payment application that is used throughout the State. Access to this application is managed by personnel in DCSS. Since DCSS relies extensively on this application to collect child support payments, internal controls over this application is essential for the reliability and integrity of data.

Criteria:

The DCSS is responsible for designing and operating an effective information system, which includes appropriate control activities. In addition, DCSS is responsible for managing and monitoring an effective information system to ensure the collection of child support payments are authorized, complete, valid, and accurately recorded and reported.

Uniform Guidance (*Title 2 Code of Federal Regulations 200.303 Subpart D*) prescribes requirements for recipients of federal awards to establish and maintain an effective system of internal control over federal awards that provides reasonable assurance that the federal awards are managed in compliance with federal statutes, regulations, and the terms and conditions of the federal awards.

The DCSS is also required to comply with the rules, regulations, policies, and procedures prescribed by the State Accounting Office (*Title 50, Chapter 5B, Article 1 of the Official Code of Georgia Annotated (OCGA) - §50-5B-4(b)*) including the statewide Internal Control Guidance which identifies requirements for establishing and maintaining an effective system of internal control.

Furthermore, all organizations of the State government are required to conform to and comply with the technology security standards established by the Georgia Technology Authority (*Title 50, Chapter 25 of OCGA §50-25-4(a)(20)*), including the following:

- Access Control Policy (PS-08.009) - Access to State information assets is to be controlled and monitored to protect from unauthorized access and disclosure.
- Authorization and Access Management Standard (SS-08-010) - Requires periodic reviews of access control lists and logs to validate the appropriateness of user accounts and use of access privileges. Access control measures are critical to ensuring users only have access to the information for which they are authorized and need to perform their official duties.

An effective information system includes information technology (IT) general controls, which address IT entity level controls, policies and procedures, change management, logical access, and IT Operations. Such controls contribute to the design, implementation, and operating effectiveness of DCSS' information systems and related control activities and are critical to reduce the risk of error, misuse, or fraud.

In addition to IT general controls, an effective information system also includes establishing processes for managing and monitoring user access to the application.

Condition:

Our review of DCSS' information system general controls associated with its child support collection application revealed deficiencies related to logical access.

The review of user access within the application revealed the following:

- Four user accounts had inappropriate functional access within the application that was not commensurate with their job roles and responsibilities,
- Two terminated employees continued to have access to the application, and
- Two user accounts had inappropriate access to the system administration function. This access allows the ability to add new users and change roles assigned to existing users within the application.

Cause:

We noted a formal process to periodically review user access has been established; however, the process was not designed adequately. The report used to validate the user access appropriateness was incomplete as it did not account for all users. In addition, the DCSS did not comply with policy and procedures requiring complete participation and responses in the established user monitoring process.

Effect or Potential Effect:

The weaknesses in IT general controls related to logical access exposes DCSS to unnecessary risk of fraud and could impact the integrity and reliability of data used for the collection of child and spousal support payment processing and reporting. These weaknesses also increase the need for DCSS to ensure mitigating controls are operating effectively to reduce the chance of improper payments and errors that could significantly affect financial reporting.

The DCSS is not in compliance with the Uniform Guidance, State Accounting Office guidance, and State policies and standards applicable to access management and monitoring.

Recommendation:

The DCSS should strengthen controls over logical access within its child support payment collection application to help ensure the integrity and reliability of its data. The DCSS should continue to establish policies and procedures and implement processes to monitor activity to ensure:

- Timely removal of terminated user accounts;
- Access to administrator accounts is restricted; and
- User monitoring is completely performed and the report used to validate user access includes all users.

Views of Responsible Officials:

The Department of Human Services (DHS) concurs with this finding.

STATE ENTITY: DEPARTMENT OF LABOR

2017-009 Continue to Strengthen Bank Reconciliation Procedures

Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Repeat of Prior Year Finding: 2016-008

The Department of Labor (DOL) did not perform accurate reconciliations of the Administrative, Accounts Payable, and Payroll bank accounts.

Background Information:

As part of our fiscal year 2017 audit, we followed up on DOL's efforts to implement the corrective action plans for its prior year finding. In the prior year finding, we reported that DOL did not perform accurate or timely bank reconciliations. In response to our recommendations to improve internal controls over bank reconciliation procedures, DOL implemented and documented policies and procedures beginning in February 2017 to ensure all bank accounts are reconciled to the general ledger in a timely manner.

After the new procedures were implemented, reconciliations were completed in a timely manner. However, deficiencies related to the identification and correction of reconciling items in the monthly bank reconciliations were not fully resolved during the fiscal year.

Criteria:

The DOL management is responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance of accurate financial reporting and compliance with applicable laws and regulations as well as statewide policies and procedures. In addition, DOL is required to comply with the rules, regulations, policies, and procedures prescribed by the State Accounting Office in accordance with Title 50, Chapter 5B, Article 1 of the *Official Code of Georgia Annotated* (§ 50-5B-4(b)). This includes the statewide Bank Reconciliation Policy which requires State organizations to perform timely reconciliations of all bank accounts (i.e., reconciliations are performed at least monthly upon receipt of the bank statement). This policy also requires book reconciling items to be investigated, adjusting book entries to be recorded within the same month the bank reconciliations are completed, and all cash-related transactions to be recorded by fiscal year-end.

Condition:

We tested the February and June bank reconciliations as part of our follow up procedures for the prior year finding. The DOL's bank reconciliations for its Accounts Payable, Payroll, and Administrative accounts identified unreconciled differences between the adjusted bank balance and the adjusted book balance.

We noted the February reconciliations for the Payroll and Accounts Payable accounts identified unknown variances of \$20.5 million and \$577.3 thousand, respectively. By June, these variances were reduced to a minimal amount. However, the June reconciliation for the Administrative account identified a variance of \$1.0 million. The DOL investigated and corrected this variance at the beginning of fiscal year 2018 and reported the adjusted balance to SAO for reporting in the State's financial statements and the disclosures to the financial statements as reflected in the *Comprehensive Annual Financial Report* (CAFR).

Further, our testing revealed instances where book and bank reconciling items were not correctly identified in the monthly bank reconciliations. Specifically, we noted unrecorded deposits and other items that should have been added to the book balance but were instead subtracted as well as unrecorded withdrawals that should have been subtracted but were instead added to the book balance. We also identified items in the monthly bank reconciliations that were incorrectly identified as book reconciling items.

Cause:

The DOL did not have adequate processes in place to ensure its bank reconciliation procedures were operating effectively. In addition, DOL is still working on developing specific guidance for identification of reconciling items on its monthly bank reconciliations and timely investigation and resolution of any unreconciled differences between adjusted book and bank balances as recommended in the prior year finding.

Effect or Potential Effect:

The DOL was not in compliance with the statewide Bank Reconciliation Policy regarding the timely identification and correction of book reconciling items. This noncompliance increases the risk of misstatements in the financial statements, including misstatements due to fraud and possible misappropriations of assets. Without effective controls in place over the bank reconciliation process, DOL cannot ensure accurate and complete reporting of cash balances in its financial statements and in the CAFR.

Recommendation:

The DOL management should continue to strengthen its bank reconciliation procedures by incorporating additional oversight and providing specific guidance and training to staff on proper identification of reconciling items in monthly bank reconciliations and timely investigation and resolution of any unreconciled differences between the adjusted book and bank balance. The design and operation of these procedures should provide reasonable assurance that all cash transactions and book adjustments are recorded by fiscal year-end in accordance with the statewide policy.

Strong bank reconciliation controls will help ensure DOL's cash balances are materially correct and accurately reported in the financial statements.

Views of Responsible Officials:

We concur with the finding.

STATE ENTITY: DEPARTMENT OF LABOR *(continued)*

2017-010 Continue to Strengthen Employer Tax Account Balance Controls

Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Repeat of Prior Year Finding: 2016-009

The Department of Labor (DOL) did not adequately maintain employer tax account balances.

Background Information:

The DOL's Tax Unit collects quarterly taxes from employers in the State of Georgia (State). The employer tax return submissions consist of quarterly wages paid by employers to employees. The employer tax returns contain two parts. Part I is the employer's summary of wages paid to employees, and Part II is the individual employee's reportable wages, which should add up to the total reported in Part I. The wages in Part II are used in determining employers' quarterly taxes due to the Unemployment Insurance fund, the annual tax rate for the employer, and to cross-check individual employee wages with other State Departments for various assistance programs.

The Tax Unit's financial system performs a daily comparison of employers' Part I tax return to Part II and produces a Wage Balance Report which details variances between both parts. The DOL uses this report in its quarterly employer tax account balance review process to identify and correct any employer tax account balance issues.

As part of our fiscal year 2017 audit, we followed up on DOL's efforts to implement the corrective action plans for its prior year finding. In this prior year finding we reported that DOL needed to strengthen and document controls over employer tax account balances. In response, DOL implemented procedures for documenting the performance of controls, including its review of employer tax account balances. The DOL is in the process of formally documenting all of its policies and procedures related to validating the account balances.

While efforts were made to improve and document controls, deficiencies related to the correction of employer tax account balance errors were not fully resolved during the year.

Criteria:

The DOL management is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance of accurate financial reporting and compliance with applicable statutes and regulations as well as statewide policies and procedures. The design and operation of DOL's internal controls should allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, errors in employer tax account balances.

In addition, DOL is required to comply with the rules, regulations, policies, and procedures prescribed by the State Accounting Office (*Title 50, Chapter 5B of the Official Code of Georgia Annotated - §50-5B-4*) including the statewide Internal Control Guidance which identifies requirements for establishing and maintaining an effective system of internal control.

Condition:

The Tax Unit did not have written policies and procedures for its Employer Tax Account review process. In addition, our testing of employer tax account balances revealed some errors in the quarterly Wage Balance Reports that were not corrected during DOL's review process. We randomly selected a sample of

114 employer tax accounts out of 4,837, which is the aggregate total employer tax accounts from each quarterly report.

We traced the wages detail for the 114 accounts to the corresponding employer tax returns and identified three accounts with errors that were not corrected by DOL. The errors constitute uncorrected differences in aggregate of \$19,010 between the amounts reported in Part I (summary of wages) and Part II (individual employee's reportable wages) of the employer's tax return.

Cause:

The DOL did not fully implement the corrective action from the previous year. The DOL is still working on fully documenting its quarterly review process, including its procedures for validating the accuracy of each account listed in the Wage Balance Reports and the correction of all errors identified during the review process.

Effect or Potential Effect:

Without effective controls over employer tax account balances, DOL cannot ensure calculations of taxes due to the Unemployment Insurance fund and the annual tax rate for employers are accurate. There is also an increased risk of noncompliance with applicable statewide policies and procedures and misstatements in the financial statements, including misstatements due to fraud and possible misappropriation of assets. Furthermore, errors in recorded wages can affect an employee's eligibility for various assistance programs.

Recommendation:

The DOL management should continue to strengthen its controls over employer tax account balances by fully documenting its quarterly review process, incorporating additional oversight to ensure the review process is operating effectively, and providing training to staff that will aid in the timely correction of errors identified during the review. The quarterly review process should prescribe standard procedures for conducting and documenting the reviews and validating the correction of errors identified in the tax returns.

A strong review process will help ensure employer tax returns are correctly recorded and employer tax account balances are accurate and properly maintained to meet the State's reporting needs.

Views of Responsible Officials:

We concur with the finding.

STATE ENTITY: DEPARTMENT OF LABOR *(continued)*

2017-011 Strengthen Logical Access Controls

Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

Strengthen controls over logical access within financial systems.

Background Information:

The Georgia Department of Labor (DOL) relies extensively on applications to process financial transactions and for financial reporting. Internal controls over these applications are essential for the reliability and integrity of DOL's data and to protect financial information from manipulation, corruption, or loss.

Criteria:

The DOL is responsible for designing and operating an effective information system and related control activities, including segregation of duties. In addition, DOL is responsible for maintaining an effective information system to ensure that financial transactions are authorized, complete, valid and accurately recorded into its primary financial system.

In addition, the DOL is required to comply with the rules, regulations, policies, and procedures prescribed by the State Accounting Office (*Title 50, Chapter 5B of the Official Code of Georgia Annotated (OCGA) - §50-5B-4(b)*) including the statewide Internal Control Guidance which identifies requirements for establishing and maintaining an effective system of internal control.

Furthermore, all organizations of the State government are required to conform to and comply with the technology security standards established by the Georgia Technology Authority (*Title 50, Chapter 25 of OCGA - § 50-25-4(a)(20)*), including the following:

- Access Control Policy (PS-08.009) - Access to State information assets is to be controlled and monitored to protect from unauthorized access and disclosure.
- Authorization and Access Management Standard (SS-08-010) - Requires periodic reviews of access control lists and logs to validate the appropriateness of user accounts and use of access privileges. Access control measures are critical to ensuring users only have access to the information for which they are authorized and need to perform their official duties.

An effective information system includes information technology (IT) general controls, which address, IT entity level controls, policies and procedures, change management, logical access and IT Operations. Such controls contribute to the design, implementation and operating effectiveness of DOL's information systems and related control activities and are critical to reduce the risk of error, misuse, or fraud.

Condition:

Our review of DOL's information system general controls associated with a certain financial application, revealed deficiencies related to logical access as follows:

- The DOL inadvertently set up one group role within the application with more access than required to carry out assigned responsibilities for the group of users with the role. This resulted in the following:

- Application users were granted the ability to perform transactions that are not needed based on job role and responsibility; and
- Application users performed certain transactions that were not part of their job role and responsibility. Those transactions are currently under review by the appropriate DOL business units to determine whether they were supported by an appropriate business need.
- Role design was not considered when carrying out DOL’s monitoring control during user recertification; therefore, all users were noted to be appropriately granted access.

Cause:

The current process of adding, deleting, or changing transactions was developed in the 1990’s. Over time, staff transitions and technology changes have introduced gaps into the existing process, resulting in the “Universal Role” allowing access that is greater than the role requires.

Effect or Potential Effect:

The weaknesses in IT general controls related to logical access exposes DOL to unnecessary risk of fraud and could impact the integrity and reliability of data used for financial reporting. These weaknesses also increase the need for DOL to ensure mitigating controls are operating effectively to reduce the chance of improper payments and errors that could significantly affect financial reporting.

In addition, these weaknesses result in noncompliance with the State Accounting Office guidance and the Georgia Technology Authority policies and standards applicable to access management and monitoring.

Recommendation:

We recommend DOL strengthen controls over its logical access process to ensure that access granted to applications is based on job roles and responsibilities. A review of role-based access should be conducted to determine:

- Roles are established with limited access to transactions appropriate for the groups for which the roles are intended; and
- Roles are not designed with the ability to conduct conflicting transactions resulting in segregation of duties issues.

In addition, the DOL should implement a periodic review to evaluate role design to ensure that transaction access assigned to the role continues to be appropriate based on job responsibilities and business functions.

Monitoring should also be performed by the appropriate level of management to ensure that transactions performed by employees are appropriate based on the employee’s job role and responsibilities.

Views of Responsible Officials:

The Department concurs in part with this finding:

- a. *The Department agrees that the objective of the logical controls process is to avoid unnecessary risk of fraud that could impact the integrity and reliability of data used for financial reporting.*
- b. *GDOL agrees that one specific role, Universal role, allowed access that is greater than the role requires.*

- c. GDOL established user profiles for specific groups within the agency to promote increased efficiency in managing the Business Units and IT staff access, and to insure access granted is tied to job responsibility based on roles.*
- d. The incident cited, isolated to Universal role, is limited only to authorized GDOL staff and access is granted only after authentication to the GDOL network; all attempts to access transactions are logged.*
- e. Information Technology performs annual global access monitoring, which serves to further mitigate any risk of unauthorized access to systems within the Department network.*
- f. No incidents were identified during this period that resulted in monetary impact.*
- g. The Department agrees that certain enhancements will further improve our current process.*

STATE ENTITY: BOARD OF REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA

2017-012 Strengthen Controls over Census Data

Internal Control Impact: Significant Deficiency
Compliance Impact: None

The University System of Georgia (USG) should strengthen controls to ensure the completeness and accuracy of census data used in actuarial valuations.

Background Information:

Annually, the USG provides plan member census data to its actuary, who uses it to determine plan enrollment, net other postemployment benefit (OPEB) liability, and actuarially determined contributions for other postemployment benefits.

Criteria:

Management is responsible for having adequate controls over the preparation of financial statements in accordance with generally accepted accounting principles (GAAP). The USG's internal controls over GAAP financial reporting should include the review of information used by management's actuary in preparing the financial statements and all disclosures as required by the Governmental Accounting Standards Board (GASB).

GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other than Pension Plans requires other postemployment benefit plans to report the net OPEB liability in the notes to the financial statements of other postemployment benefit plans. The calculation of the net OPEB liability is dependent on the completeness and accuracy of the underlying plan census data.

Condition:

Our audit procedures noted that the USG actuarial valuation report and census data used by the actuary did not contain approximately 2,655 inactive member dependents and therefore they were not included in the fiscal year 2016 postemployment benefit actuarial valuation and the beginning balances for fiscal year 2017. The USG did not have an adequate internal control process to ensure the completeness of the member data used by the actuary.

Cause:

The USG did not have an adequate monitoring process in place to ensure completeness and accuracy of the actuarial valuation report and therefore did not detect errors in the underlying census data used by the actuary.

Effect or Potential Effect:

The estimated net OPEB liability disclosed in the notes to the financial statements was understated by approximately \$91 million as of the June 30, 2017 actuarial valuation. Lack of a management review and monitoring process increases the risk of recording/reporting inaccurate financial information.

Recommendation:

The USG should develop and implement a process to monitor the census data used in the actuarial valuation by reviewing all elements of the actuarial valuation report and reconciling the census data used in the valuation to the USG records.

Views of Responsible Officials:

We concur with the finding.

STATE ENTITY: DEPARTMENT OF REVENUE

2017-013 Improve Controls over Tax Refunds

Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The Department of Revenue’s (DOR) internal controls over tax refunds did not ensure timely processing of refunds and accurate reporting of tax refund obligations at year-end.

Background Information:

The DOR uses its Integrated Tax System (ITS) to manage and process tax returns for the State. System edits were put in place by DOR to allow ITS to complete the processing of a return without having a tax examiner review it. When a return does not meet one or more of the system edits, it is flagged by ITS and placed in a queue for review by a tax examiner in DOR’s Processing Center-Verification Unit. Tax examiners are responsible for verifying and adjusting the return data, if needed, based on their examination of the return, attachments, prior year returns, and other information provided. Tax returns with claims for refunds over certain thresholds require an additional level of approval. These tax returns are placed in the ITS “Approval Queue” following the tax examiner’s review and will remain in the queue until they are approved.

The DOR also prepares a journal entry for tax refund obligations at fiscal year-end and provides the journal entry to the State Accounting Office (SAO) for reporting in the State’s *Comprehensive Annual Financial Report* (CAFR). To prepare the journal entry, DOR runs the “Refunds Ready” report in ITS. This report identifies all refunds that have been approved but not yet issued.

During the summer of 2017, DOR upgraded ITS and started a refund overhaul project. The refund overhaul project was designed to streamline the process for disbursing refunds and eliminate some of the administrative overhead that delayed the refunds from being processed.

Criteria:

The DOR is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance of accurate financial reporting and compliance with applicable laws and regulations as well as statewide policies and procedures. Effective internal controls over tax refunds should provide for timely processing and the accurate and complete reporting of tax refund obligations to SAO pursuant to Title 50, Chapter 5B, Article 1 of the *Official Code of Georgia Annotated* (OCGA) §50-5B-4(c).

In accordance with Title 48, Chapter 2, Article 1 of OCGA §48-2-1, DOR is responsible for administering and enforcing the revenue laws and regulations of the State. In addition, Title 48, Chapter 7, Article 2 of OCGA §48-7-21 requires interest to be paid if a claim for refund is not processed within 90 days from the last day of the month in which the claim for such refund is filed.

Condition:

Our review of tax refund obligations revealed deficiencies in the timely processing of 88,700 tax refunds. We noted that 71% of these refunds (63,277) were for calendar years prior to 2015, including several which dated back to December 31, 1984. The refunds as of June 30, 2017, totaled \$70,505,302, which included interest of \$17,654,156. This tax refund obligation was not included in DOR’s CAFR journal entry and therefore, was not reported in the State’s fiscal year 2017 financial statements.

Cause:

The DOR did not have processes in place to monitor and follow up on refunds in the ITS Approval Queue and to reconcile the total tax refunds claimed (i.e., total entered in ITS) to the total refunds approved and issued. The DOR management became aware of the 88,700 tax refunds that were awaiting approval in ITS during the system upgrade and refund overhaul project.

Effect or Potential Effect:

The untimely processing of the tax refunds cost the State \$17,654,156. It also resulted in a \$70,505,302 understatement of the accounts payable balance in the State's financial statements and noncompliance with State statutes and regulations.

Recommendation:

The DOR management should improve internal controls over tax refunds by developing and implementing procedures to monitor and follow up on all tax refunds awaiting approval in ITS and reconcile total refunds claimed to the total refunds processed in ITS. Improved controls will help ensure all tax refunds are processed timely, avoid unnecessary interest payments, and year-end tax refund obligations are accurately reported to meet the State's financial reporting needs.

Views of Responsible Officials:

We concur with the finding.

We acknowledge the Georgia Department of Revenue (DOR) has an opportunity to improve internal controls to ensure timely processing of refunds and accurate reporting of identified tax refund obligations at year-end.

STATE ENTITY: DEPARTMENT OF REVENUE (*continued*)

2017-014 Improve Controls over Asset Management

Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The Department of Revenue (DOR) did not maintain accurate asset inventory records for its controllable assets.

Background Information:

The Georgia Department of Administrative Services (DOAS) is responsible for maintaining a central inventory of movable personal property owned by the State in accordance with Title 50, Chapter 16, Article 6 of the *Official Code of Georgia Annotated* (OCGA) §50-16-160. The DOAS has defined personal property as any fixed or movable tangible property used for operations, the benefits of which extend beyond one year from the acquisition date. To maintain the central inventory on a current basis, State organizations are required to provide DOAS with updated information on their inventory when requested according to OCGA §50-5-59.

Criteria:

The DOR is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance of accurate financial reporting and compliance with applicable statutes and regulations as well as statewide policies and procedures. An effective system of internal controls should include policies and procedures that provide reasonable assurance of accurate recording and safeguarding of assets as well as accurate reporting of inventory information pursuant to OCGA §50-16-160. This statute requires all State organizations to establish and maintain a complete current inventory of their movable personal property.

In addition, the asset management policies prescribed by DOAS require State organizations to establish policies, procedures, and systems for the appropriate procurement and tracking of personal property. State organizations are also required to conform to and comply with the rules, regulations, policies, and procedures prescribed by SAO and to provide SAO with information necessary to properly account for and report the State's real property and personal property in accordance with OCGA §50-5B-4.

Condition:

Our testing of DOR's asset inventory records revealed deficiencies in the management of its Surface Pro computers. Specifically, we noted the following:

- Forty-nine of the 263 Surface Pro computers in the inventory records could not be located.
- Forty-three Surface Pro computers identified during testing were missing from the inventory records.
- Fourteen Surface Pro computers were in the possession of individuals other than those identified in the inventory records.
- The serial numbers for six Surface Pro computers were not correctly recorded in the inventory records.

Cause:

The DOR did not have adequate internal controls over its inventory of Surface Pro computers. While DOR has written Asset Management Policies, the policies are general and do not provide detail regarding procedures for maintaining asset inventory records and conducting physical inventories. In addition, these

policies state that the requirements for maintaining an inventory of movable personal property are applied to items with acquisition costs of \$5,000 or more, which would not include Surface Pro computers that generally cost less than \$5,000.

Effect or Potential Effect:

The DOR is not in compliance with the State statutes and regulations applicable to maintaining a complete and accurate inventory of movable personal property. In addition, DOR is exposed to risk with respect to the safeguarding of its assets.

Without effective asset management controls, DOR cannot ensure accurate identification, valuation, and recording of its movable personal property.

Recommendation:

The DOR management should improve internal controls over asset management by updating its current Asset Management Policies to address all movable personal property regardless of cost, including its Surface Pro computers. The policies should identify the specific procedures that are required to maintain the asset inventory records. Management should also incorporate additional oversight to ensure its asset management policies and procedures are enforced, including its policy for conducting a physical inventory of movable personal property to validate the accuracy and completeness of its inventory records.

In addition, DOR management should correct the errors identified in its asset inventory records and follow up on the Surface Pro computers that were not located during testing. Strong internal controls over asset management will help ensure DOR's assets are safeguarded and accurately recorded and reported to meet the State's financial reporting needs.

Views of Responsible Officials:

We concur with the finding.

The Georgia Department of Revenue (DOR) acknowledges that a complete inventory of Surface Pro assets was not available to provide to the audit team and recognize that maintaining and documenting both a complete IT asset inventory and a documented asset management process is a requirement of state policy.

STATE ENTITY: SECRETARY OF STATE

2017-015 Continue to Develop and Implement Controls over Capital Assets

Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Repeat of Prior Year Finding: 2016-015

The Secretary of State (SOS) did not maintain asset management records to accurately report capital assets and related depreciation.

Background Information:

State organizations are required to provide capital asset information to the State Accounting Office (SAO) to permit the proper accounting and reporting of all capital assets in the State's Comprehensive Annual Financial Report (CAFR). Generally accepted accounting principles (GAAP) specify requirements for reporting financial statement balances and note disclosures for capital assets. The required disclosures provide information for each major class of capital assets (such as land and land improvements, buildings, etc.). The SAO created a year-end capital asset reporting form to facilitate the process of reporting changes in capital asset balances (i.e., additions, deletions, adjustments) for the fiscal year 2017 CAFR. State organizations are responsible for accurately completing the capital asset form and submitting it to SAO by the established deadline.

As part of our fiscal year 2017 audit, we followed up on SOS' efforts to implement the corrective action plan for the prior year finding. In the prior year finding, we reported that SOS' asset management records in the TeamWorks accounting system had not been updated since fiscal year 2013. In September 2016, SOS hired an Agency Procurement Officer (APO) to serve as its capital asset manager. The APO is developing policies and procedures to oversee capital asset management and is in the process of updating SOS' asset management inventory records.

Criteria:

The SOS is responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance of accurate financial reporting and compliance with applicable laws and regulations as well as statewide policies and procedures. Effective internal controls over financial reporting should include policies and procedures to ensure the accuracy of statements, reports, and other information that are required to be submitted to SAO in accordance with Title 50, Chapter 5B, Article 1 of the Official Code of Georgia Annotated (§ 50-5B-4(c)).

The Accounting Policy Manual for the State of Georgia (Manual) prescribes certain statewide policies and procedures necessary for the accurate recording and reporting of capital assets. These include, but are not limited to, monthly reconciliations of capital asset records to the general ledger and biennial physical inventories, which are critical to safeguarding the State's assets. The Manual also provides guidance on asset valuation, including capitalization thresholds and depreciation methods, for each classification of capital assets and a detailed chart of accounts.

Condition:

Our review of SOS' year-end capital asset form submitted to SAO for the fiscal year 2017 CAFR and the asset records in the TeamWorks Asset Management module revealed the following:

- The ending capital asset balance reported in the form of \$2,645,476 did not agree with the balance reported in TeamWorks of \$2,282,083 and no list of reconciling items was prepared to support the \$363,393 variance.

- Vehicle and equipment additions of \$298,526 were not recorded in the Asset Management module. The most recent capital asset acquisition date in the Asset Management module was June 27, 2013.
- Information technology equipment additions totaling \$774,778 were not reported in the capital asset form or in the Asset Management module.
- The ending accumulated depreciation balance reported in the capital asset form of \$1,372,720 did not agree with the balance reported in TeamWorks of \$2,244,817 and no list of reconciling items was prepared to support the \$872,097 variance.

In addition, SOS could not provide evidence of a physical inventory inspection of capital assets to validate the existence of the assets reported in the State's financial statements or the Asset Management module.

Cause:

The SOS did not have sufficient resources to finish updating its asset management records and complete a physical inventory of capital assets during the year. In addition, the SOS did not have procedures in place for reconciling the ending capital asset and accumulated depreciation balances in the capital asset form to its accounting records.

Effect or Potential Effect:

The lack of controls over capital asset management and reporting resulted in noncompliance with the Accounting Policy Manual for the State of Georgia and immaterial misstatements in the State's financial statements, including the disclosures to the financial statements as reflected in the CAFR. In addition, SOS is exposed to risk with respect to the safeguarding of its capital assets.

Recommendation:

The SOS management should continue to develop and implement internal controls over the accurate recording, reporting, and safeguarding of assets. These internal controls should be formally documented and include procedures for:

- Reconciling capital asset form balances to the subsidiary capital asset ledger.
- Reconciling the expense accounts in its subsidiary capital asset ledger to corresponding accounts in its general ledger.
- Conducting biennial physical inventories to validate the existence of reported capital assets.
- Providing training on the relevant statewide capital asset policies and procedures to personnel responsible for managing and reporting capital asset information.

In addition, SOS should perform a physical inventory inspection of capital assets prior to preparing its year-end capital asset form for the next fiscal year to validate the existence of the reported capital assets. The SOS should also use the inspection to validate the accuracy of its capital assets coded as In Service in the Asset Management module and update its asset records accordingly.

Strong internal controls over capital asset management and reporting will help ensure SOS' capital assets are safeguarded and form submissions are materially correct and accurately represent its operations to meet the State's financial reporting needs.

Views of Responsible Officials:

The Office of the Secretary of State concurs with the finding regarding capital asset management and reporting.

STATE ENTITY: ATLANTA METROPOLITAN STATE COLLEGE

2017-016 Controls over Financial Reporting

Internal Control Impact: Significant Deficiency
Compliance Impact: None
Repeat of Prior Year Finding: 2016-019

Review of the Institution’s financial statements revealed several errors.

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 the financial statements prepared in accordance with generally accepted accounting principles (GAAP). Additionally, the Institution is required to annually submit GAAP basis financial statements for inclusion in the State of Georgia’s Comprehensive Annual Financial Report and the State of Georgia’s Single Audit Report. In addition, the Institution is required to annually submit budget basis financial statements for inclusion in the State of Georgia’s Budgetary Compliance Report.

Condition:

Our review of the Institution’s GAAP basis financial statements, budget basis financial statements, and Notes to the Financial Statements revealed several errors. Some of the items noted were as follows:

1. The Institution was unable to reconcile capital gifts and grants revenue to the supplemental information provided by the Georgia State Financing and Investment Commission (GSFIC) by \$21,755. Revenues appear to be understated on the Statement of Revenues, Expenditures and Changes in Net Position.
2. The Institution could not provide adequate supporting documentation for numerous items reflected on the Statement of Net Position including \$873,275 of accounts receivable, \$69,023 of accounts payable, \$343,123 of deposits held for other organizations, \$48,581 of advances and \$2,597 of deposits.
3. The Institution made errors with several year-end journal entries. These errors caused Accounts Receivable and Advances to be understated by \$48,581, compensated absences to be misclassified between the current and non-current portion by \$41,513 and claims and judgments and the related expenditures to be understated by \$97,282.
4. Several errors were noted in the Notes to the Financial Statements. The Institution did not disclose \$41,655 in current year executory costs related to its capital leases as required by the standard template. Additionally, the Scholarship Allowance disclosed did not include Institutional Waivers in the amount of \$242,994. Depreciation expense reported for fiscal year 2015 did not agree to the prior year report by \$41,904. Lastly, recognized pension expense for TRS was misstated by \$141,907.
5. A misclassification in the amount of \$18,025 was noted between Restricted Expendable Net Position and Unrestricted Net Position reported on the Statement of Net Position.
6. Accounts Payable and Accounts Receivable appear to be understated by \$24,867, based on a review of the General Ledger and Post-Closing journal entries made by the entity.

7. Claims and Judgments appear to be understated by \$600,000.00 related to the down payment for the United States Department of Education liability.

Cause:

In discussing this deficiency with the Institution, management indicated that the cause was the College's previous Fiscal Affairs management's failure to implement satisfactory controls to ensure that activity is properly documented and recorded in the accounting records.

Effect or Potential Effect:

Significant misstatements and undocumented balances were included in the financial statements presented for review. In addition, the lack of controls and monitoring could impact the reporting of the Institution's financial position and results of operation.

Recommendation:

The Institution should provide additional training and 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. Improved financial reporting controls will help ensure the Institution's financial submissions are materially correct and accurately represent its operations to meet the University System of Georgia and the State of Georgia's financial reporting needs.

Views of Responsible Officials:

Management agrees with the recommendation.

STATE ENTITY: ATLANTA METROPOLITAN STATE COLLEGE (continued)

2017-017 Internal Controls over Capital Assets

Internal Control Impact: Significant Deficiency
Compliance Impact: None
Repeat of Prior Year Finding: 2016-020

Capital Asset activity recorded by the Institution contained significant errors and omissions.

Criteria:

The Institution's management is responsible for designing and maintaining internal controls to provide assurance that capital asset records are accurately maintained and are in accordance with capitalization guidelines and instructions provided in Section 7 of the Board of Regents' Business Procedures Manual.

Condition:

Deficiencies noted during our engagement were as follows:

1. The Institution could not provide adequate supporting documentation for the prior year building addition. A likely understatement of \$800,176 was noted.
2. Construction in progress was understated by \$123,500.
3. The addition to land was overstated by \$6,550, and construction work in progress was understated by \$6,550 due to the Institution recording invoices in the wrong projects.
4. The Institution did not perform a complete physical inventory for the year under review. Only 50 assets out of 195 were reviewed.
5. The Institution incorrectly capitalized one item in the prior year in the amount of \$31,785 that did not meet the capitalization threshold set out in the Board of Regents Business Procedures Manual. The asset was not removed in the current year, and the net book value at June 30, 2017 was \$20,130. In addition, the entity incorrectly capitalized one item in the current year in the amount of \$4,499 that did not meet the capitalization threshold.
6. The Institution failed to capitalize a smartboard purchased in the year under review with a cost of \$5,316.
7. The auditor noted four capital asset additions without proper documentation of approval.
8. Beginning accumulated depreciation for equipment was overstated by \$209,000, and beginning accumulated depreciation for buildings was understated by the same amount.
9. In the prior year, the Institution failed to capitalize one capital lease. This error was not corrected in the year under review, and the net book value at June 30, 2017 was \$13,060. Additionally, the Institution failed to capitalize two capital leases in the current year with net book values at fiscal year-end of \$9,811.

Cause:

In discussing these issues with management, they believe that these deficiencies were the result of the College's previous Fiscal Affairs management's failure to implement appropriate internal controls and procedures necessary to properly record, maintain and track capital assets.

Effect or Potential Effect:

The breakdown of internal control by the Institution over maintaining capital assets could result in potential misappropriation of assets and misrepresentation of the Institution's financial position and result of operations.

Recommendation:

The Institution should implement controls over capital assets to ensure that asset additions are adequately documented and recorded, that accurate capitalization thresholds are used and that inventory discrepancies are addressed.

Views of Responsible Officials:

Management agrees with the recommendation.

STATE ENTITY: GEORGIA WORLD CONGRESS CENTER AUTHORITY

2017-018 Continue to Strengthen Logical Access Controls

Internal Control Impact: Significant Deficiency
Compliance Impact: None
Repeat of Prior Year Finding: 2016-024 (*partial repeat*)

Strengthen controls over logical access within the payroll application.

Background Information:

The Georgia World Congress Center Authority (GWCCA) implemented a new Human Resource Information System (HRIS) in May 2015 to process its human resource (HR) and payroll transactions. Having a good system of internal controls is essential to ensure the reliability and integrity of HR and payroll data.

Criteria:

The GWCCA is responsible for designing and operating an effective information system and related control activities. In addition, GWCCA is responsible for managing and monitoring an effective information system to ensure that HR and payroll transactions are authorized, complete, valid, and accurately recorded and reported.

An effective information system related to the HRIS includes information technology (IT) general controls that address change management and logical access to ensure access is assigned based on job roles and responsibilities. Sound change management and logical access controls also ensure segregation of incompatible duties is enforced. Such controls contribute to the design, implementation, and operating effectiveness of GWCCA's information systems and related control activities and are critical to reduce the risk of error, misuse, or fraud.

An effective information system also includes policies and procedures, which are important in establishing processes for managing and monitoring user access, changes made to user access roles, and defining segregation of duties rules.

Condition:

During our follow up to the prior year finding, we noted that certain improvements were made during the 2017 fiscal year. Notably, GWCCA removed administrative access from users whom did not need it to perform their job responsibilities. In addition, GWCCA removed access rights for four employees with payroll segregation of duties issues. Finally, GWCC has taken steps to implement role based security in order to limit access and promote segregation of duties as well as implement weekly reviews of personnel changes and additions of new employees.

However, our review of GWCCA's HRIS general controls revealed prior year issues that were not addressed as well as new deficiencies related to change management and logical access as described below.

We noted change management and logical access policies and procedures have not been established related to the HRIS. In addition, the following issues related to change management, access rights and segregation of duties occurred during fiscal year 2017:

- Nine human resource employees have access to add new employees, change pay rates and approve payroll within their departments.

- Eight of the nine employees have access to add dollars to timecards and to create and final approve personnel action forms for employees with their departments.
 - Three of the nine employees have access to add new employees, change pay rates, add dollars to timecards, and approve payroll across all departments. Additionally, two of the three employees have the ability to create and final approve personnel action forms across all departments.
 - A formal process is in place to determine whether users should continue to have access to the application; however, the process is not adequately designed to review the functional role based access for each user to determine whether access continues to be appropriate based on the user's current job responsibilities.
 - A formal process is not in place to review access privileges assigned to roles to determine segregation of duties are established within the roles that are assigned to users of the application. Additionally, a formal process is not in place to manage changes to roles to determine changes are appropriately authorized and approved prior to implementation.
- HR is required to have a checklist completed for every terminated and transferred employee. This Checklist is initialed to indicate that System Access has been reviewed and appropriately updated or terminated. From our sample of 60 employees, 13 employees met the criteria to have a checklist completed. Of those 13 employees, 3 had a checklist completed and 10 employees did not have a checklist completed following their termination or position change. To address these deficiencies, the HR Department made improvements and implemented two mitigating controls for HR/Payroll access during fiscal year 2017 including a review by Payroll and the Senior Director of Finance of weekly reports of employees' status changes and also a monthly budget review by Department managers to verify expenses are within expected amounts.

Cause:

During initial implementation of the new payroll application, access rights were established based on the needs of those responsible for setting up the new system. The GWCCA did not initially designate a system administrator to identify potential risk associated with access rights and to manage and monitor user access for the post-implementation environment.

Effect or Potential Effect:

The weaknesses in IT general controls related to logical access exposes GWCCA to unnecessary risk of fraud and could impact the integrity and reliability of data. These weaknesses also increase the need for GWCCA to ensure mitigating controls are operating effectively to reduce the chance of errors that could significantly affect the financial statements.

Recommendation:

We recommend GWCCA strengthen controls over change management and logical access within its HRIS to help ensure the integrity and reliability of its data. The GWCCA should continue to establish policies and procedures, implement role based security, limit access to administrative privileges, and implement mitigating controls where appropriate, such as performing reviews of user activity within the HRIS.

Views of Responsible Officials:

We concur with the finding.

During the fiscal year under review, the Human Resources (HR) department continued through a major re-organization involving changes to most of the positions within the department and identification of the roles related to the HRIS system.

STATE ENTITY: STATE ROAD AND TOLLWAY AUTHORITY

2017-019 Improve Controls over Financial Reporting

Internal Control Impact: Significant Deficiency
Compliance Impact: None
Repeat of Prior Year Finding: 2016-025 (*partial repeat*)

The State Road and Tollway Authority’s (Authority) financial reporting process did not have adequate internal controls to prevent or detect material errors and omissions in its basic financial statements, including footnote disclosures.

Background Information:

As part of our fiscal year 2017 audit, we followed up on the Authority’s efforts to implement the corrective action plans for its prior year finding. In this prior year finding, we reported that the Authority needed to strengthen controls over its financial reporting process. Management worked with its financial system consultants to modify its accounting system to help produce automated financial statements, however, the Authority still relies heavily on end user applications (MS Excel and Word) to create the year-end financial statements and note disclosures. This year, we again identified material misstatements in the Authority’s financials statements and note disclosures.

Criteria:

The Authority is responsible for maintaining a system of controls over the preparation of financial statements in accordance with generally accepted accounting principles (GAAP). The design and operation of the Authority’s controls should allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements of the financial statements in a timely manner as well as facilitate the timely preparation of complete and accurate financial statements.

Condition:

As noted above, our audit of the Authority’s basic financial statements revealed several material errors. Specifically, the errors included:

Net Pension Liability – The entire liability and related pension activity were presented in the Internal Service Fund instead of being allocated directly to the related funds from which the liability is expected to be paid. In addition, net pension liability and related pension activity were not adjusted for the transfer of all Georgia Regional Transportation Authority’s (GRTA) employees to the Authority on July 1, 2016. The audit adjustments proposed to correct the recording of net pension liability and related pension activity totaled \$11.5 million (in the aggregate).

Revenue Classification – Funds received from the Georgia Department of Transportation totaling \$35 million were classified as Other Financing Sources instead of Intergovernmental Revenue on the Authority’s *Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds*.

Statement of Cash Flows – The statement presented for audit contained numerous errors that required correction. We identified certain capital and related financing activities that were incorrectly reported as operating activities. Adjustments were also needed to address errors related to the use of incorrect restated beginning balances for some accounts and in the formulas in the end user applications underlying the statement.

MD&A and Note Disclosures – Certain information presented in Management’s Discussion and Analysis and Notes to the Financial Statements contained errors that required correction.

Cause:

The design and operation of the Authority's controls over its financial reporting process did not detect certain material errors and omissions in its basic financial statements and note disclosures. Some errors were due in part to incorrect mapping of accounts within the accounting system. In addition, preparing complex financials using end user application tools introduces additional risks and time in the production of the Authority's financial report.

Effect or Potential Effect:

Prior to adjustment, the Authority's basic financial statements and note disclosures contained several material misstatements. Without effective controls in place to address the risk of material misstatements, the Authority cannot ensure accurate financial reporting within its basic financial statements.

Recommendation:

The Authority should continue to improve controls over financial reporting by incorporating additional oversight, reconciliations, procedures for verifying the correct mapping of accounts within the accounting system, and training for staff that will aid in the timely detection and correction of significant errors. We recommend the Authority continue its efforts to assess the risk of material misstatements to the financial statements and to strengthen internal controls over financial reporting by:

- Documenting the entire financial statement preparation process, including procedures to identify and address new or unusual activity and maintaining a listing of specific information, data, calculations, and manual entries/adjustments needed to prepare the basic financial statements.
- Documenting the end user applications used to produce the financial report, including implementing a formal change process, which should require documented approvals when changes are made to formulas and links.
- Developing and documenting procedures for conducting a thorough review of the basic financial statements. The review should be performed by an individual who is knowledgeable of governmental accounting standards and independent of the preparation of the basic financial statements. We recommend that a current disclosure checklist, such as the Government Finance Officers Association (GFOA) General Purpose Preparer Checklist, be used to document the financial statement review and ensure propriety and completeness of the financial statements and related notes.
- Providing training on new governmental accounting standards, statewide policies, and applicable laws and regulations for all staff who prepare and review the financial information.

Views of Responsible Officials:

We concur with the finding.

STATE ENTITY: STATE ROAD AND TOLLWAY AUTHORITY (*continued*)

2017-020 Improve Toll Revenue Collection and Reporting Controls

Internal Control Impact: Significant Deficiency
Compliance Impact: None

The State Road and Tollway Authority (Authority) needs to improve internal controls over toll revenue reporting and third party service provider monitoring.

Background Information:

The Authority utilizes service organizations to provide certain mission critical business functions, such as tolling collection and reporting services for its electronic tolling collection systems on I-75 South and I-85. These services include providing the Authority with transaction and summary level toll reports for financial statement reporting. The revenue reported from the I-75 South and I-85 tolling systems totaled \$18,047,612 for fiscal year 2017.

Although the Authority has delegated these key processes and functions to the service organizations, management is responsible for gaining assurance that the service provider's internal control environment is operating effectively. Usually prepared annually, a System and Organization Controls (SOC) report provides an independent description and evaluation of the provider's internal controls over the processing and security of the outsourced tasks. In addition, the SOC report identifies controls for which management personnel are responsible, typically referred to as complementary user entity controls. Such complimentary controls need to be in place and operating effectively for the service organization's controls to be achieved.

Criteria:

The Authority is responsible for maintaining a system of internal control over toll revenue collection and reporting. The design and operation of internal controls should allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements of the financial statements in a timely manner. This internal control framework includes understanding the internal control environment of and maintaining oversight over service providers to gain assurance over outsourced functions.

Condition:

During our internal controls walkthrough of the toll revenue collection and reporting process, we noted deficiencies related to monitoring internal controls at the following service organizations as well as internal controls at the Authority:

3M - The Authority did not have adequate procedures in place to monitor the service organization's internal controls, either internally or by obtaining and reviewing a SOC 1 Type II report, and was not able to assess the design and operating effectiveness of controls it relied on to ensure the completeness and accuracy of toll data.

In addition, the Authority did not implement the necessary internal controls, such as the visual lane audits that it had planned to perform, to verify the accurate and complete reporting of trip data by the I-75 South tolling system.

Electronic Transaction Consultants Corporation (ETCC) - The Authority obtained a SOC 1 Type II report for the service organization but did not document, in detail, its evaluation of the effect of ETCC's controls on the Authority's own system of internal control.

In addition, the Authority relied on ETCC's transaction and summary level reports to achieve its internal control over financial statement reporting of toll revenue. However, the Authority does not independently validate the completeness and accuracy of the data in the reports. Specifically, we noted that the Authority reconciles the trip transaction level reports to the summary level reports; however, both reports are produced by ETCC. The design of this reconciliation does not ensure the accuracy and completeness of the reports provided by ETCC.

Cause:

The Authority has not yet designed complementary user entity controls that provide assurance regarding the accuracy and completeness of the service organization reports that support the toll revenue balances in its financial statements. In addition, the Authority has not established policies and procedures for reviewing SOC reports and for assessing and documenting the effect of the service organization's controls relative to the Authority's own assertions.

Effect or Potential Effect:

The weaknesses in internal control limit the Authority's ability to prevent, or detect and correct, toll revenue reporting errors and omissions in a timely manner. As a result, the Authority has reduced assurance that the toll revenue balances are materially correct and accurately reported in its financial statements.

Recommendation:

The Authority should continue to improve its internal controls over toll revenue collection and reporting by implementing a formal framework for gaining appropriate assurance over outsourced operations impacting mission critical processes. The Authority can gain assurance in several forms including, but not limited to, SOC 1 reports, on-site reviews, or other independently verified assurance of the provider's internal control environment. This process should include the development of formal policies and procedures for obtaining, and documenting the evaluation of a reasonable form of assurance to ensure that third party providers' controls are operating effectively. The Authority should also design and implement complementary user entity controls to ensure the accuracy and completeness of the data in the service organization reports that it relies on for financial statement reporting of toll revenue.

When utilized, we recommend that management review and document the controls listed in the SOC 1 Type II reports to ensure they cover all significant transactions and processes that affect the Authority's financial statements, and document the user controls and evidence how they are operating as they relate to the Authority's operations. If controls are not in place, management should implement the appropriate controls including those designed to ensure completeness and accuracy of transactions.

Views of Responsible Officials:

The State Road and Tollway Authority concurs with the audit deficiency related to toll revenue reporting and third-party service provider monitoring.

STATE ENTITY: STATE ROAD AND TOLLWAY AUTHORITY (*continued*)

2017-021 Strengthen Logical Access Controls

Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Repeat of Prior Year Findings: 2016-026, 2015-055 (*partial repeat*)

The State Road and Tollway Authority (Authority) should implement its new controls over user access monitoring within financial systems.

Background Information:

The State Road and Tollway Authority (Authority) relies extensively on applications to process financial transactions and for financial reporting. Internal controls over these applications are essential for the reliability and integrity of the Authority's data and to protect financial information from manipulation, corruption, or loss.

As part of our fiscal year 2017 audit, we followed up on the Authority's efforts to implement the corrective action plans for its prior year findings. In these prior year findings we identified several functionality limitations of the Authority's primary accounting system that made it difficult for the Authority to implement application controls and monitor logical access. The Authority has taken a number of actions to address these issues, including the implementation of a new audit tool that provides the capability to establish role based segregation of duties and to generate reports that facilitate user access monitoring. The Authority also corrected the instances of inappropriate access we identified during the prior year audit and established policies and procedures that define user roles and responsibilities and the segregation of duties rules that govern the assignment of access rights to specific roles. In addition, the Authority developed a new process for monitoring logical access but was not able to implement the process during the year.

Criteria:

The Authority is responsible for designing and operating an effective information system and related control activities, including segregation of duties. In addition, the Authority is responsible for monitoring and maintaining an effective information system to ensure that human resource (HR) and accounting transactions are authorized, complete, valid and accurately recorded into its primary financial system.

Furthermore, all organizations of the State government are required to conform to and comply with the technology security standards established by the Georgia Technology Authority (Official Code of Georgia Annotated 50-25-4(a)(21)), including the Authorization and Access Management standard (SS-08-010), which requires periodic reviews of access control lists and logs to validate the appropriateness of user accounts and use of access privileges. Access control measures are critical to ensuring users only have access to the information for which they are authorized and need to perform their official duties.

An effective information system includes information technology (IT) general controls, which address, IT entity level controls, policies and procedures, change management, logical access and IT Operations. Such controls contribute to the design, implementation and operating effectiveness of the Authority's information systems and related control activities and are critical to reduce the risk of error, misuse, or fraud.

Condition:

During our review of the Authority's information system general controls associated with certain financial and HR systems, we noted the Authority has established a formal process to periodically monitor ongoing access to its applications, including procedures for verifying the appropriateness of user access and review

by management or persons with direct knowledge of job roles and responsibilities. However, the logical access monitoring process did not occur during the period under review.

Cause:

The Authority did not have an adequate number of resources to implement its logical access monitoring process during the year.

Effect or Potential Effect:

The weakness in IT general controls related to user access monitoring, exposes the Authority to unnecessary risk of fraud and could impact the confidentiality, availability, integrity and reliability of data used for financial reporting within its financial statements. These weaknesses also increase the need for the Authority to ensure mitigating controls are operating effectively to reduce the chance of errors that could significantly affect the financial statements.

Recommendation:

The Authority should implement and monitor its new logical access monitoring process to help ensure the confidentiality, availability, integrity and reliability of its data.

Views of Responsible Officials:

We concur with the finding.

STATE ENTITY: GEORGIA TECHNOLOGY AUTHORITY

2017-022 Increase Oversight over Third-Party Providers and Agencies

Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Repeat of Prior Year Finding: 2016-027

The Georgia Technology Authority (GTA) should ensure that a System and Organization Control Type 2 report (SOC 2) is issued annually and that agencies and service providers participating in Georgia Enterprise Technology Services (GETS) understand the controls for which they are responsible, in order to strengthen the overall system of internal control at each GETS agency.

Background Information:

The GTA is responsible for overseeing GETS contracts and related services provided by various third party service organizations. These services are used by GTA and a number of other state agencies (GETS agencies) who rely on a combination of internal controls in place at these service organizations as well as their own internal controls.

The ability to assess the combination of internal controls allows GTA and each GETS agency to identify risks related to outsourced services in order to ensure the agency maintains a system of internal control.

Criteria:

The GTA and GETS agencies are required to comply with the rules, regulations, policies, and procedures prescribed by the State Accounting Office (*Title 50, Chapter 5B of the Official Code of Georgia Annotated - §50-5B-4*) including the statewide Internal Control Guidance which identifies requirements for establishing and maintaining an effective system of internal control.

Additionally, the Uniform Guidance (*Title 2 Code of Federal Regulations 200.303 Subpart D*) prescribes requirements for recipients of federal awards to establish and maintain effective internal control over federal awards that provides reasonable assurance that the federal awards are managed in compliance with federal statutes, regulations, and the terms and conditions of the federal awards.

The GTA and GETS agencies are also required to adhere to the following policies and security standards:

- *Security Controls Reviews and Assessments Policy* (PS-08.029.01) – To establish requirements for agencies to assess security controls for IT systems.
- *Outsourced IT Services and Third-Party Interconnections Standard* (SS-08-044.01) – To establish requirements for agencies to ensure adherence to established security requirements by third-party IT service providers and/or interconnections.
- *Information Security Control Policy* (PS-17-001) – To improve how security controls are managed within the State’s shared-service environment and third-party service providers.
- *Information Security Control Standard* (SS-17-001) – Agencies, Third-Party Service Providers, and Service Integrators operating in a shared-service environment are responsible for ensuring that applicable NIST 800-53 (rev. 4) security controls are implemented and operated effectively.

An effective system of internal control should include policies and procedures for monitoring and evaluating whether controls are present and functioning effectively, including controls at service organizations that are relied on to provide services supporting information systems. Monitoring of a service organization's controls should include obtaining and reviewing an annual SOC 2 Type 2 report performed by an independent service auditor in accordance with the Statement on Standards for Attestation Engagements No. 18 (SSAE18). This report provides an opinion on the operational effectiveness of the service organization's controls and is intended to meet the needs of management as they assess the effect of the service organization's controls on their own assertions, which is an important component of managements' evaluation of internal controls over operational, financial reporting, and compliance requirements.

Condition:

While following up on prior year finding 2016-027, we noted that GTA made certain improvements during fiscal year 2017. Notably, GTA obtained a SOC 2 Type 1 report which provides a description of the service organization's system of internal controls and the suitability of the *design* of controls. The GTA, in collaboration with certain GETS agencies, accomplished the following:

- Published the state Information Security Controls Policy (PS-17-001);
- Published the Information Security Controls Standard (SM-17-001);
- Developed a Security Control Matrix.

These documents provide direction, set expectations, and identify the controls that should be in place at each agency, the controls that should be in place at each service provider, and controls where there is a shared responsibility between the agency and service provider.

Although considerable progress has been made, the GTA did not obtain a SOC 2 Type 2 report in order to determine the operating effectiveness of the controls in place at the relevant service organizations. As a result, information related to the operating effectiveness of service providers' internal controls was not available for consideration by GETS agencies during fiscal year 2017.

The GTA has contracted with an independent service auditor to complete a SOC 2 Type 2 report that will be available for fiscal year 2018.

The details related to this deficiency were provided to management and shall not be considered public record in accordance with Official Code of Georgia Annotated §50-6-9.

Cause:

The GTA engaged an independent service auditor to perform a SOC 2 Type 1 to pre-assess the design of controls prior to engaging the service auditor to perform a SOC 2 Type 2 report.

Effect or Potential Effect:

Absent an independent review through a SOC 2 Type 2 report, the GTA and GETS agencies have reduced assurance over the security, confidentiality, availability, integrity and reliability of data used for operational, financial reporting, and compliance requirements.

The GTA is not in compliance with the Uniform Guidance, State Accounting Office Guidance, and its policies and standards applicable to third party risk management and monitoring.

Recommendation:

The GTA should continue its efforts to strengthen controls over monitoring third party service providers by obtaining annually a SOC 2 Type 2 report performed by an independent service auditor in accordance with the Statement on Standards for Attestation Engagements No. 18 (SSAE18). The SOC report should be used by GTA and each GETS agency to assess controls and identify risks related to outsourced services. This assessment is critical to maintaining an effective system of internal control. A robust system of internal control allows management to gain reasonable assurance their agency will achieve its objectives in complying with operational, financial reporting, and compliance requirements.

Views of Responsible Officials:

We concur with the finding. The corrective action plan is on track for completion June 30, 2018.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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¹The entity number represents the control number that was assigned to each State entity.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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¹The entity number represents the control number that was assigned to each State entity.

FEDERAL AGENCY: U.S. DEPARTMENT OF EDUCATION

STATE ENTITY: ALBANY STATE UNIVERSITY

2017-023 Excessive Cash Balances

Compliance Requirement:	Cash Management
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
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 84.379 - Teacher Education Assistance for College and Higher Education Grants
Federal Award Number:	P268K170079 (Year: 2017), P268K160079 (Year: 2016), P063P160079 (Year: 2017), P063P150079 (Year: 2016)
Questioned Cost:	None Identified

The Institution maintained excessive cash balances related to the Direct Loan and Pell programs.

Criteria:

Provisions included in 34 CFR 668.163 and 668.166 provide requirements for maintaining and accounting for funds and excess cash, respectively.

Condition:

Upon review of cash drawdowns and disbursements related to the Federal Direct Loan and Pell programs at the Institution's East Campus, excessive cash balances were noted for up to 26 days for the Direct Loan program and 66 days for the Pell grant program in the fiscal year. Provisions included in 34 CFR 668.166(a), "The Secretary considers excess cash to be any amount of Title IV, HEA program funds, other than Federal Perkins Loan Program funds, that an institution does not disburse to students or parents by the end of the third business day following the date the institution received those funds from the Secretary."

Cause:

In discussing these deficiencies with management, they stated this occurred due to internal procedural errors that led to the untimely return of funds to the grantor agencies.

Effect or Potential Effect:

The Institution was not in compliance with Federal regulations concerning the disbursement of Federal Direct Loan and Pell funds and excess cash.

Recommendation:

The Institution should establish procedures to ensure that Federal Direct Loan and Pell funds are disbursed within three business days of the receipt of such funds. The Institution should only request Federal Direct Loan and Pell funds when the amounts are immediately needed to disburse funds to students or parents. Additionally, the Institution should develop and implement a monitoring process to ensure that controls are properly implemented. The Institution should also contact the U.S. Department of Education regarding resolution of this finding.

Views of Responsible Officials:

We concur with this finding.

FEDERAL AGENCY: U.S. DEPARTMENT OF EDUCATION *(continued)*

STATE ENTITY: ATLANTA METROPOLITAN STATE COLLEGE

2017-024 Excessive Cash Balances

Compliance Requirement:	Cash Management
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.268 - Federal Direct Student Loans
Federal Award Number:	P268K173513 (Year: 2017), P268K163513 (Year: 2016), P268K153513 (Year: 2015), P268K143513 (Year: 2014), P268K133513 (Year: 2013), P268K123513 (Year: 2012)
Questioned Cost:	None Identified

The Institution maintained excessive cash balances related to the Direct Loan program.

Criteria:

Provisions included in 34 CFR 668.163 and 668.166 provide requirements for maintaining and accounting for funds and excess cash, respectively.

Condition:

Upon review of cash drawdowns and disbursements related to the Federal Direct Loan program, excessive cash balances were noted for up to 73 days in the fiscal year. Provisions included in 34 CFR 668.166(a), “The Secretary considers excess cash to be any amount of Title IV, HEA program funds, other than Federal Perkins Loan Program funds, that an institution does not disburse to students or parents by the end of the third business day following the date the institution received those funds from the Secretary.”

Cause:

In discussing these deficiencies with management, they stated that drawdowns are made after disbursements, but reconciliations between PeopleSoft and Banner were not performed regularly during the year under review. It appears this lead to discrepancies between cash on hand versus cash needs.

Effect or Potential Effect:

The Institution was not in compliance with Federal regulations concerning the disbursement of Federal Direct Loan funds and excess cash.

Recommendation:

The Institution should establish procedures to ensure that Federal Direct Loan funds are disbursed within three business days of the receipt of such funds. The Institution should only request Federal Direct Loan funds when the amounts are immediately needed to disburse funds to students or parents. Additionally, the Institution should develop and implement a monitoring process to ensure that controls are properly implemented. The Institution should also contact the U.S. Department of Education regarding resolution of this finding.

Views of Responsible Officials:

We concur with this finding.

FEDERAL AGENCY: U.S. DEPARTMENT OF EDUCATION *(continued)*

STATE ENTITY: ATLANTA METROPOLITAN STATE COLLEGE *(continued)*

2017-025 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
Pass-Through Entity:	None
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
Federal Award Number:	P063P163513 (Year: 2017)
Questioned Costs:	\$6,943.50

The Institution'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 (FSEOG) Program, Federal Direct Loan Program, and Federal Pell Grant Program, respectively.

Condition:

A sample of forty financial assistance files was selected to determine if financial assistance was properly calculated and disbursed to eligible students. The following deficiencies were noted:

1. Two students in the sample were not in compliance with the Institution's published satisfactory academic progress (SAP) 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. The students did not meet the quantitative and qualitative requirement of satisfactory academic progress, which resulted in SFA over disbursements totaling \$6,943.50.

Questioned Cost:

Questioned costs of \$6,943.50, with likely questioned costs of \$491,703.65, were identified for the students who received student financial assistance in excess of their eligible need. The following CFDA number is affected by the known and likely questioned costs: 84.063

Cause:

In discussing these deficiencies with management, they stated that the SAP process for these two students was processed manually.

Effect or Potential Effect:

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

Recommendation:

The Institution should review its processes and procedures for determining each student's financial aid eligibility. Where vulnerable, the Institution 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 Institution should develop and implement a monitoring process to ensure that controls are properly implemented. The Institution should also contact the U.S. Department of Education regarding resolution of this finding.

Views of Responsible Officials:

We concur with this finding.

FEDERAL AGENCY: U.S. DEPARTMENT OF EDUCATION (*continued*)

STATE ENTITY: ATLANTA METROPOLITAN STATE COLLEGE (*continued*)

2017-026 Reports Not Reconciled

Compliance Requirement: Reporting
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
Pass-Through Entity: None
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
Federal Award Number: P007A150964 (Year: 2016), P033A150964 (Year: 2016),
P063P153513 (Year: 2016), P268K163513 (Year: 2016)
Questioned Cost: None Identified

Fiscal year 2016 amounts reported on the Fiscal Operations and Application to Participate (FISAP) report submitted by the Institution to the U.S. Department of Education were not properly reconciled.

Criteria:

Federal regulations (34 CFR 668.24, 34 CFR 675.19, 34 CFR 690.81 and 34 CFR 690.83) require the Institution to ensure that reported information is accurate and reconciled as necessary.

Condition:

The fiscal year 2016 FISAP report included amounts reported for Information on Enrollment, State Grants and Scholarships, the Federal Supplemental Educational Opportunity Grant (FSEOG) Program, the Federal Work-Study (FWS) Program, and the Distribution of Program Recipients and Expenditures by Type of Student could not be reconciled to the accounting records.

Cause:

In discussing these deficiencies with management, they stated the previous Director of Financial Aid did not maintain documentation for the fiscal year 2016 FISAP report.

Effect or Potential Effect:

Information submitted to the U.S. Department of Education was not accurate and was not supported by the accounting records.

Recommendation:

The Institution should implement policy and procedures to ensure that all reports submitted to the U.S. Department of Education are accurately completed and supported by the accounting records. The Institution should also contact the U.S. Department of Education regarding the resolution of this finding.

Views of Responsible Officials:

We concur with this finding.

FEDERAL AGENCY: U.S. DEPARTMENT OF EDUCATION *(continued)*

STATE ENTITY: ATLANTA METROPOLITAN STATE COLLEGE *(continued)*

2017-027 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
Pass-Through Entity:	None
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
Federal Award Number:	P268K173513 (Year: 2017), P063P163513 (Year: 2017), P007A160964 (Year: 2017), P033A160964 (Year: 2017)
Questioned Costs:	\$12,355.03

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

Criteria:

The provisions in 34 CFR 668.22 provides requirements over the treatment of Title IV funds when a student withdraws. The Institution 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 the 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 2016 and Spring 2017 semesters and withdrew from the Institution 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 calculations for eleven students who withdrew during the Fall 2016 semester and thirteen students who withdrew during Spring 2017 were calculated incorrectly due to the use of an improper number of scheduled break days and inaccurate institutional charges. These students were requested to return \$12,355.03 less than the required amount to various SFA programs.
2. The proration between the school and student portion of the refund was incorrect for four of the students who withdrew during the Fall 2016 semester and five of the students who withdrew during the Spring 2017 semester.
3. Funds were not returned to the appropriate grantor programs within the required time frame of 45 days for sixteen of the withdrawn students tested.

Questioned Cost:

Questioned costs of \$12,355.03, with likely questioned costs of \$76,304.57, were identified for refunds calculated incorrectly. The following CFDA numbers are affected by the known and likely questioned costs: 84.007, 84.063, and 84.268

Cause:

In discussing these deficiencies with management, they stated that the Registrar's office did not add the scheduled breaks into the Banner system and all of the Institutional Charges were not added to the Banner System.

Effect or Potential Effect:

The Student Financial Assistance 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.

Recommendation:

The Institution 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 Institution should also contact the U.S. Department of Education regarding resolution of this finding.

Views of Responsible Officials:

We concur with this finding.

FEDERAL AGENCY: U.S. DEPARTMENT OF EDUCATION *(continued)*

STATE ENTITY: ATLANTA METROPOLITAN STATE COLLEGE *(continued)*

2017-028 Federal Direct Loan Program Reconciliations

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.268 - Federal Direct Student Loans
Federal Award Number:	P268K173513 (Year: 2017)
Questioned Cost:	None Identified

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

Criteria:

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

Condition:

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 appropriately for eleven months during the fiscal year.

Cause:

In discussing these deficiencies with management, they stated internal controls, to ensure reconciliations were being performed, were not in place.

Effect or Potential Effect:

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

Recommendation:

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

Views of Responsible Officials:

We concur with this finding.

FEDERAL AGENCY: U.S. DEPARTMENT OF EDUCATION (*continued*)

STATE ENTITY: BAINBRIDGE STATE COLLEGE

2017-029 Excessive Cash Balances

Compliance Requirement:	Cash Management
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.063 - Federal Pell Grant Program, 84.268 - Federal Direct Student Loans
Federal Award Number:	P268K173411 (Year: 2017), P268K163411 (Year: 2016)
Questioned Cost:	None Identified
Repeat of Prior Year Finding:	2016-035

The Institution maintained excessive cash balances related to the Direct Loan program.

Criteria:

Provisions included in 34 CFR 668.163 and 668.166 provide requirements for maintaining and accounting for funds and excess cash, respectively.

Condition:

Upon review of cash drawdowns and disbursements related to the Federal Direct Loan program, excessive cash balances were noted for up to 16 days in the fiscal year. Provisions included in 34 CFR 668.166(a), “The Secretary considers excess cash to be any amount of Title IV, HEA program funds, other than Federal Perkins Loan Program funds, that an institution does not disburse to students or parents by the end of the third business day following the date the institution received those funds from the Secretary.”

Cause:

In discussing these deficiencies with management, they stated that the Institution personnel incorrectly drew down Federal Direct Loan Program funds due to an oversight.

Effect or Potential Effect:

The Institution was not in compliance with Federal regulations concerning the disbursement of Federal Direct Loan funds and excess cash.

Recommendation:

The Institution should establish procedures to ensure that Federal Direct Loan funds are disbursed within three business days of the receipt of such funds. The Institution should only request Federal Direct Loan funds when the amounts are immediately needed to disburse funds to students or parents. Additionally, the Institution should develop and implement a monitoring process to ensure that controls are properly implemented. The Institution should also contact the U.S. Department of Education regarding resolution of this finding.

Views of Responsible Officials:

We concur with the finding.

FEDERAL AGENCY: U.S. DEPARTMENT OF EDUCATION *(continued)*

STATE ENTITY: WEST GEORGIA TECHNICAL COLLEGE

2017-030 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
Pass-Through Entity:	None
CFDA Number and Title:	84.063 - Federal Pell Grant Program 84.268 - Federal Direct Student Loans
Federal Award Number:	P268K173348 (Year: 2017), P063P163348 (Year: 2017), P007A160980 (Year: 2017)
Questioned Cost:	\$1,369,932.18

The Institution'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 (FSEOG) Program, Federal Direct Loan Program, and Federal Pell Grant Program, respectively.

Condition:

A sample of 40 financial assistance files was selected to determine if financial assistance was properly calculated and disbursed to eligible students. The following deficiencies were noted:

1. One student in the sample received Direct Unsubsidized Student Loans before the Subsidized need-based loan limit was reached.
2. Two students in the sample were awarded more Pell Grant funds than they were eligible to receive based upon their Expected Family Contribution and attempted credit hours. Over disbursements totaling \$2,136.00 were noted.

In addition, the entity disbursed \$1,367,796.18 in aid to students enrolled in programs that were not eligible to receive Federal financial assistance.

Furthermore, the Institution did not have an approved awarding or disbursement policy in effect for the year under review.

Questioned Cost:

Questioned costs of \$1,369,932.18, with likely questioned costs of \$1,533,400.28, were identified for the students who received student financial assistance in excess of their eligible need. The following CFDA numbers are affected by the known and likely questioned costs: 84.063, and 84.268.

Cause:

In discussing these deficiencies with management, they stated that turnover within the Student Financial Aid Office and inadequate policies and procedures led to these problems.

Effect or Potential Effect:

The Institution was not in compliance with Federal regulations concerning awarding of SFA funds to Students.

Recommendation:

The Institution should review its processes and procedures for determining each student's financial aid eligibility. Where vulnerable, the Institution 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 Institution should develop and implement a monitoring process to ensure that controls are properly implemented. The Institution should also contact the U.S. Department of Education regarding resolution of this finding.

Views of Responsible Officials:

We concur with the finding.

FEDERAL AGENCY: U.S. DEPARTMENT OF EDUCATION *(continued)*

STATE ENTITY: WEST GEORGIA TECHNICAL COLLEGE *(continued)*

2017-031 Undocumented Cost of Attendance Budgets

Compliance Requirement: Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
Pass-Through Entity: None
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
Federal Award Number: P063P163348 (Year: 2017), P033A160980 (Year: 2017),
P268K173348 (Year: 2017), P007A160980 (Year: 2017)
Questioned Cost: None Identified

The Institution's Student Financial Aid Office did not document the procedures used to establish Cost of Attendance budgets.

Criteria:

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

Condition:

Upon review of the Institution's Cost of Attendance (COA) budgets, it was noted that Institution personnel could not provide supporting documentation or explanations for the calculation of any components of the COA budgets, including Tuition and Fees, Room and Board, Books and Supplies, Miscellaneous Expenses or Transportation.

Cause:

In discussing these deficiencies with management, they stated the previous Director did not keep documentation to support the amounts located on the COA budgets.

Effect or Potential Effect:

The Institution was not in compliance with Federal regulations concerning the COA budgets used as the basis for determining SFA eligibility. The COA is the cornerstone of establishing a student's financial need and sets a limit on the total aid a student may receive. If the estimated costs used for components in the COA budget are unreasonable and do not represent average costs for students at the Institution, a majority of the student population may have been significantly overawarded.

Recommendation:

The Institution should reevaluate the components used in the COA budgets and document that these costs represent average costs for students enrolled at the Institution. The Institution should modify its procedures to ensure that any future changes to the COA budgets are reasonable and based on documented average costs for students. The Institution should also contact the U.S. Department of Education regarding resolution of this finding.

Views of Responsible Officials:

We concur with the finding.

FEDERAL AGENCY: U.S. DEPARTMENT OF EDUCATION *(continued)*

STATE ENTITY: GEORGIA PIEDMONT TECHNICAL COLLEGE

2017-032 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
Pass-Through Entity:	None
CFDA Number and Title:	84.063 – Federal Pell Grant Program 84.268 – Federal Direct Student Loans
Federal Award Number:	P268K172762 (Year: 2017), P063P162762 (Year: 2017)
Questioned Cost:	\$22,173.00

The Institution’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 (FSEOG) Program, Federal Direct Loan Program, and Federal Pell Grant Program, respectively.

Condition:

A sample of 40 financial assistance files was selected to determine if financial assistance was properly calculated and disbursed to eligible students. The following deficiencies were noted:

1. One student in the sample was eligible to receive \$1,000.00 more in Direct Student Loans based upon their attempted credit hours than they actually received.
2. Two students in the sample were not in compliance with the Institution’s published satisfactory academic progress (SAP) 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. The students did not meet the quantitative and/or qualitative requirement of satisfactory academic progress, which resulted in SFA over disbursements totaling \$15,460.00.
3. Two students in the sample were not enrolled at least half time and received Direct Student Loans, which resulted in SFA over disbursements totaling \$6,713.00.

Questioned Cost:

Questioned costs of \$22,173.00, with likely questioned costs of \$1,723,857.27, were identified for the students who received student financial assistance in excess of their eligible need. The following CFDA numbers are affected by the known and likely questioned costs: 84.063 and 84.268.

Cause:

In discussing these deficiencies with management, they stated that turnover within the Student Financial Aid Office and inadequate policies and procedures led to these problems.

Effect or Potential Effect:

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

Recommendation:

The Institution should review its processes and procedures for determining each student's financial aid eligibility. Where vulnerable, the Institution 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 Institution should develop and implement a monitoring process to ensure that controls are properly implemented. The Institution should also contact the U.S. Department of Education regarding resolution of this finding.

Views of Responsible Officials:

We concur with the finding.

FEDERAL AGENCY: U.S. DEPARTMENT OF EDUCATION *(continued)*

STATE ENTITY: GEORGIA PIEDMONT TECHNICAL COLLEGE *(continued)*

2017-033 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
Pass-Through Entity:	None
CFDA Number and Title:	84.007 – Federal Supplemental Education Opportunity Grant 84.063 – Federal Pell Grant Program 84.268 – Federal Direct Student Loans
Federal Award Number:	P268K172762 (Year: 2017), P063P162762 (Year: 2017), P007A160991 (Year: 2017)
Questioned Cost:	\$3,578.70

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

Criteria:

The provisions in 34 CFR 668.22 provides requirements over the treatment of Title IV funds when a student withdraws. The Institution 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 the Title IV grant or loan assistance that was disbursed to the student as of the withdrawal date.

Condition:

Thirty-seven students who received Federal financial assistance for the Fall 2016 and Spring 2017 semesters and withdrew from the Institution 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 calculations for 14 students who withdrew during the Fall 2016 semester and three students who withdrew during Spring 2017 were calculated incorrectly due the use of improper scheduled break days, withdrawal dates, and/or institutional charges. These students were requested to return \$3,578.70 less than the required amount to various SFA programs.
2. The refund calculations for four students who withdrew during the Fall 2016 semester and five students who withdrew during Spring 2017 were calculated incorrectly due the use of improper scheduled break days, scheduled end dates, and/or institutional charges. These students were requested to return \$670.46 more than the required amount to various SFA programs.
3. Refund calculations provided to the auditor did not agree to the actual amounts reversed on the student's account in five instances.
4. The refund was not applied to the appropriate loan or grant in the correct order in two instances.

5. The proration between the school and student portion of the refund was incorrect for 13 of the students who withdrew during the Fall 2016 semester and nine of the students who withdrew during the Spring 2017 semester.
6. Funds were not returned to the appropriate grantor programs within the required time frame of 45 days for 31 of the withdrawn students tested.
7. Funds were reversed on the student's account but were not transmitted to the appropriate grantor program in one instance.

Questioned Cost:

Questioned costs of \$3,578.70, with likely questioned costs of \$16,755.18, were identified for refunds calculated incorrectly. The following CFDA numbers are affected by the known and likely questioned costs: 84.063 and 84.268.

Cause:

In discussing these deficiencies with management, they stated that turnover within the Student Financial Aid Office and inadequate policies and procedures led to these problems.

Effect or Potential Effect:

The Student Financial Assistance 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.

Recommendation:

The Institution 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 Institution should also contact the U.S. Department of Education regarding resolution of this finding.

Views of Responsible Officials:

We concur with the finding.

FEDERAL AGENCY: U.S. DEPARTMENT OF EDUCATION *(continued)*

STATE ENTITY: GEORGIA PIEDMONT TECHNICAL COLLEGE *(continued)*

2017-034 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
Pass-Through Entity:	None
CFDA Number and Title:	84.007 – Federal Supplemental Education Opportunity Grant 84.063 – Federal Pell Grant Program 84.268 – Federal Direct Student Loans
Federal Award Number:	P268K172762 (Year: 2017), P063P162762 (Year: 2017), P007A160991 (Year: 2017)
Questioned Cost:	\$66,766.34

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

Criteria:

The provisions in 34 CFR 668.22 provides requirements over the treatment of Title IV funds when a student withdraws. The Institution 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 the Title IV grant or loan assistance that was disbursed to the student as of the withdrawal date.

Condition:

Forty students who received Federal financial assistance for the Fall 2016 and Spring 2017 semesters and withdrew from the Institution but for whom no Return of Title IV calculation was performed were selected to determine if a refund should have been calculated. Our examination revealed that refund calculations were not performed for 35 of these students who unofficially withdrew during the Fall 2016 and Spring 2017 semesters. In addition, upon testing a sample of 40 financial assistance files to determine if financial assistance was properly calculated and disbursed to eligible students, it was noted that a refund should have been calculated for two students who unofficially withdrew during the Summer 2017 semester.

Questioned Cost:

Questioned costs of \$66,766.34, with likely questioned cost of \$976,509.18, were identified for refunds calculated incorrectly. The following CFDA numbers are affected by the known and likely questioned costs: 84.063 and 84.268.

Cause:

In discussing these deficiencies with management, they stated that turnover within the Student Financial Aid Office and inadequate policies and procedures led to these problems.

Effect or Potential Effect:

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

Recommendation:

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

Views of Responsible Officials:

We concur with the finding.

FEDERAL AGENCY: U.S. DEPARTMENT OF EDUCATION *(continued)*

STATE ENTITY: NORTH GEORGIA TECHNICAL COLLEGE

2017-035 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
Pass-Through Entity:	None
CFDA Number and Title:	84.063 – Federal Pell Grant Program 84.268 – Federal Direct Student Loans
Federal Award Number:	P268K172759 (Year: 2017), P063P162759 (Year: 2017)
Questioned Cost:	\$9,965.17

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

Criteria:

The provisions in 34 CFR 668.22 provides requirements over the treatment of Title IV funds when a student withdraws. The Institution 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 the Title IV grant or loan assistance that was disbursed to the student as of the withdrawal date.

Condition:

Nineteen students who received Federal financial assistance for the Fall 2016 and Spring 2017 semesters and withdrew from the Institution but for whom no Return of Title IV calculation was performed were selected to determine if a refund should have been calculated. Our examination revealed that refund calculations were not performed for four of these students who unofficially withdrew during the Fall 2016 and Spring 2017 semesters.

Questioned Cost:

Questioned costs of \$9,965.17, with likely questioned cost of \$61,935.06, were identified for refunds calculated incorrectly. The following CFDA numbers are affected by the known and likely questioned costs: 84.063 and 84.268.

Cause:

In discussing these deficiencies with management, they stated the deficiency was caused by a breakdown in procedures and insufficient controls during the first year implementation of new attendance software. Procedures have been revised and will be monitored to prevent the action being repeated in future years.

Effect or Potential Effect:

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

Recommendation:

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

Views of Responsible Officials:

We concur with this finding.

FEDERAL AGENCY: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

STATE ENTITY: DEPARTMENT OF COMMUNITY HEALTH

2017-036 Strengthen Controls over Medical Providers

Compliance Requirement:	Activities Allowed or Unallowed Allowable Costs/Cost Principles – Direct Costs
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
Pass-Through Entity:	None
CFDA Number and Title:	93.778 – Medical Assistance Program (Medicaid)
Federal Award Number:	05-1605GA5MAP (Year: 2016), 05-1705GA5MAP (Year: 2017), 05-1605GA5ADM (Year: 2016), 05-1705GA5ADM (Year: 2017)
Questioned Costs:	\$512

The Department of Community Health (DCH) claimed federal reimbursement for fee-for-service payments that were not adequately supported.

Background Information:

The objective of the Medical Assistance Program (Medicaid or Title XIX of the Social Security Act, as amended, (42 USC 1396 *et seq.*)) is to provide payments for medical assistance to low income persons. The DCH is responsible for administering the Medicaid program which is the largest federal grant program in the State. During fiscal year 2017, expenditures for the Medicaid program totaled \$7,192,226,911.

Criteria:

The DCH is required to establish and maintain effective internal control over federal awards that provides reasonable assurance that it is managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 CFR §200.303, Subpart D of the Uniform Guidance.

In accordance with Title 2 CFR §200.403(g), Subpart E of the Uniform Guidance, costs must be adequately documented to be allowable under federal awards. In addition, Title 42 United States Code 1396a requires the State plan for medical assistance to provide for agreements between the State Medicaid agency and every medical provider. The agreement must declare that the medical provider agrees to keep medical service records. The DCH provider manual states that the medical provider shall maintain all records for a minimum of six years.

The State plan is also required to specify the criteria for determining the validity of payments disbursed under the Medicaid program. This encompasses the system the State will use to ensure that payments are disbursed only to eligible providers for appropriately priced services that are covered by the Medicaid program and provided to eligible beneficiaries. Payments must also be based on claims that are adequately supported by medical records, and payments must not be duplicated (2 CFR Part 200, 4-93.778-3).

Condition:

As part of our audit of the Medicaid program, we reviewed 178 fee-for-service payments totaling \$378,956 to medical providers to verify the claims were allowable and adequately supported by medical records. The 178 payments reviewed were for 34 inpatient, 17 outpatient, 58 professional, 43 long-term care, and 26 pharmacy claims.

The DCH provided the medical records for all but six of the 178 claims, including one outpatient, one professional, and four pharmacy claims. While we did determine that the six claims were for services covered under the Medicaid program, we were not able to verify that the services were provided without the supporting medical records.

Questioned Costs:

Known questioned costs of \$512 were identified for the six fee-for-service payments that were not supported by adequate documentation.

Cause:

The DCH was not able to obtain the supporting records from the medical providers for six fee-for-service payments.

Effect or Potential Effect:

The DCH received federal reimbursement for fee-for-service payments that were not allowable, which resulted in known questioned costs and noncompliance with the federal regulations.

Recommendation:

The DCH management should recoup any payments made to medical providers for services that are not adequately documented and refund any corresponding federal reimbursements to the Centers for Medicare and Medicaid Services.

In addition, the DCH management should strengthen controls over medical providers to ensure that fee-for-service payments claimed for federal reimbursement under the Medicaid program are adequately supported by medical records. Management should incorporate additional reviews of Medicaid claims for the medical providers that were not able to provide the requested medical records during the audit. Improved controls will help ensure DCH achieves its objectives in complying with the Medicaid program requirements.

Views of Responsible Officials:

The Department concurs and acknowledge that appropriate steps are necessary to rectify this finding.

FEDERAL AGENCY: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (*continued*)

STATE ENTITY: DEPARTMENT OF COMMUNITY HEALTH (*continued*)

2017-037 Strengthen Application Risk Management Program

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
Pass-Through Entity:	None
CFDA Number and Title:	93.778 – Medical Assistance Program (Medicaid)
Federal Award Number:	05-1605GA5MAP (Year: 2016), 05-1705GA5ADM (Year: 2017), 05-1605GA5ADM (Year: 2016), 05-1705GA5MAP (Year: 2017)
Questioned Costs:	None Identified
Repeat of Prior Year Finding:	2016-044

The Department of Community Health (DCH) should strengthen controls over its application risk management program.

Background Information:

The DCH relies extensively on automated data processing controls contained within computer systems and business processes of various third-party vendors to process payment claims for the Medicaid program. Internal controls over services provided by vendors and their related computer systems and business processes are essential for ensuring the security, confidentiality, availability, reliability and integrity of Medicaid payment data.

Criteria:

The DCH is responsible for establishing and maintaining an IT risk management program as required by the following Georgia Technology Authority's policies and standards related to assessing and managing IT risks:

- *Information Security Risk Management Policy* (PS-08-031) – Each agency shall institute an organization-wide risk management approach to information security that assesses the risks (including the magnitude of harm that could result from the unauthorized access, use, disclosure, disruption, modification, or destruction) to information and systems.
- *Risk Management Framework Standard* (SS-08-041) – To adopt and implement a risk based approach to information security and shall use the National Institute of Standards and Technology (NIST) risk management framework.
- *Security Controls Reviews and Assessments Policy* (PS-08.029.01) – To establish requirements for agencies to assess security controls for IT systems.
- *Outsourced IT Services and Third-Party Interconnections Standard* (SS-08-044.01) – To establish requirements for agencies to ensure adherence to established security requirements by third-party IT service providers and/or interconnections.
- *Information Security Control Policy* (PS-17-001) – To improve how security controls are managed within the State's shared-service environment and third-party service providers.

- *Information Security Control Standard (SS-17-001)* – Agencies, Third-Party Service Providers, and Service Integrators operating in a shared-service environment are responsible for ensuring that applicable NIST 800-53 (rev. 4) security controls are implemented and operated effectively.

Further, DCH is required to conduct periodic risk analyses to ensure that appropriate, cost effective safeguards are incorporated into new and existing systems when significant system changes occur. In addition, DCH is also responsible for establishing and maintaining a system security plan, and performing biennial system reviews involved in the administration of U.S. Department of Health and Human Services (HHS) programs (*Title 45 Code of Federal Regulations section 95.621*).

An effective risk management program should also include elements listed below in order to reduce the risk of error, misuse, or fraud:

1. Policies and procedures designed to address security of the following:
 - a. physical location of resources
 - b. equipment
 - c. software and data
 - d. telecommunications
 - e. personnel
2. Disaster recovery and business contingency plans
3. Emergency preparedness
4. Review and monitor complimentary user entity controls as defined by service organizations

Additionally, the Uniform Guidance (*Title 2 Code of Federal Regulations 200.303 Subpart D*) prescribes requirements for recipients of federal awards to establish and maintain an effective system of internal control over federal awards that provides reasonable assurance that the federal awards are managed in compliance with federal statutes, regulations, and the terms and conditions of the federal awards.

Condition:

Our review of DCH’s risk management program related to automated data processing systems revealed the deficiencies described below.

Risk Analysis:

We noted risk is assessed during major changes to one of the several Medicaid automated data processing systems through DCH’s change management process; however, a formal risk analysis process has not been established and does not include all data processing systems for the Medicaid program.

System Security Reviews:

On an annual basis, DCH obtains System and Organization Controls (SOC) Type II reports to review the operating effectiveness of the controls in place at the various service organizations. However, this review is limited to an evaluation of the time period covered by the report and the service auditor’s opinion. Additionally, DCH does not assess the controls in place at the service organization or the complimentary user entity controls expected to be established at DCH to determine if the controls are in place, operating effectively, and successfully mitigating DCH’s risks.

Systems Security Plans:

The DCH does not have a formal documented system security plan for the automated data processing systems used to process claims and payments of Medicaid benefits.

Policies and Procedures:

Formal information security policies and standard operating procedures (SOP) have not been developed to protect the entity's information assets and computing infrastructure.

We noted the following ongoing efforts are being made to implement measures to address this deficiency:

The DCH Office of Information Technology has obtained the necessary Federal and State funding to ensure the necessary security resources, services, and tools are in place by the 1st Quarter of Calendar Year 2018 to address the audit findings. This effort includes:

- Development of the appropriate organization-wide security policies, procedures, and processes necessary to effectively manage its Application Risk Management Program; and
- Directly auditing its vendors and business associates to ensure their compliance with contractual obligations.

Cause:

The DCH has previously identified the need to develop and implement comprehensive organization-wide policies and procedures, formally document its risk analysis program, and develop and document formal Information System Security Plans for all major information systems in accordance with the Federal Information Security Management Act (FISMA) and based on guidelines and standards published by the National Institute of Standards and Technology (NIST). However, DCH does not have sufficient security budget funding and resources needed in order to address these deficiencies in a timely manner.

Effect or Potential Effect:

The lack of a formal risk management program exposes DCH to unnecessary risk of error, misuse, fraud, or loss of data from both internal and external forces which could materially impact the integrity and reliability of data used for the claims and payment processing of Medicaid benefits.

The DCH is not in compliance with the Uniform Guidance, State Accounting Office Guidance, and state policies and standards applicable to third party risk management and monitoring.

Recommendation:

The DCH should allocate necessary resources to implement a formal risk management program to allow Management to gain reasonable assurance DCH will achieve its objectives in complying with operational, financial reporting, and compliance requirements. An effective risk management program should, at a minimum, address the following:

- Risk Analysis;
- System security reviews;
- System security plans; and
- Policies and procedures.

Views of Responsible Officials:

The Department concurs with this finding and will take steps to remediate the finding and address the causes within the specified time.

FEDERAL AGENCY: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (*continued*)

STATE ENTITY: DEPARTMENT OF HUMAN SERVICES

2017-038 Strengthen Controls over Eligibility Documentation

Compliance Requirement:	Eligibility
Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
Pass-Through Entity:	None
CFDA Number and Title:	93.558 - Temporary Assistance for Needy Families (TANF)
Federal Award Number:	2014G996115 (Year: 2014), 2016G996115 (Year: 2016), 2015G996115 (Year: 2015), 2017G996115 (Year: 2017)
Questioned Costs:	\$20,688

The Department of Human Services (DHS) did not maintain the required documentation to support eligibility determinations for recipients of TANF benefits.

Background Information:

The DHS administers the State's TANF program that provides temporary cash assistance for families in need. Services for the TANF program are offered through the DHS Division of Family and Children Services (DFCS), which has offices in each of the 159 counties in the State of Georgia. During fiscal year 2017, DHS provided cash assistance totaling \$31,327,206 to 19,216 TANF participants.

Criteria:

The DHS is required to establish and maintain effective internal control over federal awards that provides reasonable assurance that it is managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 CFR 200.303, Subpart D of the Uniform Guidance. The DHS has developed policies and procedures to ensure compliance with requirements of the TANF program including the eligibility documentation requirements which are addressed in Chapter 1100, Section 05 - Application Processing of the DHS TANF Manual. The TANF Manual identifies certain forms that are mandatory for TANF eligibility determinations and are required to be maintained to support eligibility.

Condition:

Our audit of the TANF program revealed deficiencies in the documentation maintained to support eligibility determinations. We tested a random sample of 60 individuals receiving TANF benefits totaling \$93,190 during fiscal year 2017. We noted the eligibility documentation for 12 of the 60 TANF recipients was missing one or more of the following forms which are required to support the eligibility determinations for those individuals:

- Form 138 - Notice of Requirement to Cooperate and Right to Claim Good Cause for Refusal to Cooperate in Child Support Enforcement and Third Party Resource Requirements
- Form 196 - TANF Family Service Plan
- Form 297A - Rights and Responsibilities - TANF, Food Stamps, Medicaid

Questioned Costs:

Known questioned costs of \$20,688 were identified for benefit payments to the 12 TANF participants whose eligibility was not supported by adequate documentation.

Cause:

The DFCS offices have procedures in place for reviewing eligibility documentation; however, the operation of those procedures did not detect the missing eligibility forms. Management indicated that the conversion of its eligibility systems at the DFCS offices from SUCCESS to Georgia Gateway during the year diverted resources which may have impacted the operation of its review process.

Effect or Potential Effect:

The deficiencies in eligibility documentation resulted in noncompliance with federal regulations and questioned costs. In addition, grant provisions allow the grantor to penalize DHS for noncompliance by suspending or terminating the award or withholding future awards. This may prevent eligible individuals from receiving benefits.

Recommendation:

The DHS management should strengthen internal controls over eligibility documentation to ensure its policies and procedures are consistently enforced and operating effectively. Specifically, management should incorporate additional oversight and perform thorough reviews of the documentation maintained to support TANF eligibility determinations to ensure the required forms are being maintained. Improved controls will help ensure DHS achieves its objectives in complying with the Eligibility requirements for the TANF program.

Views of Responsible Officials:

We concur with the finding.

FEDERAL AGENCY: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (*continued*)

STATE ENTITY: DEPARTMENT OF HUMAN SERVICES (*continued*)

2017-039 Improve Controls over Child Support Noncooperation Sanctions

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
Pass-Through Entity:	None
CFDA Number and Title:	93.558 - Temporary Assistance for Needy Families
Federal Award Number:	2014G996115 (Year: 2014), 2016G996115 (Year: 2016), 2015G996115 (Year: 2015), 2017G996115 (Year: 2017)
Questioned Costs:	\$3,675

The Department of Human Services' (DHS) internal controls over child support noncooperation sanctions did not prevent or detect some instances of noncompliance with requirements for reducing or denying Temporary Assistance for Needy Families (TANF) benefits.

Background Information:

The DHS administers the State's TANF program that provides temporary cash assistance for families in need. Services are offered through the DHS Division of Family and Children Services (DFCS), which has offices in each of the 159 counties in the State of Georgia. Recipients of TANF benefits are required to cooperate with the DHS Office of Child Support Enforcement (OCSE) in establishing paternity and/or modifying or enforcing child support payments. The OCSE is responsible for notifying DFCS when a TANF recipient is not cooperating with OCSE. During fiscal year 2017, OCSE sent noncooperation notices to DFCS for 1,227 TANF cases.

Criteria:

The DHS is required to establish and maintain effective internal control over federal awards that provides reasonable assurance that it is managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 CFR 200.303, Subpart D of the Uniform Guidance.

In addition, DHS is required by Title 45, CFR 264.30 to take appropriate action upon notice of child support noncooperation by: (1) Deducting from the TANF assistance that would otherwise be provided to the family of the individual an amount that is not less than 25 percent of the amount of such assistance; or (2) Denying the family any assistance under the program. The DHS TANF Manual – 3390 (Chapter 1300, Section 20 - Child Support Enforcement) specifies that TANF participants who are not cooperating with OCSE are ineligible for cash assistance.

Condition:

Our audit of the TANF program revealed DHS did not have adequate internal controls in place to ensure it consistently complied with child support noncooperation requirements. We obtained a listing of the noncooperation notices that OCSE issued during fiscal year 2017 and tested a random sample of 60 out of a total population of 1,227 TANF cases from the listing. We found that TANF benefits were not reduced or denied during the year for five of the 60 cases.

Questioned Costs:

Known questioned costs of \$3,675 were identified for benefit payments to the five TANF participants that were not cooperating with child support enforcement.

Cause:

The DHS did not have adequate processes in place to monitor the enforcement of sanctions by DFCS offices after child support noncooperation was determined.

Effect or Potential Effect:

Internal control deficiencies in monitoring compliance with child support noncooperation requirements resulted in improper TANF benefit payments and noncompliance with federal regulations. In addition, the federal grantor may penalize DHS for not enforcing sanctions by reducing the amount of the grant award by one percent for the next fiscal year in accordance with Title 45 CFR 264.31.

Recommendation:

The DHS management should improve internal controls over child support noncooperation sanctions by developing and implementing a process to monitor the enforcement of sanctions by DFCS offices to ensure TANF benefits for individuals who are not cooperating with OCSE are reduced or denied as required by federal regulations. This process should allow management to track the issuance and recipient of noncooperation notices and enforcement of sanctions during the year. Strong monitoring controls will help ensure child support noncooperation requirements are consistently met.

Views of Responsible Officials:

We concur with the finding.

FEDERAL AGENCY: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES *(continued)*

STATE ENTITY: DEPARTMENT OF HUMAN SERVICES *(continued)*

2017-040 Strengthen Logical Access Controls

Compliance Requirement:	Activities Allowed or Unallowed Allowable Costs/Cost Principles
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
Pass-Through Entity:	None
CFDA Number and Title:	93.563 - Child Support Enforcement
Federal Award Number:	1604GACSES (Year: 2016), 1704GACSES (Year: 2017)
Questioned Costs:	None Identified

The Department of Human Services' (DHS) Division of Child Support Services (DCSS) should strengthen controls over logical access.

Background Information:

See Financial Statement Finding 2017-008.

Criteria:

See Financial Statement Finding 2017-008.

Condition:

See Financial Statement Finding 2017-008.

Cause:

See Financial Statement Finding 2017-008.

Effect or Potential Effect:

See Financial Statement Finding 2017-008.

Recommendation:

See Financial Statement Finding 2017-008.

Views of Responsible Official:

The Department of Human Services (DHS) concurs with this finding.

FEDERAL AGENCY: U.S. DEPARTMENT OF TRANSPORTATION

STATE ENTITY: DEPARTMENT OF TRANSPORTATION

2017-041 Continue to Improve Subrecipient Monitoring Controls

Compliance Requirement: Subrecipient Monitoring
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Transportation
Pass-Through Entity: None
CFDA Number and Title: 20.205 – Highway Planning and Construction
Federal Award Number: N 4541.810 (Year: 2017), N 4520.245 (Year: 2017), N 4510.802 (Year: 2016), N 4520.240 (Year: 2016), N 4510.782 (Year: 2015), N 4520.232 (Year: 2015), N 4510.783 (Year: 2015), N 4510.779 (Year: 2014), N 4510.778 (Year: 2014)
Questioned Costs: None Identified
Repeat of Prior Year Findings: 2016-049, 2015-036, 2014-019, FA-484-13-03, FA-484-12-05

The Department of Transportation (DOT) did not comply with certain requirements for monitoring subrecipients receiving federal awards under the Highway Planning and Construction program.

Background Information:

The Highway Planning and Construction program is part of the Highway Planning and Construction Cluster (HPCC) as defined in the OMB Compliance Supplement. This program provides funding to construct and rehabilitate the National Highway System, including interstate highways and public roads. During fiscal year 2017, DOT expended \$1,552,517,437 in HPCC funds, of which it passed-through \$84,960,664 to HPCC subrecipients.

As part of our fiscal year 2017 audit of HPCC, we followed up on DOT's efforts to implement its corrective action plan for the prior year findings. In these prior year findings, we reported that DOT did not have adequate internal controls in place to ensure compliance with all Subrecipient Monitoring requirements. In response to our recommendations to improve Subrecipient Monitoring controls, DOT established policies and procedures for documenting its monitoring processes, updated subaward templates to include required information, and developed a questionnaire to assess accounting controls for its subrecipients. The DOT is in the process of implementing the policies and procedures and the subrecipient Accounting Control Questionnaire.

Criteria:

As the pass-through entity, DOT is responsible for monitoring the activities of subrecipients to ensure that subawards are used for authorized purposes in compliance with federal statutes, regulations, and the terms and conditions of the subawards, and performance goals are achieved pursuant to Title 2 CFR Part §200.331, Subpart D of the Uniform Guidance. These activities must be determined by evaluating each subrecipient's risk of noncompliance. Risk assessments are vital to identifying potential vulnerabilities within the internal control structure of an organization and designing appropriate monitoring activities to address the risk on noncompliance. The DOT's Office of Audits performs subrecipient risk assessments and provides a risk assessment report to management that identifies subrecipients with a material impact on DOT's financial reporting and compliance objectives related to HPCC.

The Subrecipient Monitoring requirements applicable to HPCC also include a program specific requirement imposed by U.S. Department of Transportation (U.S. DOT) related to *Project Delivery Systems and*

Accounting Controls. This requirement stipulates that the pass-through entity must evaluate and document whether subrecipients of Federal-aid highway funds have adequate project delivery systems for approved projects and sufficient accounting controls to properly manage funds.

In addition, Title 2 CFR §200.331(xi) of the Uniform Guidance requires certain information to be identified in subawards, including the Catalog of Federal Domestic Assistance (CFDA) title and number.

Condition:

Our examination of HPCC subawards and monitoring documentation disclosed deficiencies related to the Subrecipient Monitoring requirements identified below.

Award and Applicable Requirements Identification – The CFDA title and number were not identified in all of DOT’s HPCC subawards. We reviewed 14 of the 98 subawards that DOT issued during the year and identified nine subawards that did not include CFDA title and number as required by Title 2 CFR §200.331(xi).

Project Delivery Systems and Accounting Controls – While DOT did assess subrecipient project delivery systems, it did not evaluate and document whether subrecipients had sufficient accounting controls to properly manage funds as stipulated by U.S. DOT.

Subrecipient Risk Assessment – The DOT performed subrecipient risk assessments but did not determine appropriate monitoring plans based on each subrecipient’s risk of noncompliance as required by Title 2CFR §200.331(b).

Cause:

While HPCC subaward templates were updated to include CFDA title and number as recommended in the prior finding, the updated templates were not consistently used by program personnel to prepare subawards. In addition, the questionnaire that was developed to evaluate subrecipient accounting controls was not implemented during the year. Lastly, DOT did not have a process in place to determine appropriate monitoring plans for each subrecipient based on assessed risk.

Effect or Potential Effect:

The subrecipient monitoring deficiencies resulted in noncompliance with federal regulations. Without effective subrecipient monitoring controls in place to ensure compliance with all applicable federal requirements, there is an increased risk of federal funds being expended for unallowable purposes, subrecipients not properly administering federal programs in accordance with federal statutes, regulations, and the terms and conditions of the subawards, and untimely detection and correction of noncompliance. In addition, grant conditions allow the grantor to penalize DOT for noncompliance by suspending or terminating the award or withholding future awards.

Recommendation:

The DOT management should continue to improve controls over Subrecipient Monitoring to ensure the funds it passes-through to subrecipients are only expended for allowable purposes and are administered in accordance with the federal statutes, regulations, and the terms and conditions of the federal awards. Management should monitor the preparation of subawards to ensure the updated templates are consistently used and implement its new Accounting Control Questionnaire to evaluate and document whether subrecipients have sufficient accounting controls to properly manage funds.

In addition, DOT management should develop and implement policies and procedures and provide training regarding how the information collected from the risk assessments should be used by the District Offices to formulate individual monitoring plans or modify existing plans to address any identified risks for

subrecipients. Improved controls will help ensure DOT achieves its objectives in complying with the Subrecipient Monitoring requirements prescribed by the Uniform Guidance.

Views of Responsible Officials:

We concur with the finding and acknowledge the importance of adequate controls and documentation related to subrecipient monitoring.

VARIOUS FEDERAL AGENCIES

STATE ENTITY: DEPARTMENT OF HUMAN SERVICES

2017-042 Continue to Strengthen Change Management and Logical Access Controls

Compliance Requirement:	Activities Allowed or Unallowed Allowable Costs/Cost Principles
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Agriculture U.S. Department of Health and Human Services
Pass-Through Entity:	None
CFDA Number and Title:	10.551 - Supplemental Nutrition Assistance Program 93.044 - Special Programs for the Aging - Title III, Part B 93.045 - Special Programs for the Aging - Title III, Part C 93.053 - Nutrition Services Incentive Program 93.558 - Temporary Assistance for Needy Families 93.563 - Child Support Enforcement 93.568 - Low-Income Home Energy Assistance Program
Federal Award Number:	17AAGAT3 (Year: 2017), 16AAGAT3 (Year: 2016), 2016G996115 (Year: 2016), 2017G996115 (Year: 2017), 2016G992201 (Year: 2016), 2017G992201 (Year: 2017), 2015G992201 (Year: 2015), 15AAGAT3 (Year: 2015), 2014G996115 (Year: 2014), 2015G996115 (Year: 2015), 16AAGANSIP (Year: 2016), 5GA400403 (Year: 2017), 2016G992624 (Year: 2016), 15AAGANSIP (Year: 2015), 1704GACSES (Year: 2017), 17AAGANSIP (Year: 2017), 1604GACSES (Year: 2016)
Questioned Costs:	None Identified
Repeat of Prior Year Finding:	2016-052

The Department of Human Services (DHS) should strengthen controls over change management and logical access for its eligibility and payment systems.

Background Information:
See Financial Statement Finding 2017-007.

Criteria:
See Financial Statement Finding 2017-007.

Condition:
See Financial Statement Finding 2017-007.

Cause:
See Financial Statement Finding 2017-007.

Effect or Potential Effect:
See Financial Statement Finding 2017-007.

Recommendation:
See Financial Statement Finding 2017-007.

Views of Responsible Officials:
The Department of Human Services (DHS) concurs with this finding.

VARIOUS FEDERAL AGENCIES (continued)

STATE ENTITY: DEPARTMENT OF HUMAN SERVICES (continued)

2017-043 Continue to Improve Controls over Subrecipient Monitoring

Compliance Requirement: Subrecipient Monitoring
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Agriculture
U.S. Department of Health and Human Services
Pass-Through Entity: None
CFDA and Title: 10.FDC - Food Distribution Cluster (10.565 – Commodity Supplemental Food Program, 10.568 - Emergency Food Assistance Program - Administrative Costs), 10.569 - Emergency Food Assistance Program - Food Commodities)
93.AC - Aging Cluster (93.044 - Grants for Supportive Services and Senior Centers, 93.045 - Nutrition Services, and 93.053 - Nutrition Services Incentive Program)
93.558 - Temporary Assistance for Needy Families
93.563 - Child Support Enforcement
93.568 - Low-Income Home Energy Assistance Program
93.791 - Money Follows the Person Rebalancing Demonstration
Federal Award Number: 5GA810820 (Year: 2017), 5GA810802 (Year: 2016); 2017G996115 (Year: 2017), 17AAGAT3SS (Year: 2017); 17AAGAT3CM, 17AAGAT3HD, and 17AAGANSIP (Year: 2017); 1704GACSES (Year: 2017); 2017G992201 (Year: 2017), 1LICMS030163-01-12 (Year: 2017)
Questioned Costs: None Identified
Repeat of Prior Year Finding: 2016-045

The Department of Human Services (DHS) developed a risk assessment process for its subrecipients as required by the Uniform Guidance but did not implement the process during fiscal year 2017.

Background Information:

The DHS receives awards from the federal government for various programs that provide services to vulnerable and underrepresented populations within the State of Georgia. The DHS passes-through a portion of those funds to subrecipients who provide services in support of the awards. The total amount of funds passed-through to subrecipients and the total amount expended by DHS for the fiscal year 2017 major programs are identified below.

Program Name	Amount Provided to Subrecipients	Total Expenditures
Food Distribution Cluster (FDC)	\$1,493,081	\$24,394,160
Aging Cluster (AC)	\$23,795,374	\$26,889,952
Temporary Assistance for Needy Families (TANF)	\$25,818,744	\$315,032,378
Child Support Enforcement (CSE)	\$6,777,767	\$71,902,533
Low-Income Home Energy Assistance Program (LIHEAP)	\$45,225,916	\$49,463,867
Money Follows the Person (MFP) Rebalancing Demonstration	\$2,816,251	\$2,950,974

As part of our fiscal year 2017 audit, we followed up on DHS' efforts to implement its corrective action plan for the prior year finding. In the prior year finding, we reported that DHS did not perform risk

assessments on its subrecipients as required by the Uniform Guidance. In response to our recommendation to develop and implement subrecipient risk assessments, DHS developed new policies and procedures for conducting pre-award risk assessments. However, implementation of the policies and procedures did not occur until fiscal year 2018.

Criteria:

As a pass-through entity, DHS is responsible for determining appropriate monitoring activities for subrecipients of federal awards. These monitoring activities must be determined by evaluating each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward pursuant to Title 2 CFR 200.331(b), Subpart D of the Uniform Guidance. Risk assessments are vital to identifying potential vulnerabilities within the internal control structure of an organization and designing appropriate monitoring activities to address the risk of noncompliance.

Condition:

The DHS did not evaluate each subrecipient's risk of noncompliance to determine appropriate monitoring plans for the subawards and to impose specific subaward conditions, if applicable. While DHS did monitor its subrecipients for the FDC, AC, TANF, CSE, LIHEAP, and MFP programs during the year through various procedures such as reviews of subrecipient financial and performance reports, it cannot ensure those monitoring procedures alone were appropriate for each subrecipient without performing the required risk assessments.

Although DHS' new pre-award risk assessment process was not implemented during the year, DHS did provide training to program managers and staff on the Uniform Guidance requirements for subrecipient monitoring and risk assessments as recommended in the prior year finding.

Cause:

The DHS did not have its pre-award risk assessment process in place before the issuance of its fiscal year 2017 subawards.

Effect or Potential Effect:

The DHS was not in compliance with the federal requirements related to subrecipient risk assessments (Title 2 CFR 200.331(b)). Without appropriate monitoring plans for each subrecipient, there is an increased risk of federal funds being expended for unallowable purposes, subrecipients not administering the awards in accordance with federal statutes, regulations, and the terms and conditions of the federal awards, and untimely detection and correction of noncompliance. Additionally, grant conditions allow the grantor to penalize DHS for noncompliance by suspending or terminating the award or withholding future awards.

Recommendation:

The DHS management should continue to improve controls over Subrecipient Monitoring to ensure the funds it passes-through to subrecipients are only expended for allowable purposes and are administered in accordance with the federal statutes, regulations, and the terms and conditions of the federal awards. Management should monitor the operation of the new pre-award risk assessments procedures to ensure the procedures are being properly performed and the information collected from the assessments is being used to formulate individual monitoring plans or modify existing plans to address any identified risks for subrecipients. Improved controls will help ensure DHS achieves its objectives in complying with the Subrecipient Monitoring requirements prescribed by the Uniform Guidance.

Views of Responsible Officials:

We concur with the finding. DHS has three divisions, various policies and procedures, and numerous programs. Additional time was needed to create an overall subrecipient risk assessment process that would encompass the various needs of our divisions and programs.

VARIOUS FEDERAL AGENCIES (continued)

STATE ENTITY: ARMSTRONG STATE UNIVERSITY

2017-044 Monitoring of Logical Access Controls

Compliance Requirement:	Activities Allowed or Unallowed Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education U.S. Department of Health and Human Services
Pass-Through Entity:	None
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 84.379 - Teacher Education Assistance for College and Higher Education Grants 84.408 - Postsecondary Education Scholarships for Veteran's Dependents 93.925 - Scholarships for Health Professions Students from Disadvantaged Backgrounds
Federal Award Number:	P268K171292 (Year: 2017)
Questioned Cost:	\$14,114.00

Institution policies and procedures were insufficient to provide adequate monitoring of the activities of personnel with access to the student information system used to process student financial assistance awards.

Criteria:

Management of the Institution is responsible for monitoring logical access controls that provide reasonable assurance that transactions are properly processed and reported, including the awarding of financial assistance to students.

Condition:

Our review of the established internal control structure associated with the student information system revealed deficiencies in the monitoring of logical access controls intended to protect student financial assistance information from unauthorized access, manipulation and corruption.

The details related to these deficiencies have been provided to Institution Management in accordance with Official Code of Georgia Annotated §50-6-9.

Questioned Cost:

Questioned costs of \$14,114.00 were identified for one student who received student financial assistance in excess of their eligible need. The following CFDA number is affected by the known and likely questioned costs: 84.268.

Cause:

In discussing these deficiencies with management, they stated that the cause was directly related to ineffective monitoring of user access to the student financial assistance processes.

Effect or Potential Effect:

Failure to maintain adequate internal controls related to logical access increases the risk that misappropriation of assets, fraud, errors, irregularities and/or noncompliance with Federal regulations could occur.

Recommendation:

Management should review and enhance their policies and procedures to ensure the monitoring of activities performed by users with access to the student information system. Additionally, management should ensure proper segregation of duties as it relates to student financial assistance processes.

Views of Responsible Officials:

We concur with this finding.

Schedule of Expenditures of Federal Awards

The *Schedule of Expenditures of Federal Awards* (Schedule) is presented for purposes of additional analysis as required by the Uniform Guidance. The Schedule provides a summary of the State's federal program expenditures for the year ended June 30, 2017. The federal program information in the Schedule is organized as follows:

1. Individual Programs and Other Clusters (pages C-3 through C-69)
2. Research and Development Cluster (pages C-70 through C-145)
3. Student Financial Assistance Cluster (pages C-146 through C-147)

The Schedule presents total federal awards expended for each individual federal program, cluster, and federal grantor. The Notes to the Schedule, which are presented on pages C-148 through C-151, describe the significant accounting policies used in preparing the Schedule and other related information.



**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Individual Programs and Other Clusters		
US African Development Foundation		
01.U01 AEOP UNITE 2017 (Technology Student Association)		
01.U01 <i>Pass-Through from Army Educational Outreach Program (2085-48)</i>	\$ 3,653	\$ -
01.U01 Total	3,653	-
01.U02 DHS/MSU Scalable Distributed Event (MSU Sub-award 19350036185701)		
01.U02 <i>Pass-Through from Mississippi State University (19350036185701)</i>	10,125	-
01.U02 Total	10,125	-
01.U03 NIH NBIB Expanding Diversity (HHSN268201200011C)		
01.U03 <i>Direct</i>	(8,443)	-
01.U03 Total	(8,443)	-
01.U04 NIH-STAR Fellow Pilot Grant (Sub-Award RI6093)		
01.U04 <i>Pass-Through from University of North Texas (RI6093)</i>	(578)	-
01.U04 Total	(578)	-
01.U05 Prevention of Underage Drinking (SAMHSA)		
01.U05 <i>Direct</i>	546	-
01.U05 Total	546	-
US African Development Foundation Total	\$ 5,303	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Agriculture		
10.001 Agricultural Research_Basic and Applied Research		
10.001 <i>Direct</i>	\$ 27,818	\$ -
10.001 Total	27,818	-
10.025 Plant and Animal Disease, Pest Control, and Animal Care		
10.025 <i>Direct</i>	1,102,379	-
10.025 Total	1,102,379	-
10.028 Wildlife Services		
10.028 <i>Pass-Through from Tuskegee University (39-32650-071-76190)</i>	9,048	-
10.028 Total	9,048	-
10.093 Voluntary Public Access and Habitat Incentive Program		
10.093 <i>Direct</i>	223,315	-
10.093 Total	223,315	-
10.153 Market News		
10.153 <i>Direct</i>	4,773	-
10.153 Total	4,773	-
10.163 Market Protection and Promotion		
10.163 <i>Direct</i>	27,682	-
10.163 Total	27,682	-
10.170 Specialty Crop Block Grant Program - Farm Bill		
10.170 <i>Direct</i>	891,718	-
10.170 Total	891,718	-
10.171 Organic Certification Cost Share Programs		
10.171 <i>Direct</i>	61,519	-
10.171 Total	61,519	-
10.200 Grants for Agricultural Research, Special Research Grants		
10.200 <i>Pass-Through from Auburn University (15-ACES-379834-VSU)</i>	379,623	-
10.200 Total	379,623	-
10.225 Community Food Projects		
10.225 <i>Direct</i>	25,835	-
10.225 Total	25,835	-
10.310 Agriculture and Food Research Initiative (AFRI)		
10.310 <i>Direct</i>	3,334	-
10.310 Total	3,334	-
10.326 Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)		
10.326 <i>Pass-Through from Missouri State University (16042-001)</i>	13,656	-
10.326 Total	13,656	-
10.351 Rural Business Development Grant		
10.351 <i>Direct</i>	230,998	-
10.351 Total	230,998	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Agriculture		
10.407 Farm Ownership Loans		
10.407 <i>Direct</i>	\$ 3,945	\$ -
10.407 Total	3,945	-
10.475 Cooperative Agreements with States for Intrastate Meat and Poultry Inspection		
10.475 <i>Direct</i>	3,153,471	-
10.475 Total	3,153,471	-
10.500 Cooperative Extension Service		
10.500 <i>Direct</i>	2,692,407	-
10.500 Total	2,692,407	-
10.557 Special Supplemental Nutrition Program for Women, Infants, and Children		
10.557 <i>Direct</i>	183,712,254	56,249,933
10.557 Total	183,712,254	56,249,933
10.558 Child and Adult Care Food Program		
10.558 <i>Direct</i>	7,866,504	7,799,996
10.558 Total	7,866,504	7,799,996
10.560 State Administrative Expenses for Child Nutrition		
10.560 <i>Direct</i>	12,612,911	-
10.560 Total	12,612,911	-
10.572 WIC Farmers' Market Nutrition Program (FMNP)		
10.572 <i>Direct</i>	132,831	-
10.572 Total	132,831	-
10.576 Senior Farmers Market Nutrition Program		
10.576 <i>Direct</i>	1,144,103	-
10.576 Total	1,144,103	-
10.578 WIC Grants To States (WGS)		
10.578 <i>Direct</i>	495,794	250,151
10.578 Total	495,794	250,151
10.579 Child Nutrition Discretionary Grants Limited Availability		
10.579 <i>Direct</i>	824,313	794,989
10.579 Total	824,313	794,989
10.582 Fresh Fruit and Vegetable Program		
10.582 <i>Direct</i>	4,520,002	4,520,002
10.582 Total	4,520,002	4,520,002
10.596 Pilot Projects to Reduce Dependency and Increase Work Requirements and Work Effort under SNAP		
10.596 <i>Direct</i>	393,941	-
10.596 Total	393,941	-
10.652 Forestry Research		
10.652 <i>Direct</i>	707,272	-
10.652 Total	707,272	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Agriculture		
10.664 Cooperative Forestry Assistance		
10.664 <i>Direct</i>	\$ 3,530,755	\$ -
10.664 Total	3,530,755	-
10.676 Forest Legacy Program		
10.676 <i>Direct</i>	184,751	-
10.676 Total	184,751	-
10.678 Forest Stewardship Program		
10.678 <i>Direct</i>	1,114,104	-
10.678 Total	1,114,104	-
10.680 Forest Health Protection		
10.680 <i>Direct</i>	309,446	-
10.680 Total	309,446	-
10.855 Distance Learning and Telemedicine Loans and Grants		
10.855 <i>Direct</i>	87,744	-
10.855 Total	87,744	-
10.902 Soil and Water Conservation		
10.902 <i>Direct</i>	79,569	-
10.902 Total	79,569	-
10.912 Environmental Quality Incentives Program		
10.912 <i>Direct</i>	385,481	-
10.912 Total	385,481	-
10.916 Watershed Rehabilitation Program		
10.916 <i>Direct</i>	305,625	-
10.916 Total	305,625	-
10.961 Scientific Cooperation and Research		
10.961 <i>Direct</i>	22,453	-
10.961 Total	22,453	-
SNAP Cluster		
10.551 Supplemental Nutrition Assistance Program		
10.551 <i>Direct</i>	2,544,731,389	-
10.551 Total	2,544,731,389	-
10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		
10.561 <i>Direct</i>	96,003,752	7,854,221
10.561 Total	96,003,752	7,854,221
SNAP Cluster Total	2,640,735,141	7,854,221

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Agriculture		
<i>Child Nutrition Cluster</i>		
10.553 School Breakfast Program		
10.553 <i>Direct</i>	\$ 193,052,849	\$ 193,052,849
10.553 Total	193,052,849	193,052,849
10.555 National School Lunch Program		
10.555 <i>Direct</i>	697,867,149	646,867,886
10.555 Total	697,867,149	646,867,886
10.556 Special Milk Program for Children		
10.556 <i>Direct</i>	16,793	16,793
10.556 Total	16,793	16,793
10.559 Summer Food Service Program for Children		
10.559 <i>Direct</i>	14,595,612	14,094,940
10.559 Total	14,595,612	14,094,940
Child Nutrition Cluster Total	905,532,403	854,032,468
<i>Food Distribution Cluster</i>		
10.565 Commodity Supplemental Food Program		
10.565 <i>Direct</i>	1,435,789	251,303
10.565 Total	1,435,789	251,303
10.568 Emergency Food Assistance Program (Administrative Costs)		
10.568 <i>Direct</i>	1,332,426	1,241,778
10.568 Total	1,332,426	1,241,778
10.569 Emergency Food Assistance Program (Food Commodities)		
10.569 <i>Direct</i>	21,625,945	-
10.569 <i>Pass-Through from Step Up Savannah (00010283)</i>	11,699	-
10.569 Total	21,637,644	-
Food Distribution Cluster Total	24,405,859	1,493,081
<i>Forest Service Schools and Roads Cluster</i>		
10.665 Schools and Roads - Grants to States		
10.665 <i>Direct</i>	144,787	144,787
10.665 Total	144,787	144,787
Forest Service Schools and Roads Cluster Total	144,787	144,787
<i>Community Facilities Loans and Grants Cluster</i>		
10.766 Community Facilities Loans and Grants		
10.766 <i>Direct</i>	(1,800)	-
10.766 Total	(1,800)	-
Community Facilities Loans and Grants Cluster Total	(1,800)	-
Department of Agriculture Total	\$ 3,798,097,764	\$ 933,139,628

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Commerce		
11.020 Cluster Grants		
11.020 <i>Direct</i>	\$ 187,369	\$ -
11.020 Total	187,369	-
11.030 Science and Research Park Development Grants		
11.030 <i>Direct</i>	251,822	199,353
11.030 Total	251,822	199,353
11.302 Economic Development_Support for Planning Organizations		
11.302 <i>Pass-Through from Northwest Georgia Regional Commission (ED16ATL3020029)</i>	29,761	-
11.302 Total	29,761	-
11.313 Trade Adjustment Assistance for Firms		
11.313 <i>Direct</i>	981,488	273,129
11.313 Total	981,488	273,129
11.407 Interjurisdictional Fisheries Act of 1986		
11.407 <i>Direct</i>	14,186	-
11.407 <i>Pass-Through from Research Triangle Institute (NA14NMF407356)</i>	108,948	-
11.407 Total	123,134	-
11.419 Coastal Zone Management Administration Awards		
11.419 <i>Direct</i>	2,102,694	203,918
11.419 Total	2,102,694	203,918
11.420 Coastal Zone Management Estuarine Research Reserves		
11.420 <i>Direct</i>	558,160	-
11.420 Total	558,160	-
11.434 Cooperative Fishery Statistics		
11.434 <i>Direct</i>	133,962	-
11.434 Total	133,962	-
11.435 Southeast Area Monitoring and Assessment Program		
11.435 <i>Direct</i>	55,718	-
11.435 Total	55,718	-
11.441 Regional Fishery Management Councils		
11.441 <i>Pass-Through from South Atlantic Fishery Management Council (SA-16-02-GA & SA-17-02-GA)</i>	78,610	-
11.441 Total	78,610	-
11.469 Congressionally Identified Awards and Projects		
11.469 <i>Pass-Through from Consortium for Ocean Leadership (NA07SEC4690001)</i>	8,826	-
11.469 Total	8,826	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Commerce		
11.472 Unallied Science Program		
11.472 <i>Direct</i>	\$ 950,113	\$ 7,245
11.472 <i>Pass-Through from South Carolina Department of Natural Resources (NA13NMF4000045)</i>	63,060	-
11.472 Total	1,013,173	7,245
<hr/>		
11.473 Office for Coastal Management		
11.473 <i>Pass-Through from Coastal States Stewardship Foundation (NA16NOS4730007)</i>	101,499	-
11.473 Total	101,499	-
<hr/>		
11.474 Atlantic Coastal Fisheries Cooperative Management Act		
11.474 <i>Direct</i>	710,824	-
11.474 Total	710,824	-
<hr/>		
11.549 State and Local Implementation Grant Program		
11.549 <i>Direct</i>	59,676	-
11.549 Total	59,676	-
<hr/>		
11.611 Manufacturing Extension Partnership		
11.611 <i>Direct</i>	2,718,291	1,153
11.611 Total	2,718,291	1,153
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11.620 Science, Technology, Business and/or Education Outreach		
11.620 <i>Direct</i>	7,836	-
11.620 Total	7,836	-
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11.802 Minority Business Resource Development		
11.802 <i>Direct</i>	150,974	40,000
11.802 Total	150,974	40,000
<hr/>		
11.805 MBDA Business Center		
11.805 <i>Direct</i>	213,745	-
11.805 Total	213,745	-
<hr/>		
<i>Economic Development Cluster</i>		
11.307 Economic Adjustment Assistance		
11.307 <i>Direct</i>	(19,274)	-
11.307 Total	(19,274)	-
<hr/>		
<i>Economic Development Cluster Total</i>	(19,274)	-
<hr/>		
Department of Commerce Total	\$ 9,468,288	\$ 724,798

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Defense		
12.100 Aquatic Plant Control		
12.100 <i>Direct</i>	\$ 408,237	\$ -
12.100 Total	408,237	-
12.113 State Memorandum of Agreement Program for the Reimbursement of Technical Services		
12.113 <i>Direct</i>	621,231	-
12.113 Total	621,231	-
12.300 Basic and Applied Scientific Research		
12.300 <i>Direct</i>	42,364	-
12.300 <i>Pass-Through from Kennesaw State University Research and Service Foundation (326020115H)</i>	9,807	-
12.300 Total	52,171	-
12.357 ROTC Language and Culture Training Grants		
12.357 <i>Pass-Through from Institute of International Education, Inc. (H98210-13-2-0001)</i>	343,202	-
12.357 Total	343,202	-
12.400 Military Construction, National Guard		
12.400 <i>Direct</i>	1,104,591	-
12.400 Total	1,104,591	-
12.401 National Guard Military Operations and Maintenance (O&M) Projects		
12.401 <i>Direct</i>	40,908,899	-
12.401 Total	40,908,899	-
12.404 National Guard ChalleNGe Program		
12.404 <i>Direct</i>	14,345,242	-
12.404 Total	14,345,242	-
12.431 Basic Scientific Research		
12.431 <i>Direct</i>	28,356	-
12.431 <i>Pass-Through from Academy of Applied Science (CON007895)</i>	3,980	-
12.431 <i>Pass-Through from UT-Battelle, LLC (W911NF-11-D-0001)</i>	16,167	-
12.431 Total	48,503	-
12.611 Community Economic Adjustment Assistance for Reductions in Defense Industry Employment		
12.611 <i>Direct</i>	88,432	-
12.611 Total	88,432	-
12.617 Economic Adjustment Assistance for State Governments		
12.617 <i>Direct</i>	348,197	-
12.617 Total	348,197	-
12.630 Basic, Applied, and Advanced Research in Science and Engineering		
12.630 <i>Direct</i>	485,283	-
12.630 Total	485,283	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Defense		
12.903 GenCyber Grants Program		
12.903 <i>Direct</i>	\$ 53,116	\$ -
12.903 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G7453)</i>	24,031	-
12.903 Total	77,147	-
12.U06 Fort Gordon Training (WO #11 Dental Materials 16-17)		
12.U06 <i>Direct</i>	11,379	-
12.U06 Total	11,379	-
12.U07 Military Tuition Assistance (40-00250, 40-00251, 40-00252)		
12.U07 <i>Direct</i>	1,790,289	-
12.U07 Total	1,790,289	-
12.U08 Sale of Forest Products (486Timber)		
12.U08 <i>Direct</i>	12,194	12,194
12.U08 Total	12,194	12,194
Department of Defense Total	\$ 60,644,997	\$ 12,194

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Housing and Urban Development		
14.169 Housing Counseling Assistance Program		
14.169 <i>Direct</i>	\$ 1,102,914	\$ -
14.169 Total	1,102,914	-
14.171 Manufactured Home Dispute Resolution		
14.171 <i>Direct</i>	826,104	-
14.171 Total	826,104	-
14.228 Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii		
14.228 <i>Direct</i>	35,124,754	33,170,840
14.228 Total	35,124,754	33,170,840
14.231 Emergency Solutions Grant Program		
14.231 <i>Direct</i>	4,338,532	-
14.231 Total	4,338,532	-
14.238 Shelter Plus Care		
14.238 <i>Direct</i>	13,549,180	-
14.238 Total	13,549,180	-
14.239 Home Investment Partnerships Program		
14.239 <i>Direct</i>	15,470,220	6,902,245
14.239 Total	15,470,220	6,902,245
14.241 Housing Opportunities for Persons with AIDS		
14.241 <i>Direct</i>	2,490,217	-
14.241 Total	2,490,217	-
14.267 Continuum of Care Program		
14.267 <i>Direct</i>	1,707,125	-
14.267 Total	1,707,125	-
<i>Housing Voucher Cluster</i>		
14.871 Section 8 Housing Choice Vouchers		
14.871 <i>Direct</i>	129,777,277	-
14.871 Total	129,777,277	-
<i>Housing Voucher Cluster Total</i>	129,777,277	-
Department of Housing and Urban Development Total	\$ 204,386,323	\$ 40,073,085

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of the Interior		
15.614 Coastal Wetlands Planning, Protection and Restoration		
15.614 <i>Direct</i>	\$ 1,000,000	\$ -
15.614 Total	1,000,000	-
15.615 Cooperative Endangered Species Conservation Fund		
15.615 <i>Direct</i>	2,183,424	21,186
15.615 <i>Pass-Through from Alabama Department of Conservation and Natural Resources (F16AP00584)</i>	14,485	-
15.615 Total	2,197,909	21,186
15.616 Clean Vessel Act		
15.616 <i>Direct</i>	151,546	-
15.616 Total	151,546	-
15.622 Sportfishing and Boating Safety Act		
15.622 <i>Direct</i>	127,112	-
15.622 Total	127,112	-
15.626 Enhanced Hunter Education and Safety		
15.626 <i>Direct</i>	243,075	-
15.626 Total	243,075	-
15.628 Multistate Conservation Grant		
15.628 <i>Direct</i>	159,575	-
15.628 Total	159,575	-
15.631 Partners for Fish and Wildlife		
15.631 <i>Direct</i>	74,669	-
15.631 Total	74,669	-
15.634 State Wildlife Grants		
15.634 <i>Direct</i>	1,429,766	12,907
15.634 <i>Pass-Through from South Carolina Department of Natural Resources (U2-F15AP00050)</i>	9,496	-
15.634 Total	1,439,262	12,907
15.657 Endangered Species Conservation Recovery Implementation Funds		
15.657 <i>Direct</i>	31,085	-
15.657 <i>Pass-Through from Alabama Department of Conservation and Natural Resources (UWG Number 1149_54)</i>	20,353	-
15.657 <i>Pass-Through from Wildlife Management Institute (WNS 2015-05)</i>	8,849	-
15.657 Total	60,287	-
15.663 National Fish and Wildlife Foundation		
15.663 <i>Direct</i>	39,164	-
15.663 Total	39,164	-
15.670 Adaptive Science		
15.670 <i>Direct</i>	5,446	-
15.670 Total	5,446	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of the Interior		
15.904 Historic Preservation Fund Grants-In-Aid		
15.904 <i>Direct</i>	\$ 747,376	\$ 119,758
15.904 Total	747,376	119,758
15.914 National Register of Historic Places		
15.914 <i>Direct</i>	41,781	-
15.914 Total	41,781	-
15.916 Outdoor Recreation_Acquisition, Development and Planning		
15.916 <i>Direct</i>	806,565	529,596
15.916 Total	806,565	529,596
15.923 National Center for Preservation Technology and Training		
15.923 <i>Direct</i>	11,000	-
15.923 Total	11,000	-
15.928 Civil War Battlefield Land Acquisition Grants		
15.928 <i>Direct</i>	802,598	-
15.928 Total	802,598	-
15.945 Cooperative Research and Training Programs Resources of the National Park System		
15.945 <i>Direct</i>	446,124	-
15.945 Total	446,124	-
Fish and Wildlife Cluster		
15.605 Sport Fish Restoration		
15.605 <i>Direct</i>	8,734,535	-
15.605 Total	8,734,535	-
15.611 Wildlife Restoration and Basic Hunter Education		
15.611 <i>Direct</i>	19,955,115	46,682
15.611 <i>Pass-Through from Cornell University (7449610644)</i>	28,750	-
15.611 <i>Pass-Through from Kentucky Department of Fish and Wildlife Resources (1600001324)</i>	41,333	-
15.611 <i>Pass-Through from Louisiana Department of Wildlife and Fisheries (726564)</i>	(2,984)	-
15.611 <i>Pass-Through from Texas Parks and Wildlife Department (479099)</i>	130,511	-
15.611 Total	20,152,725	46,682
Fish and Wildlife Cluster Total	28,887,260	46,682
Department of the Interior Total	\$ 37,240,749	\$ 730,129

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Justice		
16.013 Violence Against Women Act Court Training and Improvement Grants		
16.013 <i>Direct</i>	\$ 83,186	\$ -
16.013 Total	83,186	-
16.017 Sexual Assault Services Formula Program		
16.017 <i>Direct</i>	363,120	320,865
16.017 Total	363,120	320,865
16.523 Juvenile Accountability Block Grants		
16.523 <i>Direct</i>	291,641	295,485
16.523 Total	291,641	295,485
16.525 Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus		
16.525 <i>Direct</i>	53,523	-
16.525 Total	53,523	-
16.528 Enhanced Training and Services to End Violence and Abuse of Women Later in Life		
16.528 <i>Direct</i>	32,917	29,919
16.528 Total	32,917	29,919
16.540 Juvenile Justice and Delinquency Prevention Allocation to States		
16.540 <i>Direct</i>	1,401,954	1,168,342
16.540 Total	1,401,954	1,168,342
16.543 Missing Children's Assistance		
16.543 <i>Direct</i>	484,807	-
16.543 Total	484,807	-
16.550 State Justice Statistics Program for Statistical Analysis Centers		
16.550 <i>Direct</i>	143,768	-
16.550 Total	143,768	-
16.554 National Criminal History Improvement Program (NCHIP)		
16.554 <i>Direct</i>	70,587	-
16.554 Total	70,587	-
16.560 National Institute of Justice Research, Evaluation, and Development Project Grants		
16.560 <i>Direct</i>	27,266	-
16.560 <i>Pass-Through from WestEd (CON006958)</i>	69,710	-
16.560 Total	96,976	-
16.575 Crime Victim Assistance		
16.575 <i>Direct</i>	30,277,903	21,246,994
16.575 <i>Pass-Through from Kennesaw State University Research and Service Foundation (2015-VA-GX-0057)</i>	39,322	-
16.575 Total	30,317,225	21,246,994
16.576 Crime Victim Compensation		
16.576 <i>Direct</i>	7,566,172	7,384,120
16.576 Total	7,566,172	7,384,120

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Justice		
16.582 Crime Victim Assistance/Discretionary Grants		
16.582 <i>Direct</i>	\$ 506,836	\$ 272,787
16.582 Total	506,836	272,787
16.585 Drug Court Discretionary Grant Program		
16.585 <i>Direct</i>	606,619	418,659
16.585 Total	606,619	418,659
16.588 Violence Against Women Formula Grants		
16.588 <i>Direct</i>	3,535,375	3,278,492
16.588 Total	3,535,375	3,278,492
16.590 Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program		
16.590 <i>Direct</i>	138,425	131,638
16.590 Total	138,425	131,638
16.593 Residential Substance Abuse Treatment for State Prisoners		
16.593 <i>Direct</i>	259,021	242,594
16.593 Total	259,021	242,594
16.601 Corrections_Training and Staff Development		
16.601 <i>Direct</i>	20,496	-
16.601 Total	20,496	-
16.609 Project Safe Neighborhoods		
16.609 <i>Direct</i>	163,638	146,730
16.609 Total	163,638	146,730
16.710 Public Safety Partnership and Community Policing Grants		
16.710 <i>Direct</i>	8,645	-
16.710 Total	8,645	-
16.735 PREA Program: Demonstration Projects to Establish "Zero Tolerance" Cultures for Sexual Assault in Correctional Facilities		
16.735 <i>Direct</i>	598,600	99,935
16.735 Total	598,600	99,935
16.738 Edward Byrne Memorial Justice Assistance Grant Program		
16.738 <i>Direct</i>	6,100,110	4,596,100
16.738 Total	6,100,110	4,596,100
16.741 DNA Backlog Reduction Program		
16.741 <i>Direct</i>	1,836,715	-
16.741 Total	1,836,715	-
16.742 Paul Coverdell Forensic Sciences Improvement Grant Program		
16.742 <i>Direct</i>	152,164	128,291
16.742 Total	152,164	128,291

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Justice		
16.750 Support for Adam Walsh Act Implementation Grant Program		
16.750 <i>Direct</i>	\$ 117,348	\$ 117,348
16.750 Total	117,348	117,348
16.751 Edward Byrne Memorial Competitive Grant Program		
16.751 <i>Direct</i>	165,278	-
16.751 <i>Pass-Through from State of South Carolina (1016-RR-4701)</i>	214,508	-
16.751 Total	379,786	-
16.812 Second Chance Act Reentry Initiative		
16.812 <i>Direct</i>	1,894,354	-
16.812 Total	1,894,354	-
16.816 John R. Justice Prosecutors and Defenders Incentive Act		
16.816 <i>Direct</i>	47,945	-
16.816 Total	47,945	-
16.826 Vision 21		
16.826 <i>Direct</i>	40,000	-
16.826 Total	40,000	-
16.827 Justice Reinvestment Initiative		
16.827 <i>Direct</i>	336,656	-
16.827 Total	336,656	-
16.922 Equitable Sharing Program		
16.922 <i>Direct</i>	1,625,783	-
16.922 Total	1,625,783	-
16.U09 DEA overtime (29001)		
16.U09 <i>Direct</i>	249,769	-
16.U09 Total	249,769	-
16.U10 DOJ FBI JTTF OCDETF Overtime (Fund Source 11404)		
16.U10 <i>Direct</i>	8,515	-
16.U10 Total	8,515	-
16.U11 DOJ, FBI, DEA Cooperative Agreements (Various overtime agreements)		
16.U11 <i>Direct</i>	207,137	-
16.U11 Total	207,137	-
16.U12 Equitable Sharing Program (GA0603900)		
16.U12 <i>Direct</i>	2,764	-
16.U12 Total	2,764	-
16.U13 Smart Prosecution Initiative (39G7445)		
16.U13 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G7445)</i>	25,795	-
16.U13 Total	25,795	-
Department of Justice Total	\$ 59,768,372	\$ 39,878,299

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Labor		
17.002 Labor Force Statistics		
17.002 <i>Direct</i>	\$ 1,596,550	\$ -
17.002 Total	1,596,550	-
17.005 Compensation and Working Conditions		
17.005 <i>Direct</i>	204,228	-
17.005 Total	204,228	-
17.225 Unemployment Insurance		
17.225 <i>Direct</i>	412,103,294	-
17.225 Total	412,103,294	-
17.235 Senior Community Service Employment Program		
17.235 <i>Direct</i>	1,785,898	1,672,815
17.235 Total	1,785,898	1,672,815
17.245 Trade Adjustment Assistance		
17.245 <i>Direct</i>	3,977,657	-
17.245 Total	3,977,657	-
17.261 WIA/WIOA Pilots, Demonstrations, and Research Projects		
17.261 <i>Direct</i>	1,122,529	-
17.261 Total	1,122,529	-
17.267 Incentive Grants - WIA Section 503		
17.267 <i>Direct</i>	531,869	529,901
17.267 Total	531,869	529,901
17.268 H-1B Job Training Grants		
17.268 <i>Direct</i>	680,678	23,000
17.268 Total	680,678	23,000
17.270 Reentry Employment Opportunities		
17.270 <i>Pass-Through from Urban League of Greater Atlanta (35222)</i>	39,964	-
17.270 Total	39,964	-
17.271 Work Opportunity Tax Credit Program (WOTC)		
17.271 <i>Direct</i>	641,237	-
17.271 Total	641,237	-
17.273 Temporary Labor Certification for Foreign Workers		
17.273 <i>Direct</i>	496,233	-
17.273 Total	496,233	-
17.274 YouthBuild		
17.274 <i>Direct</i>	30,308	-
17.274 <i>Pass-Through from Future Seekers, Inc. (35320)</i>	2,876	-
17.274 <i>Pass-Through from Urban League of Greater Atlanta (35220)</i>	44,148	-
17.274 Total	77,332	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Labor		
17.277 WIOA National Dislocated Worker Grants / WIA National Emergency Grants		
17.277 <i>Direct</i>	\$ 481,729	\$ 480,565
17.277 Total	481,729	480,565
17.281 WIA/WIOA Dislocated Worker National Reserve Technical Assistance and Training		
17.281 <i>Direct</i>	187,919	-
17.281 Total	187,919	-
17.282 Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants		
17.282 <i>Direct</i>	1,254,313	-
17.282 <i>Pass-Through from Lawson State Community College (19015)</i>	794,062	-
17.282 Total	2,048,375	-
17.600 Mine Health and Safety Grants		
17.600 <i>Direct</i>	187,172	-
17.600 Total	187,172	-
Employment Service Cluster		
17.207 Employment Service/Wagner-Peyser Funded Activities		
17.207 <i>Direct</i>	23,950,225	177,935
17.207 Total	23,950,225	177,935
17.801 Disabled Veterans' Outreach Program (DVOP)		
17.801 <i>Direct</i>	4,766,070	-
17.801 Total	4,766,070	-
17.804 Local Veterans' Employment Representative Program		
17.804 <i>Direct</i>	2,396,479	-
17.804 Total	2,396,479	-
Employment Service Cluster Total	31,112,774	177,935
WIOA Cluster		
17.258 WIA/WIOA Adult Program		
17.258 <i>Direct</i>	31,857,579	28,098,596
17.258 <i>Pass-Through from Atlanta Regional Commission (2814511, 827171)</i>	567,187	-
17.258 <i>Pass-Through from City of Macon (MOA2017MGRC)</i>	85,731	-
17.258 <i>Pass-Through from Middle Georgia Consortium, Inc. (17-11-13)</i>	160,456	-
17.258 <i>Pass-Through from Northeast Georgia Regional Commission (3517A001)</i>	215,352	-
17.258 <i>Pass-Through from Northwest Georgia Regional Commission (01-15-108-CA1, 01-15-114, 82717001)</i>	814,375	-
17.258 <i>Pass-Through from River Valley Regional Commission (11-15-16-08-015')</i>	219,855	-
17.258 <i>Pass-Through from Samuels Institute (16-05-01)</i>	307,337	-
17.258 <i>Pass-Through from West Central Georgia Workforce Development Corporation (270529166)</i>	93,977	-
17.258 Total	34,321,849	28,098,596

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Labor		
17.259 WIA/WIOA Youth Activities		
17.259 <i>Direct</i>	\$ 26,393,461	\$ 24,649,668
17.259 <i>Pass-Through from Georgia Mountains Regional Commission (PY16GED)</i>	90,518	-
17.259 <i>Pass-Through from Northeast Georgia Regional Commission (3517C001)</i>	286,950	-
17.259 <i>Pass-Through from Northwest Georgia Regional Commission (01-15-20-989, 58-6015195)</i>	633,129	-
17.259 <i>Pass-Through from Samuelli Institute (16-05-02)</i>	50,324	-
17.259 <i>Pass-Through from West Central Georgia Workforce Development Corporation (290529166)</i>	136,136	-
17.259 Total	27,590,518	24,649,668
17.278 WIA/WIOA Dislocated Worker Formula Grants		
17.278 <i>Direct</i>	27,681,201	25,672,991
17.278 <i>Pass-Through from Middle Georgia Consortium, Inc. (WIA2017)</i>	21,888	-
17.278 <i>Pass-Through from Northeast Georgia Regional Commission (3517B001)</i>	42,057	-
17.278 <i>Pass-Through from River Valley Regional Commission (31-15-16-08-015)</i>	37,804	-
17.278 <i>Pass-Through from Samuelli Institute (16-06-03)</i>	48,619	-
17.278 Total	27,831,569	25,672,991
WIOA Cluster Total	89,743,936	78,421,255
Department of Labor Total	\$ 547,019,374	\$ 81,305,471

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of State		
19.009 Academic Exchange Programs - Undergraduate Programs		
19.009 <i>Pass-Through from IREX (CON007394, CON008733)</i>	\$ 140,380	\$ -
19.009 Total	140,380	-
19.040 Public Diplomacy Programs		
19.040 <i>Direct</i>	10,415	-
19.040 Total	10,415	-
19.400 Academic Exchange Programs - Graduate Students		
19.400 <i>Pass-Through from Institute of International Education, Inc. (CON008730)</i>	110,007	-
19.400 <i>Pass-Through from Kennesaw State University Research and Service Foundation (S-ECAGD-15-CA-1015, S-ECAGD-16-CA-1004)</i>	55,884	-
19.400 Total	165,891	-
19.501 Public Diplomacy Programs for Afghanistan and Pakistan		
19.501 <i>Pass-Through from Kennesaw State University Research and Service Foundation (SAF200-13-CA-024, S-PK330-13-CA-051)</i>	410,681	-
19.501 Total	410,681	-
19.U14 Jump starting exchange programs between Univer. (39G5181)		
19.U14 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G5181)</i>	50	-
19.U14 Total	50	-
Department of State Total	\$ 727,417	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Transportation		
20.106 Airport Improvement Program		
20.106 <i>Direct</i>	\$ 33,334,193	\$ 32,871,377
20.106 Total	33,334,193	32,871,377
20.215 Highway Training and Education		
20.215 <i>Direct</i>	142,214	-
20.215 Total	142,214	-
20.218 Motor Carrier Safety Assistance		
20.218 <i>Direct</i>	6,566,328	-
20.218 Total	6,566,328	-
20.223 Transportation Infrastructure Finance and Innovation Act (TIFIA) Program		
20.223 <i>Direct</i>	184,466,379	-
20.223 Total	184,466,379	-
20.231 Performance and Registration Information Systems Management		
20.231 <i>Direct</i>	252,075	-
20.231 Total	252,075	-
20.232 Commercial Driver's License Program Improvement Grant		
20.232 <i>Direct</i>	262,493	-
20.232 Total	262,493	-
20.234 Safety Data Improvement Program		
20.234 <i>Direct</i>	86,080	-
20.234 Total	86,080	-
20.235 Commercial Motor Vehicle Operators Grants		
20.235 <i>Direct</i>	45,665	-
20.235 Total	45,665	-
20.313 Railroad Research and Development		
20.313 <i>Direct</i>	87,483	-
20.313 Total	87,483	-
20.319 High-Speed Rail Corridors and Intercity Passenger Rail Service Capital Assistance Grants		
20.319 <i>Direct</i>	299,364	-
20.319 Total	299,364	-
20.505 Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research		
20.505 <i>Direct</i>	1,986,584	1,986,584
20.505 Total	1,986,584	1,986,584
20.509 Formula Grants for Rural Areas		
20.509 <i>Direct</i>	27,973,432	25,926,321
20.509 Total	27,973,432	25,926,321

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Transportation		
20.514 Public Transportation Research, Technical Assistance, and Training		
20.514 <i>Direct</i>	\$ 13,165	\$ 13,165
20.514 Total	13,165	13,165
20.522 Alternatives Analysis		
20.522 <i>Direct</i>	69,558	-
20.522 Total	69,558	-
20.528 Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program		
20.528 <i>Direct</i>	525,987	-
20.528 Total	525,987	-
20.614 National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants		
20.614 <i>Direct</i>	173,043	-
20.614 Total	173,043	-
20.700 Pipeline Safety Program State Base Grant		
20.700 <i>Direct</i>	1,333,900	-
20.700 Total	1,333,900	-
20.703 Interagency Hazardous Materials Public Sector Training and Planning Grants		
20.703 <i>Direct</i>	320,129	84,519
20.703 Total	320,129	84,519
Highway Planning and Construction Cluster		
20.205 Highway Planning and Construction		
20.205 <i>Direct</i>	1,552,517,437	86,569,090
20.205 <i>Pass-Through from Southern Georgia Regional Commission (51182)</i>	4,780	-
20.205 Total	1,552,522,217	86,569,090
20.219 Recreational Trails Program		
20.219 <i>Direct</i>	1,059,516	815,569
20.219 Total	1,059,516	815,569
Highway Planning and Construction Cluster Total	1,553,581,733	87,384,659
Federal Transit Cluster		
20.500 Federal Transit_Capital Investment Grants		
20.500 <i>Direct</i>	8,665,474	651,007
20.500 Total	8,665,474	651,007
20.507 Federal Transit_Formula Grants		
20.507 <i>Direct</i>	21,001,002	12,249,151
20.507 Total	21,001,002	12,249,151
20.525 State of Good Repair Grants Program		
20.525 <i>Direct</i>	1,770,320	-
20.525 Total	1,770,320	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Transportation		
20.526 Bus and Bus Facilities Formula Program		
20.526 <i>Direct</i>	\$ 14,673	\$ -
20.526 Total	14,673	-
<i>Federal Transit Cluster Total</i>	31,451,469	12,900,158
<i>Transit Services Programs Cluster</i>		
20.513 Enhanced Mobility of Seniors and Individuals with Disabilities		
20.513 <i>Direct</i>	7,664,252	-
20.513 Total	7,664,252	-
20.516 Job Access And Reverse Commute Program		
20.516 <i>Direct</i>	509,586	333,061
20.516 Total	509,586	333,061
20.521 New Freedom Program		
20.521 <i>Direct</i>	1,126,653	58,182
20.521 Total	1,126,653	58,182
<i>Transit Services Programs Cluster Total</i>	9,300,491	391,243
<i>Highway Safety Cluster</i>		
20.600 State and Community Highway Safety		
20.600 <i>Direct</i>	4,311,418	2,438,845
20.600 Total	4,311,418	2,438,845
20.601 Alcohol Impaired Driving Countermeasures Incentive Grants I		
20.601 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G6314)</i>	3,908	-
20.601 Total	3,908	-
20.612 Incentive Grant Program to Increase Motorcyclist Safety		
20.612 <i>Direct</i>	53,010	-
20.612 Total	53,010	-
20.616 National Priority Safety Programs		
20.616 <i>Direct</i>	5,667,035	571,666
20.616 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G7403)</i>	4,158	-
20.616 <i>Pass-Through from Kennesaw State University Research and Service Foundation (YA-2016-0000-00285, YA-2017-402TSP-037)</i>	10,456	-
20.616 Total	5,681,649	571,666
<i>Highway Safety Cluster Total</i>	10,049,985	3,010,511
Department of Transportation Total	\$ 1,862,321,750	\$ 164,568,537

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of the Treasury		
21.016 Equitable Sharing		
21.016 <i>Direct</i>	\$ 202,887	\$ -
21.016 Total	202,887	-
21.U15 National Foreclosure Mitigation Counseling Program (PL 114-113X1350)		
21.U15 <i>Pass-Through from Neighborhood Reinvestment Corporation (PL112-1095X1350)</i>	15,542	-
21.U15 Total	15,542	-
Department of the Treasury Total	\$ 218,429	\$ -

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Appalachian Regional Commission		
23.001 Appalachian Regional Development (See individual Appalachian Programs)		
23.001 <i>Direct</i>	\$ 28,358	\$ -
23.001 Total	28,358	-
23.002 Appalachian Area Development		
23.002 <i>Direct</i>	809,280	806,569
23.002 <i>Pass-Through from Appalachian Regional Commission (GA-18268-302-15, GA-18660-302-16)</i>	635,366	-
23.002 Total	1,444,646	806,569
23.011 Appalachian Research, Technical Assistance, and Demonstration Projects		
23.011 <i>Direct</i>	548,589	252,929
23.011 Total	548,589	252,929
Appalachian Regional Commission Total	\$ 2,021,593	\$ 1,059,498

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Office of Personnel Management		
27.011 Intergovernmental Personnel Act (IPA) Mobility Program		
27.011 <i>Direct</i>	\$ 24,181	\$ -
27.011 Total	24,181	-
Office of Personnel Management Total	\$ 24,181	\$ -

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For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Equal Employment Opportunity Commission		
30.001 Employment Discrimination_ Title VII of the Civil Rights Act of 1964		
30.001 <i>Direct</i>	\$ 24,000	\$ -
30.001 Total	24,000	-
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Equal Employment Opportunity Commission Total	\$ 24,000	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
General Services Administration		
39.003 Donation of Federal Surplus Personal Property		
39.003 <i>Direct</i>	\$ 11,893,039	\$ -
39.003 Total	11,893,039	-
General Services Administration Total	\$ 11,893,039	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Library of Congress		
42.001 Books for the Blind and Physically Handicapped		
42.001 <i>Direct</i>	\$ 511,158	\$ -
42.001 Total	511,158	-
42.U16 Teaching with Primary Sources (GA08C0016)		
42.U16 <i>Pass-Through from Waynesburg University (28176)</i>	3,900	-
42.U16 Total	3,900	-
Library of Congress Total	\$ 515,058	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
National Aeronautics and Space Administration		
43.001 Science		
43.001 <i>Pass-Through from University of Colorado (NNX16AB20G)</i>	\$ 23,511	\$ -
43.001 Total	23,511	-
43.002 Aeronautics		
43.002 <i>Direct</i>	103,543	-
43.002 Total	103,543	-
43.008 Education		
43.008 <i>Direct</i>	95,570	-
43.008 <i>Pass-Through from Kennesaw State University Research and Service Foundation (KLIUJHGYTRFD, NNX15AP85H)</i>	13,698	-
43.008 Total	109,268	-
43.009 Cross Agency Support		
43.009 <i>Direct</i>	10,078	-
43.009 Total	10,078	-
43.012 Space Technology		
43.012 <i>Direct</i>	19,910	-
43.012 Total	19,910	-
43.U17 Planetarium Education and Outreach (39G6A40)		
43.U17 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G6A40)</i>	7,997	-
43.U17 Total	7,997	-
National Aeronautics and Space Administration Total	\$ 274,307	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Institute of Museum and Library Services		
45.301 Museums for America		
45.301 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G6316)</i>	\$ 11,121	\$ -
45.301 Total	11,121	-
45.310 Grants to States		
45.310 <i>Direct</i>	5,102,962	-
45.310 Total	5,102,962	-
45.312 National Leadership Grants		
45.312 <i>Direct</i>	41,971	-
45.312 Total	41,971	-
Institute of Museum and Library Services Total	\$ 5,156,054	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
National Endowment for the Arts		
45.024 Promotion of the Arts_Grants to Organizations and Individuals		
45.024 <i>Direct</i>	\$ 8,566	\$ -
45.024 <i>Pass-Through from Kennesaw State University Research and Service Foundation (15-4400-7125, 16-5400-7025)</i>	16,354	-
45.024 Total	24,920	-
45.025 Promotion of the Arts_Partnership Agreements		
45.025 <i>Direct</i>	692,860	676,286
45.025 <i>Pass-Through from South Arts, Inc. (2816217)</i>	16,819	-
45.025 Total	709,679	676,286
National Endowment for the Arts Total	\$ 734,599	\$ 676,286

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
National Endowment for the Humanities		
45.149 Promotion of the Humanities_Division of Preservation and Access		
45.149 <i>Direct</i>	\$ 23,342	\$ -
45.149 Total	23,342	-
45.162 Promotion of the Humanities_Teaching and Learning Resources and Curriculum Development		
45.162 <i>Direct</i>	13,145	-
45.162 Total	13,145	-
45.163 Promotion of the Humanities_Professional Development		
45.163 <i>Direct</i>	136,411	-
45.163 <i>Pass-Through from Kennesaw State University Research and Service Foundation (AQ-228977-15)</i>	5,706	-
45.163 Total	142,117	-
45.164 Promotion of the Humanities_Public Programs		
45.164 <i>Pass-Through from American Library Association (ALIBA00001)</i>	670	-
45.164 Total	670	-
National Endowment for the Humanities Total	\$ 179,274	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
National Science Foundation		
47.041 Engineering Grants		
47.041 <i>Direct</i>	\$ 57,407	\$ -
47.041 <i>Pass-Through from Kennesaw State University Research and Service Foundation (479436-19C57)</i>	8,465	-
47.041 Total	65,872	-
47.049 Mathematical and Physical Sciences		
47.049 <i>Direct</i>	4,283	-
47.049 <i>Pass-Through from Kennesaw State University Research and Service Foundation (1560329)</i>	55,843	-
47.049 Total	60,126	-
47.070 Computer and Information Science and Engineering		
47.070 <i>Direct</i>	13,161	-
47.070 <i>Pass-Through from Clemson University (CON005350)</i>	4,157	-
47.070 Total	17,318	-
47.074 Biological Sciences		
47.074 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G6377)</i>	25,599	-
47.074 Total	25,599	-
47.075 Social, Behavioral, and Economic Sciences		
47.075 <i>Direct</i>	2,475	-
47.075 Total	2,475	-
47.076 Education and Human Resources		
47.076 <i>Direct</i>	6,706,870	-
47.076 <i>Pass-Through from Carleton College (DUE1125331)</i>	25,620	-
47.076 <i>Pass-Through from Clark Atlanta University (CON005018, HRD-0503372)</i>	60,211	-
47.076 <i>Pass-Through from Daytona State College (DUE-1204800/C-13-023A)</i>	23,605	-
47.076 <i>Pass-Through from Florida A&M University (C4438)</i>	54,937	-
47.076 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G6367)</i>	132,632	-
47.076 <i>Pass-Through from Kennesaw State University Research and Service Foundation (1102506, 1503358, 1548986, 1619689, 1649587, DGE-1438858, DUE-1035451, DUE-1241651, DUE-1259954, DUE-1340019, DUE-1340020, HRD1102506)</i>	922,534	-
47.076 Total	7,926,409	-
47.079 Office of International Science and Engineering		
47.079 <i>Direct</i>	9,000	-
47.079 <i>Pass-Through from American Association for the Advancement of Science (335201)</i>	5,839	-
47.079 Total	14,839	-
47.082 Trans-NSF Recovery Act Research Support		
47.082 <i>Direct</i>	19,603	-
47.082 Total	19,603	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
National Science Foundation		
47.U18 NSF BEST Grant-Laney College (000444397)		
47.U18 <i>Pass-Through from Laney College (000444397)</i>	\$ 113,893	\$ -
47.U18 Total	113,893	-
47.U19 NSF Fellowship (39G5272)		
47.U19 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G5272)</i>	23,364	-
47.U19 Total	23,364	-
National Science Foundation Total	\$ 8,269,498	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Small Business Administration		
59.037 Small Business Development Centers		
59.037 <i>Direct</i>	\$ 192,157	\$ -
59.037 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G6358, 39G7397, 39G7437)</i>	259,727	-
59.037 Total	451,884	-
Small Business Administration Total	\$ 451,884	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Veterans Affairs		
64.015 Veterans State Nursing Home Care		
64.015 <i>Direct</i>	\$ 18,251,554	\$ -
64.015 Total	18,251,554	-
64.028 Post-9/11 Veterans Educational Assistance		
64.028 <i>Direct</i>	2,943,019	-
64.028 Total	2,943,019	-
64.101 Burial Expenses Allowance for Veterans		
64.101 <i>Direct</i>	210,024	-
64.101 Total	210,024	-
64.120 Post-Vietnam Era Veterans' Educational Assistance		
64.120 <i>Direct</i>	691,733	-
64.120 Total	691,733	-
64.203 Veterans Cemetery Grants Program		
64.203 <i>Direct</i>	1,497,805	-
64.203 Total	1,497,805	-
64.U20 Veterans Administration (Facility Code: 14908411)		
64.U20 <i>Direct</i>	19,409	-
64.U20 Total	19,409	-
Department of Veterans Affairs Total	\$ 23,613,544	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Environmental Protection Agency		
66.032 State Indoor Radon Grants		
66.032 <i>Direct</i>	\$ 90,892	\$ -
66.032 Total	90,892	-
66.034 Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act		
66.034 <i>Direct</i>	780,355	-
66.034 Total	780,355	-
66.039 National Clean Diesel Emissions Reduction Program		
66.039 <i>Direct</i>	555,558	-
66.039 Total	555,558	-
66.040 State Clean Diesel Grant Program		
66.040 <i>Direct</i>	195,241	-
66.040 Total	195,241	-
66.419 Water Pollution Control State, Interstate, and Tribal Program Support		
66.419 <i>Direct</i>	267,401	-
66.419 Total	267,401	-
66.433 State Underground Water Source Protection		
66.433 <i>Direct</i>	106,008	-
66.433 Total	106,008	-
66.454 Water Quality Management Planning		
66.454 <i>Direct</i>	400,768	-
66.454 Total	400,768	-
66.460 Nonpoint Source Implementation Grants		
66.460 <i>Direct</i>	3,698,304	43,772
66.460 Total	3,698,304	43,772
66.461 Regional Wetland Program Development Grants		
66.461 <i>Direct</i>	313,202	-
66.461 Total	313,202	-
66.472 Beach Monitoring and Notification Program Implementation Grants		
66.472 <i>Direct</i>	266,726	-
66.472 Total	266,726	-
66.514 Science To Achieve Results (STAR) Fellowship Program		
66.514 <i>Direct</i>	22,506	-
66.514 Total	22,506	-
66.605 Performance Partnership Grants		
66.605 <i>Direct</i>	12,106,378	-
66.605 Total	12,106,378	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Environmental Protection Agency		
66.608 Environmental Information Exchange Network Grant Program and Related Assistance		
66.608 <i>Direct</i>	\$ 22,464	\$ -
66.608 Total	22,464	-
66.701 Toxic Substances Compliance Monitoring Cooperative Agreements		
66.701 <i>Direct</i>	59,014	-
66.701 Total	59,014	-
66.707 TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals		
66.707 <i>Direct</i>	653,403	-
66.707 Total	653,403	-
66.802 Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements		
66.802 <i>Direct</i>	446,861	-
66.802 Total	446,861	-
66.804 Underground Storage Tank Prevention, Detection and Compliance Program		
66.804 <i>Direct</i>	843,190	-
66.804 Total	843,190	-
66.805 Leaking Underground Storage Tank Trust Fund Corrective Action Program		
66.805 <i>Direct</i>	1,074,742	-
66.805 Total	1,074,742	-
66.817 State and Tribal Response Program Grants		
66.817 <i>Direct</i>	973,628	-
66.817 Total	973,628	-
Clean Water State Revolving Fund Cluster		
66.458 Capitalization Grants for Clean Water State Revolving Funds		
66.458 <i>Direct</i>	18,670,913	17,767,273
66.458 Total	18,670,913	17,767,273
Clean Water State Revolving Fund Cluster Total	18,670,913	17,767,273
Drinking Water State Revolving Fund Cluster		
66.468 Capitalization Grants for Drinking Water State Revolving Funds		
66.468 <i>Direct</i>	24,803,315	23,697,741
66.468 Total	24,803,315	23,697,741
Drinking Water State Revolving Fund Cluster Total	24,803,315	23,697,741
Environmental Protection Agency Total	\$ 66,350,869	\$ 41,508,786

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Nuclear Regulatory Commission		
77.007 U.S. Nuclear Regulatory Commission Minority Serving Institutions Program (MSIP)		
77.007 <i>Direct</i>	\$ 338,921	\$ -
77.007 Total	338,921	-
77.008 U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		
77.008 <i>Direct</i>	284,692	-
77.008 Total	284,692	-
Nuclear Regulatory Commission Total	\$ 623,613	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Energy		
81.041 State Energy Program		
81.041 <i>Direct</i>	\$ 34,198	\$ -
81.041 <i>Pass-Through from Southeast Energy Efficiency Alliance, Inc. (3498340979)</i>	11,287	-
81.041 Total	45,485	-
81.042 Weatherization Assistance for Low-Income Persons		
81.042 <i>Direct</i>	3,028,409	2,590,235
81.042 Total	3,028,409	2,590,235
81.049 Office of Science Financial Assistance Program		
81.049 <i>Direct</i>	247,644	-
81.049 <i>Pass-Through from Krell Institute (Krell 1, Krell 2)</i>	77,441	-
81.049 <i>Pass-Through from UT-Battelle, LLC (DE-AC05-00OR22725)</i>	16,231	-
81.049 Total	341,316	-
81.104 Environmental Remediation and Waste Processing and Disposal		
81.104 <i>Pass-Through from SRS Community Reuse Organization (1998F0586)</i>	150,557	-
81.104 Total	150,557	-
81.106 Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions		
81.106 <i>Pass-Through from Southern States Energy Board (SSEB-930WIPP-GEMA-2015-010)</i>	240,816	-
81.106 Total	240,816	-
81.121 Nuclear Energy Research, Development and Demonstration		
81.121 <i>Direct</i>	224,696	-
81.121 <i>Pass-Through from Kennesaw State University Research and Service Foundation (NCR-HQ-12-G-38-0001)</i>	47,360	-
81.121 Total	272,056	-
81.214 Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis		
81.214 <i>Direct</i>	157,095	-
81.214 Total	157,095	-
Department of Energy Total	\$ 4,235,734	\$ 2,590,235

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Education		
84.002 Adult Education - Basic Grants to States		
84.002 <i>Direct</i>	\$ 18,432,192	\$ -
84.002 Total	18,432,192	-
84.010 Title I Grants to Local Educational Agencies		
84.010 <i>Direct</i>	523,119,890	517,048,447
84.010 Total	523,119,890	517,048,447
84.011 Migrant Education_State Grant Program		
84.011 <i>Direct</i>	8,763,828	6,016,595
84.011 Total	8,763,828	6,016,595
84.013 Title I State Agency Program for Neglected and Delinquent Children and Youth		
84.013 <i>Direct</i>	1,569,032	1,552,508
84.013 Total	1,569,032	1,552,508
84.015 National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program		
84.015 <i>Pass-Through from Ohio State University (60049977)</i>	2,147	-
84.015 Total	2,147	-
84.021 Overseas Programs - Group Projects Abroad		
84.021 <i>Direct</i>	23,185	-
84.021 Total	23,185	-
84.031 Higher Education - Institutional Aid		
84.031 <i>Direct</i>	15,324,852	-
84.031 Total	15,324,852	-
84.048 Career and Technical Education -- Basic Grants to States		
84.048 <i>Direct</i>	39,694,665	36,866,614
84.048 <i>Pass-Through from CTAE Resource Network, Inc. (CTAE6073)</i>	36,300	-
84.048 Total	39,730,965	36,866,614
84.116 Fund for the Improvement of Postsecondary Education		
84.116 <i>Direct</i>	773,885	-
84.116 <i>Pass-Through from Kennesaw State University Research and Service Foundation (P116F140432)</i>	407,203	-
84.116 Total	1,181,088	-
84.126 Rehabilitation Services - Vocational Rehabilitation Grants to States		
84.126 <i>Direct</i>	88,339,867	-
84.126 <i>Pass-Through from Rehabilitation Engineering and Assistive Technology Society of N. Am. (#H224B100001)</i>	6,593	-
84.126 Total	88,346,460	-
84.129 Rehabilitation Long-Term Training		
84.129 <i>Direct</i>	351,188	-
84.129 Total	351,188	-

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For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Education		
84.141 Migrant Education - High School Equivalency Program		
84.141 <i>Direct</i>	\$ 596,429	\$ -
84.141 Total	596,429	-
84.144 Migrant Education - Coordination Program		
84.144 <i>Direct</i>	97,578	-
84.144 Total	97,578	-
84.149 Migrant Education - College Assistance Migrant Program		
84.149 <i>Direct</i>	1,091,691	-
84.149 Total	1,091,691	-
84.177 Rehabilitation Services - Independent Living Services for Older Individuals Who are Blind		
84.177 <i>Direct</i>	778,948	-
84.177 Total	778,948	-
84.181 Special Education-Grants for Infants and Families		
84.181 <i>Direct</i>	14,032,430	2,738,783
84.181 Total	14,032,430	2,738,783
84.187 Supported Employment Services for Individuals with the Most Significant Disabilities		
84.187 <i>Direct</i>	723,055	-
84.187 Total	723,055	-
84.196 Education for Homeless Children and Youth		
84.196 <i>Direct</i>	2,362,250	1,985,806
84.196 Total	2,362,250	1,985,806
84.200 Graduate Assistance in Areas of National Need		
84.200 <i>Direct</i>	344,237	-
84.200 Total	344,237	-
84.220 Centers for International Business Education		
84.220 <i>Direct</i>	304,895	-
84.220 Total	304,895	-
84.229 Language Resource Centers		
84.229 <i>Direct</i>	160,796	-
84.229 Total	160,796	-
84.235 Rehabilitation Services Demonstration and Training Programs		
84.235 <i>Direct</i>	1,020,841	-
84.235 Total	1,020,841	-
84.282 Charter Schools		
84.282 <i>Direct</i>	50,075	-
84.282 Total	50,075	-

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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Education		
84.287 Twenty-First Century Community Learning Centers		
84.287 <i>Direct</i>	\$ 38,862,109	\$ 36,879,465
84.287 Total	38,862,109	36,879,465
84.305 Education Research, Development and Dissemination		
84.305 <i>Pass-Through from Kennesaw State University Research and Service Foundation (R305N160025)</i>	63,165	-
84.305 Total	63,165	-
84.323 Special Education - State Personnel Development		
84.323 <i>Direct</i>	1,124,702	1,040,315
84.323 Total	1,124,702	1,040,315
84.325 Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.325 <i>Direct</i>	82,907	-
84.325 Total	82,907	-
84.334 Gaining Early Awareness and Readiness for Undergraduate Programs		
84.334 <i>Direct</i>	712,112	8,320
84.334 <i>Pass-Through from Bibb County School District (6111)</i>	35,771	-
84.334 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G7455)</i>	12,438	-
84.334 <i>Pass-Through from Kennesaw State University Research and Service Foundation (P334SI60030)</i>	4,838	-
84.334 Total	765,159	8,320
84.336 Teacher Quality Partnership Grants		
84.336 <i>Direct</i>	7,567	-
84.336 Total	7,567	-
84.350 Transition to Teaching		
84.350 <i>Direct</i>	371,794	-
84.350 Total	371,794	-
84.358 Rural Education		
84.358 <i>Direct</i>	6,369,387	6,048,925
84.358 Total	6,369,387	6,048,925
84.365 English Language Acquisition State Grants		
84.365 <i>Direct</i>	15,691,477	14,774,341
84.365 Total	15,691,477	14,774,341

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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Education		
84.366 Mathematics and Science Partnerships		
84.366 <i>Direct</i>	\$ 4,661,367	\$ 4,513,934
84.366 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G4140, 39G5236, 39G6389, 39G6A89, 39G7405)</i>	259,182	-
84.366 <i>Pass-Through from Kennesaw State University Research and Service Foundation (S366B15011)</i>	544,776	-
84.366 <i>Pass-Through from Muscogee County School District (30514)</i>	22,734	-
84.366 <i>Pass-Through from Richmond County School District (RCBE00003)</i>	14,165	-
84.366 Total	5,502,224	4,513,934
84.367 Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants)		
84.367 <i>Direct</i>	58,029,972	55,956,199
84.367 <i>Pass-Through from Burke County School District (BURKE00002)</i>	15,180	-
84.367 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G4359, 39G5244, 39G6370, 39G7457, 39G7461)</i>	39,564	-
84.367 <i>Pass-Through from Kennesaw State University Research and Service Foundation (RH216-343/5054446, RH216-352/S001012, RH216-352/S001013, RH216-352/S001014, RH216-361/S001358, RH216-361/S001359, RH216-361/S001361, RH216-361/S001362, RH216-361-S001360)</i>	136,611	-
84.367 <i>Pass-Through from National Writing Project (07-GA08-SEED2014, 07-GA08-SEED2016-ILI)</i>	11,871	-
84.367 Total	58,233,198	55,956,199
84.369 Grants for State Assessments and Related Activities		
84.369 <i>Direct</i>	8,797,629	8,797,629
84.369 Total	8,797,629	8,797,629
84.371 Striving Readers		
84.371 <i>Direct</i>	43,313,800	42,764,382
84.371 <i>Pass-Through from Whitfield County School District (586000347)</i>	3,933	-
84.371 Total	43,317,733	42,764,382
84.377 School Improvement Grants		
84.377 <i>Direct</i>	21,790,812	20,306,782
84.377 Total	21,790,812	20,306,782
84.382 Strengthening Minority-Serving Institutions		
84.382 <i>Direct</i>	3,791,021	-
84.382 Total	3,791,021	-
84.388 School Improvement Grants, Recovery Act		
84.388 <i>Direct</i>		(12,379)
84.388 Total		(12,379)
84.395 State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act		
84.395 <i>Direct</i>	2,721	(18,349)
84.395 Total	2,721	(18,349)

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Education		
84.407 Transition Programs for Students with Intellectual Disabilities into Higher Education		
84.407 <i>Direct</i>	\$ 355,100	\$ -
84.407 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G6361)</i>	32,846	-
84.407 Total	387,946	-
84.411 Investing in Innovation (i3) Fund		
84.411 <i>Pass-Through from Jacksonville State University (2006-48)</i>	8,818	-
84.411 <i>Pass-Through from Ohio State University (CON006728)</i>	93,847	-
84.411 Total	102,665	-
84.412 Race to the Top – Early Learning Challenge		
84.412 <i>Direct</i>	17,591,653	2,888,750
84.412 Total	17,591,653	2,888,750
84.U21 National Assessment of Educational Progress (ED-IES-14-C-0071)		
84.U21 <i>Direct</i>	98,002	-
84.U21 Total	98,002	-
84.U22 National Center for Education Statistics - FR (ED-08-CO-0030)		
84.U22 <i>Direct</i>	46,654	-
84.U22 Total	46,654	-
Special Education Cluster (IDEA)		
84.027 Special Education_Grants to States		
84.027 <i>Direct</i>	346,596,682	336,544,878
84.027 Total	346,596,682	336,544,878
84.173 Special Education_Preschool Grants		
84.173 <i>Direct</i>	9,788,495	9,776,008
84.173 Total	9,788,495	9,776,008
Special Education Cluster (IDEA) Total	356,385,177	346,320,886

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Education		
<i>TRIO Cluster</i>		
84.042 TRIO_Student Support Services		
84.042 <i>Direct</i>	\$ 2,519,384	\$ -
84.042 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G6306)</i>	301,137	-
84.042 Total	2,820,521	-
<hr/>		
84.044 TRIO_Talent Search		
84.044 <i>Direct</i>	1,752,466	-
84.044 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G1117)</i>	115,555	-
84.044 Total	1,868,021	-
<hr/>		
84.047 TRIO_Upward Bound		
84.047 <i>Direct</i>	4,847,399	-
84.047 Total	4,847,399	-
<hr/>		
84.066 TRIO_Educational Opportunity Centers		
84.066 <i>Direct</i>	407,505	-
84.066 Total	407,505	-
<hr/>		
<i>TRIO Cluster Total</i>	9,943,446	-
<hr/>		
Department of Education Total	\$ 1,307,737,200	\$ 1,106,477,953

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
National Archives and Records Administration		
89.003 National Historical Publications and Records Grants		
89.003 <i>Direct</i>	\$ 42,373	\$ -
89.003 Total	42,373	-
National Archives and Records Administration Total	\$ 42,373	\$ -

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
U.S. Election Assistance Commission		
90.401 Help America Vote Act Requirements Payments		
90.401 <i>Direct</i>	\$ 625,307	\$ -
90.401 Total	625,307	-
U.S. Election Assistance Commission Total	\$ 625,307	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
National Council on Disability		
92.U23 Behavioral Health Capacity Expansion Mini Grant (No Smokin, No Chewin, No Dippin)		
92.U23 <i>Pass-Through from Morehouse School of Medicine (TI025590)</i>	\$ 938	\$ -
92.U23 Total	938	-
National Council on Disability Total	\$ 938	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
93.041 Special Programs for the Aging_ Title VII, Chapter 3_Programs for Prevention of Elder Abuse, Neglect, and Exploitation		
93.041 <i>Direct</i>	\$ 70,799	\$ -
93.041 Total	70,799	-
93.042 Special Programs for the Aging_ Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals		
93.042 <i>Direct</i>	427,119	209,947
93.042 Total	427,119	209,947
93.043 Special Programs for the Aging_ Title III, Part D_Disease Prevention and Health Promotion Services		
93.043 <i>Direct</i>	364,592	364,592
93.043 Total	364,592	364,592
93.048 Special Programs for the Aging_ Title IV_ and Title II_Discretionary Projects		
93.048 <i>Direct</i>	306,274	-
93.048 Total	306,274	-
93.051 Alzheimer's Disease Demonstration Grants to States		
93.051 <i>Direct</i>	122,128	83,359
93.051 Total	122,128	83,359
93.052 National Family Caregiver Support, Title III, Part E		
93.052 <i>Direct</i>	3,250,383	3,135,009
93.052 <i>Pass-Through from CSRA Area Agency on Aging (CSRACE00013)</i>	(20)	-
93.052 <i>Pass-Through from Southern Georgia Regional Commission (AAA-2017-07a)</i>	45,499	-
93.052 Total	3,295,862	3,135,009
93.069 Public Health Emergency Preparedness		
93.069 <i>Direct</i>	15,377,118	8,821,597
93.069 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G1353)</i>	52,970	-
93.069 Total	15,430,088	8,821,597
93.070 Environmental Public Health and Emergency Response		
93.070 <i>Direct</i>	661,091	38,933
93.070 Total	661,091	38,933
93.071 Medicare Enrollment Assistance Program		
93.071 <i>Direct</i>	1,060,482	954,434
93.071 Total	1,060,482	954,434
93.073 Birth Defects and Developmental Disabilities - Prevention and Surveillance		
93.073 <i>Direct</i>	97,045	-
93.073 Total	97,045	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
93.074 Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements		
93.074 <i>Direct</i>	\$ 2,193,621	\$ 283,462
93.074 Total	2,193,621	283,462
93.079 Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance		
93.079 <i>Direct</i>	66,026	-
93.079 Total	66,026	-
93.080 Blood Disorder Program: Prevention, Surveillance, and Research		
93.080 <i>Pass-Through from Hemophilia of Georgia (HEMOG00049_50)</i>	47,740	-
93.080 Total	47,740	-
93.092 Affordable Care Act (ACA) Personal Responsibility Education Program		
93.092 <i>Direct</i>	1,366,419	630,633
93.092 Total	1,366,419	630,633
93.103 Food and Drug Administration_Research		
93.103 <i>Direct</i>	64,636	-
93.103 Total	64,636	-
93.107 Area Health Education Centers Point of Service Maintenance and Enhancement Awards		
93.107 <i>Direct</i>	423,624	317,006
93.107 Total	423,624	317,006
93.110 Maternal and Child Health Federal Consolidated Programs		
93.110 <i>Direct</i>	652,557	-
93.110 <i>Pass-Through from Emory University (CON006648, CON008429)</i>	47,283	-
93.110 <i>Pass-Through from Hemophilia of Georgia (HEMOG00038_39)</i>	17,833	-
93.110 <i>Pass-Through from University of North Carolina (CON007494, CON008066)</i>	66,114	-
93.110 Total	783,787	-
93.116 Project Grants and Cooperative Agreements for Tuberculosis Control Programs		
93.116 <i>Direct</i>	2,447,655	265,639
93.116 Total	2,447,655	265,639
93.124 Nurse Anesthetist Traineeship		
93.124 <i>Direct</i>	39,566	-
93.124 Total	39,566	-
93.127 Emergency Medical Services for Children		
93.127 <i>Direct</i>	67,210	-
93.127 Total	67,210	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
93.130 Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices		
93.130 <i>Direct</i>	\$ 232,962	\$ -
93.130 Total	232,962	-
93.135 Centers for Research and Demonstration for Health Promotion and Disease Prevention		
93.135 <i>Direct</i>	11,659	-
93.135 <i>Pass-Through from Emory University (40500-036-17161835)</i>	120	-
93.135 Total	11,779	-
93.136 Injury Prevention and Control Research and State and Community Based Programs		
93.136 <i>Direct</i>	1,312,398	139,527
93.136 Total	1,312,398	139,527
93.145 HIV-Related Training and Technical Assistance		
93.145 <i>Direct</i>	235,099	19,000
93.145 Total	235,099	19,000
93.150 Projects for Assistance in Transition from Homelessness (PATH)		
93.150 <i>Direct</i>	1,647,059	1,401,653
93.150 Total	1,647,059	1,401,653
93.165 Grants to States for Loan Repayment Program		
93.165 <i>Direct</i>	137,500	-
93.165 Total	137,500	-
93.191 Graduate Psychology Education		
93.191 <i>Direct</i>	384,255	-
93.191 Total	384,255	-
93.226 Research on Healthcare Costs, Quality and Outcomes		
93.226 <i>Direct</i>	1,132,553	-
93.226 Total	1,132,553	-
93.235 Affordable Care Act (ACA) Abstinence Education Program		
93.235 <i>Direct</i>	2,315,909	1,008,496
93.235 Total	2,315,909	1,008,496
93.236 Grants to States to Support Oral Health Workforce Activities		
93.236 <i>Direct</i>	394,464	52,948
93.236 Total	394,464	52,948
93.240 State Capacity Building		
93.240 <i>Direct</i>	196,698	-
93.240 Total	196,698	-
93.241 State Rural Hospital Flexibility Program		
93.241 <i>Direct</i>	686,521	-
93.241 Total	686,521	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
93.242 Mental Health Research Grants		
93.242 <i>Direct</i>	\$ 156,632	\$ -
93.242 Total	156,632	-
93.243 Substance Abuse and Mental Health Services_ Projects of Regional and National Significance		
93.243 <i>Direct</i>	7,978,353	2,938,208
93.243 <i>Pass-Through from Highland Rivers Community Service Board (CON008806)</i>	15,449	-
93.243 <i>Pass-Through from Mercer University (1U79TI025372-01, 420642-AA-01)</i>	(1,194)	-
93.243 Total	7,992,608	2,938,208
93.247 Advanced Nursing Education Grant Program		
93.247 <i>Direct</i>	1,191,475	-
93.247 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G4121)</i>	404,110	-
93.247 Total	1,595,585	-
93.251 Universal Newborn Hearing Screening		
93.251 <i>Direct</i>	293,708	60,936
93.251 Total	293,708	60,936
93.262 Occupational Safety and Health Program		
93.262 <i>Direct</i>	127,574	-
93.262 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G7424)</i>	21,446	-
93.262 Total	149,020	-
93.268 Immunization Cooperative Agreements		
93.268 <i>Direct</i>	148,261,261	1,224,914
93.268 Total	148,261,261	1,224,914
93.270 Adult Viral Hepatitis Prevention and Control		
93.270 <i>Direct</i>	189,874	-
93.270 Total	189,874	-
93.273 Alcohol Research Programs		
93.273 <i>Direct</i>	(360)	-
93.273 Total	(360)	-
93.283 Centers for Disease Control and Prevention_ Investigations and Technical Assistance		
93.283 <i>Direct</i>	3,772,656	166,627
93.283 <i>Pass-Through from Emory University (CON008131)</i>	6,117	-
93.283 Total	3,778,773	166,627
93.286 Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.286 <i>Direct</i>	239,566	-
93.286 <i>Pass-Through from Biomedical Engineering at Georgia Tech and Emory University (1T90DA032466-01)</i>	3,820	-
93.286 Total	243,386	-

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
93.296 State Partnership Grant Program to Improve Minority Health		
93.296 <i>Direct</i>	\$ 270,917	\$ -
93.296 Total	270,917	-
93.297 Teenage Pregnancy Prevention Program		
93.297 <i>Direct</i>	6,619	-
93.297 Total	6,619	-
93.301 Small Rural Hospital Improvement Grant Program		
93.301 <i>Direct</i>	550,967	-
93.301 Total	550,967	-
93.305 National State Based Tobacco Control Programs		
93.305 <i>Direct</i>	1,031,580	3,456
93.305 Total	1,031,580	3,456
93.307 Minority Health and Health Disparities Research		
93.307 <i>Pass-Through from Kennesaw State University Research and Service Foundation (HHSS280200600029C)</i>	35,536	-
93.307 Total	35,536	-
93.317 Emerging Infections Programs		
93.317 <i>Direct</i>	368,596	-
93.317 Total	368,596	-
93.322 CSELS Partnership: Strengthening Public Health Laboratories		
93.322 <i>Pass-Through from Association of Public Health Laboratories (APHL 56400-200-943-16-11)</i>	35,284	-
93.322 Total	35,284	-
93.323 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)		
93.323 <i>Direct</i>	1,828,986	40,353
93.323 Total	1,828,986	40,353
93.324 State Health Insurance Assistance Program		
93.324 <i>Direct</i>	906,218	515,382
93.324 Total	906,218	515,382
93.336 Behavioral Risk Factor Surveillance System		
93.336 <i>Direct</i>	208,660	-
93.336 Total	208,660	-
93.351 Research Infrastructure Programs		
93.351 <i>Direct</i>	148,676	-
93.351 Total	148,676	-
93.358 Advanced Education Nursing Traineeships		
93.358 <i>Direct</i>	344,314	-
93.358 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G6391)</i>	344,640	-
93.358 Total	688,954	-

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
93.359 Nurse Education, Practice Quality and Retention Grants		
93.359 <i>Direct</i>	\$ 365	\$ -
93.359 <i>Pass-Through from Grady Health System (CON007442)</i>	24,999	-
93.359 Total	25,364	-
93.369 ACL Independent Living State Grants		
93.369 <i>Direct</i>	546,142	-
93.369 Total	546,142	-
93.424 NON-ACA/PPHF Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations		
93.424 <i>Direct</i>	45,609	-
93.424 Total	45,609	-
93.464 ACL Assistive Technology		
93.464 <i>Direct</i>	675,408	200,709
93.464 Total	675,408	200,709
93.506 ACA Nationwide Program for National and State Background Checks for Direct Patient Access Employees of Long Term Care Facilities and Providers		
93.506 <i>Direct</i>	268,980	-
93.506 Total	268,980	-
93.507 PPHF National Public Health Improvement Initiative		
93.507 <i>Direct</i>	795	-
93.507 Total	795	-
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		
93.521 <i>Direct</i>	2,925,444	-
93.521 Total	2,925,444	-
93.539 PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds		
93.539 <i>Direct</i>	4,221,918	1,679,135
93.539 Total	4,221,918	1,679,135
93.556 Promoting Safe and Stable Families		
93.556 <i>Direct</i>	12,717,538	19,268
93.556 Total	12,717,538	19,268
93.563 Child Support Enforcement		
93.563 <i>Direct</i>	71,902,533	6,777,767
93.563 Total	71,902,533	6,777,767

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
93.564 Child Support Enforcement Research		
93.564 <i>Direct</i>	\$ 89,269	\$ -
93.564 Total	89,269	-
93.566 Refugee and Entrant Assistance_State Administered Programs		
93.566 <i>Direct</i>	8,468,183	1,689,520
93.566 Total	8,468,183	1,689,520
93.568 Low-Income Home Energy Assistance		
93.568 <i>Direct</i>	49,463,867	47,678,491
93.568 Total	49,463,867	47,678,491
93.569 Community Services Block Grant		
93.569 <i>Direct</i>	16,683,172	16,273,851
93.569 Total	16,683,172	16,273,851
93.576 Refugee and Entrant Assistance_Discretionary Grants		
93.576 <i>Direct</i>	332,310	239,607
93.576 Total	332,310	239,607
93.579 U.S. Repatriation		
93.579 <i>Direct</i>	346	-
93.579 Total	346	-
93.584 Refugee and Entrant Assistance_Targeted Assistance Grants		
93.584 <i>Direct</i>	906,959	685,100
93.584 Total	906,959	685,100
93.586 State Court Improvement Program		
93.586 <i>Direct</i>	659,994	-
93.586 Total	659,994	-
93.590 Community-Based Child Abuse Prevention Grants		
93.590 <i>Direct</i>	858,690	15,500
93.590 Total	858,690	15,500
93.597 Grants to States for Access and Visitation Programs		
93.597 <i>Direct</i>	134,388	-
93.597 Total	134,388	-
93.599 Chafee Education and Training Vouchers Program (ETV)		
93.599 <i>Direct</i>	746,719	-
93.599 Total	746,719	-
93.600 Head Start		
93.600 <i>Direct</i>	14,965,475	4,021,432
93.600 <i>Pass-Through from YMCA Early Child Development Co, LLC (1150_54)</i>	88,809	-
93.600 Total	15,054,284	4,021,432
93.603 Adoption and Legal Guardianship Incentive Payments		
93.603 <i>Direct</i>	16,106	-
93.603 Total	16,106	-

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
93.627 Affordable Care Act: Testing Experience and Functional Assessment Tools		
93.627 <i>Direct</i>	\$ 882,993	\$ -
93.627 Total	882,993	-
93.630 Developmental Disabilities Basic Support and Advocacy Grants		
93.630 <i>Direct</i>	2,090,438	-
93.630 Total	2,090,438	-
93.632 University Centers for Excellence in Developmental Disabilities Education, Research, and Service		
93.632 <i>Direct</i>	655,434	-
93.632 Total	655,434	-
93.643 Children's Justice Grants to States		
93.643 <i>Direct</i>	456,479	288,416
93.643 Total	456,479	288,416
93.645 Stephanie Tubbs Jones Child Welfare Services Program		
93.645 <i>Direct</i>	7,566,525	-
93.645 Total	7,566,525	-
93.658 Foster Care Title IV-E		
93.658 <i>Direct</i>	89,351,473	-
93.658 <i>Pass-Through from Kennesaw State University Research and Service Foundation (SP00012480-06)</i>	73,665	-
93.658 Total	89,425,138	-
93.659 Adoption Assistance		
93.659 <i>Direct</i>	43,711,448	-
93.659 Total	43,711,448	-
93.667 Social Services Block Grant		
93.667 <i>Direct</i>	70,358,568	47,544,841
93.667 <i>Pass-Through from Southern Georgia Regional Commission (AAA-2017-07)</i>	9,716	-
93.667 Total	70,368,284	47,544,841
93.669 Child Abuse and Neglect State Grants		
93.669 <i>Direct</i>	610,945	-
93.669 Total	610,945	-
93.671 Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services		
93.671 <i>Direct</i>	2,620,681	2,384,324
93.671 Total	2,620,681	2,384,324
93.674 Chafee Foster Care Independence Program		
93.674 <i>Direct</i>	2,528,364	-
93.674 Total	2,528,364	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
93.733 Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance – financed in part by the Prevention and Public Health Fund (PPHF)		
93.733 <i>Direct</i>	\$ 347,155	\$ -
93.733 Total	347,155	-
93.735 State Public Health Approaches for Ensuring Quitline Capacity Funded in part by Prevention and Public Health Funds (PPHF)		
93.735 <i>Direct</i>	610,242	-
93.735 Total	610,242	-
93.752 Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations financed in part by Prevention and Public Health Funds		
93.752 <i>Direct</i>	5,493,325	3,207,582
93.752 Total	5,493,325	3,207,582
93.753 Child Lead Poisoning Prevention Surveillance financed in part by Prevention and Public Health (PPHF) Program		
93.753 <i>Direct</i>	423,844	86,140
93.753 Total	423,844	86,140
93.757 State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)		
93.757 <i>Direct</i>	935,285	186,281
93.757 Total	935,285	186,281
93.758 Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)		
93.758 <i>Direct</i>	5,582,893	1,302,179
93.758 Total	5,582,893	1,302,179
93.761 Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)		
93.761 <i>Direct</i>	140,483	-
93.761 Total	140,483	-
93.763 Alzheimers Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF)		
93.763 <i>Pass-Through from Greenville Health System (90AL0019-01-00-42144)</i>	212,762	-
93.763 Total	212,762	-
93.767 Children's Health Insurance Program		
93.767 <i>Direct</i>	411,867,042	-
93.767 Total	411,867,042	-
93.791 Money Follows the Person Rebalancing Demonstration		
93.791 <i>Direct</i>	11,182,326	2,816,251
93.791 Total	11,182,326	2,816,251

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
93.815 Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)		
93.815 <i>Direct</i>	\$ 610,727	\$ 22,355
93.815 Total	610,727	22,355
93.817 Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities		
93.817 <i>Direct</i>	1,427,897	1,338,077
93.817 Total	1,427,897	1,338,077
93.859 Biomedical Research and Research Training		
93.859 <i>Direct</i>	241,318	-
93.859 <i>Pass-Through from Emory University (CON008374)</i>	(40,342)	-
93.859 Total	200,976	-
93.866 Aging Research		
93.866 <i>Direct</i>	243,104	-
93.866 Total	243,104	-
93.867 Vision Research		
93.867 <i>Pass-Through from Emory University (2T32EY007092-29, CON008307)</i>	48,003	-
93.867 Total	48,003	-
93.875 Assistance for Oral Disease Prevention and Control		
93.875 <i>Direct</i>	150,209	45,048
93.875 Total	150,209	45,048
93.876 Antimicrobial Resistance Surveillance in Retail Food Specimens		
93.876 <i>Direct</i>	48,669	-
93.876 Total	48,669	-
93.878 Enhance the Ability of Emergency Medical Services (EMS) to transport patients with highly infectious diseases (HID)		
93.878 <i>Direct</i>	27,825	-
93.878 Total	27,825	-
93.879 Medical Library Assistance		
93.879 <i>Pass-Through from University of Maryland, Baltimore County (CON009025)</i>	4,721	-
93.879 Total	4,721	-
93.884 Grants for Primary Care Training and Enhancement		
93.884 <i>Direct</i>	168,028	-
93.884 Total	168,028	-
93.889 National Bioterrorism Hospital Preparedness Program		
93.889 <i>Direct</i>	6,486,662	2,985,833
93.889 Total	6,486,662	2,985,833

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
93.913 Grants to States for Operation of State Offices of Rural Health		
93.913 <i>Direct</i>	\$ 165,158	\$ -
93.913 Total	165,158	-
93.917 HIV Care Formula Grants		
93.917 <i>Direct</i>	65,194,339	7,991,391
93.917 <i>Pass-Through from Richmond County Health Department (RCHD00052_53_54)</i>	328,085	-
93.917 Total	65,522,424	7,991,391
93.918 Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		
93.918 <i>Direct</i>	5,174,593	-
93.918 Total	5,174,593	-
93.926 Healthy Start Initiative		
93.926 <i>Direct</i>	625,174	-
93.926 Total	625,174	-
93.928 Special Projects of National Significance		
93.928 <i>Direct</i>	(35,380)	-
93.928 Total	(35,380)	-
93.940 HIV Prevention Activities_Health Department Based		
93.940 <i>Direct</i>	6,707,277	1,578,439
93.940 Total	6,707,277	1,578,439
93.944 Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		
93.944 <i>Direct</i>	2,285,265	13,834
93.944 Total	2,285,265	13,834
93.945 Assistance Programs for Chronic Disease Prevention and Control		
93.945 <i>Direct</i>	700,169	60,000
93.945 Total	700,169	60,000
93.946 Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs		
93.946 <i>Direct</i>	189,434	-
93.946 Total	189,434	-
93.958 Block Grants for Community Mental Health Services		
93.958 <i>Direct</i>	14,895,354	8,157,356
93.958 Total	14,895,354	8,157,356
93.959 Block Grants for Prevention and Treatment of Substance Abuse		
93.959 <i>Direct</i>	56,492,281	37,526,566
93.959 Total	56,492,281	37,526,566

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
93.977 Preventive Health Services _Sexually Transmitted Diseases Control Grants		
93.977 <i>Direct</i>	\$ 3,325,176	\$ 1,058,441
93.977 Total	3,325,176	1,058,441
93.991 Preventive Health and Health Services Block Grant		
93.991 <i>Direct</i>	37,461	-
93.991 Total	37,461	-
93.994 Maternal and Child Health Services Block Grant to the States		
93.994 <i>Direct</i>	14,867,654	7,344,297
93.994 Total	14,867,654	7,344,297
93.U24 Substance Abuse & Mental Health Services Admin (2016 Town Hall Meeting)		
93.U24 <i>Direct</i>	500	-
93.U24 Total	500	-
<i>Aging Cluster</i>		
93.044 Special Programs for the Aging_ Title III, Part B_ Grants for Supportive Services and Senior Centers		
93.044 <i>Direct</i>	8,603,337	6,833,170
93.044 <i>Pass-Through from Southern Georgia Regional Commission (AAA-2017-11)</i>	5,740	-
93.044 Total	8,609,077	6,833,170
93.045 Special Programs for the Aging_ Title III, Part C_ Nutrition Services		
93.045 <i>Direct</i>	15,567,045	14,242,634
93.045 Total	15,567,045	14,242,634
93.053 Nutrition Services Incentive Program		
93.053 <i>Direct</i>	2,719,570	2,719,570
93.053 Total	2,719,570	2,719,570
<i>Aging Cluster Total</i>	26,895,692	23,795,374
<i>Health Center Program Cluster</i>		
93.224 Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)		
93.224 <i>Direct</i>	4,004,179	88,507
93.224 Total	4,004,179	88,507
<i>Health Center Program Cluster Total</i>	4,004,179	88,507

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
<i>Maternal, Infant, and Early Childhood Home Visiting Cluster</i>		
93.505 Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program		
93.505 <i>Direct</i>	\$ 9,132,532	\$ 6,417,731
93.505 <i>Pass-Through from Montana Department of Public Health and Human Services (CON005449)</i>	152,862	-
93.505 Total	9,285,394	6,417,731
93.870 Maternal, Infant and Early Childhood Home Visiting Grant Program		
93.870 <i>Direct</i>	8,398	-
93.870 Total	8,398	-
<i>Maternal, Infant, and Early Childhood Home Visiting Cluster Total</i>	9,285,394	6,417,731
<i>TANF Cluster</i>		
93.558 Temporary Assistance for Needy Families		
93.558 <i>Direct</i>	315,032,378	45,930,825
93.558 Total	315,032,378	45,930,825
<i>TANF Cluster Total</i>	315,032,378	45,930,825
<i>CCDF Cluster</i>		
93.575 Child Care and Development Block Grant		
93.575 <i>Direct</i>	129,166,205	10,261,696
93.575 Total	129,166,205	10,261,696
93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund		
93.596 <i>Direct</i>	87,736,066	-
93.596 Total	87,736,066	-
<i>CCDF Cluster Total</i>	216,902,271	10,261,696
<i>Medicaid Cluster</i>		
93.775 State Medicaid Fraud Control Units		
93.775 <i>Direct</i>	3,721,220	-
93.775 Total	3,721,220	-
93.777 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare		
93.777 <i>Direct</i>	12,092,227	-
93.777 Total	12,092,227	-
93.778 Medical Assistance Program		
93.778 <i>Direct</i>	7,192,226,911	3,117,514
93.778 Total	7,192,226,911	3,117,514
<i>Medicaid Cluster Total</i>	7,208,040,358	3,117,514
Department of Health and Human Services Total	\$ 9,011,758,576	\$ 317,505,789

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Corporation for National and Community Service		
94.003 State Commissions		
94.003 <i>Direct</i>	\$ 290,682	\$ -
94.003 Total	290,682	-
94.006 AmeriCorps		
94.006 <i>Direct</i>	3,147,950	1,791,085
94.006 <i>Pass-Through from Jumpstart for Young Children, Inc. (CON007335, CON008722)</i>	64,172	-
94.006 Total	3,212,122	1,791,085
94.007 Program Development and Innovation Grants		
94.007 <i>Pass-Through from Tennessee State University (15MLKHTN001)</i>	4,300	-
94.007 Total	4,300	-
94.009 Training and Technical Assistance		
94.009 <i>Direct</i>	45,588	-
94.009 Total	45,588	-
Foster Grandparent/Senior Companion Cluster		
94.016 Senior Companion Program		
94.016 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G5277)</i>	150,790	-
94.016 Total	150,790	-
Foster Grandparent/Senior Companion Cluster Total	150,790	-
Corporation for National and Community Service Total	\$ 3,703,482	\$ 1,791,085

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Executive Office of the President		
95.001 High Intensity Drug Trafficking Areas Program		
95.001 <i>Pass-Through from Atlanta-Carolinas HIDTA Program (30596, Fund Source 30408)</i>	\$ 136,303	\$ -
95.001 <i>Pass-Through from City of Atlanta (G15GA003A)</i>	95,413	-
95.001 Total	231,716	-
Executive Office of the President Total	\$ 231,716	\$ -

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Social Security Administration		
96.008 Social Security - Work Incentives Planning and Assistance Program		
96.008 <i>Direct</i>	\$ 317,618	\$ -
96.008 Total	317,618	-
 <i>Disability Insurance/SSI Cluster</i>		
96.001 Social Security_Disability Insurance		
96.001 <i>Direct</i>	73,716,957	-
96.001 Total	73,716,957	-
 <i>Disability Insurance/SSI Cluster Total</i>	 73,716,957	 -
 Social Security Administration Total	 \$ 74,034,575	 \$ -

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Homeland Security		
97.007 Homeland Security Preparedness Technical Assistance Program		
97.007 <i>Direct</i>	\$ 43,685	\$ -
97.007 Total	43,685	-
97.008 Non-Profit Security Program		
97.008 <i>Direct</i>	432,661	432,661
97.008 Total	432,661	432,661
97.012 Boating Safety Financial Assistance		
97.012 <i>Direct</i>	3,104,468	-
97.012 Total	3,104,468	-
97.023 Community Assistance Program State Support Services Element (CAP-SSSE)		
97.023 <i>Direct</i>	163,095	-
97.023 Total	163,095	-
97.029 Flood Mitigation Assistance		
97.029 <i>Direct</i>	1,430,246	1,402,130
97.029 Total	1,430,246	1,402,130
97.032 Crisis Counseling		
97.032 <i>Direct</i>	116,860	-
97.032 Total	116,860	-
97.034 Disaster Unemployment Assistance		
97.034 <i>Direct</i>	18,974	-
97.034 Total	18,974	-
97.036 Disaster Grants - Public Assistance (Presidentially Declared Disasters)		
97.036 <i>Direct</i>	71,467,505	65,543,499
97.036 <i>Pass-Through from State of South Carolina (940-RR-4193)</i>	144,962	13,372
97.036 Total	71,612,467	65,556,871
97.039 Hazard Mitigation Grant		
97.039 <i>Direct</i>	4,503,814	3,819,684
97.039 Total	4,503,814	3,819,684
97.041 National Dam Safety Program		
97.041 <i>Direct</i>	93,105	-
97.041 Total	93,105	-
97.042 Emergency Management Performance Grants		
97.042 <i>Direct</i>	8,682,677	3,170,238
97.042 Total	8,682,677	3,170,238
97.043 State Fire Training Systems Grants		
97.043 <i>Direct</i>	22,233	-
97.043 Total	22,233	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Homeland Security		
97.044 Assistance to Firefighters Grant		
97.044 <i>Direct</i>	\$ 500,000	\$ -
97.044 Total	500,000	-
97.045 Cooperating Technical Partners		
97.045 <i>Direct</i>	3,154,864	-
97.045 Total	3,154,864	-
97.046 Fire Management Assistance Grant		
97.046 <i>Direct</i>	52,138	-
97.046 Total	52,138	-
97.047 Pre-Disaster Mitigation		
97.047 <i>Direct</i>	865,548	689,582
97.047 Total	865,548	689,582
97.056 Port Security Grant Program		
97.056 <i>Direct</i>	674,967	-
97.056 Total	674,967	-
97.067 Homeland Security Grant Program		
97.067 <i>Direct</i>	8,857,157	5,274,246
97.067 <i>Pass-Through from Kennesaw State University Research and Service Foundation (16053, SHO16-060)</i>	3,356	-
97.067 Total	8,860,513	5,274,246
97.091 Homeland Security Biowatch Program		
97.091 <i>Direct</i>	20,000	-
97.091 Total	20,000	-
97.126 National Special Security Event		
97.126 <i>Pass-Through from Metropolitan Police Department - District of Columbia (Fund Source 30331)</i>	129,501	-
97.126 Total	129,501	-
97.U25 DHS ICE or SLOT Overtime (Fund Source 13401)		
97.U25 <i>Direct</i>	14,543	-
97.U25 Total	14,543	-
97.U26 ICE Overtime Cooperative agreements (ICE agreements)		
97.U26 <i>Direct</i>	12,179	-
97.U26 Total	12,179	-
Department of Homeland Security Total	\$ 104,508,538	\$ 80,345,412
Individual Programs and Other Clusters Total	\$ 17,206,908,718	\$ 2,812,387,185

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster		
Department of Agriculture		
10.001 Agricultural Research_Basic and Applied Research		
10.001 <i>Direct</i>	\$ 2,437,277	\$ -
10.001 <i>Pass-Through from American Egg Board (050571-01)</i>	29,437	-
10.001 <i>Pass-Through from Gordon and Betty Moore Foundation (#4308.07)</i>	27,054	-
10.001 <i>Pass-Through from Purdue University (8000079239)</i>	21,040	-
10.001 <i>Pass-Through from Utah Weed Supervisors Association (2016001, 2016002)</i>	25,083	-
10.001 Total	2,539,891	-
10.025 Plant and Animal Disease, Pest Control, and Animal Care		
10.025 <i>Direct</i>	567,467	20,656
10.025 <i>Pass-Through from Xavier University of Louisiana (15-8130-0197-CA)</i>	2,719	-
10.025 Total	570,186	20,656
10.028 Wildlife Services		
10.028 <i>Direct</i>	924,604	-
10.028 <i>Pass-Through from Mississippi State University (8030033064501)</i>	6,006	-
10.028 Total	930,610	-
10.072 Wetlands Reserve Program		
10.072 <i>Pass-Through from Rusticas Del Guadalquivir (040999-01)</i>	1,004	-
10.072 <i>Pass-Through from University of Wisconsin - Madison (668)</i>	33,418	-
10.072 Total	34,422	-
10.170 Specialty Crop Block Grant Program - Farm Bill		
10.170 <i>Pass-Through from University of Florida (UFDSP00010611)</i>	616	-
10.170 Total	616	-
10.200 Grants for Agricultural Research, Special Research Grants		
10.200 <i>Direct</i>	21,468	-
10.200 <i>Pass-Through from North Carolina State University (2013283901, 2013285801)</i>	1,847	-
10.200 <i>Pass-Through from University of Florida (1400281500, 1500343786, 1600412004, 1600412008, 1600472673, 1600472745, 1700501807, 20153438323708, P10644)</i>	38,711	-
10.200 <i>Pass-Through from University of North Carolina (5102822)</i>	6,887	-
10.200 Total	68,913	-
10.202 Cooperative Forestry Research		
10.202 <i>Direct</i>	1,199,609	-
10.202 Total	1,199,609	-
10.203 Payments to Agricultural Experiment Stations Under the Hatch Act		
10.203 <i>Direct</i>	6,692,933	-
10.203 Total	6,692,933	-
10.205 Payments to 1890 Land-Grant Colleges and Tuskegee University		
10.205 <i>Direct</i>	3,275,879	-
10.205 Total	3,275,879	-

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Agriculture		
10.207 Animal Health and Disease Research		
10.207 <i>Direct</i>	\$ 87,638	\$ -
10.207 Total	87,638	-
10.210 Higher Education Graduate Fellowships Grant Program		
10.210 <i>Direct</i>	215,138	-
10.210 Total	215,138	-
10.212 Small Business Innovation Research		
10.212 <i>Pass-Through from InsectiGen, Inc. (SRA)</i>	802	-
10.212 <i>Pass-Through from PhytoSynthetix, LLC (FP00003410)</i>	(1)	-
10.212 <i>Pass-Through from Technical Data Analysis, Inc. (SBIR DTD 30 OCT 2015)</i>	21,147	-
10.212 Total	21,948	-
10.215 Sustainable Agriculture Research and Education		
10.215 <i>Direct</i>	3,680,560	2,169,530
10.215 Total	3,680,560	2,169,530
10.216 1890 Institution Capacity Building Grants		
10.216 <i>Direct</i>	476,427	-
10.216 Total	476,427	-
10.219 Biotechnology Risk Assessment Research		
10.219 <i>Direct</i>	65,455	-
10.219 <i>Pass-Through from University of Minnesota (H005031601)</i>	24,883	-
10.219 Total	90,338	-
10.220 Higher Education - Multicultural Scholars Grant Program		
10.220 <i>Direct</i>	41,414	-
10.220 Total	41,414	-
10.225 Community Food Projects		
10.225 <i>Pass-Through from Food Bank of Northeast Georgia (2014001)</i>	36,227	-
10.225 Total	36,227	-
10.250 Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations		
10.250 <i>Direct</i>	55,314	-
10.250 <i>Pass-Through from Cornell University (7786710657)</i>	17,860	-
10.250 <i>Pass-Through from Johns Hopkins University (CON008065)</i>	70,334	-
10.250 <i>Pass-Through from University of Baltimore (CON007661)</i>	778	-
10.250 Total	144,286	-
10.253 Consumer Data and Nutrition Research		
10.253 <i>Direct</i>	249,562	-
10.253 <i>Pass-Through from Cornell University (6214010179)</i>	(2,802)	-
10.253 <i>Pass-Through from Duke University (CON007164)</i>	48,845	-
10.253 Total	295,605	-

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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Agriculture		
10.290 Agricultural Market and Economic Research		
10.290 <i>Pass-Through from eXtension (20161025)</i>	\$ 71,311	\$ -
10.290 <i>Pass-Through from Virginia Polytechnic Institute and State University (42250319105)</i>	3,897	-
10.290 Total	75,208	-
10.303 Integrated Programs		
10.303 <i>Direct</i>	220,470	24,968
10.303 <i>Pass-Through from Clemson University (18812072011599)</i>	52,807	-
10.303 <i>Pass-Through from Mississippi State University (1800032245601)</i>	22,608	22,608
10.303 <i>Pass-Through from University of Florida (1600411196, UFDSP00010082, UFDSP00010629, UFDSP00010951)</i>	83,009	-
10.303 Total	378,894	47,576
10.304 Homeland Security_Agricultural		
10.304 <i>Direct</i>	223,721	-
10.304 <i>Pass-Through from University of Florida (UFDSP00010242, UFDSP00011545)</i>	8,144	-
10.304 Total	231,865	-
10.307 Organic Agriculture Research and Extension Initiative		
10.307 <i>Direct</i>	619,357	473,772
10.307 <i>Pass-Through from University of Florida (UFDSP00011606)</i>	1,589	-
10.307 Total	620,946	473,772
10.309 Specialty Crop Research Initiative		
10.309 <i>Direct</i>	1,294,135	466,090
10.309 <i>Pass-Through from Cornell University (7959810783)</i>	1,458	-
10.309 <i>Pass-Through from Michigan State University (RC105573UGARF)</i>	33,535	-
10.309 <i>Pass-Through from New Mexico State University (Q01893)</i>	2,771	-
10.309 <i>Pass-Through from North Carolina State University (2016022803, 2017039805)</i>	66,986	-
10.309 <i>Pass-Through from University of Florida (UF11281, UFDSP00010607, UFDSP00011194)</i>	274,994	-
10.309 Total	1,673,879	466,090
10.310 Agriculture and Food Research Initiative (AFRI)		
10.310 <i>Direct</i>	5,276,062	998,442
10.310 <i>Pass-Through from Clemson University (18122072010076)</i>	83,409	-
10.310 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (P13263)</i>	(8,796)	-
10.310 <i>Pass-Through from Illinois Institute of Technology (SA60501169843)</i>	27,506	-
10.310 <i>Pass-Through from Kansas State University (S15178)</i>	30,037	-
10.310 <i>Pass-Through from Michigan State University (RC104967UGA)</i>	108,360	-
10.310 <i>Pass-Through from North Carolina State University (2011049404, CON004106, CON007620)</i>	303,197	-
10.310 <i>Pass-Through from Ohio State University (60045862, 60045862A)</i>	254,886	-
10.310 <i>Pass-Through from Pennsylvania State University (198UGUSDA3179, 5262UGRFUSDA3287)</i>	86,894	-
10.310 <i>Pass-Through from University of California, Davis (20122309004)</i>	29,705	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Agriculture		
10.310 <i>Pass-Through from University of Florida (UFDSP00010670, UFDSP00010718, UFDSP00010739, UFDSP00011253)</i>	\$ 326,072	\$ -
10.310 <i>Pass-Through from University of Kentucky Research Foundation (304811097714066)</i>	39,089	-
10.310 <i>Pass-Through from University of Maryland Foundation, Inc. (Z552801)</i>	1,967	-
10.310 <i>Pass-Through from University of Minnesota (2016-67021-24534, H004401001)</i>	89,806	-
10.310 <i>Pass-Through from University of Nebraska-Lincoln (2562390235314, 2563210212004)</i>	556,153	-
10.310 <i>Pass-Through from University of Tennessee (8500022699, 8500031745, 8500047012, 8500049042)</i>	118,923	-
10.310 <i>Pass-Through from Utah State University (11018301, 13049501, 20025700001214)</i>	99,254	-
10.310 <i>Pass-Through from Virginia Polytechnic Institute and State University (42226219105, 42236319105, 54589219105)</i>	227,948	15,000
10.310 Total	7,650,472	1,013,442
10.311 Beginning Farmer and Rancher Development Program		
10.311 <i>Direct</i>	172,219	66,568
10.311 <i>Pass-Through from Virginia Polytechnic Institute and State University (54594319864)</i>	11,776	-
10.311 Total	183,995	66,568
10.312 Biomass Research and Development Initiative Competitive Grants Program (BRDI)		
10.312 <i>Pass-Through from Ohio State University (60038218)</i>	17,622	-
10.312 Total	17,622	-
10.320 Sun Grant Program		
10.320 <i>Pass-Through from University of Tennessee (8500032076)</i>	(13,707)	-
10.320 Total	(13,707)	-
10.328 National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program		
10.328 <i>Direct</i>	23,057	-
10.328 <i>Pass-Through from University of Florida (UFDSP00011144)</i>	18,977	-
10.328 Total	42,034	-
10.329 Crop Protection and Pest Management Competitive Grants Program		
10.329 <i>Direct</i>	276,601	33,701
10.329 <i>Pass-Through from Auburn University (14EPP373042UGA)</i>	28,687	-
10.329 <i>Pass-Through from North Carolina State University (2015008502, 2015008506, 2015008519, 2015008521, 2015008524)</i>	131,213	-
10.329 <i>Pass-Through from Southern IPM Center (2015005805, 2015008510)</i>	25,598	-
10.329 Total	462,099	33,701
10.330 Alfalfa and Forage Research Program		
10.330 <i>Pass-Through from Mississippi State University (1110032266002, 1110032273501)</i>	39,948	-
10.330 Total	39,948	-

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Agriculture		
10.351 Rural Business Development Grant		
10.351 <i>Direct</i>	\$ 41,405	\$ -
10.351 Total	41,405	-
10.446 Rural Community Development Initiative		
10.446 <i>Direct</i>	29,166	-
10.446 Total	29,166	-
10.460 Risk Management Education Partnerships		
10.460 <i>Pass-Through from University of Florida (UFDSP00010768)</i>	(61)	-
10.460 Total	(61)	-
10.479 Food Safety Cooperative Agreements		
10.479 <i>Pass-Through from Tuskegee University (335105)</i>	1,435	-
10.479 Total	1,435	-
10.500 Cooperative Extension Service		
10.500 <i>Direct</i>	12,017,610	194,928
10.500 <i>Pass-Through from Kansas State University (S16015, S16092)</i>	109,055	-
10.500 <i>Pass-Through from Purdue University (8000072170, 8000078734AG)</i>	290,436	71,440
10.500 <i>Pass-Through from University of Missouri (C000519687, C000558737)</i>	9,041	-
10.500 <i>Pass-Through from University of Nebraska-Lincoln (25-6365-0040-148, CON008151)</i>	81,139	-
10.500 Total	12,507,281	266,368
10.612 USDA Local and Regional Food Aid Procurement Program		
10.612 <i>Direct</i>	59,277	10,954
10.612 Total	59,277	10,954
10.652 Forestry Research		
10.652 <i>Direct</i>	1,163,154	-
10.652 <i>Pass-Through from U.S. Endowment for Forestry and Communities, Inc. (13-CA-11111169-081, 2012008, 2014020, CW3, E1663, E1671UGACAWES7B)</i>	254,780	5,795
10.652 Total	1,417,934	5,795
10.664 Cooperative Forestry Assistance		
10.664 <i>Direct</i>	36,467	-
10.664 <i>Pass-Through from Florida Department of Agriculture and Consumer Services (20946)</i>	(1)	-
10.664 Total	36,466	-
10.674 Wood Utilization Assistance		
10.674 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G5A54)</i>	104,743	-
10.674 Total	104,743	-
10.675 Urban and Community Forestry Program		
10.675 <i>Direct</i>	150,496	-
10.675 Total	150,496	-

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Agriculture		
10.676 Forest Legacy Program		
10.676 <i>Direct</i>	\$ 15,689	\$ -
10.676 <i>Pass-Through from U.S. Endowment for Forestry and Communities, Inc. (14-PA-11080105-004)</i>	25,985	-
10.676 Total	41,674	-
10.678 Forest Stewardship Program		
10.678 <i>Direct</i>	47,219	-
10.678 Total	47,219	-
10.680 Forest Health Protection		
10.680 <i>Direct</i>	317,053	-
10.680 Total	317,053	-
10.699 Partnership Agreements		
10.699 <i>Direct</i>	39,820	-
10.699 Total	39,820	-
10.762 Solid Waste Management Grants		
10.762 <i>Direct</i>	13,940	7,500
10.762 Total	13,940	7,500
10.777 Norman E. Borlaug International Agricultural Science and Technology Fellowship		
10.777 <i>Direct</i>	116,900	-
10.777 Total	116,900	-
10.868 Rural Energy for America Program		
10.868 <i>Direct</i>	28,347	-
10.868 Total	28,347	-
10.902 Soil and Water Conservation		
10.902 <i>Direct</i>	10,797	-
10.902 Total	10,797	-
10.903 Soil Survey		
10.903 <i>Direct</i>	49,343	-
10.903 Total	49,343	-
10.912 Environmental Quality Incentives Program		
10.912 <i>Direct</i>	57,889	-
10.912 <i>Pass-Through from AviHome, LLC (013965-01)</i>	(4,013)	-
10.912 <i>Pass-Through from Flint River Soil and Water Conservation District (CIG2FR)</i>	119,606	-
10.912 <i>Pass-Through from North Carolina State University (2014207201, 2015272901)</i>	126,197	-
10.912 <i>Pass-Through from University of Florida (UF13126)</i>	63,954	-
10.912 <i>Pass-Through from University of Wisconsin - Madison (1127)</i>	1,945	-
10.912 Total	365,578	-

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Agriculture		
10.914 Wildlife Habitat Incentive Program		
10.914 <i>Direct</i>	\$ 16,749	\$ -
10.914 Total	16,749	-
10.932 Regional Conservation Partnership Program		
10.932 <i>Pass-Through from University of Connecticut (124294)</i>	12,774	-
10.932 Total	12,774	-
10.960 Technical Agricultural Assistance		
10.960 <i>Direct</i>	31,900	-
10.960 Total	31,900	-
10.962 Cochran Fellowship Program-International Training-Foreign Participant		
10.962 <i>Direct</i>	7,275	-
10.962 Total	7,275	-
Department of Agriculture Total	\$ 47,213,406	\$ 4,581,952

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Commerce		
11.011 Ocean Exploration		
11.011 <i>Pass-Through from Florida Fish and Wildlife Conservation Commission (B0FDA5)</i>	\$ 16,518	\$ -
11.011 Total	16,518	-
11.012 Integrated Ocean Observing System (IOOS)		
11.012 <i>Pass-Through from The Southeast Coastal Ocean Observing Regional Association (IOOS11033UGASKIODS, IOOS11033UGASKIODSOB, IOOS16028UGASKIOCE, IOOS16028UGASKIODS, IOOS16028UGASNOA1, NA16NOS0120028)</i>	190,520	-
11.012 Total	190,520	-
11.030 Science and Research Park Development Grants		
11.030 <i>Pass-Through from Rutgers, The State University of New Jersey (5523)</i>	(68)	-
11.030 Total	(68)	-
11.303 Economic Development_Technical Assistance		
11.303 <i>Direct</i>	128,592	-
11.303 Total	128,592	-
11.417 Sea Grant Support		
11.417 <i>Direct</i>	1,578,248	91,874
11.417 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G1255, 39G6376, 39G6382)</i>	52,592	-
11.417 Total	1,630,840	91,874
11.419 Coastal Zone Management Administration Awards		
11.419 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G5192, 39G6321, 39G6355, 39G7401)</i>	70,314	-
11.419 Total	70,314	-
11.420 Coastal Zone Management Estuarine Research Reserves		
11.420 <i>Direct</i>	8,843	-
11.420 Total	8,843	-
11.427 Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program		
11.427 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G6354)</i>	25,037	-
11.427 Total	25,037	-
11.429 Marine Sanctuary Program		
11.429 <i>Direct</i>	603,414	-
11.429 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G5240)</i>	35,849	-
11.429 <i>Pass-Through from National Marine Sanctuary Foundation (1611B80)</i>	27,803	-
11.429 Total	667,066	-

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Commerce		
11.431 Climate and Atmospheric Research		
11.431 <i>Direct</i>	\$ 256,419	\$ -
11.431 <i>Pass-Through from University of Florida (UFDSP00010510)</i>	17,686	-
11.431 Total	274,105	-
11.433 Marine Fisheries Initiative		
11.433 <i>Pass-Through from East Carolina University (A150050S001)</i>	44,449	23,224
11.433 Total	44,449	23,224
11.459 Weather and Air Quality Research		
11.459 <i>Direct</i>	62,285	-
11.459 Total	62,285	-
11.468 Applied Meteorological Research		
11.468 <i>Pass-Through from Florida State University (NA16NWS4680013)</i>	2,593	-
11.468 Total	2,593	-
11.472 Unallied Science Program		
11.472 <i>Pass-Through from Mote Marine Laboratory (MML175343B)</i>	46,247	-
11.472 <i>Pass-Through from North Pacific Research Board (1424)</i>	135,641	-
11.472 Total	181,888	-
11.481 Educational Partnership Program		
11.481 <i>Pass-Through from University of Maryland Eastern Shore (NA11SEC4810002)</i>	165,366	-
11.481 Total	165,366	-
11.609 Measurement and Engineering Research and Standards		
11.609 <i>Direct</i>	635,391	6,000
11.609 Total	635,391	6,000
11.611 Manufacturing Extension Partnership		
11.611 <i>Direct</i>	71,110	-
11.611 Total	71,110	-
11.620 Science, Technology, Business and/or Education Outreach		
11.620 <i>Direct</i>	275,213	-
11.620 Total	275,213	-
11.999 Marine Debris Program		
11.999 <i>Direct</i>	11,812	-
11.999 Total	11,812	-

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Commerce		
11.RD Estuarine Shoreline Mapping and Change Analysis (39G5239 - Research Grant - Coastal Mapping Project)		
11.RD Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G5239)	\$ (373)	\$ -
11.RD Total	(373)	-
Economic Development Cluster		
11.307 Economic Adjustment Assistance		
11.307 Direct	1,409,446	-
11.307 Total	1,409,446	-
Economic Development Cluster Total	1,409,446	-
Department of Commerce Total	\$ 5,870,947	\$ 121,098

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Defense		
12.002 Procurement Technical Assistance For Business Firms		
12.002 <i>Direct</i>	\$ 68,178	\$ 24,687
12.002 Total	68,178	24,687
12.100 Aquatic Plant Control		
12.100 <i>Direct</i>	65,436	-
12.100 <i>Pass-Through from DHPC Technologies, Inc. (W56KGU-15-C-0029)</i>	411	-
12.100 Total	65,847	-
12.101 Beach Erosion Control Projects		
12.101 <i>Direct</i>	124,207	-
12.101 Total	124,207	-
12.110 Planning Assistance to States		
12.110 <i>Direct</i>	107,439	-
12.110 Total	107,439	-
12.114 Collaborative Research and Development		
12.114 <i>Pass-Through from Lynntech, Inc. (054511-01)</i>	14,661	-
12.114 <i>Pass-Through from Nano Terra, Inc. (STTRW911QY16P0270)</i>	46,646	-
12.114 <i>Pass-Through from University of Michigan (3003179759)</i>	137,263	-
12.114 Total	198,570	-
12.300 Basic and Applied Scientific Research		
12.300 <i>Direct</i>	32,397,118	6,454,148
12.300 <i>Pass-Through from Advanced Rotorcraft Technology, Inc. (N68335-15-C-0263)</i>	1,784	-
12.300 <i>Pass-Through from Advanced Systems & Technologies, Inc. (N68335-16-C-0431)</i>	19,000	-
12.300 <i>Pass-Through from AMEWAS, Inc. (N00421-15-C-0038, PO17-00842)</i>	13,779	-
12.300 <i>Pass-Through from Carnegie Mellon University (CON007288)</i>	25,584	-
12.300 <i>Pass-Through from Continuum Dynamics, Inc. (N68335-15-C-0249)</i>	10,000	-
12.300 <i>Pass-Through from Florida State University (N00014-16-1-2282)</i>	23,727	-
12.300 <i>Pass-Through from Information Systems Laboratories, Inc. (FA8750-15-C-0037)</i>	408	-
12.300 <i>Pass-Through from Intuitive Research and Technology Corporation (W31P4Q-09-A0016)</i>	58,090	-
12.300 <i>Pass-Through from Jacobs Technology, Inc. (N68936-10-D-0034)</i>	6,366,550	-
12.300 <i>Pass-Through from Leidos, Inc. (N00014-14-C-0190)</i>	49,247	-
12.300 <i>Pass-Through from Luna Innovations Incorporated (N00014-16-C-3076)</i>	63,551	-
12.300 <i>Pass-Through from North Carolina State University (N00014-10-1-0958)</i>	87,969	-
12.300 <i>Pass-Through from Northrop Grumman Corporation (N65236-16-C-8005)</i>	241,474	-
12.300 <i>Pass-Through from Northwestern University (W911NF1610372)</i>	130,109	-
12.300 <i>Pass-Through from PAE Applied Technologies, LLC (N00421-14-C-0038)</i>	408	-
12.300 <i>Pass-Through from Princeton University (N00014-14-1-0635)</i>	255,092	-
12.300 <i>Pass-Through from Soar Technology, Inc. (N68335-17-C-0408)</i>	3,105	-
12.300 <i>Pass-Through from The Johns Hopkins University Applied Physics Laboratory, LLC (N00024-13-D-6400)</i>	13,442	-

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Defense		
12.300 <i>Pass-Through from Tufts University (FA8750-17-2-0107)</i>	\$ 2,569	\$ -
12.300 <i>Pass-Through from University of California (N00014-15-1-2731)</i>	(2,434)	-
12.300 <i>Pass-Through from University of California, San Diego (N00014-13-1-0632)</i>	162,157	-
12.300 <i>Pass-Through from University of Central Florida (CON005059)</i>	179,705	-
12.300 <i>Pass-Through from University of North Texas (GF270701)</i>	57,571	-
12.300 <i>Pass-Through from University of Southern California (N00014 14-1-0421)</i>	82,618	-
12.300 <i>Pass-Through from University of Washington (N00014-16-1-2710)</i>	6,310	-
12.300 Total	40,248,933	6,454,148
12.351 Scientific Research - Combating Weapons of Mass Destruction		
12.351 <i>Direct</i>	1,499,594	102,181
12.351 <i>Pass-Through from CRDF Global (SSGX16628290)</i>	14,922	-
12.351 <i>Pass-Through from Monterey Institute of International Studies (HDTRA 1-15-1-00.</i>	129,972	-
12.351 Total	1,644,488	102,181
12.357 ROTC Language and Culture Training Grants		
12.357 <i>Pass-Through from Institute of International Education, Inc. (2603-UNG-21-GO-017, H98210-13-2-0001-01)</i>	372,039	-
12.357 Total	372,039	-
12.360 Research on Chemical and Biological Defense		
12.360 <i>Direct</i>	263,638	62,473
12.360 Total	263,638	62,473
12.401 National Guard Military Operations and Maintenance (O&M) Projects		
12.401 <i>Direct</i>	37,322	-
12.401 Total	37,322	-
12.420 Military Medical Research and Development		
12.420 <i>Direct</i>	2,745,852	18,243
12.420 <i>Pass-Through from EOIR Technologies, Inc. (W909MY-12-D-0004)</i>	346,875	-
12.420 <i>Pass-Through from Ohio State University (CON004792)</i>	31,662	-
12.420 <i>Pass-Through from University of Arkansas (SA1711151)</i>	32,753	-
12.420 <i>Pass-Through from Wake Forest University (W81XWH-14-2-0003)</i>	95,186	-
12.420 Total	3,252,328	18,243
12.431 Basic Scientific Research		
12.431 <i>Direct</i>	55,891,601	7,894,530
12.431 <i>Pass-Through from Altus Architecture Studios, Inc. (W912DY-13-D-0118)</i>	276,596	-
12.431 <i>Pass-Through from ATA Aerospace, LLC (W911W6-16-C-0010)</i>	26,018	-
12.431 <i>Pass-Through from BAE Systems, Inc. (W911NF-08-2-0004)</i>	270,821	-
12.431 <i>Pass-Through from Cornell University (W911NF-15-1-0447)</i>	246,167	-
12.431 <i>Pass-Through from Digital Analog Integration, Inc. (W911NF-15-P-0021)</i>	170,536	-
12.431 <i>Pass-Through from Dynetics, Inc. (GS05Q15BMA0022)</i>	423,027	-
12.431 <i>Pass-Through from Envistacom (W56KGU-16-C-0072)</i>	28,471	-
12.431 <i>Pass-Through from General Dynamics Mission Systems, Inc. (W15QKN-14-9-1002-RPP3)</i>	47,332	-
12.431 <i>Pass-Through from George Mason University (W5J9CQ-12-C-0036)</i>	8,991	-
12.431 <i>Pass-Through from Graf Research, LLC (W56KGU-16-C-0080)</i>	49,900	-

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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Defense		
12.431 Pass-Through from Honeywell International, Inc. (3501701149E)	\$ 7,531,096	\$ -
12.431 Pass-Through from IAP Worldwide Services, Inc. (W15P7T-10-D-D416)	10,281	-
12.431 Pass-Through from Inmondo Tech, Inc. (A15A-014-0085)	24,581	-
12.431 Pass-Through from Jacobs Technology, Inc. (GSQ0415DB0065)	179,405	-
12.431 Pass-Through from Kennesaw State University Research and Service Foundation (W911NF-15-2-0107)	11,479	-
12.431 Pass-Through from Leidos, Inc. (W900KK-15-D-0001-0010)	196,403	-
12.431 Pass-Through from Lockheed Martin Corporation (N00019-02-C-3002)	22,846	-
12.431 Pass-Through from Microwave Packaging Technologies, Inc. (W911W-14-C-0014)	182,994	-
12.431 Pass-Through from Nano Terra, Inc. (W31P4Q-13--0157)	23,363	-
12.431 Pass-Through from National Advanced Mobility Consortium (W15QKN-14-9-1002)	33,986	-
12.431 Pass-Through from North Carolina State University (W900KK-16-R-0013)	133,509	-
12.431 Pass-Through from Pennsylvania State University (2015-328)	22,691	-
12.431 Pass-Through from Rolls-Royce Motor Cars Limited (W31P4Q-14-2-0001)	197,564	-
12.431 Pass-Through from SAIC, Inc. (W31P4Q-05-A-0031, W31P4Q-15-A-0024)	409,990	-
12.431 Pass-Through from Scientific Research Corporation (W900KK-15-D-0005)	479,668	-
12.431 Pass-Through from Sigmatech, Inc. (W31P4Q-15-D-0006)	250,623	-
12.431 Pass-Through from South Carolina Research Authority (WL5QKN-15-9-1004)	1,945,138	-
12.431 Pass-Through from Subsystem Technologies, Inc. (DOTC-13-01-INIT550)	22,152	-
12.431 Pass-Through from The Boeing Company (W15QKN-10-9-0003-RPP3)	129,609	-
12.431 Pass-Through from The National Institute of Aerospace (W911NF-16-2-0229)	367,865	-
12.431 Pass-Through from University of California, Los Angeles (W911NF-14-1-0378)	39,640	-
12.431 Pass-Through from University of Florida (W911NF-15-1-0623)	7,500	-
12.431 Pass-Through from University of Illinois at Urbana-Champaign (W911NF-10-1-0524)	11,048	-
12.431 Pass-Through from University of Maryland (W911NF1610349)	28,244	-
12.431 Pass-Through from University of Michigan (W911NF-13-1-0387)	287,468	-
12.431 Pass-Through from University of Southern California (W911NF-11-1-0332)	29,290	-
12.431 Pass-Through from University of Washington (W911NF-14-1-0396, W911NF-16-1-0485)	67,415	-
12.431 Pass-Through from UT-Battelle, LLC (W911NF-11-D-0001)	221,726	-
12.431 Pass-Through from Vertical Lift Consortium, Inc. (W15QKN-10-9-0003)	14	-
12.431 Total	70,307,048	7,894,530
12.550 The Language Flagship Grants to Institutions of Higher Education		
12.550 Pass-Through from Institute of International Education, Inc. (0054UGA011, 0054UGA11SSP280PO2, 0054-UNG-16-CHN-280, 2340UGA15LINK103PO1, NSEP-U631063-NG-CHN-ROTC, NSEPU631063UGAPOR, PNDG 6/1/17-8/31/17)	1,086,463	113,332
12.550 Total	1,086,463	113,332
12.611 Community Economic Adjustment Assistance for Reductions in Defense Industry Employment		
12.611 Pass-Through from Middle Georgia Regional Commission (055557-01)	65,527	-
12.611 Total	65,527	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Defense		
12.630 Basic, Applied, and Advanced Research in Science and Engineering		
12.630 <i>Direct</i>	\$ 138,834,639	\$ 14,724,054
12.630 <i>Pass-Through from Applied Communication Sciences (H98230-13-D-0055)</i>	40,466	-
12.630 <i>Pass-Through from BAE Systems, Inc. (FA8750-17-C-0025)</i>	5,974	-
12.630 <i>Pass-Through from Binergy Scientific, Inc. (DOD 2015.4 MDA 15-021)</i>	44,550	-
12.630 <i>Pass-Through from CACI International, Inc. (W15P7T-12-D-E010)</i>	19,069	-
12.630 <i>Pass-Through from Cambridge Systematics, Inc. (DTFH61-16-D-0016)</i>	16,083	-
12.630 <i>Pass-Through from Carbice Corporation (W911NF-16-2-0088)</i>	69,042	-
12.630 <i>Pass-Through from Corporate Flight Management, Inc. (W900KK-15-D-0002 TO 0006)</i>	114	-
12.630 <i>Pass-Through from DHPC Technologies, Inc. (W56KGU-15-C-0029-01)</i>	490,302	-
12.630 <i>Pass-Through from Duke University (W911NF16-1-0082)</i>	673,448	-
12.630 <i>Pass-Through from Dynetics, Inc. (DI-SC-17-22-NTP, GS05Q15BMA0022-01, HHM402-09-D-0015, HHM402-15-D-0004)</i>	305,667	-
12.630 <i>Pass-Through from Emory University (W911NF-16-C-0008)</i>	239,157	-
12.630 <i>Pass-Through from ERC, Inc. (FA9300-15-C-0004)</i>	60,216	-
12.630 <i>Pass-Through from GATR Technologies (AGR DTD 11/15/16)</i>	24,123	-
12.630 <i>Pass-Through from GE Global Research (2016-16031500001)</i>	74,116	-
12.630 <i>Pass-Through from General Dynamics Mission Systems, Inc. (DARPA-BAA-14-40)</i>	166,160	-
12.630 <i>Pass-Through from HiFunda, LLC (W911NF-16-P-0020)</i>	42,188	-
12.630 <i>Pass-Through from Honeywell International, Inc. (3501085955E, 3501196815E, 3501508791E, 3501700183E)</i>	736,517	-
12.630 <i>Pass-Through from IERUS Technologies, Inc. (HQ0147-14-C-7615)</i>	18,622	-
12.630 <i>Pass-Through from IJIS Institute (2009-ST-061-CC1002-06)</i>	75,960	-
12.630 <i>Pass-Through from Infoscitex Corporation (FA8650--15-D-2516)</i>	90,847	-
12.630 <i>Pass-Through from IQM Research Institute (HR0011-16-C-0003)</i>	66,556	-
12.630 <i>Pass-Through from Jacobs Technology, Inc. (N68936-16-D0016)</i>	17,791	-
12.630 <i>Pass-Through from Karagozian and Case, Inc. (HQ0147-17-C-7608)</i>	14,907	-
12.630 <i>Pass-Through from KBRwyle (FA8075-14-D-0025, N68335-16-D-0030)</i>	2,365,667	-
12.630 <i>Pass-Through from Leidos, Inc. (17-C-8506, FA8620-14-D-1752, FA8651-15-C-0334, PO10173808, W911NF-15-C-0224)</i>	1,095,261	-
12.630 <i>Pass-Through from Lockheed Martin Corporation (HR0011-13-C-0001, HR0011-15-C-0032)</i>	109,221	-
12.630 <i>Pass-Through from MacAulay-Brown, Inc. (-12-C-8039)</i>	400,486	-
12.630 <i>Pass-Through from Metova Federal, LLC (W91249-15-D-0006/TO 0001)</i>	29,213	-
12.630 <i>Pass-Through from Microsemi Corporation (HR-0011-16-C-0120)</i>	344,643	-
12.630 <i>Pass-Through from Moderna Therapeutics (W911NF-13-1-0417)</i>	39,545	-
12.630 <i>Pass-Through from Morsecorp, Inc. (HR0011-16-C-0086)</i>	81,050	-
12.630 <i>Pass-Through from MSI STEM Research and Development Consortium (W911SR-14-2-001-0007)</i>	283,226	-
12.630 <i>Pass-Through from Northrop Grumman Corporation (HR0011-15-C-0003)</i>	116,008	-
12.630 <i>Pass-Through from Nour, LLC (HQ0147-16-C-7608)</i>	32,000	-
12.630 <i>Pass-Through from Ohio State University (HDTRA1-16-C-0010)</i>	285,516	-
12.630 <i>Pass-Through from PAR Technology Corporation (W911Q-13-D-0100)</i>	353,163	-
12.630 <i>Pass-Through from PhosphorTech Corporation (DE-SC0015159)</i>	25,074	-
12.630 <i>Pass-Through from Physical Sciences, Inc. (AGR DTD 10/27/16)</i>	20,570	-
12.630 <i>Pass-Through from Poly-Orth International (W81XWH-16-1-0791)</i>	121,042	-
12.630 <i>Pass-Through from RadiaBeam Technologies, LLC (DE-SC0015103)</i>	18,018	-

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Defense		
12.630 <i>Pass-Through from Radiance Technologies, Inc. (W9113M-13-D-0006/TO0010)</i>	\$ 172,877	\$ -
12.630 <i>Pass-Through from Raytheon Company (134288, FA8650-16-C-7630, H94003-04-D-0006-0358)</i>	355,700	-
12.630 <i>Pass-Through from SAIC, Inc. (CLASSIFIED -12-C-8917, W31P4Q-05-A-0031-01)</i>	465,667	-
12.630 <i>Pass-Through from Sanofi Pasteur SA (11R0011-11-3-0001)</i>	276,878	-
12.630 <i>Pass-Through from Scientific Research Corporation (GS04T12DBC0007)</i>	19,630	-
12.630 <i>Pass-Through from Sierra Nevada Corporation (FA8620-16-G-3013)</i>	75,001	-
12.630 <i>Pass-Through from SRC, Inc. (GS05Q15BMA0013)</i>	2,960	-
12.630 <i>Pass-Through from Stevens Institute of Technology (HQ0034-13-D-0004)</i>	475,105	-
12.630 <i>Pass-Through from System High Corporation (HR0011-12-C-0024)</i>	321,501	-
12.630 <i>Pass-Through from TDA Research, Inc. (HDTRAI-13-C-0090)</i>	13	-
12.630 <i>Pass-Through from The AEGIS Technologies Group, Inc. (HQ0147-12-C-7160)</i>	(12)	-
12.630 <i>Pass-Through from The HARPER Lab (PROPRIETARY)</i>	103,455	-
12.630 <i>Pass-Through from The Johns Hopkins University Applied Physics Laboratory, LLC (2012-12050800010)</i>	573,711	-
12.630 <i>Pass-Through from The National Center for Manufacturing Sciences (W31P4Q-14-2-0001-03)</i>	47,345	-
12.630 <i>Pass-Through from Torch Technologies, Inc. (W32ZP4Q-11-D-0043)</i>	49,646	-
12.630 <i>Pass-Through from UI Labs (W31P4Q-14-2-0001-02)</i>	75,305	-
12.630 <i>Pass-Through from Universal Technology Corporation (FA8650-15-D-5231)</i>	71,973	-
12.630 <i>Pass-Through from University of Michigan (2013-MA-2384)</i>	144,494	-
12.630 <i>Pass-Through from UT-Battelle, LLC (BPA5TP57100203)</i>	48,441	-
12.630 <i>Pass-Through from WILLCOR, Inc. (HQ0034-A-0007)</i>	34,925	-
12.630 <i>Pass-Through from Zeta Associates, Inc. (-10-C-0064)</i>	363,293	-
12.630 Total	151,524,125	14,724,054
12.631 Science, Technology, Engineering and Mathematics (STEM) Educational Program: Science, Mathematics And Research for Transformation (SMART)		
12.631 <i>Direct</i>	808,274	14,455
12.631 Total	808,274	14,455
12.750 Uniformed Services University Medical Research Projects		
12.750 <i>Pass-Through from Henry M. Jackson Foundation (3316 PO878679)</i>	74,970	-
12.750 Total	74,970	-
12.800 Air Force Defense Research Sciences Program		
12.800 <i>Direct</i>	140,726,102	26,759,616
12.800 <i>Pass-Through from Advanced Rotorcraft Technology, Inc. (W911W6-16-C-0002)</i>	734	-
12.800 <i>Pass-Through from AECOM Consult, Inc. (FA9200-08-C-0179)</i>	98,060	-
12.800 <i>Pass-Through from Aging Aircraft Consulting, LLC (FA8501-16-P-0061)</i>	18,072	-
12.800 <i>Pass-Through from Alion Science and Technology Corporation (SPO70-99-D-0301 (WSTIAC))</i>	118,443	-
12.800 <i>Pass-Through from America Makes (FA8650-12-2-7230)</i>	646,013	-
12.800 <i>Pass-Through from Avarint (FA9302-15-D-0004)</i>	109,093	-
12.800 <i>Pass-Through from Azimuth Corporation (2385404UGAD, 2385404UGAH, FA8650-D-16-5404)</i>	364,116	-

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Defense		
12.800 <i>Pass-Through from BAE Systems, Inc. (FA8620-11-G-4029)</i>	\$ 192,155	\$ -
12.800 <i>Pass-Through from BerrieHill Research Corporation (2204)</i>	82,137	-
12.800 <i>Pass-Through from Binghamton University, State University of New York (FA8650-15-2-5401-01)</i>	37,526	-
12.800 <i>Pass-Through from Booz Allen Hamilton, Inc. (FA8075-14-D-0016, FA8075-14-D-1116)</i>	1,364,105	-
12.800 <i>Pass-Through from Carnegie Mellon University (FA9550-12-1-0458)</i>	327,172	-
12.800 <i>Pass-Through from Case Western Reserve University (FA9550-12-1-0037)</i>	104,979	-
12.800 <i>Pass-Through from Clarkson Aerospace Corporation (FA8650-13-C-5800, FA8750-15-C-0234)</i>	479,545	-
12.800 <i>Pass-Through from Clear Creek Applied Technologies, Inc. (FA8626-12-D-2118)</i>	62,178	-
12.800 <i>Pass-Through from Combustion Science and Engineering, Inc. (FA9550-15-C-0044)</i>	175,712	-
12.800 <i>Pass-Through from Energy Research Consultants (FA8650-15-M2590)</i>	4,565	-
12.800 <i>Pass-Through from ERC, Inc. (FA9300-15-C-0004-01)</i>	20,815	-
12.800 <i>Pass-Through from Graf Research, LLC (FA8650-17-C-5522)</i>	2,717	-
12.800 <i>Pass-Through from Innovative Advanced Materials, Inc. (FA8650-16-M-5025)</i>	54,993	-
12.800 <i>Pass-Through from Iowa State University (FA9300-06-C-0023)</i>	129,576	-
12.800 <i>Pass-Through from JT3, LLC (FA2650-01-C-7218)</i>	67,904	-
12.800 <i>Pass-Through from Karagozian and Case, Inc. (FA8651-16-C-0220)</i>	51,129	-
12.800 <i>Pass-Through from Kennesaw State University Research and Service Foundation (FA9550-13-1-0069)</i>	7,016	-
12.800 <i>Pass-Through from Kitware, Inc. (FA8750-12-C-0300)</i>	117,221	-
12.800 <i>Pass-Through from L-3 Display Systems (FA8540-14-C-0010)</i>	476,868	-
12.800 <i>Pass-Through from L3 Technologies, Inc. (FA8620-11-G-4026)</i>	104,729	-
12.800 <i>Pass-Through from Masstech Innovations, Inc. (FA8650-17-C-1904)</i>	71,562	-
12.800 <i>Pass-Through from Matrix Research, Inc. (FA8650-14-D-1722, FA8650-15-D-1746)</i>	228,220	-
12.800 <i>Pass-Through from NextFlex (FA8650-15-2-5401)</i>	23,167	-
12.800 <i>Pass-Through from Northrop Grumman Corporation (FA8720-10-D-0001, FA8750-13-D-0091)</i>	1,422,826	-
12.800 <i>Pass-Through from Northwestern University (FA9550-14-1-0005)</i>	160,231	-
12.800 <i>Pass-Through from ObjectVideo Labs (FA8650-12-C-7212)</i>	36,623	-
12.800 <i>Pass-Through from Ohio Aerospace Institute (FA8650-14-D-2410)</i>	22,760	-
12.800 <i>Pass-Through from Orbital ATK, Inc. (FA8213-13-D-0007, FA8213-16-G-0001)</i>	11,630	-
12.800 <i>Pass-Through from Pennsylvania State University (FA9550-13-1-0004)</i>	109,494	-
12.800 <i>Pass-Through from Radiance Technologies, Inc. (FA8650-09-C-1644)</i>	3,787	-
12.800 <i>Pass-Through from Reliance Test & Technology (FA2486-16-C-0002)</i>	32,952	-
12.800 <i>Pass-Through from Riverside Research (FA8650-14-D-1725-0002)</i>	(1,845)	-
12.800 <i>Pass-Through from Rolls-Royce Motor Cars Limited (FA8650-15-D-2503)</i>	283,740	-
12.800 <i>Pass-Through from Science Systems and Applications, Inc. (FA8222-12-D-0011)</i>	69,020	-
12.800 <i>Pass-Through from Scientific Research Corporation (W900KK-15-D-0005-01)</i>	250,099	-
12.800 <i>Pass-Through from Sentar, Inc. (HQ0147-17-C-7106)</i>	62,770	-
12.800 <i>Pass-Through from Sinoora, Inc. (FA9550-13-C-0039)</i>	(21,248)	-
12.800 <i>Pass-Through from South Carolina Research Authority (FA8650-15-C-5704)</i>	113,578	-
12.800 <i>Pass-Through from Southwest Research Institute (FA8650-17-C-7703)</i>	26,233	-

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Defense		
12.800 <i>Pass-Through from Space Dynamics Laboratory (FA9453-165-D-0004 (TO 0001))</i>	\$ (7,878)	\$ -
12.800 <i>Pass-Through from Spectral Energies, LLC (FA8650-16-9-2702, FA8650-16-P-2688)</i>	95,185	-
12.800 <i>Pass-Through from SRI International (19000270)</i>	100,690	-
12.800 <i>Pass-Through from Stony Brook University, State University of New York (FA8650-15-2-5220)</i>	42,031	-
12.800 <i>Pass-Through from Survice Engineering Company (FA8075-14-D-0001)</i>	143,196	-
12.800 <i>Pass-Through from Texas A&M University (FA9550-13-1-0185)</i>	50,975	-
12.800 <i>Pass-Through from The Boeing Company (FA8650-15-2-5401-02)</i>	7,718	-
12.800 <i>Pass-Through from The HARPER Lab (FA9453-15C-0412)</i>	93,745	-
12.800 <i>Pass-Through from The MITRE Corporation (FA8702-16-C-0001)</i>	49,362	-
12.800 <i>Pass-Through from UES, Inc. (FA8560-12-D-2225, FA8650-12-D-2225, FA8650-14-D-6516 0002, FA8650-16-F-5800)</i>	215,486	-
12.800 <i>Pass-Through from United Technologies Corporation (FA8650-14-2-5209)</i>	26,868	-
12.800 <i>Pass-Through from Universal Technology Corporation (FA8650-10-D-5210, FA8650-13-C-5800, FA8650-16-C-2642)</i>	146,168	-
12.800 <i>Pass-Through from University of California (FA9550-15-1-0033)</i>	176,886	-
12.800 <i>Pass-Through from University of Central Florida (FA9550-14-1-0037)</i>	304,438	-
12.800 <i>Pass-Through from University of Colorado (FA9550-13-1-0088)</i>	5,551	-
12.800 <i>Pass-Through from University of Florida (DARPA- AIR FORCE)</i>	(12,468)	-
12.800 <i>Pass-Through from University of Michigan (FA9550-13-1-0122)</i>	73,771	-
12.800 <i>Pass-Through from Utah State University Research Foundation (CP0039715)</i>	86,311	-
12.800 <i>Pass-Through from Virginia Polytechnic Institute and State University (45017419105)</i>	263,235	-
12.800 Total	150,710,544	26,759,616
12.900 Language Grant Program		
12.900 <i>Direct</i>	22,477	-
12.900 Total	22,477	-
12.901 Mathematical Sciences Grants Program		
12.901 <i>Direct</i>	77,213	-
12.901 Total	77,213	-
12.903 GenCyber Grants Program		
12.903 <i>Direct</i>	197,906	-
12.903 Total	197,906	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Defense		
12.910 Research and Technology Development		
12.910 <i>Direct</i>	\$ 834,938	\$ 94,808
12.910 <i>Pass-Through from Emory University (N66001-16-2-4054, T793318)</i>	575,892	-
12.910 <i>Pass-Through from Honeywell International, Inc. (FA8650-14-C-7402)</i>	154,273	-
12.910 <i>Pass-Through from International Business Machines Corporation (HR0011-16-C-0040)</i>	188,156	-
12.910 <i>Pass-Through from Purdue University (N66001-14-1-4041)</i>	8,058	-
12.910 <i>Pass-Through from Rutgers, The State University of New Jersey (HR0011-16-2-0033)</i>	34,429	-
12.910 <i>Pass-Through from Siemens Corporation (HR0011-17-2-0015)</i>	110,438	-
12.910 <i>Pass-Through from SRI International (W911NF-15-C-0246)</i>	100,453	-
12.910 <i>Pass-Through from System High Corporation (HR0011-12-C-0024-01)</i>	522,364	-
12.910 Total	2,529,001	94,808
12.RD Automated Urine Flow Rate and Volume Measurement (W911QY-14-P-0435)		
12.RD <i>Direct</i>	13,812	-
12.RD Overseas Military and Culture (W9124D-10-C-0036)		
12.RD <i>Direct</i>	12,523	-
12.RD Pier and Wharf Expedient Repair (39G6341 - Research Project -)		
12.RD <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G6341)</i>	56,987	-
12.RD Predicting and Enhancing Value (SP00011061)		
12.RD <i>Direct</i>	412,909	-
12.RD VAMC Atlanta - IPA Research Assistant (SP00012005)		
12.RD <i>Direct</i>	27,137	-
12.RD Total	523,368	-
Department of Defense Total	\$ 424,309,905	\$ 56,262,527

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Housing and Urban Development		
14.881 Moving to Work Demonstration Program		
14.881 <i>Pass-Through from Housing Authority Columbus, Georgia (30445)</i>	\$ 29,456	\$ -
14.881 Total	29,456	-
Department of Housing and Urban Development Total	\$ 29,456	\$ -

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of the Interior		
15.222 Cooperative Inspection Agreements with States and Tribes		
15.222 <i>Direct</i>	\$ 74,416	\$ -
15.222 Total	74,416	-
15.231 Fish, Wildlife and Plant Conservation Resource Management		
15.231 <i>Pass-Through from Alabama Department of Conservation and Natural Resources (COYOTE ECOLOGY)</i>	41,060	-
15.231 <i>Pass-Through from East Carolina University (A130120S001)</i>	(669)	-
15.231 <i>Pass-Through from University of California, Davis (20112084801)</i>	13,604	-
15.231 Total	53,995	-
15.232 Wildland Fire Research and Studies		
15.232 <i>Direct</i>	5,359	-
15.232 Total	5,359	-
15.424 Marine Minerals Activities - Hurricane Sandy		
15.424 <i>Direct</i>	72,192	-
15.424 <i>Pass-Through from South Carolina Department of Natural Resources (SCDNRFY2017018)</i>	116	-
15.424 Total	72,308	-
15.608 Fish and Wildlife Management Assistance		
15.608 <i>Direct</i>	86,984	3,696
15.608 <i>Pass-Through from Gulf States Marine Fisheries Commission (FWS8000372014UGA, FWS8000372016UGA)</i>	20,443	-
15.608 <i>Pass-Through from Louisiana Department of Wildlife and Fisheries (2000152128)</i>	(338)	-
15.608 <i>Pass-Through from Texas Parks and Wildlife Department (F15AF01340)</i>	9,948	-
15.608 Total	117,037	3,696
15.615 Cooperative Endangered Species Conservation Fund		
15.615 <i>Direct</i>	13,237	-
15.615 <i>Pass-Through from Alabama Department of Conservation and Natural Resources (UWG Number 1129_54)</i>	7,754	-
15.615 Total	20,991	-
15.625 Wildlife Conservation and Restoration		
15.625 <i>Pass-Through from Alabama Department of Conservation and Natural Resources (055653-01)</i>	16,667	16,667
15.625 Total	16,667	16,667
15.630 Coastal		
15.630 <i>Direct</i>	1,380	-
15.630 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G7417)</i>	12,394	-
15.630 Total	13,774	-
15.631 Partners for Fish and Wildlife		
15.631 <i>Direct</i>	19,312	-
15.631 Total	19,312	-

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of the Interior		
15.634 State Wildlife Grants		
15.634 <i>Pass-Through from Florida A&M University (FL-T-F15AF00394)</i>	\$ 5,701	\$ -
15.634 Total	5,701	-
15.637 Migratory Bird Joint Ventures		
15.637 <i>Pass-Through from Alabama Department of Conservation and Natural Resources (055526-01)</i>	8,333	8,333
15.637 Total	8,333	8,333
15.650 Research Grants (Generic)		
15.650 <i>Direct</i>	37,498	-
15.650 <i>Pass-Through from Gallup (D17PC00002)</i>	322,401	-
15.650 <i>Pass-Through from North Carolina State University (G16AP00129)</i>	15,571	-
15.650 Total	375,470	-
15.655 Migratory Bird Monitoring, Assessment and Conservation		
15.655 <i>Direct</i>	5,695	-
15.655 Total	5,695	-
15.663 National Fish and Wildlife Foundation		
15.663 <i>Pass-Through from National Fish and Wildlife Foundation (10215047037)</i>	41,669	34,529
15.663 Total	41,669	34,529
15.669 Cooperative Landscape Conservation		
15.669 <i>Direct</i>	5,479	-
15.669 <i>Pass-Through from Wildlife Management Institute (201505)</i>	7,330	-
15.669 Total	12,809	-
15.678 Cooperative Ecosystem Studies Units		
15.678 <i>Direct</i>	109,001	-
15.678 Total	109,001	-
15.805 Assistance to State Water Resources Research Institutes		
15.805 <i>Direct</i>	61,325	22,662
15.805 Total	61,325	22,662
15.807 Earthquake Hazards Program Assistance		
15.807 <i>Direct</i>	77,868	-
15.807 Total	77,868	-
15.808 U.S. Geological Survey_ Research and Data Collection		
15.808 <i>Direct</i>	164,480	-
15.808 <i>Pass-Through from South Carolina Sea Grant Consortium, Inc. (LETTER DATED 17-SEP-2015)</i>	29,410	-
15.808 Total	193,890	-
15.809 National Spatial Data Infrastructure Cooperative Agreements		
15.809 <i>Direct</i>	81,852	-
15.809 Total	81,852	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of the Interior		
15.812 Cooperative Research Units		
15.812 <i>Direct</i>	\$ 282,860	\$ -
15.812 Total	282,860	-
15.815 National Land Remote Sensing Education Outreach and Research		
15.815 <i>Pass-Through from Kennesaw State University Research and Service Foundation (AV13-GA01/G14AP00002)</i>	2,403	-
15.815 <i>Pass-Through from Montana State University (AV13-GA01)</i>	24,417	-
15.815 Total	26,820	-
15.904 Historic Preservation Fund Grants-In-Aid		
15.904 <i>Direct</i>	(123)	-
15.904 Total	(123)	-
15.915 Technical Preservation Services		
15.915 <i>Direct</i>	38,390	-
15.915 Total	38,390	-
15.945 Cooperative Research and Training Programs Resources of the National Park System		
15.945 <i>Direct</i>	593,603	-
15.945 Total	593,603	-
15.RD Desert Tortoise Juvenile Survivorship at Mojave (P13AC00414)		
15.RD <i>Direct</i>	62,513	17,971
15.RD Total	62,513	17,971
Fish and Wildlife Cluster		
15.605 Sport Fish Restoration		
15.605 <i>Pass-Through from Eastern Illinois University (150261)</i>	(84)	-
15.605 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G5243)</i>	2,572	-
15.605 Total	2,488	-
Fish and Wildlife Cluster Total	2,488	-
Department of the Interior Total	\$ 2,374,023	\$ 103,858

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Justice		
16.026 OVW Research and Evaluation Program		
16.026 <i>Pass-Through from Athens-Clark County (054328-01)</i>	\$ 856	\$ -
16.026 Total	856	-
16.300 Law Enforcement Assistance_FBI Advanced Police Training		
16.300 <i>Direct</i>	373,279	-
16.300 Total	373,279	-
16.301 Law Enforcement Assistance_FBI Crime Laboratory Support		
16.301 <i>Direct</i>	141,749	-
16.301 Total	141,749	-
16.304 Law Enforcement Assistance_National Crime Information Center		
16.304 <i>Direct</i>	281,654	-
16.304 Total	281,654	-
16.525 Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus		
16.525 <i>Direct</i>	100,680	-
16.525 Total	100,680	-
16.560 National Institute of Justice Research, Evaluation, and Development Project Grants		
16.560 <i>Direct</i>	176,499	-
16.560 <i>Pass-Through from Boston University (4500001517, 4500001996)</i>	50,210	-
16.560 Total	226,709	-
16.610 Regional Information Sharing Systems		
16.610 <i>Pass-Through from Criminal Information Sharing Alliance, Inc. (97-LB-VX-K009)</i>	210,980	-
16.610 Total	210,980	-
16.726 Juvenile Mentoring Program		
16.726 <i>Direct</i>	142,360	-
16.726 <i>Pass-Through from Big Brothers Big Sisters of Metro Atlanta (CON003067)</i>	36,712	-
16.726 Total	179,072	-
16.734 Special Data Collections and Statistical Studies		
16.734 <i>Direct</i>	56,341	-
16.734 Total	56,341	-
16.738 Edward Byrne Memorial Justice Assistance Grant Program		
16.738 <i>Direct</i>	1,186,525	-
16.738 Total	1,186,525	-
16.745 Criminal and Juvenile Justice and Mental Health Collaboration Program		
16.745 <i>Pass-Through from Bibb County Sheriff's Office (2016-MO-BX-0021)</i>	2,992	-
16.745 <i>Pass-Through from Fulton County (055822-01)</i>	16,883	-
16.745 Total	19,875	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Justice		
16.751 Edward Byrne Memorial Competitive Grant Program		
16.751 <i>Pass-Through from University of Alabama (2013-DB-BX-K059)</i>	\$ 31,643	\$ -
16.751 Total	31,643	-
16.RD Field Medical Support Program (J-FBI-13-060)		
16.RD <i>Pass-Through from Vighter Medical Group, LLC (VIGHT00002)</i>	21,360	-
16.RD Total	21,360	-
Department of Justice Total	\$ 2,830,723	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Labor		
17.002 Labor Force Statistics		
17.002 <i>Pass-Through from Middle Georgia Regional Commission (055138-01)</i>	\$ 25,990	\$ -
17.002 Total	25,990	-
17.502 Occupational Safety and Health_Susan Harwood Training Grants		
17.502 <i>Direct</i>	123,901	-
17.502 Total	123,901	-
17.504 Consultation Agreements		
17.504 <i>Direct</i>	1,359,878	-
17.504 Total	1,359,878	-
17.720 Disability Employment Policy Development		
17.720 <i>Pass-Through from The Viscardi Center (OD-26451-14-75-4-36)</i>	63,322	-
17.720 Total	63,322	-
17.791 Department of Labor Chief Evaluation Office		
17.791 <i>Direct</i>	71,824	-
17.791 Total	71,824	-
Department of Labor Total	\$ 1,644,915	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of State		
19.009 Academic Exchange Programs - Undergraduate Programs		
19.009 <i>Pass-Through from Kennesaw State University Research and Service Foundation (S-ECAGD-15-CA-1074-001)</i>	\$ 250,326	\$ -
19.009 Total	250,326	-
19.033 Global Threat Reduction		
19.033 <i>Direct</i>	83,856	-
19.033 Total	83,856	-
19.401 Academic Exchange Programs - Scholars		
19.401 <i>Pass-Through from Institute of International Education, Inc. (ECA / A / S / S-13-05)</i>	102,789	82,162
19.401 Total	102,789	82,162
19.700 General Department of State Assistance		
19.700 <i>Direct</i>	80,189	-
19.700 Total	80,189	-
19.900 AEECA/ESF PD Programs		
19.900 <i>Direct</i>	88,850	-
19.900 <i>Pass-Through from Eurasia Foundation (W161010)</i>	20,424	-
19.900 Total	109,274	-
19.901 Export Control and Related Border Security		
19.901 <i>Direct</i>	1,187,605	-
19.901 <i>Pass-Through from Commonwealth Trading Partners, Inc. (CTPSUB2016001)</i>	17,093	-
19.901 Total	1,204,698	-
Department of State Total	\$ 1,831,132	\$ 82,162

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Transportation		
20.108 Aviation Research Grants		
20.108 <i>Direct</i>	\$ 540,691	\$ -
20.108 <i>Pass-Through from The National Institute of Aerospace (16-G-006)</i>	83,696	-
20.108 Total	624,387	-
20.109 Air Transportation Centers of Excellence		
20.109 <i>Direct</i>	1,556,925	4,614
20.109 Total	1,556,925	4,614
20.200 Highway Research and Development Program		
20.200 <i>Pass-Through from Atmospheric Technology Services Company (DTFAWA-14-C-00043)</i>	(3,391)	-
20.200 <i>Pass-Through from HDR, Inc. (DTFH61-14-D-00049)</i>	30,860	-
20.200 <i>Pass-Through from Kennesaw State University Research and Service Foundation (150187432064UGARF01, 150188432065UGARF01, RP 14-29)</i>	98,142	-
20.200 <i>Pass-Through from The College of New Jersey (16-6010/TCNJ-2004)</i>	27,944	-
20.200 <i>Pass-Through from The National Academies of Sciences, Engineering, and Medicine (DTFH61-13-H-00024-01)</i>	119,455	67,020
20.200 <i>Pass-Through from Transportation Research Board (DTFH61-13-H-00024)</i>	38,067	-
20.200 <i>Pass-Through from University of Florida (DTRT12-G-UTC04)</i>	37,615	-
20.200 Total	348,692	67,020
20.215 Highway Training and Education		
20.215 <i>Direct</i>	9,178	-
20.215 Total	9,178	-
20.218 Motor Carrier Safety Assistance		
20.218 <i>Pass-Through from Texas A&M University (DTMC75-14-D-00010)</i>	55,659	-
20.218 Total	55,659	-
20.701 University Transportation Centers Program		
20.701 <i>Direct</i>	457,100	441,143
20.701 <i>Pass-Through from Texas A&M University (69A3551747128)</i>	73,868	-
20.701 Total	530,968	441,143
20.762 Research Grants		
20.762 <i>Direct</i>	427,254	-
20.762 <i>Pass-Through from American Planning Association (DTFH6115C00027)</i>	20,915	-
20.762 <i>Pass-Through from Arizona State University (69A3551747116)</i>	34,523	-
20.762 <i>Pass-Through from Iowa State University (HR 01-57)</i>	(7,148)	-
20.762 <i>Pass-Through from Transportation Research Board (DTFH61-13-H-00024-02)</i>	118,449	-
20.762 <i>Pass-Through from University of California, Davis (DTRT13-G-UTC29)</i>	135,777	-
20.762 <i>Pass-Through from University of Florida (DTRT12-G-UTC04-01)</i>	108,959	-
20.762 Total	838,729	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Transportation		
<i>Highway Planning and Construction Cluster</i>		
20.205 Highway Planning and Construction		
20.205 <i>Direct</i>	\$ 253,160	\$ 190,915
20.205 <i>Pass-Through from University of Nebraska (SPR-P1 (15) M038)</i>	7,000	-
20.205 Total	260,160	190,915
<i>Highway Planning and Construction Cluster Total</i>		190,915
Department of Transportation Total		\$ 703,692

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Appalachian Regional Commission		
23.011 Appalachian Research, Technical Assistance, and Demonstration Projects		
23.011 <i>Pass-Through from East Tennessee State University (220018-05)</i>	\$ 4,500	\$ -
23.011 Total	4,500	-
Appalachian Regional Commission Total	\$ 4,500	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Office of Personnel Management		
27.011 Intergovernmental Personnel Act (IPA) Mobility Program		
27.011 <i>Direct</i>	\$ 214,143	\$ -
27.011 Total	214,143	-
Office of Personnel Management Total	\$ 214,143	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
National Aeronautics and Space Administration		
43.001 Science		
43.001 Direct	\$ 10,144,973	\$ 1,599,412
43.001 Pass-Through from Auburn University (15PHY209376UGARF)	28,212	-
43.001 Pass-Through from Aurora Flight Sciences (NN15AA01C)	39,073	-
43.001 Pass-Through from California Institute of Technology (RSA1487912)	817	-
43.001 Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G5289)	30,218	-
43.001 Pass-Through from Jet Propulsion Laboratory (CON006433, CON008330, NNN12AA01C)	101,197	-
43.001 Pass-Through from Massachusetts Institute of Technology (NNX16AC98G)	187,902	-
43.001 Pass-Through from Millennium Engineering and Integration Company (NNA10DF16B)	1,938	-
43.001 Pass-Through from Predictive Science, Inc. (CON005498)	48,565	-
43.001 Pass-Through from Rolls-Royce Motor Cars Limited (NNC14CA29C)	23,784	-
43.001 Pass-Through from Southwest Research Institute (NNM06AA75C)	147,514	-
43.001 Pass-Through from Space Telescope Science Institute (CON002119, CON003281, CON005818)	28,921	-
43.001 Pass-Through from Trout Unlimited - National Office (NASAGA2)	39,980	-
43.001 Pass-Through from Universities Space Research Association (NAS297001, SOF030099SONG, SOF040126, SOF040130)	42,002	-
43.001 Pass-Through from University of California, Los Angeles (NNM05AA86C:000032)	60,028	-
43.001 Pass-Through from University of California, Riverside (NNA15BB03A)	258,554	-
43.001 Pass-Through from University of Florida (UFDSP00011403)	13,124	-
43.001 Pass-Through from Yale University (NNX16AL06G)	48,650	-
43.001 Total	11,245,452	1,599,412
43.002 Aeronautics		
43.002 Direct	1,724,890	359,276
43.002 Pass-Through from Advanced Rotorcraft Technology, Inc. (N68335-16-C-0269)	91,772	-
43.002 Pass-Through from Advanced Systems & Technologies, Inc. (NNX15CL26C)	76,775	-
43.002 Pass-Through from Analytical Mechanics Associates, Inc. (1601-TEAMS2-GEO)	109,211	-
43.002 Pass-Through from Booz Allen Hamilton, Inc. (134637)	156,722	-
43.002 Pass-Through from CFD Research Corporation (NNX15CP08C)	65,242	-
43.002 Pass-Through from Crown Consulting, Inc. (NNH11CD46Z, NNH13CH51Z, NNH17CC02Z)	658,704	-
43.002 Pass-Through from DNC Parks & Resorts at KSC, Inc. (NNX16AM35G, TO 1 DTD 11/18/15)	677,547	-
43.002 Pass-Through from Dzyne Technologies, Inc. (NND16XP04C)	65,298	-
43.002 Pass-Through from GE Global Research (NNA16BE13C)	57,989	-
43.002 Pass-Through from Innovation Laboratory, Inc. (NNX16CA39P)	33,986	-
43.002 Pass-Through from Irvine Sensors Corporation (NNX16CP53P)	39,000	-
43.002 Pass-Through from Jet Propulsion Laboratory (NM0710805, NNN12AA01C-02)	255,330	-
43.002 Pass-Through from KWJ Engineering, Inc. (NNX15CS12P)	(1,360)	-
43.002 Pass-Through from Lightsey Space Research, LLC (NNA15BB83C)	69,799	-
43.002 Pass-Through from LMI Systems, Inc. (NNH13CH01Z)	(9,198)	-
43.002 Pass-Through from Lockheed Martin Corporation (NNC16CA26C)	17,193	-

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
National Aeronautics and Space Administration		
43.002 <i>Pass-Through from National Space Biomedical Research Institute (NCC 9-58 255)</i>	\$ 22,549	\$ -
43.002 <i>Pass-Through from Opto-Knowledge Systems, Inc. (NNX15CL14C)</i>	62,027	-
43.002 <i>Pass-Through from Rolls-Royce Motor Cars Limited (NNC14CA29C-01)</i>	49,052	-
43.002 <i>Pass-Through from San Jose State University Research Foundation (NNX12AB08A)</i>	3,396	-
43.002 <i>Pass-Through from SETI Institute (NNA15BB01A, NNX12AJ33G)</i>	31,212	-
43.002 <i>Pass-Through from Space Telescope Science Institute (NAS5-26555)</i>	50,625	-
43.002 <i>Pass-Through from Stone Aerospace/PSC, Inc. (NNX15AT32G)</i>	10,739	-
43.002 <i>Pass-Through from Tethers Unlimited, Inc. (NNX16CM08C)</i>	20,353	-
43.002 <i>Pass-Through from The Johns Hopkins University Applied Physics Laboratory, LLC (1277793, NNA14AB02A, NNN06AA01C)</i>	34,098	-
43.002 <i>Pass-Through from United Technologies Corporation (NNC12CA36C)</i>	300	-
43.002 <i>Pass-Through from University of Colorado (NNX16AT01G)</i>	13,814	-
43.002 <i>Pass-Through from University of Connecticut (NNX15AU96A)</i>	7,645	-
43.002 <i>Pass-Through from University of Michigan (BBX11AI19A)</i>	9,729	-
43.002 <i>Pass-Through from University of Texas at Austin (NNM16AA26C, NNN12AA01C-01)</i>	55,613	-
43.002 <i>Pass-Through from University of Virginia (NNX16AK47A)</i>	79,242	-
43.002 <i>Pass-Through from Xavier University of Louisiana (NNX15AP44A)</i>	194,760	-
43.002 Total	4,734,054	359,276
43.003 Exploration		
43.003 <i>Direct</i>	427,899	9,993
43.003 <i>Pass-Through from Northwestern University (NNX15AM32G)</i>	1,802	-
43.003 Total	429,701	9,993
43.007 Space Operations		
43.007 <i>Direct</i>	164,950	-
43.007 Total	164,950	-
43.008 Education		
43.008 <i>Direct</i>	1,890,301	297,233
43.008 <i>Pass-Through from Northwest Nazarene University (NNX16AI77A)</i>	35,000	-
43.008 Total	1,925,301	297,233
43.009 Cross Agency Support		
43.009 <i>Direct</i>	201,240	-
43.009 <i>Pass-Through from Space Telescope Science Institute (HSTAR13899001A)</i>	30,035	-
43.009 Total	231,275	-
43.012 Space Technology		
43.012 <i>Direct</i>	347,704	-
43.012 Total	347,704	-

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
National Aeronautics and Space Administration		
43.RD A Cepheid Distance to NGC6814 (SP00011365)		
43.RD <i>Pass-Through from Space Telescope Science Institute (CON003246)</i>	\$ 8,032	\$ -
43.RD Interstellar Molecules Computed via the Cloud (39G6340)		
43.RD <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G6340)</i>	5,600	-
43.RD ISA The Integral Spiral Arms (NNX15AN36G)		
43.RD <i>Direct</i>	24,603	-
43.RD Total	38,235	-
National Aeronautics and Space Administration Total	\$ 19,116,672	\$ 2,265,914

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Institute of Museum and Library Services		
45.301 Museums for America		
45.301 <i>Direct</i>	\$ 46,802	\$ -
45.301 Total	46,802	-
45.312 National Leadership Grants		
45.312 <i>Direct</i>	20,135	-
45.312 <i>Pass-Through from Oregon State University (LG-07-13-0328-13)</i>	390	-
45.312 Total	20,525	-
Institute of Museum and Library Services Total	\$ 67,327	\$ -

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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
National Endowment for the Arts		
45.024 Promotion of the Arts_Grants to Organizations and Individuals		
45.024 <i>Direct</i>	\$ 34,049	\$ -
45.024 <i>Pass-Through from Arts Midwest (FY152221)</i>	1,500	-
45.024 <i>Pass-Through from South Arts, Inc. (5097)</i>	5,901	-
45.024 Total	41,450	-
National Endowment for the Arts Total	\$ 41,450	\$ -

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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
National Endowment for the Humanities		
45.129 Promotion of the Humanities_Federal/State Partnership		
45.129 <i>Pass-Through from American Library Association (LA105844)</i>	\$ 4,343	\$ -
45.129 Total	4,343	-
45.130 Promotion of the Humanities_Challenge Grants		
45.130 <i>Direct</i>	20,671	-
45.130 Total	20,671	-
45.149 Promotion of the Humanities_Division of Preservation and Access		
45.149 <i>Direct</i>	30,715	-
45.149 Total	30,715	-
45.161 Promotion of the Humanities_Research		
45.161 <i>Direct</i>	42,449	-
45.161 Total	42,449	-
45.163 Promotion of the Humanities_Professional Development		
45.163 <i>Direct</i>	92,785	-
45.163 Total	92,785	-
45.169 Promotion of the Humanities_Office of Digital Humanities		
45.169 <i>Direct</i>	4,444	-
45.169 Total	4,444	-
National Endowment for the Humanities Total	\$ 195,407	\$ -

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
<u>Research and Development Cluster (Continued)</u>		
Peace Corps		
45.400 Peace Corps Global Health and PEPFAR Initiative Program		
45.400 <i>Direct</i>	\$ 14,540	\$ -
45.400 Total	14,540	-
Peace Corps Total	\$ 14,540	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
National Science Foundation		
47.041 Engineering Grants		
47.041 Direct	\$ 22,384,719	\$ 1,771,576
47.041 Pass-Through from Arizona Board of Regents (15744)	60,263	-
47.041 Pass-Through from Arizona State University (1041895, MOD 17, 1449501 NSF)	620,548	-
47.041 Pass-Through from Binghamton University, State University of New York (11346876, AMEND. 9)	155,914	-
47.041 Pass-Through from Biorasis, Inc. (1230148)	30,606	-
47.041 Pass-Through from BiotecEra, Inc. (054588-01)	96,108	-
47.041 Pass-Through from Clemson University (1538215, IIP-1312260)	56,395	-
47.041 Pass-Through from Colorado State University (G0097314)	3,318	-
47.041 Pass-Through from Columbia University (CCMI-1551829)	32,804	-
47.041 Pass-Through from Continuum Dynamics, Inc. (1521402)	6,785	-
47.041 Pass-Through from Emory University (EFRI-1137229, SMA-1328567)	172,466	-
47.041 Pass-Through from Florida State University (NSF CMMI-1344672)	223,366	-
47.041 Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G321A, 39G321B, 39G6336, 39G6A36, 39G7396, 39G7A95, 39G7B95)	227,752	-
47.041 Pass-Through from IS3D, LLC (054964-01, NSFUGA2)	90,302	-
47.041 Pass-Through from KWJ Engineering, Inc. (1058563)	20,077	-
47.041 Pass-Through from Lehigh University (CON007045)	28,568	-
47.041 Pass-Through from Massachusetts Institute of Technology (5710002870, 5710003973, CBET-0939511, DBET-0939511, DBET-0939511-01)	1,290,473	-
47.041 Pass-Through from Michigan State University (1600417, ECCS-1407880)	196,038	-
47.041 Pass-Through from Morehouse School of Medicine (EEC-0310717)	2,500	-
47.041 Pass-Through from Phi Optics, Inc. (055358-01)	17,112	-
47.041 Pass-Through from Remedium Technologies, Inc. (055371-01)	1,456	-
47.041 Pass-Through from Stanford University (R01HG003328-09)	106,237	-
47.041 Pass-Through from The City College of New York (EFRI-1137172)	4,325	-
47.041 Pass-Through from University of California (1612843)	1,629	-
47.041 Pass-Through from University of California, Irvine (CCMI-1631873)	112,039	-
47.041 Pass-Through from University of California, Riverside (S000677)	88,034	-
47.041 Pass-Through from University of Illinois at Urbana-Champaign (AC291)	6,121	-
47.041 Pass-Through from University of Minnesota (CBET-1444745, EEC-0540834)	175,564	-
47.041 Pass-Through from University of Southern California (CMMI-1265616)	9,054	-
47.041 Pass-Through from University of Texas at Austin (1542747)	72,719	-
47.041 Pass-Through from University of Washington (UWSC8844)	13,558	-
47.041 Total	26,306,850	1,771,576
47.049 Mathematical and Physical Sciences		
47.049 Direct	20,709,026	1,496,241
47.049 Pass-Through from American Physical Society (CON003915)	6,250	-
47.049 Pass-Through from Emory University (CHE-1205646)	360,727	-
47.049 Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G4225, 39G4A09, 39G4B09, 39G5255, 39G7440)	120,797	-
47.049 Pass-Through from Kennesaw State University Research and Service Foundation (1464281, 1519606, RG173-G3)	123,546	-

The accompanying notes are an integral part of this schedule.

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Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
National Science Foundation		
47.049 <i>Pass-Through from Mathematical Association of America (DMS-1345499)</i>	\$ 5,643	\$ -
47.049 <i>Pass-Through from University of North Carolina (DMS-1127914)</i>	31,870	-
47.049 <i>Pass-Through from University of Notre Dame (202406UGA)</i>	(27,170)	-
47.049 <i>Pass-Through from University of Washington (241587)</i>	910	-
47.049 <i>Pass-Through from University of Wisconsin - Madison (1503408)</i>	137,585	-
47.049 <i>Pass-Through from Washington State University (118359G003147)</i>	32,540	-
47.049 Total	21,501,724	1,496,241
47.050 Geosciences		
47.050 <i>Direct</i>	10,512,318	664,077
47.050 <i>Pass-Through from Duke University (14NSF1076, EAR-1331846)</i>	401,979	-
47.050 <i>Pass-Through from Florida Institute of Technology (201984)</i>	26,540	-
47.050 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G5278)</i>	76,036	-
47.050 <i>Pass-Through from Marine Biological Laboratory (40617, 45245)</i>	73,514	-
47.050 <i>Pass-Through from University of California, San Diego (OCE-1026607)</i>	42,550	-
47.050 <i>Pass-Through from University of Central Florida (CON007253)</i>	6,981	-
47.050 <i>Pass-Through from University of Florida (UFDSP00010619)</i>	105,501	-
47.050 <i>Pass-Through from University of Minnesota (GEO-1231325, H002949501)</i>	19,928	-
47.050 <i>Pass-Through from University of New Hampshire (14062, EAR-1331841)</i>	49,971	-
47.050 <i>Pass-Through from University of Southern California (EAR-1033462)</i>	30,015	-
47.050 <i>Pass-Through from Woods Hole Oceanographic Institution (A101278)</i>	149,877	-
47.050 Total	11,495,210	664,077
47.070 Computer and Information Science and Engineering		
47.070 <i>Direct</i>	16,969,699	543,598
47.070 <i>Pass-Through from Arizona State University (CON006797)</i>	10,892	-
47.070 <i>Pass-Through from Brown University (EAR-1719480)</i>	34,518	-
47.070 <i>Pass-Through from Computing Research Association (1019343, 1136993, 1136993-01)</i>	269,691	-
47.070 <i>Pass-Through from Cornell University (CCF-1522054)</i>	32,697	-
47.070 <i>Pass-Through from Florida International University (14-554, CON007801)</i>	482,269	-
47.070 <i>Pass-Through from Kennesaw State University Research and Service Foundation (1566170, 1651092, RB011-G10)</i>	321,929	-
47.070 <i>Pass-Through from Massachusetts Institute of Technology (CCF-1231216)</i>	53,034	-
47.070 <i>Pass-Through from Pennsylvania State University (CNS-1646743)</i>	22,809	-
47.070 <i>Pass-Through from Raytheon Company (CNS-1346688, CNS-1536090)</i>	46,814	-
47.070 <i>Pass-Through from Regents of the University of California (KK1715)</i>	69,590	-
47.070 <i>Pass-Through from Search Technologies (1645237)</i>	1,547	-
47.070 <i>Pass-Through from University of Illinois at Urbana-Champaign (083842-16089, 08-571, 1447879, AC291-01, ACI-1548562, CSA OCI-0725070)</i>	400,023	-
47.070 <i>Pass-Through from University of Louisville (1633119)</i>	24,225	-
47.070 <i>Pass-Through from University of Notre Dame (1640081)</i>	80,612	-
47.070 <i>Pass-Through from Virginia Commonwealth University (PT109715SC107109)</i>	23,516	-
47.070 Total	18,843,865	543,598

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Research and Development Cluster (Continued)		
National Science Foundation		
47.074 Biological Sciences		
47.074 <i>Direct</i>	\$ 16,391,069	\$ 2,722,336
47.074 <i>Pass-Through from Arizona State University (CON006703, EEC-0080012)</i>	200,591	-
47.074 <i>Pass-Through from Colorado State University (G906402)</i>	151,703	-
47.074 <i>Pass-Through from Cornell University (6736410061)</i>	121,461	-
47.074 <i>Pass-Through from Duke University (IOS-1411750)</i>	3,043	-
47.074 <i>Pass-Through from Emory University (CON005810, T663404)</i>	68,893	-
47.074 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G5214, 39G7398)</i>	84,404	-
47.074 <i>Pass-Through from Iowa State University (4206182B, DBI-1353819, IOS-1257631)</i>	844,973	-
47.074 <i>Pass-Through from Kennesaw State University Research and Service Foundation (1456927, 1624654, 1656464, IOS-1144965, MCB-1243055, MCB-1244250)</i>	160,930	-
47.074 <i>Pass-Through from Montana State University (1342876)</i>	88,329	-
47.074 <i>Pass-Through from Pennsylvania State University (4190UGNSF2742)</i>	135,850	-
47.074 <i>Pass-Through from Stanford University (60952094105804C)</i>	3,488	-
47.074 <i>Pass-Through from University of California, Davis (055211-01, 20122333802)</i>	242,947	-
47.074 <i>Pass-Through from University of California, Riverside (S000905)</i>	10,820	-
47.074 <i>Pass-Through from University of Florida (UFDSP00010779)</i>	11,923	-
47.074 <i>Pass-Through from University of North Carolina (050957-02)</i>	25,299	-
47.074 <i>Pass-Through from University of Pittsburgh (455220117851)</i>	211,600	-
47.074 <i>Pass-Through from University of Puerto Rico, Rio Piedras (20140, 2016008, 55660433760)</i>	85,504	-
47.074 <i>Pass-Through from University of Tennessee (A160172S004)</i>	9,064	-
47.074 <i>Pass-Through from Virginia Polytechnic Institute and State University (47890619105)</i>	36,514	-
47.074 Total	18,888,405	2,722,336
47.075 Social, Behavioral, and Economic Sciences		
47.075 <i>Direct</i>	2,376,106	90,682
47.075 <i>Pass-Through from Arizona State University (1262251, SES-0937591)</i>	37,263	-
47.075 <i>Pass-Through from Association for Institutional Research (RG159240)</i>	5,411	-
47.075 <i>Pass-Through from Cornell University (6418410689)</i>	59,990	-
47.075 <i>Pass-Through from Emory University (BCS-1533260)</i>	92,600	-
47.075 <i>Pass-Through from George Washington University (CON006716)</i>	19,934	-
47.075 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G4308)</i>	8,038	-
47.075 <i>Pass-Through from Old Dominion University Research Foundation (1631953)</i>	269,992	-
47.075 <i>Pass-Through from The City College of New York (CON007214)</i>	90,817	-
47.075 <i>Pass-Through from University of California, Davis (CON007633)</i>	13,199	-
47.075 <i>Pass-Through from University of Southern Mississippi (USM-GR05085-002)</i>	14,203	-
47.075 <i>Pass-Through from University of Texas at San Antonio (1724725)</i>	4,131	-
47.075 <i>Pass-Through from Wake Forest University (17023)</i>	21,468	-
47.075 Total	3,013,152	90,682

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Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
National Science Foundation		
47.076 Education and Human Resources		
47.076 <i>Direct</i>	\$ 13,521,114	\$ 369,562
47.076 <i>Pass-Through from American Educational Research Association (GONZALEZ)</i>	10,002	-
47.076 <i>Pass-Through from Clark Atlanta University (RSP-09-13-215045-008)</i>	52,887	-
47.076 <i>Pass-Through from Clarkson University (1001981)</i>	74,613	-
47.076 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G6305, G9A05, G9B05)</i>	102,133	-
47.076 <i>Pass-Through from Grand Valley State University (GVSU21548701)</i>	48,845	-
47.076 <i>Pass-Through from Indiana University (BL4842404UGA)</i>	130,370	-
47.076 <i>Pass-Through from Kennesaw State University Research and Service Foundation (0416-CS-PB-KSU, 1551974, 1557285, DUE-1141042, DUE-1356615, DUE-1501890)</i>	181,229	-
47.076 <i>Pass-Through from Search Technologies (DRL-1348765)</i>	161,388	-
47.076 <i>Pass-Through from University of Colorado (1621363)</i>	158,101	-
47.076 <i>Pass-Through from University of Texas at Austin (UTA14001120)</i>	24,200	-
47.076 <i>Pass-Through from University of Wisconsin - Madison (492K682, 580K930, 655K406)</i>	82,264	-
47.076 <i>Pass-Through from Western Michigan University (CON006494)</i>	10,632	-
47.076 Total	14,557,778	369,562
47.078 Polar Programs		
47.078 <i>Pass-Through from Purdue University (410147205)</i>	1,804	-
47.078 Total	1,804	-
47.079 Office of International Science and Engineering		
47.079 <i>Direct</i>	242,083	-
47.079 <i>Pass-Through from CRDF Global (OISE-15-61220-0)</i>	14,148	-
47.079 <i>Pass-Through from University of Minnesota (OISE 1243535)</i>	133,010	-
47.079 <i>Pass-Through from University of Nevada (11707DD)</i>	54	-
47.079 Total	389,295	-
47.080 Office of Cyberinfrastructure		
47.080 <i>Direct</i>	315,466	20,588
47.080 <i>Pass-Through from University of Illinois at Urbana-Champaign (CSA OCI-0725070-01)</i>	5,383	-
47.080 Total	320,849	20,588
47.083 Office of Integrative Activities		
47.083 <i>Pass-Through from University of Kentucky Research Foundation (OIA-1355438)</i>	100,451	-
47.083 Total	100,451	-
National Science Foundation Total	\$ 115,419,383	\$ 7,678,660

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Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Securities and Exchange Commission		
58.001 Securities_Investigation of Complaints and SEC Information		
58.001 <i>Direct</i>	\$ 18,884	\$ -
58.001 Total	18,884	-
Securities and Exchange Commission Total	\$ 18,884	\$ -

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Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Small Business Administration		
59.037 Small Business Development Centers		
59.037 <i>Direct</i>	\$ 3,521,033	\$ 7,885
59.037 Total	3,521,033	7,885
Small Business Administration Total	\$ 3,521,033	\$ 7,885

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Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Veterans Affairs		
64.018 Sharing Specialized Medical Resources		
64.018 <i>Direct</i>	\$ 10,238	\$ -
64.018 Total	10,238	-
64.054 Research and Development		
64.054 <i>Direct</i>	885,510	-
64.054 Total	885,510	-
Department of Veterans Affairs Total	\$ 895,748	\$ -

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**Schedule of Expenditures of Federal Awards
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Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Environmental Protection Agency		
66.001 Air Pollution Control Program Support		
66.001 <i>Pass-Through from AMEC, Inc. (6064130418, F013900830)</i>	\$ 3,909	\$ -
66.001 Total	3,909	-
66.033 Ozone Transport Commission		
66.033 <i>Pass-Through from Health Effects Institute (CR-83467701)</i>	155,692	-
66.033 Total	155,692	-
66.034 Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act		
66.034 <i>Pass-Through from Health Effects Institute (CR-83467701-01)</i>	144,304	21,522
66.034 <i>Pass-Through from Southeastern States Air Resource Managers, Inc. (XA-95411009/XA-96431505)</i>	42,390	-
66.034 Total	186,694	21,522
66.202 Congressionally Mandated Projects		
66.202 <i>Pass-Through from The Consortium for Plant Biotechnology Research, Inc. (EPA8348801-339)</i>	25,262	-
66.202 Total	25,262	-
66.440 Urban Waters Small Grants		
66.440 <i>Direct</i>	12,017	-
66.440 Total	12,017	-
66.460 Nonpoint Source Implementation Grants		
66.460 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G7433)</i>	5,389	-
66.460 <i>Pass-Through from River Valley Regional Commission (751-170056)</i>	4,926	-
66.460 Total	10,315	-
66.461 Regional Wetland Program Development Grants		
66.461 <i>Direct</i>	72,425	-
66.461 Total	72,425	-
66.509 Science To Achieve Results (STAR) Research Program		
66.509 <i>Direct</i>	1,010,903	16,321
66.509 <i>Pass-Through from Emory University (RD-83479901-1)</i>	251,772	-
66.509 <i>Pass-Through from Northeastern University (50510978050)</i>	51,411	-
66.509 <i>Pass-Through from Pennsylvania State University (5376UGEPA4201)</i>	75,855	-
66.509 <i>Pass-Through from Stockholm Environment Institute (055468-01)</i>	12,023	-
66.509 <i>Pass-Through from University of Alabama (83486601)</i>	43,387	-
66.509 <i>Pass-Through from Yale University (C14P11827P00361)</i>	(3,054)	-
66.509 Total	1,442,297	16,321
66.514 Science To Achieve Results (STAR) Fellowship Program		
66.514 <i>Direct</i>	33,637	-
66.514 Total	33,637	-

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Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Environmental Protection Agency		
66.516 P3 Award: National Student Design Competition for Sustainability		
66.516 <i>Direct</i>	\$ 1,145	\$ -
66.516 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G7434)</i>	796	-
66.516 <i>Pass-Through from Kennesaw State University Research and Service Foundation (83679301)</i>	8,693	-
66.516 Total	10,634	-
66.708 Pollution Prevention Grants Program		
66.708 <i>Direct</i>	116,809	-
66.708 Total	116,809	-
66.716 Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies		
66.716 <i>Direct</i>	(108)	-
66.716 <i>Pass-Through from Texas A&M University (07S160710)</i>	1,274	-
66.716 Total	1,166	-
Environmental Protection Agency Total	\$ 2,070,857	\$ 37,843

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Research and Development Cluster (Continued)		
Nuclear Regulatory Commission		
77.006 U. S. Nuclear Regulatory Commission Nuclear Education Grant Program		
77.006 <i>Pass-Through from M. Tuttle and Associates (NRC-HQ-11-C-04-0041)</i>	\$ 2,307	\$ -
77.006 Total	2,307	-
77.008 U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		
77.008 <i>Direct</i>	13,831	-
77.008 Total	13,831	-
Nuclear Regulatory Commission Total	\$ 16,138	\$ -

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Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Energy		
81.003 Granting of Patent Licenses		
81.003 <i>Direct</i>	\$ 1,976,553	\$ 40,701
81.003 Total	1,976,553	40,701
81.036 Inventions and Innovations		
81.036 <i>Pass-Through from Sandia National Laboratories (1764414, DE-ACO4-94AL-85000)</i>	39,754	-
81.036 <i>Pass-Through from UT-Battelle, LLC (4000115351)</i>	2,942,250	-
81.036 Total	2,982,004	-
81.041 State Energy Program		
81.041 <i>Direct</i>	670,242	80,701
81.041 <i>Pass-Through from Savannah River Nuclear Solutions, LLC (TOA0000271271)</i>	20,906	-
81.041 <i>Pass-Through from South Dakota State University (3TD676)</i>	5,566	-
81.041 Total	696,714	80,701
81.049 Office of Science Financial Assistance Program		
81.049 <i>Direct</i>	8,841,021	1,271,245
81.049 <i>Pass-Through from AECOM Consult, Inc. (DE-FE0004000)</i>	23,850	-
81.049 <i>Pass-Through from Argonne National Laboratory (DE-AC02-06CH11357, DE-FG02-07ER46394)</i>	193,191	-
81.049 <i>Pass-Through from Arizona State University (ASU -DWS0684, DE-AR0000470)</i>	194,297	-
81.049 <i>Pass-Through from Bechtel-Bettis, Inc. (DENR0000031)</i>	156,032	-
81.049 <i>Pass-Through from California Institute of Technology (65Q1094676)</i>	23,305	-
81.049 <i>Pass-Through from Ceramtec, Inc. (DE-EE0007110)</i>	491,940	-
81.049 <i>Pass-Through from Continuum Dynamics, Inc. (DE-SC0013231)</i>	58,115	-
81.049 <i>Pass-Through from Florida State University (DE-FG02-07ER46451)</i>	58,218	-
81.049 <i>Pass-Through from HiFunda, LLC (DE-SC0013248)</i>	130,751	-
81.049 <i>Pass-Through from Honeywell International, Inc. (DE-NA0002839)</i>	245,672	-
81.049 <i>Pass-Through from Idaho National Laboratory (DE-AC07-05ID14517)</i>	568,894	-
81.049 <i>Pass-Through from Krell Institute (Krell R)</i>	897	-
81.049 <i>Pass-Through from Lawrence Berkeley National Laboratory (DE-AC02-05CH11231)</i>	1,015,195	-
81.049 <i>Pass-Through from Lawrence Livermore National Laboratory (DE-AC52-07NA27344)</i>	250,491	-
81.049 <i>Pass-Through from Los Alamos National Laboratory (DE-AC52-06NA25396)</i>	382,729	-
81.049 <i>Pass-Through from Montana State University (G13915W5072)</i>	226,721	-
81.049 <i>Pass-Through from National Renewable Energy Laboratory (DE-AC36-08GO28308)</i>	257,812	-
81.049 <i>Pass-Through from Northern Arizona University (100225502)</i>	110,014	-
81.049 <i>Pass-Through from Oak Ridge Associated Universities (DE-AC0500OR22725, DE-AC05-00OR22725-02, DE-AC05-06OR23100, IC POSTDOC PROGRAM)</i>	202,612	-
81.049 <i>Pass-Through from OG Technologies, Inc. (DE-SC0010169)</i>	182,931	-
81.049 <i>Pass-Through from Pacific Northwest National Laboratory (DE-AC05-76RL01830, DE-AC05-76RL081830)</i>	1,967,552	-
81.049 <i>Pass-Through from Praxair, Inc. (DE-FE0026163)</i>	417,773	-
81.049 <i>Pass-Through from Proton Onsite, Inc. (DE-SC0007574)</i>	95,286	-
81.049 <i>Pass-Through from QuesTek Innovations, LLC (DE-NR000031)</i>	53,618	-

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Research and Development Cluster (Continued)		
Department of Energy		
81.049 <i>Pass-Through from Sandia National Laboratories (DE-AC04-94AL-85000, DE-AC04-94L85000-01, DE-ACO4-94AL-85000-01)</i>	\$ 1,487,590	\$ -
81.049 <i>Pass-Through from Sasya, LLC (DOESTTR)</i>	56,756	-
81.049 <i>Pass-Through from Savannah River National Laboratory (DE-AC09-08SR22470-03)</i>	76,998	-
81.049 <i>Pass-Through from Sila Nanotechnologies, Inc. (DE-EE0006862)</i>	48,752	-
81.049 <i>Pass-Through from Stony Brook University, State University of New York (DE-SC0012673)</i>	109,885	-
81.049 <i>Pass-Through from Suniva, Inc. (DE-EE0006354, DE-EEE0006354.0000)</i>	244,714	-
81.049 <i>Pass-Through from University of Arizona (1272218)</i>	120,845	-
81.049 <i>Pass-Through from University of Delaware (DE-SC0001004)</i>	98,579	-
81.049 <i>Pass-Through from University of Minnesota (DE-SC0008688)</i>	41,741	-
81.049 <i>Pass-Through from University of North Carolina (DE-SC0001011/0003)</i>	67,650	-
81.049 <i>Pass-Through from University of Oklahoma (DE-SC0010715)</i>	70,547	-
81.049 <i>Pass-Through from University of Wisconsin - Madison (DOE-FG02-05ER15731)</i>	67,776	-
81.049 <i>Pass-Through from URS Energy & Construction, Inc. (DE-FE0004000-01)</i>	160,951	-
81.049 <i>Pass-Through from UT-Battelle, LLC (DE-AC05-00OR22725-01, DE-AC05-00OR2275, DE-AC05-00R22725)</i>	771,661	-
81.049 <i>Pass-Through from Vanderbilt University (DE-FC01-06320753)</i>	98,380	-
81.049 <i>Pass-Through from Vuronyx Technologies, LLC (DE-SC0013743)</i>	112,407	-
81.049 <i>Pass-Through from XG Sciences, Inc. (DE-SC0009225, DE-SC0015866)</i>	23,869	-
81.049 Total	19,808,018	1,271,245
81.086 Conservation Research and Development		
81.086 <i>Direct</i>	1,171,857	41,638
81.086 <i>Pass-Through from Savannah River Remediation, LLC (SRR074050)</i>	22,940	-
81.086 Total	1,194,797	41,638
81.087 Renewable Energy Research and Development		
81.087 <i>Direct</i>	636,644	303,195
81.087 <i>Pass-Through from Amtech Systems, Inc. (DE-EE0007189)</i>	151,251	-
81.087 <i>Pass-Through from Arizona State University (DE-EE0005996)</i>	74,904	-
81.087 <i>Pass-Through from Electric Power Research Institute (0856-1526)</i>	176,125	-
81.087 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G6383)</i>	(37,783)	-
81.087 <i>Pass-Through from National Renewable Energy Laboratory (XFC77000601)</i>	29,483	-
81.087 <i>Pass-Through from Picasolar, Inc. (DE-EE0007191)</i>	100,012	-
81.087 <i>Pass-Through from Purdue University (DE-EE0007117)</i>	563,669	-
81.087 <i>Pass-Through from Stanford University (DE-EE0004946)</i>	110	-
81.087 <i>Pass-Through from Vanderbilt University (DE-EE0007653)</i>	78,138	-
81.087 <i>Pass-Through from Virginia Polytechnic Institute and State University (42933819105)</i>	164,398	-
81.087 Total	1,936,951	303,195

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Energy		
81.089 Fossil Energy Research and Development		
81.089 <i>Direct</i>	\$ 1,311,206	\$ -
81.089 <i>Pass-Through from Clemson University (DE-FE0023313)</i>	6,906	-
81.089 <i>Pass-Through from Savannah River Remediation, LLC (SRRA041362)</i>	173,925	-
81.089 <i>Pass-Through from UT-Battelle, LLC (DE-AC05-00OR22725-03, DE-AC05-00OR2725)</i>	171,986	-
81.089 Total	1,664,023	-
81.104 Environmental Remediation and Waste Processing and Disposal		
81.104 <i>Pass-Through from Savannah River Remediation, LLC (SRRA099188)</i>	153,108	-
81.104 <i>Pass-Through from SRS Community Reuse Organization (SUBRECIPIENT DE-EM0004214)</i>	85,690	-
81.104 Total	238,798	-
81.112 Stewardship Science Grant Program		
81.112 <i>Direct</i>	49,545	-
81.112 <i>Pass-Through from Lawrence Berkeley National Laboratory (6964123)</i>	385,912	-
81.112 Total	435,457	-
81.113 Defense Nuclear Nonproliferation Research		
81.113 <i>Direct</i>	17,163	-
81.113 <i>Pass-Through from North Carolina State University (DE-NA0002576)</i>	320,564	-
81.113 Total	337,727	-
81.117 Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		
81.117 <i>Direct</i>	139,936	-
81.117 <i>Pass-Through from Honeywell International, Inc. (DE-NA0000622)</i>	73,043	-
81.117 Total	212,979	-
81.119 State Energy Program Special Projects		
81.119 <i>Pass-Through from Tennessee Department of Environment and Conservation (32701-02795-DE-EE0007219)</i>	27,835	-
81.119 <i>Pass-Through from Virginia Department of Mines, Minerals and Energy (VA-C15-6043-DE-EE0006891)</i>	15,997	-
81.119 Total	43,832	-

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Energy		
81.121 Nuclear Energy Research, Development and Demonstration		
81.121 <i>Direct</i>	\$ 1,797,264	\$ 622,729
81.121 <i>Pass-Through from Consolidated Nuclear Security, LLC (DE-NA0001942)</i>	68,696	-
81.121 <i>Pass-Through from Idaho National Laboratory (DE-AC07-05ID14517-01)</i>	32,757	-
81.121 <i>Pass-Through from National Renewable Energy Laboratory (DE-AC36-08GO28308-01)</i>	112,282	-
81.121 <i>Pass-Through from Purdue University (DE-NE0008558, DE-NE0008560)</i>	27,273	-
81.121 <i>Pass-Through from Sandia National Laboratories (DE-AC04-94AL-85000-02)</i>	158,466	-
81.121 <i>Pass-Through from Savannah River National Laboratory (DE-AC09-08SR22470)</i>	140,088	-
81.121 <i>Pass-Through from Syracuse University (DE-NE0008275, DE-NE0008536)</i>	40,826	-
81.121 <i>Pass-Through from University of Arkansas (DE-NE0008309)</i>	87,036	-
81.121 <i>Pass-Through from University of Nebraska (DE-E0008544)</i>	6,015	-
81.121 <i>Pass-Through from UT-Battelle, LLC (DE-AC05-00OR22725-04)</i>	(16,002)	-
81.121 Total	2,454,701	622,729
81.122 Electricity Delivery and Energy Reliability, Research, Development and Analysis		
81.122 <i>Direct</i>	57,825	-
81.122 Total	57,825	-
81.123 National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program		
81.123 <i>Pass-Through from Florida A&M University (C4964)</i>	7,647	-
81.123 Total	7,647	-
81.124 Predictive Science Academic Alliance Program		
81.124 <i>Pass-Through from Brookhaven National Laboratory (270204)</i>	19,702	-
81.124 Total	19,702	-
81.135 Advanced Research Projects Agency - Energy		
81.135 <i>Direct</i>	2,869,983	380,747
81.135 <i>Pass-Through from Rensselaer Polytechnic Institute (DE-AR0000769)</i>	69,917	-
81.135 <i>Pass-Through from Sila Nanotechnologies, Inc. (DE-AR0000779)</i>	76,936	-
81.135 <i>Pass-Through from University of California, Los Angeles (DE-AR0000501)</i>	70,918	-
81.135 Total	3,087,754	380,747
81.214 Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis		
81.214 <i>Direct</i>	2,845,847	-
81.214 <i>Pass-Through from Kennesaw State University Research and Service Foundation (4000155072)</i>	80	-
81.214 Total	2,845,927	-
Department of Energy Total	\$ 40,001,409	\$ 2,740,956

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Education		
84.010 Title I Grants to Local Educational Agencies		
84.010 <i>Pass-Through from Clarke County School District (055249-01, 055254-01, 056033-01)</i>	\$ 42,927	\$ -
84.010 Total	42,927	-
84.015 National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program		
84.015 <i>Direct</i>	425,320	-
84.015 Total	425,320	-
84.021 Overseas Programs - Group Projects Abroad		
84.021 <i>Direct</i>	109,190	-
84.021 Total	109,190	-
84.022 Overseas Programs - Doctoral Dissertation Research Abroad		
84.022 <i>Direct</i>	24,946	-
84.022 Total	24,946	-
84.116 Fund for the Improvement of Postsecondary Education		
84.116 <i>Direct</i>	3,524,044	181,559
84.116 <i>Pass-Through from University of Minnesota (A004497002)</i>	64,838	-
84.116 Total	3,588,882	181,559
84.184 School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs)		
84.184 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G5216)</i>	13,265	-
84.184 Total	13,265	-
84.200 Graduate Assistance in Areas of National Need		
84.200 <i>Direct</i>	25,893	-
84.200 Total	25,893	-
84.220 Centers for International Business Education		
84.220 <i>Direct</i>	271,366	-
84.220 Total	271,366	-
84.283 Comprehensive Centers		
84.283 <i>Pass-Through from Clarke County School District (055252-01)</i>	4,402	-
84.283 Total	4,402	-

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Education		
84.305 Education Research, Development and Dissemination		
84.305 <i>Direct</i>	\$ 1,636,273	\$ -
84.305 <i>Pass-Through from Michigan State University (CON005784)</i>	74,768	-
84.305 <i>Pass-Through from Northwestern University (CON002316)</i>	211,395	-
84.305 <i>Pass-Through from Ohio State University (60046917)</i>	81,759	-
84.305 <i>Pass-Through from University of Cincinnati (CON007985)</i>	65,424	-
84.305 <i>Pass-Through from University of Houston-Clear Lake (CON004440)</i>	6,594	-
84.305 <i>Pass-Through from University of Michigan (CON004660)</i>	69,587	-
84.305 <i>Pass-Through from Vanderbilt University (CON002743)</i>	26,485	-
84.305 Total	2,172,285	-
84.324 Research in Special Education		
84.324 <i>Direct</i>	2,090,205	-
84.324 <i>Pass-Through from University of Kansas Center for Research Institute (CON008465)</i>	17,539	-
84.324 <i>Pass-Through from University of Kentucky Research Foundation (051473-02)</i>	91,599	-
84.324 Total	2,199,343	-
84.325 Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.325 <i>Direct</i>	1,172,059	-
84.325 Total	1,172,059	-
84.326 Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.326 <i>Direct</i>	321,764	-
84.326 <i>Pass-Through from University of Oregon (CON004566)</i>	11,580	-
84.326 Total	333,344	-
84.327 Special Education_Educational Technology Media, and Materials for Individuals with Disabilities		
84.327 <i>Direct</i>	1,174,963	198,137
84.327 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G3137)</i>	53,932	-
84.327 Total	1,228,895	198,137
84.336 Teacher Quality Partnership Grants		
84.336 <i>Direct</i>	129,289	-
84.336 Total	129,289	-
84.350 Transition to Teaching		
84.350 <i>Direct</i>	252,537	-
84.350 Total	252,537	-
84.365 English Language Acquisition State Grants		
84.365 <i>Direct</i>	337,694	-
84.365 Total	337,694	-

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Education		
84.366 Mathematics and Science Partnerships		
84.366 <i>Direct</i>	\$ 1,691,839	\$ -
84.366 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G5265)</i>	14,702	-
84.366 <i>Pass-Through from Jackson County School District (055780-01, FOUTZ)</i>	93,542	-
84.366 <i>Pass-Through from Ohio State University (DRL-1252399)</i>	24,733	-
84.366 <i>Pass-Through from Rockdale County School District (CON009491)</i>	106,100	-
84.366 Total	1,930,916	-
84.367 Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants)		
84.367 <i>Direct</i>	259,875	17,446
84.367 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G6368, 39G6369)</i>	75,529	-
84.367 <i>Pass-Through from National Writing Project (03GA07SEED2016, 03GA07SEED2016IL1)</i>	24,285	-
84.367 Total	359,689	17,446
84.411 Investing in Innovation (i3) Fund		
84.411 <i>Pass-Through from Atlanta Neighborhood Charter School (CON005884)</i>	84,612	-
84.411 Total	84,612	-
84.417 Directed Grants and Awards		
84.417 <i>Direct</i>	25,000	-
84.417 Total	25,000	-
TRIO Cluster		
84.042 TRIO_Student Support Services		
84.042 <i>Direct</i>	236,248	-
84.042 Total	236,248	-
84.044 TRIO_Talent Search		
84.044 <i>Direct</i>	470,285	-
84.044 Total	470,285	-
84.047 TRIO_Upward Bound		
84.047 <i>Direct</i>	625,379	-
84.047 Total	625,379	-
TRIO Cluster Total	1,331,912	-
Department of Education Total	\$ 16,063,766	\$ 397,142

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Smithsonian Institution		
85.601 Smithsonian Institution Fellowship Program		
85.601 <i>Direct</i>	\$ 9,691	\$ -
85.601 <i>Pass-Through from Woodrow Wilson International Center for Scholars (CON008409)</i>	103,901	-
85.601 Total	113,592	-
Smithsonian Institution Total	\$ 113,592	\$ -

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Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Vietnam Education Foundation		
85.802 Fellowship Program		
85.802 <i>Direct</i>	\$ 86,606	\$ -
85.802 Total	86,606	-
Vietnam Education Foundation Total	\$ 86,606	\$ -

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Health and Human Services		
93.007 Public Awareness Campaigns on Embryo Adoption		
93.007 <i>Direct</i>	\$ 283,028	\$ -
93.007 Total	283,028	-
93.008 Medical Reserve Corps Small Grant Program		
93.008 <i>Pass-Through from National Association of County and City Health Officials (MRC162546)</i>	14,999	-
93.008 <i>Pass-Through from St. Jude Children's Research Hospital (1119780117615370)</i>	725,042	-
93.008 Total	740,041	-
93.019 Technical Assistance and Provision for Foreign Hospitals and Health Organizations		
93.019 <i>Pass-Through from Emory University (HHSN272201200031C)</i>	141,670	-
93.019 Total	141,670	-
93.052 National Family Caregiver Support, Title III, Part E		
93.052 <i>Pass-Through from CSRA Area Agency on Aging (CONTRACT #: 14-08-1131)</i>	14,009	-
93.052 Total	14,009	-
93.061 Innovations in Applied Public Health Research		
93.061 <i>Direct</i>	1,770,961	307,736
93.061 Total	1,770,961	307,736
93.064 Laboratory Training, Evaluation, and Quality Assurance Programs		
93.064 <i>Direct</i>	37,991	-
93.064 Total	37,991	-
93.067 Global AIDS		
93.067 <i>Pass-Through from Emory University (HHSN272201400004C)</i>	652,853	-
93.067 Total	652,853	-
93.068 Chronic Diseases: Research, Control, and Prevention		
93.068 <i>Pass-Through from Northrop Grumman Corporation (7500131662)</i>	61,796	-
93.068 Total	61,796	-
93.077 Family Smoking Prevention and Tobacco Control Act Regulatory Research		
93.077 <i>Direct</i>	5,477,458	-
93.077 <i>Pass-Through from American Heart Association (CON008272)</i>	1,100	-
93.077 Total	5,478,558	-
93.084 Prevention of Disease, Disability, and Death by Infectious Diseases		
93.084 <i>Pass-Through from University of Pennsylvania (049694-02, 22395001004356400000)</i>	1,322,638	-
93.084 Total	1,322,638	-
93.085 Research on Research Integrity		
93.085 <i>Direct</i>	143,224	143,224
93.085 Total	143,224	143,224

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Health and Human Services		
93.086 Healthy Marriage Promotion and Responsible Fatherhood Grants		
93.086 <i>Direct</i>	\$ 1,757,212	\$ 8,070
93.086 <i>Pass-Through from ICF International, Inc. (12AS00061)</i>	1	-
93.086 Total	1,757,213	8,070
93.087 Enhance Safety of Children Affected by Substance Abuse		
93.087 <i>Direct</i>	727,368	-
93.087 Total	727,368	-
93.103 Food and Drug Administration_Research		
93.103 <i>Direct</i>	2,642,853	564,272
93.103 <i>Pass-Through from Caitta, Inc. (CAPO0199)</i>	35,953	-
93.103 <i>Pass-Through from Regents of the University of California (20140002002)</i>	107,414	-
93.103 Total	2,786,220	564,272
93.110 Maternal and Child Health Federal Consolidated Programs		
93.110 <i>Direct</i>	175	-
93.110 <i>Pass-Through from Florida State University (SUB AWARD: R01826)</i>	4,164	-
93.110 <i>Pass-Through from University of Kansas Center for Research Institute (CON008466)</i>	38,383	-
93.110 Total	42,722	-
93.113 Environmental Health		
93.113 <i>Direct</i>	938,055	79,190
93.113 <i>Pass-Through from Columbia University (4GG010999)</i>	27,186	-
93.113 <i>Pass-Through from Emory University (1P30ES019776-01A1, 1R21ES022795-01A1)</i>	115,816	-
93.113 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G4358, 39G6360)</i>	26,394	-
93.113 <i>Pass-Through from Michigan Critical Care Consultants, Inc. (052179-02)</i>	35,646	-
93.113 <i>Pass-Through from Northeastern University (50044678050, 50048478050)</i>	56,988	-
93.113 Total	1,200,085	79,190
93.121 Oral Diseases and Disorders Research		
93.121 <i>Direct</i>	806,262	110,736
93.121 <i>Pass-Through from Louisiana State University Health Sciences, New Orleans (SOD-17-136-001)</i>	91,100	-
93.121 <i>Pass-Through from Primus Consulting (Sub 29424-1)</i>	4,435	-
93.121 <i>Pass-Through from University of Alabama at Birmingham (4U19DE022516-04)</i>	373,512	-
93.121 Total	1,275,309	110,736
93.135 Centers for Research and Demonstration for Health Promotion and Disease Prevention		
93.135 <i>Pass-Through from University of North Carolina (5100249)</i>	25,103	-
93.135 Total	25,103	-
93.136 Injury Prevention and Control Research and State and Community Based Programs		
93.136 <i>Direct</i>	29,065	-
93.136 Total	29,065	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Health and Human Services		
93.143 NIEHS Superfund Hazardous Substances Basic Research and Education		
93.143 <i>Pass-Through from Northeastern University (50045678050, 50047878050, 50052078050)</i>	\$ 654,904	\$ -
93.143 Total	654,904	-
93.172 Human Genome Research		
93.172 <i>Direct</i>	528,001	325,918
93.172 <i>Pass-Through from Duke University (CON005244)</i>	188,627	-
93.172 Total	716,628	325,918
93.173 Research Related to Deafness and Communication Disorders		
93.173 <i>Direct</i>	2,572,927	625,344
93.173 <i>Pass-Through from Emory University (5 R01 DC008343-10)</i>	7,372	-
93.173 Total	2,580,299	625,344
93.184 Disabilities Prevention		
93.184 <i>Direct</i>	578,781	-
93.184 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G5249)</i>	6,548	-
93.184 Total	585,329	-
93.185 Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects		
93.185 <i>Pass-Through from University of South Carolina (SUBAWARD NO. 15-2775)</i>	1,803	-
93.185 Total	1,803	-
93.186 National Research Service Award in Primary Care Medicine		
93.186 <i>Direct</i>	1,374	-
93.186 Total	1,374	-
93.213 Research and Training in Complementary and Integrative Health		
93.213 <i>Direct</i>	314,770	-
93.213 <i>Pass-Through from Virginia Commonwealth University (SS00-15-60034)</i>	1,806	-
93.213 <i>Pass-Through from Virginia Polytechnic Institute and State University (43182019105)</i>	140,840	-
93.213 Total	457,416	-
93.226 Research on Healthcare Costs, Quality and Outcomes		
93.226 <i>Direct</i>	571,870	-
93.226 <i>Pass-Through from Arizona State University (CON004832)</i>	16,204	-
93.226 <i>Pass-Through from Boston University (4500001987)</i>	2,313	-
93.226 <i>Pass-Through from University of Maryland, Baltimore County (140023813427, 1400238C)</i>	12,958	-
93.226 Total	603,345	-
93.239 Policy Research and Evaluation Grants		
93.239 <i>Pass-Through from Deloitte, LLP (200-2014-59300)</i>	136,357	-
93.239 Total	136,357	-

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Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Health and Human Services		
93.241 State Rural Hospital Flexibility Program		
93.241 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G6364)</i>	\$ 186,325	\$ -
93.241 Total	186,325	-
93.242 Mental Health Research Grants		
93.242 <i>Direct</i>	5,548,247	411,262
93.242 <i>Pass-Through from Centre for Addiction and Mental Health (CON004907)</i>	8,897	-
93.242 <i>Pass-Through from Emory University (1R21MH102677-01, CON008255)</i>	86,186	-
93.242 <i>Pass-Through from George Mason University (CON006056)</i>	52,539	-
93.242 <i>Pass-Through from Harvard University (1165505095947)</i>	11,644	-
93.242 <i>Pass-Through from IS3D, LLC (CFDANO93242)</i>	8,547	-
93.242 <i>Pass-Through from Kaiser Foundation Research Institute (CON008944)</i>	11,638	-
93.242 <i>Pass-Through from Kaiser Permanente (CON006965, CON006966, CON006968, CON007643)</i>	82,603	-
93.242 <i>Pass-Through from Mind Research Network (CON004746, CON007036, CON007941)</i>	179,053	-
93.242 <i>Pass-Through from Northwestern University (CON007858)</i>	10,805	-
93.242 <i>Pass-Through from The Research Foundation for The State University of New York (SUB # 100-1127288-72487)</i>	102,346	-
93.242 <i>Pass-Through from University of California (CON002273, CON005300)</i>	28,067	-
93.242 <i>Pass-Through from University of Maryland, Baltimore County (SUB 1200103; PO SR00003432)</i>	(178)	-
93.242 <i>Pass-Through from University of South Carolina (142545, 173196)</i>	11,034	-
93.242 <i>Pass-Through from University of Southern California (H39725_RM085548)</i>	5,266	-
93.242 <i>Pass-Through from University of Texas at San Antonio (CON008169)</i>	52,875	-
93.242 <i>Pass-Through from University of Washington (SUB AWARD # UWSC8592)</i>	5,993	-
93.242 <i>Pass-Through from University of Wisconsin - Madison (CON003114)</i>	10,632	-
93.242 <i>Pass-Through from Wake Forest University (SUB WFUHS 558538)</i>	226,043	-
93.242 Total	6,442,237	411,262
93.243 Substance Abuse and Mental Health Services_Projects of Regional and National Significance		
93.243 <i>Direct</i>	1,504,121	35,000
93.243 <i>Pass-Through from Cobb and Douglas Counties Community Services Board (CON008807)</i>	15,450	-
93.243 <i>Pass-Through from Johns Hopkins University (SBIRT NURSING CURRICULA AND ED)</i>	17,022	-
93.243 <i>Pass-Through from Kennesaw State University Research and Service Foundation (1H79T1026010-01)</i>	7,480	-
93.243 <i>Pass-Through from Mercer University (420642-GCSU-03, 420642-GRU-01 & -02)</i>	20,612	-
93.243 <i>Pass-Through from Positive Impact Health Centers, Inc. (LOA TRANSFORM PROJECT)</i>	106,717	-
93.243 Total	1,671,402	35,000
93.247 Advanced Nursing Education Grant Program		
93.247 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G6293)</i>	376,615	-
93.247 Total	376,615	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Health and Human Services		
93.262 Occupational Safety and Health Program		
93.262 <i>Direct</i>	\$ 184,809	\$ -
93.262 <i>Pass-Through from The Center for Construction Research and Training (U60 OH009762)</i>	24,097	-
93.262 <i>Pass-Through from University of Alabama (500836021)</i>	10,583	-
93.262 <i>Pass-Through from University of South Florida (6402108503B)</i>	3,410	-
93.262 Total	222,899	-
93.266 Health Systems Strengthening and HIV/AIDS Prevention, Care and Treatment under the President's Emergency Plan for AIDS Relief		
93.266 <i>Pass-Through from University of Chicago (CON009064)</i>	34,705	-
93.266 Total	34,705	-
93.273 Alcohol Research Programs		
93.273 <i>Direct</i>	1,542,623	-
93.273 <i>Pass-Through from Behavioral Science Technologies, LLC (CON007683)</i>	36,599	-
93.273 <i>Pass-Through from Boston Medical Center (CON004899)</i>	27,657	-
93.273 <i>Pass-Through from Emory University (T459375)</i>	7,343	-
93.273 <i>Pass-Through from Mayo Clinic, Rochester (7R01AA019976-04)</i>	(185)	-
93.273 Total	1,614,037	-
93.279 Drug Abuse and Addiction Research Programs		
93.279 <i>Direct</i>	1,695,696	292,064
93.279 <i>Pass-Through from Butler Hospital (92408302)</i>	57,715	-
93.279 <i>Pass-Through from Dartmouth College (SUB AWARD #: R856)</i>	12,000	-
93.279 <i>Pass-Through from Emory University (T625564)</i>	34,166	-
93.279 <i>Pass-Through from FHI 360 (CON003685)</i>	(5,943)	-
93.279 <i>Pass-Through from University of Connecticut (047986-03)</i>	127,667	-
93.279 Total	1,921,301	292,064
93.283 Centers for Disease Control and Prevention_ Investigations and Technical Assistance		
93.283 <i>Direct</i>	87,823	-
93.283 Total	87,823	-
93.286 Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.286 <i>Direct</i>	3,530,200	557,869
93.286 <i>Pass-Through from Auburn University (13PS201272UGRF)</i>	76,316	-
93.286 <i>Pass-Through from Cornell University (4 R01EB016407-12)</i>	51,567	-
93.286 <i>Pass-Through from Emory University (1R21EB016662-01A1, 1R21EB019068-01, T477920 AND T477921, T693776/T693791)</i>	584,462	-
93.286 <i>Pass-Through from Florida A&M University (C4741)</i>	35,849	-
93.286 <i>Pass-Through from InLighta Biosciences, LLC (CON008047)</i>	1,356	-
93.286 <i>Pass-Through from Michigan State University (1U01EB018818-01)</i>	122,203	-
93.286 <i>Pass-Through from Northeastern University (1R21EB018764-01)</i>	86,049	-
93.286 <i>Pass-Through from University of Louisville (1R21EB020107-01)</i>	61,982	-
93.286 <i>Pass-Through from University of Memphis (1U54EB020404-03)</i>	312,391	-
93.286 <i>Pass-Through from University of Texas Southwestern Medical Center (1R21EB021545-01A1)</i>	40,296	-
93.286 Total	4,902,671	557,869

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Health and Human Services		
93.292 National Public Health Improvement Initiative		
93.292 <i>Pass-Through from Fulton County (1U58DP005568-01)</i>	\$ 206,874	\$ -
93.292 Total	206,874	-
93.307 Minority Health and Health Disparities Research		
93.307 <i>Direct</i>	49,422	-
93.307 <i>Pass-Through from Emory University (RMD008077A)</i>	(2,429)	-
93.307 <i>Pass-Through from Florida State University (R01680)</i>	1,486	-
93.307 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G1346)</i>	993,074	-
93.307 <i>Pass-Through from Hampton University (HU150002)</i>	94,132	-
93.307 <i>Pass-Through from Morehouse School of Medicine (CON006620)</i>	38,037	-
93.307 <i>Pass-Through from Novazoi Theranostics, Inc. (CON006492)</i>	43,083	-
93.307 <i>Pass-Through from Rice University (R01MD010362)</i>	41,947	-
93.307 Total	1,258,752	-
93.310 Trans-NIH Research Support		
93.310 <i>Direct</i>	2,318,232	12,504
93.310 <i>Pass-Through from Emory University (1DP7OD018424-01, 1U2CES026560-01)</i>	68,606	-
93.310 <i>Pass-Through from J. David Gladstone Institutes (R01AR062006)</i>	(10,920)	-
93.310 <i>Pass-Through from New York University (SUB 15-A1-00-002912-01)</i>	6,461	-
93.310 <i>Pass-Through from Northeastern University (50050278052)</i>	75,772	-
93.310 <i>Pass-Through from University of California, Davis (CON007434)</i>	220,854	-
93.310 <i>Pass-Through from University of Florida (052315-02, UFDSP00011122, UFDSP00011394)</i>	218,658	-
93.310 Total	2,897,663	12,504
93.311 Mobilization For Health: National Prevention Partnership Awards		
93.311 <i>Direct</i>	134,106	-
93.311 Total	134,106	-
93.319 Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas		
93.319 <i>Direct</i>	400,520	-
93.319 Total	400,520	-
93.323 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)		
93.323 <i>Pass-Through from State of Florida (AEC079)</i>	2,499	-
93.323 Total	2,499	-
93.331 Partnerships to Improve Community Health		
93.331 <i>Pass-Through from Fulton County (CON008794)</i>	116,936	-
93.331 Total	116,936	-
93.350 National Center for Advancing Translational Sciences		
93.350 <i>Pass-Through from Emory University (2 UL1 TR000454-06, 3 UL1TR000454-09SI)</i>	197,716	-
93.350 Total	197,716	-

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Health and Human Services		
93.351 Research Infrastructure Programs		
93.351 Direct	\$ 879,872	\$ 14,205
93.351 Pass-Through from Emory University (1R24OD020174-01A1, T659844)	223,000	-
93.351 Pass-Through from IS3D, LLC (51294)	62,346	-
93.351 Total	1,165,218	14,205
93.358 Advanced Education Nursing Traineeships		
93.358 Direct	349,994	-
93.358 Total	349,994	-
93.361 Nursing Research		
93.361 Direct	88,273	-
93.361 Total	88,273	-
93.389 National Center for Research Resources		
93.389 Direct	(1)	-
93.389 Pass-Through from University of Alaska (UAF150082)	8,315	-
93.389 Pass-Through from University of California, San Diego (10319666)	100,669	-
93.389 Total	108,983	-
93.393 Cancer Cause and Prevention Research		
93.393 Direct	2,935,499	182,137
93.393 Pass-Through from Texas Tech University Health Sciences Center (15LMF0178NLS)	25,857	-
93.393 Total	2,961,356	182,137
93.394 Cancer Detection and Diagnosis Research		
93.394 Direct	2,639,965	290,003
93.394 Pass-Through from Emory University (1U01CA151802-01, 5R01CA156775-05REVIS, CON007440)	20,064	-
93.394 Pass-Through from InLighta Biosciences, LLC (CON006120)	6,382	-
93.394 Pass-Through from Rice University (R01CA103830)	(3)	-
93.394 Pass-Through from University of Pennsylvania (3760691/569205, 561979, 566729)	39,231	-
93.394 Pass-Through from University of Pittsburgh (SUB:0035722(126323-1))	120,478	-
93.394 Pass-Through from University of South Alabama (USAB00004)	750	-
93.394 Pass-Through from Van Andel Institute (UGABH10402341)	9,952	-
93.394 Total	2,836,819	290,003
93.395 Cancer Treatment Research		
93.395 Direct	4,470,441	421,829
93.395 Pass-Through from Children's Hospital of Philadelphia (ID U10CA098543)	12,600	-
93.395 Pass-Through from Emory University (CON003674, T692510, T692521, T692799)	244,090	-
93.395 Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G5251)	13,027	-
93.395 Pass-Through from Leidos, Inc. (AGREEMENT #: 16X106)	88,763	-
93.395 Pass-Through from Michigan State University (R01CA149451)	(76)	-
93.395 Pass-Through from Ohio State University (60051469)	1,353	-
93.395 Total	4,830,198	421,829

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**Schedule of Expenditures of Federal Awards
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Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Health and Human Services		
93.396 Cancer Biology Research		
93.396 <i>Direct</i>	\$ 3,675,776	\$ -
93.396 <i>Pass-Through from University of Florida (SUBAWARD #: UFDSP00011398)</i>	20,967	-
93.396 <i>Pass-Through from University of Texas MD Anderson Cancer (2792, PO#3000504277, PO#3000919974)</i>	291,281	-
93.396 Total	3,988,024	-
93.398 Cancer Research Manpower		
93.398 <i>Direct</i>	118,618	-
93.398 Total	118,618	-
93.399 Cancer Control		
93.399 <i>Pass-Through from Kaiser Permanente (CON006967)</i>	36,709	-
93.399 Total	36,709	-
93.424 NON-ACA/PPHF Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations		
93.424 <i>Pass-Through from Association of University Centers On Disabilities (CON008692)</i>	55,547	-
93.424 <i>Pass-Through from National Network of Public Health Institutes (CON007675)</i>	55,935	-
93.424 <i>Pass-Through from Taskforce for Global Health (CON009323)</i>	37,500	-
93.424 Total	148,982	-
93.433 ACL National Institute on Disability, Independent Living, and Rehabilitation		
93.433 <i>Direct</i>	1,330,114	61,622
93.433 <i>Pass-Through from Cincinnati Children's Hospital Medical Center (90IF0059-01-00)</i>	(25,575)	-
93.433 Total	1,304,539	61,622
93.456 CDC Undergraduate Public Health Scholars Program (CUPS): A Public Health Experience to Expose Undergrad Interested in Minority Health to Public Health and the Public Health Professions		
93.456 <i>Direct</i>	54,222	-
93.456 Total	54,222	-
93.464 ACL Assistive Technology		
93.464 <i>Direct</i>	362,554	238,000
93.464 Total	362,554	238,000
93.627 Affordable Care Act: Testing Experience and Functional Assessment Tools		
93.627 <i>Pass-Through from Kennesaw State University Research and Service Foundation (CMS-TEFT-KEN)</i>	75	-
93.627 Total	75	-

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Health and Human Services		
93.632 University Centers for Excellence in Developmental Disabilities Education, Research, and Service		
93.632 <i>Direct</i>	\$ 680,169	\$ -
93.632 <i>Pass-Through from Association of University Centers On Disabilities (CON007491)</i>	4,536	-
93.632 Total	684,705	-
93.701 Trans-NIH Recovery Act Research Support		
93.701 <i>Direct</i>	387,208	64,898
93.701 Total	387,208	64,898
93.732 Mental and Behavioral Health Education and Training Grants		
93.732 <i>Pass-Through from ICF International, Inc. (15JTSK0513)</i>	242,981	-
93.732 Total	242,981	-
93.734 Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs – financed by Prevention and Public Health Funds (PPHF)		
93.734 <i>Pass-Through from National Council on Aging (887)</i>	13,132	-
93.734 Total	13,132	-
93.738 PPHF: Racial and Ethnic Approaches to Community Health Program financed solely by Public Prevention and Health Funds		
93.738 <i>Pass-Through from Morehouse School of Medicine (CON005776)</i>	108,518	-
93.738 Total	108,518	-
93.765 PPHF-CDC Partnership: Strengthening Public Health Laboratories		
93.765 <i>Direct</i>	50,796	44,917
93.765 Total	50,796	44,917
93.779 Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.779 <i>Pass-Through from Second Wind Dreams, Inc. (054824-01)</i>	122,412	-
93.779 Total	122,412	-
93.823 Ebola Support: Transmission and Prevention Control, Public Health Preparedness, Vaccine Development		
93.823 <i>Pass-Through from Emory University (1U54CK00453-01, CON006903)</i>	232,351	-
93.823 Total	232,351	-

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Health and Human Services		
93.837 Cardiovascular Diseases Research		
93.837 <i>Direct</i>	\$ 18,776,869	\$ 1,780,322
93.837 <i>Pass-Through from Baylor College of Medicine (1 RO1 HL130804-01A1)</i>	123,677	-
93.837 <i>Pass-Through from Boston Children's Hospital (1R01HL133216-01)</i>	31,995	-
93.837 <i>Pass-Through from Cornell University (1512198207)</i>	6,276	-
93.837 <i>Pass-Through from Emory University (1R01HL119798-01, 1R01HL127236-02, 1U54HL112309-01, SUB AWARD #: T549620, T692389)</i>	416,683	-
93.837 <i>Pass-Through from University of Iowa (SUB AWARD #: W000912176)</i>	28,623	-
93.837 <i>Pass-Through from University of Pennsylvania (1R01HL113216-01A1)</i>	268,683	-
93.837 <i>Pass-Through from University of Pittsburgh (2114011909602)</i>	12,520	-
93.837 <i>Pass-Through from University of Rochester (SUBAWARD NO. 415493-G)</i>	5,805	-
93.837 <i>Pass-Through from University of South Carolina (142608)</i>	82,016	-
93.837 <i>Pass-Through from University of Texas at Austin (1R01HL119297-01)</i>	321,843	-
93.837 <i>Pass-Through from UT-Battelle, LLC (DE-AC05-00OR22725-05)</i>	1,538	-
93.837 <i>Pass-Through from Wayne State University (RHL128647A)</i>	8,213	-
93.837 Total	20,084,741	1,780,322
93.838 Lung Diseases Research		
93.838 <i>Direct</i>	2,255,654	555,633
93.838 <i>Pass-Through from Emory University (T518451, T702687)</i>	109,250	-
93.838 <i>Pass-Through from Johns Hopkins University (042842-07, 2001302420, 2002969514)</i>	404,931	-
93.838 <i>Pass-Through from Louisiana State University Health Sciences, New Orleans (1764144, 1764145)</i>	95,383	-
93.838 <i>Pass-Through from University of South Alabama (12-110234-01)</i>	274,528	-
93.838 Total	3,139,746	555,633
93.839 Blood Diseases and Resources Research		
93.839 <i>Direct</i>	2,568,614	526,864
93.839 <i>Pass-Through from Beth Israel Deaconess Medical Center (1028331)</i>	55,099	-
93.839 <i>Pass-Through from Boston University (4500001981)</i>	30,264	-
93.839 <i>Pass-Through from Emory University (1R56HL131059-01)</i>	4,768	-
93.839 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G7426, 39G7427)</i>	49,172	-
93.839 Total	2,707,917	526,864
93.846 Arthritis, Musculoskeletal and Skin Diseases Research		
93.846 <i>Direct</i>	2,979,127	579,502
93.846 <i>Pass-Through from Emory University (1U01AR067169-01)</i>	9,670	-
93.846 <i>Pass-Through from Temple University (RAR061569A)</i>	2,167	-
93.846 Total	2,990,964	579,502

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Health and Human Services		
93.847 Diabetes, Digestive, and Kidney Diseases Extramural Research		
93.847 <i>Direct</i>	\$ 11,586,983	\$ 3,022,470
93.847 <i>Pass-Through from Baylor College of Medicine (7000000244)</i>	44,162	-
93.847 <i>Pass-Through from Beth Israel Deaconess Medical Center (1028778)</i>	40,606	-
93.847 <i>Pass-Through from Columbia University (1 R01 DK090372-01)</i>	41,552	-
93.847 <i>Pass-Through from Emory University (2 R01DK 087694-06, CON006220, CON008967)</i>	196,025	-
93.847 <i>Pass-Through from Pennsylvania State University (UGRFDK099364)</i>	31,308	-
93.847 <i>Pass-Through from Sanford Burnham Prebys Medical Discovery Institute (5830012467UOG01, 5830012467UOG03)</i>	61,382	-
93.847 <i>Pass-Through from Texas A&M University (SUBAWARD #06-S130676)</i>	110,673	-
93.847 <i>Pass-Through from University of Florida (CON007686)</i>	81,268	-
93.847 <i>Pass-Through from University of Iowa (CON006545, CON009380)</i>	156,385	-
93.847 <i>Pass-Through from University of North Carolina (SUB AWARD #: 5104850)</i>	28,220	-
93.847 <i>Pass-Through from University of South Florida (# 6119-1276-00-E_6163-1017-00-E, O)</i>	723,957	-
93.847 <i>Pass-Through from University of Utah (1004050001)</i>	8,773	-
93.847 Total	13,111,294	3,022,470
93.853 Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853 <i>Direct</i>	9,527,390	1,194,242
93.853 <i>Pass-Through from Emmes Corporation (POINT STUDY)</i>	1,950	-
93.853 <i>Pass-Through from Emory University (1U01NS094302-01, SUBAWARD NO S980284)</i>	314,029	-
93.853 <i>Pass-Through from George Washington University (CON006171)</i>	36,125	-
93.853 <i>Pass-Through from Harvard University (150935.5081744-0010)</i>	17,825	-
93.853 <i>Pass-Through from Kennesaw State University Research and Service Foundation (1R15NS100632-01)</i>	18,799	-
93.853 <i>Pass-Through from Massachusetts General Hospital (PROTOCOL #: INO-PD-P3-2014)</i>	5,000	-
93.853 <i>Pass-Through from Medical University of South Carolina (SUB AWARD #: MUSC16-067-8A171)</i>	11,859	-
93.853 <i>Pass-Through from Mind Research Network (CON007357)</i>	20,776	-
93.853 <i>Pass-Through from NeuroFX (SUBAWARD NO. 30054)</i>	97,074	-
93.853 <i>Pass-Through from University of California (5R01NS083856-02, 5R01NS087253-02)</i>	300,506	-
93.853 <i>Pass-Through from University of California, Davis (051030-03)</i>	111,061	-
93.853 <i>Pass-Through from University of California, San Francisco (SUB 8445 (U54 NS065705))</i>	30,647	-
93.853 <i>Pass-Through from University of Iowa (CON005910)</i>	30,727	-
93.853 <i>Pass-Through from University of Michigan (SUBAWARD # 360908-05430-02)</i>	3,060	-
93.853 <i>Pass-Through from University of Virginia (SUBCON GC12107-143858)</i>	111,266	-
93.853 <i>Pass-Through from Wright State University (R01NS082354)</i>	15,588	-
93.853 Total	10,653,682	1,194,242

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State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Health and Human Services		
93.855 Allergy and Infectious Diseases Research		
93.855 <i>Direct</i>	\$ 26,342,473	\$ 2,137,978
93.855 <i>Pass-Through from Baylor College of Medicine (7000000308)</i>	61,668	-
93.855 <i>Pass-Through from Boston University (1R01AI113321-01)</i>	55,393	-
93.855 <i>Pass-Through from Camellix, LLC (SUB AWARD #: AU-1)</i>	27,900	-
93.855 <i>Pass-Through from Caucaseco Scientific Research Center (C01-2013)</i>	47,166	-
93.855 <i>Pass-Through from Emory University (1 R01 A1093406-01, 1R01AI110680-01A1, 1R01AI111557-01, 1R01AI124680-01, 2U19AI057266-11, 2U19AI090023-06, 5 R01AI098628-04, CON005476, CON006233, CON007929, CON009540, T197244, T589087, T715255, T765853)</i>	930,899	-
93.855 <i>Pass-Through from EpiVax, Inc. (1SBIRR43A1119189)</i>	46,839	-
93.855 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G7421)</i>	17,792	-
93.855 <i>Pass-Through from Henry Ford Health System (P01 AI089473-01A1)</i>	117,993	-
93.855 <i>Pass-Through from Icahn School of Medicine at Mount Sinai (25805384609)</i>	(121)	-
93.855 <i>Pass-Through from Imperial College of Science, Technology and Medicine (P53441GEORGIA)</i>	92,000	-
93.855 <i>Pass-Through from Institute for Rare and Neglected Diseases (13001)</i>	51,026	-
93.855 <i>Pass-Through from Microbiotix, Inc. (CON009022)</i>	14,702	-
93.855 <i>Pass-Through from Nationwide Children's Hospital (1 R01AI126890-01)</i>	27,370	-
93.855 <i>Pass-Through from New York University (F440008, F440011, F440012, F856108)</i>	718,386	-
93.855 <i>Pass-Through from Northeastern University (053461-01)</i>	238,327	-
93.855 <i>Pass-Through from Pennsylvania State University (5288UGRFDHHSO793)</i>	92,186	-
93.855 <i>Pass-Through from Regents of the University of Michigan (3003627287)</i>	107,948	-
93.855 <i>Pass-Through from Ross University (12162016)</i>	18,899	-
93.855 <i>Pass-Through from The Research Foundation for The State University of New York (R957621)</i>	103,965	-
93.855 <i>Pass-Through from Thomas Jefferson University (08003800S03101, CON007819)</i>	70,530	-
93.855 <i>Pass-Through from University Health Network (HHSN2722010000311)</i>	500,912	-
93.855 <i>Pass-Through from University of Houston-Clear Lake (R160073)</i>	21,507	-
93.855 <i>Pass-Through from University of Louisiana at Lafayette (7R01AI111907-03)</i>	259,858	-
93.855 <i>Pass-Through from University of Maryland (CON007536)</i>	39,957	-
93.855 <i>Pass-Through from University of Maryland, Baltimore County (140011012612)</i>	82,627	-
93.855 <i>Pass-Through from University of Minnesota (FLU 006 IVIG/GENOMICS 004)</i>	13,680	-
93.855 <i>Pass-Through from University of Pennsylvania (CON009310)</i>	308	-
93.855 <i>Pass-Through from University of South Florida (7920100300A, CON006229)</i>	159,157	-
93.855 <i>Pass-Through from University of Texas at Austin (UTA16000225, UTA16000613)</i>	195,366	-
93.855 <i>Pass-Through from University of Texas at El Paso (226141140A01)</i>	46,521	-
93.855 <i>Pass-Through from University of Texas MD Anderson Cancer (4783)</i>	38,955	-
93.855 <i>Pass-Through from University of Washington (CON008089, CON008403, CON008509)</i>	425,642	-
93.855 <i>Pass-Through from Veralase, LLC (A222069)</i>	74,149	-
93.855 Total	31,041,980	2,137,978

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Health and Human Services		
93.856 Microbiology and Infectious Diseases Research		
93.856 <i>Direct</i>	\$ 74,439	\$ -
93.856 <i>Pass-Through from Emory University (T490993, T490996, T692304)</i>	100,040	-
93.856 Total	174,479	-
93.859 Biomedical Research and Research Training		
93.859 <i>Direct</i>	24,958,904	2,265,669
93.859 <i>Pass-Through from California Institute of Technology (R01GM101425A)</i>	20,760	-
93.859 <i>Pass-Through from Case Western Reserve University (RES511411)</i>	36,000	-
93.859 <i>Pass-Through from Columbia University (GG011515)</i>	9,882	-
93.859 <i>Pass-Through from Emory University (1R01GM114561-01A1, 2R01GM054787-23, 3R01GM049245-23S1, CON009309, T379665, T648908 (T379665))</i>	615,799	-
93.859 <i>Pass-Through from Fred Hutchinson Cancer Research Center (838321, 838323, 872622, 872840)</i>	288,551	-
93.859 <i>Pass-Through from George Washington University (15S02)</i>	5,215	-
93.859 <i>Pass-Through from GlycoScientific, LLC (055595-01)</i>	121,073	-
93.859 <i>Pass-Through from Harvard University (1R01GM108962-01)</i>	132,540	-
93.859 <i>Pass-Through from Kennesaw State University Research and Service Foundation (1R01GM102336-01A1, 1R15GM102826-01A1, 1R15GM104833-01, 1R15GM11063-01S1, 1R15GM120691-01, 1R25GM111565-01A1, 2R15GM080701-02, 5R25GM111565-02, RC104888KS)</i>	381,126	-
93.859 <i>Pass-Through from Lectenz Bio (049327-03, 053316-01)</i>	155,192	-
93.859 <i>Pass-Through from New York University (F700201)</i>	27,855	-
93.859 <i>Pass-Through from The American Society for Cell Biology (1R25GM116707-01, 2813717)</i>	23,262	-
93.859 <i>Pass-Through from The Scripps Research Institute (552880)</i>	51,753	-
93.859 <i>Pass-Through from University of Illinois at Urbana-Champaign (20130183501)</i>	22,723	-
93.859 <i>Pass-Through from University of Iowa (2 R01 GM084242-06A1)</i>	65,230	-
93.859 <i>Pass-Through from University of Texas at San Antonio (CON008125)</i>	120,406	-
93.859 <i>Pass-Through from University of Washington (5P01GM099568-02)</i>	189,568	-
93.859 Total	27,225,839	2,265,669
93.865 Child Health and Human Development Extramural Research		
93.865 <i>Direct</i>	6,466,375	871,755
93.865 <i>Pass-Through from Drexel University (CON005387)</i>	98,139	-
93.865 <i>Pass-Through from Emory University (1R21HD086491-01A1, 2 P01 HD032571-16, 2P01HD032571-16)</i>	342,454	-
93.865 <i>Pass-Through from Research Foundation for Mental Hygiene, Inc. (049850-03)</i>	135,554	-
93.865 <i>Pass-Through from Texas A&M University (054334-02)</i>	396,398	-
93.865 <i>Pass-Through from University of Alabama (1R01HD075493)</i>	51,668	-
93.865 <i>Pass-Through from University of Florida (UFDSP00011586)</i>	1,785	-
93.865 <i>Pass-Through from University of Pittsburgh (0048860 1268736, CON006550)</i>	81,922	-
93.865 <i>Pass-Through from Yale University (M14A12034 (A09569), SUB AWARD #: M14A12034 A10541)</i>	358,790	-
93.865 Total	7,933,085	871,755

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Health and Human Services		
93.866 Aging Research		
93.866 <i>Direct</i>	\$ 4,449,611	\$ 786,649
93.866 <i>Pass-Through from Boston University (1R21AG049968-01A1, 2 P50AG025688-12, CON005226)</i>	121,229	-
93.866 <i>Pass-Through from Kennesaw State University Research and Service Foundation (7R03AG048496-003)</i>	45,473	-
93.866 <i>Pass-Through from Oregon Health and Science University (053274-01)</i>	236,249	-
93.866 <i>Pass-Through from Stony Brook University, State University of New York (SUB AWARD #: 75851-1134679-2)</i>	5,071	-
93.866 <i>Pass-Through from University of Miami Medical School (2P01AG017211-16A1)</i>	214,872	-
93.866 <i>Pass-Through from University of Minnesota (CON004875)</i>	59,347	-
93.866 <i>Pass-Through from Virginia Commonwealth University (PD302598SC105904)</i>	47,925	-
93.866 Total	5,179,777	786,649
93.867 Vision Research		
93.867 <i>Direct</i>	4,804,114	378,101
93.867 <i>Pass-Through from Emory University (2T32EY007092-29-01, 5 R01 EY022342-03/560624, 5R01EY014026-10)</i>	60,042	-
93.867 <i>Pass-Through from Legacy Emanuel Hospital and Health Center (R01EY011610)</i>	93,599	-
93.867 <i>Pass-Through from Massachusetts Institute of Technology (1 R01 EY023173-01)</i>	(15,846)	-
93.867 <i>Pass-Through from New York University (7R01EY013178-17)</i>	35,492	-
93.867 <i>Pass-Through from Northwestern University (R01EY019696)</i>	119,425	-
93.867 <i>Pass-Through from Rice University (TRANSFER OF 1PN2EY018244)</i>	(100)	-
93.867 <i>Pass-Through from University of Colorado (1R01EY022097-01A1)</i>	172,963	-
93.867 Total	5,269,689	378,101
93.877 Autism Collaboration, Accountability, Research, Education, and Support		
93.877 <i>Pass-Through from Emory University (3DP3DK108245-01S1)</i>	58,785	-
93.877 Total	58,785	-
93.879 Medical Library Assistance		
93.879 <i>Pass-Through from University of California (CON007679)</i>	39,823	-
93.879 <i>Pass-Through from University of Florida (UFEIES1014044UGA)</i>	(257)	-
93.879 <i>Pass-Through from University of Maryland, Baltimore County (SUB AWARD #: 1600679)</i>	1,500	-
93.879 Total	41,066	-
93.884 Grants for Primary Care Training and Enhancement		
93.884 <i>Direct</i>	164,169	-
93.884 Total	164,169	-
93.912 Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program		
93.912 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G5204)</i>	380	-
93.912 Total	380	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Health and Human Services		
93.924 Ryan White HIV/AIDS Dental Reimbursement and Community Based Dental Partnership Grants		
93.924 <i>Direct</i>	\$ 100,892	\$ -
93.924 Total	100,892	-
93.928 Special Projects of National Significance		
93.928 <i>Direct</i>	(1,681)	-
93.928 Total	(1,681)	-
93.967 CDC's Collaboration with Academia to Strengthen Public Health		
93.967 <i>Pass-Through from Emory University (IP01A1125180-01, 1R01HD090642-01, 1R01HL127759-02)</i>	115,079	-
93.967 Total	115,079	-
93.989 International Research and Research Training		
93.989 <i>Direct</i>	1,712,125	495,475
93.989 <i>Pass-Through from Emory University (T487801, T657772 (T487801))</i>	12,979	-
93.989 <i>Pass-Through from Vanderbilt University (CON006854)</i>	18,341	-
93.989 Total	1,743,445	495,475
93.990 National Health Promotion		
93.990 <i>Direct</i>	65,332	-
93.990 Total	65,332	-
93.991 Preventive Health and Health Services Block Grant		
93.991 <i>Direct</i>	1,692,596	158,798
93.991 <i>Pass-Through from Dana-Farber Cancer Institute (1U01CA184374-01A1)</i>	24,501	-
93.991 <i>Pass-Through from Emory University (UL1TR000454-09)</i>	27,361	-
93.991 <i>Pass-Through from NanoHybrids, Inc. (HHSN268201400039C)</i>	31,238	-
93.991 <i>Pass-Through from Northrop Grumman Corporation (CDC CIMS CTC TO 43)</i>	26,257	-
93.991 <i>Pass-Through from Scientific Research Corporation (5R21 A1119971-02)</i>	78,666	-
93.991 <i>Pass-Through from Stanford University (R01GM110275-03)</i>	137,886	-
93.991 <i>Pass-Through from Thrust Interactive, Inc. (1R43OD021310-01)</i>	15,953	-
93.991 <i>Pass-Through from University of Texas at Dallas (16C6917)</i>	40,118	-
93.991 <i>Pass-Through from University of Virginia (7R01HL132585-02)</i>	58,767	-
93.991 Total	2,133,343	158,798

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Health and Human Services		
93.RD Analysis of Water and Plasma Samples for Fluoride (CDC00002)		
93.RD <i>Direct</i>	\$ 90,372	\$ -
93.RD Assessing the Health Information Seeking Behaviors (UG4LM012340)		
93.RD <i>Pass-Through from University of Maryland, Baltimore County (UMDBAL00004)</i>	4,587	-
93.RD Baby Hug Follow up Study (HHSN268201600010C)		
93.RD <i>Pass-Through from New England Research Institutes (NERI00004)</i>	65,044	-
93.RD Catheter Ablation Versus Anti-Arrhythmic Drug (A4) (CABANA STUDY)		
93.RD <i>Pass-Through from Duke University (DUKCR00003)</i>	16,250	-
93.RD IPA Agreement (39G6298, 39G7399)		
93.RD <i>Direct</i>	56,722	-
93.RD MSG-13 A multi-Center, Case Control Study of a Lat (PROTOCOL #: MSG-13)		
93.RD <i>Pass-Through from University of Alabama (UAB00014)</i>	3,000	-
93.RD Natural History Study of the Development of Type 1 (HHSN267200800019C)		
93.RD <i>Pass-Through from University of South Florida (USOFL00007)</i>	18,940	-
93.RD Outreach & Training Efforts in Biomedical Info (HHSN276201400006C)		
93.RD <i>Direct</i>	387,986	-
93.RD Southeast Regional Collaborative Access Team Yr 16 (12XS420)		
93.RD <i>Pass-Through from Leidos, Inc. (12XS420)</i>	575,222	-
93.RD Systolic Blood Pressure Intervention Trial (SPRINT) (N01-HC-95257 CONTRACT HHSN268200900048C)		
93.RD <i>Pass-Through from Wake Forest University (BOWGRY00002M)</i>	23,408	-
93.RD Total	1,241,531	-
Maternal, Infant, and Early Childhood Home Visiting Cluster		
93.505 Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program		
93.505 <i>Pass-Through from MDRC (055436-01, MIHOPE II)</i>	107,121	-
93.505 Total	107,121	-
Maternal, Infant, and Early Childhood Home Visiting Cluster Total	107,121	-
Department of Health and Human Services Total	\$ 202,381,712	\$ 19,544,258

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Corporation for National and Community Service		
94.006 AmeriCorps		
94.006 <i>Direct</i>	\$ 594,651	\$ -
94.006 <i>Pass-Through from Clarke County School District (054254-01)</i>	52,569	-
94.006 <i>Pass-Through from Jumpstart for Young Children, Inc. (JS-SITE #45)</i>	(12,129)	-
94.006 Total	635,091	-
Corporation for National and Community Service Total	\$ 635,091	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Executive Office of the President		
95.007 Research and Data Analysis		
95.007 <i>Pass-Through from University of South Carolina (CON007294, CON007306)</i>	\$ 17,036	\$ -
95.007 Total	17,036	-
Executive Office of the President Total	\$ 17,036	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Homeland Security		
97.005 State and Local Homeland Security National Training Program		
97.005 <i>Direct</i>	\$ 257,640	\$ 155,277
97.005 <i>Pass-Through from Atlanta Regional Commission (TBD)</i>	30,776	-
97.005 <i>Pass-Through from BerrieHill Research Corporation (AQUA_S2212_GTARC)</i>	77,264	-
97.005 <i>Pass-Through from IJIS Institute (HSHQDC-16-A-B0005, TO NO. 5 DATED 12-SEP-2016)</i>	29,454	-
97.005 <i>Pass-Through from Stevens Institute of Technology (HQ0034-13-D-0004-01)</i>	22,521	-
97.005 <i>Pass-Through from The Johns Hopkins University Applied Physics Laboratory, LLC (135605)</i>	51,535	-
97.005 <i>Pass-Through from University of Illinois at Urbana-Champaign (134071)</i>	126,157	-
97.005 <i>Pass-Through from Zeta Associates, Inc. (17-C-3118)</i>	98,971	-
97.005 Total	694,318	155,277
97.044 Assistance to Firefighters Grant		
97.044 <i>Direct</i>	92,732	54,496
97.044 Total	92,732	54,496
97.061 Centers for Homeland Security		
97.061 <i>Pass-Through from Intan Technologies, LLC (2R44NS083108-02)</i>	22,719	-
97.061 <i>Pass-Through from Purdue University (2009-ST-061-CI0001)</i>	11,716	-
97.061 <i>Pass-Through from University of Maryland (CON003476)</i>	151,763	-
97.061 <i>Pass-Through from University of Minnesota (210-ST-061-FD0001)</i>	100,355	-
97.061 Total	286,553	-
97.070 Map Modernization Management Support		
97.070 <i>Direct</i>	3,249,970	-
97.070 Total	3,249,970	-
97.077 Homeland Security Research, Development, Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Threat Detection		
97.077 <i>Direct</i>	987,776	240,592
97.077 Total	987,776	240,592
97.108 Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies		
97.108 <i>Direct</i>	94,087	-
97.108 Total	94,087	-
97.122 Bio-Preparedness Collaboratory		
97.122 <i>Pass-Through from Scientific Research Corporation (5 P50 GM103368-04)</i>	83,537	-
97.122 Total	83,537	-
97.127 Cybersecurity Education and Training Assistance Program (CETAP)		
97.127 <i>Pass-Through from Cyber Innovation Center, Inc. (2013-PD-127-000001-02)</i>	23,018	-
97.127 Total	23,018	-
Department of Homeland Security Total	\$ 5,511,991	\$ 450,365

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Agency for International Development		
98.001 USAID Foreign Assistance for Programs Overseas		
98.001 <i>Direct</i>	\$ 1,448,193	\$ 795,109
98.001 <i>Pass-Through from Emory University (BAA-GLOBALHEALTH-2015)</i>	66,081	-
98.001 <i>Pass-Through from FHI 360 (AID-0AA-A-15-00045)</i>	521,834	-
98.001 <i>Pass-Through from Michigan State University (RC102095, RC102095GHANA)</i>	116,061	-
98.001 <i>Pass-Through from Oklahoma State University (AB-5-18880-FVSU)</i>	12,806	-
98.001 <i>Pass-Through from The QED Group, LLC (KDAD160001, KDAD160005)</i>	93,596	54,540
98.001 <i>Pass-Through from Tufts University (AID 917 WANG ASIA, AIDO AAL1000006, TUFTS WANG)</i>	125,755	-
98.001 <i>Pass-Through from University of California, Davis (20112145416)</i>	255,612	184,048
98.001 <i>Pass-Through from University of Florida (UFDSP00011417, UFDSP00011518)</i>	83,691	-
98.001 Total	2,723,629	1,033,697
98.012 USAID Development Partnerships for University Cooperation and Development		
98.012 <i>Direct</i>	3,234,458	1,680,513
98.012 <i>Pass-Through from Michigan State University (RC102095-G1003, RC104292)</i>	68,097	-
98.012 <i>Pass-Through from North Carolina State University (2014031606)</i>	33,778	-
98.012 <i>Pass-Through from Virginia Polytechnic Institute and State University (41748619105)</i>	16,203	-
98.012 Total	3,352,536	1,680,513
Agency for International Development Total	\$ 6,076,165	\$ 2,714,210
Research and Development Cluster Total	\$ 902,812,655	\$ 97,692,522

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Student Financial Assistance Cluster		
Department of Education		
<i>Student Financial Assistance Programs Cluster</i>		
84.007 Federal Supplemental Educational Opportunity Grants		
84.007 <i>Direct</i>	\$ 10,142,133	\$ -
84.007 Total	10,142,133	-
84.033 Federal Work-Study Program		
84.033 <i>Direct</i>	10,998,622	-
84.033 Total	10,998,622	-
84.038 Federal Perkins Loan Program_Federal Capital Contributions		
84.038 <i>Direct</i>	39,047,753	-
84.038 Total	39,047,753	-
84.063 Federal Pell Grant Program		
84.063 <i>Direct</i>	658,587,740	-
84.063 Total	658,587,740	-
84.268 Federal Direct Student Loans		
84.268 <i>Direct</i>	1,593,615,301	-
84.268 Total	1,593,615,301	-
84.379 Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		
84.379 <i>Direct</i>	1,056,329	-
84.379 Total	1,056,329	-
84.408 Postsecondary Education Scholarships for Veteran's Dependents		
84.408 <i>Direct</i>	11,028	-
84.408 Total	11,028	-
Department of Education Total	\$ 2,313,458,906	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2017**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Student Financial Assistance Cluster (Continued)		
Department of Health and Human Services		
<i>Student Financial Assistance Programs Cluster</i>		
93.264 Nurse Faculty Loan Program (NFLP)		
93.264 <i>Direct</i>	\$ 1,585,642	\$ -
93.264 Total	1,585,642	-
93.342 Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		
93.342 <i>Direct</i>	75,810	-
93.342 Total	75,810	-
93.364 Nursing Student Loans		
93.364 <i>Direct</i>	752,961	-
93.364 Total	752,961	-
93.925 Scholarships for Health Professions Students from Disadvantaged Backgrounds		
93.925 <i>Direct</i>	1,592,991	-
93.925 Total	1,592,991	-
Department of Health and Human Services Total	\$ 4,007,404	\$ -
Student Financial Assistance Cluster Total	\$ 2,317,466,310	\$ -
Grand Total Expenditures of Federal Awards	\$ 20,427,187,683	\$ 2,910,079,707

The accompanying notes are an integral part of this schedule.

NOTE 1. PURPOSE OF THE SCHEDULE

The accompanying Schedule of Expenditures of Federal Awards (Schedule) is a supplementary schedule to the State's basic financial statements presented in the State of Georgia *Comprehensive Annual Financial Report* for the fiscal year ended June 30, 2017. The Schedule is presented for purposes of additional analysis as required by the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (contained in Title 2 of the U.S. Code of Federal Regulations Part 200).

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

A summary of the State's significant accounting policies and related information is provided below to assist the reader in interpreting the information presented in the Schedule.

A. Basis of Presentation

The information in the accompanying Schedule is presented in accordance with the requirements of Title 2 of the U.S. Code of Federal Regulations Part 200 (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the State, it is not intended to and does not present the financial position, changes in net position, or cash flows of the State.

- **Federal Financial Assistance** – Pursuant to the Single Audit Act Amendments of 1996 and Uniform Guidance, federal financial assistance is defined as assistance that non-federal organizations receive or administer in the form of grants, loans, loan guarantees, non-cash contributions or donations of property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other financial assistance.
- **Catalog of Federal Domestic Assistance (CFDA)** – The Schedule presents total expenditures for each federal financial assistance program as identified in the CFDA. The catalog is a government-wide compendium of federal programs, projects, services, and activities administered by departments and establishments of the federal government. Programs included in the catalog are assigned a five-digit program identification number (CFDA number). The first two digits of the CFDA number designate the federal agency and the last three digits designate the federal assistance program within the federal agency.

For programs that have not been assigned a CFDA number, the number shown in the Schedule is the federal agency's 2-digit prefix followed by "U" and a two digit number to identify one or more Federal award lines which form the program or by "RD" if the program is part of the Research and Development (R&D) cluster. Also, shown in the Schedule, following the Program title, is the Additional Award Identification information (e.g., program year, contract number, state issued numbers, etc.) which is required to identify the programs (awards).

- **Cluster of Programs** – A grouping of closely related programs with different CFDA numbers that share common compliance requirements is considered a cluster of programs. The Schedule is structured to present federal financial assistance information by cluster following the presentation of individual programs. The program clusters presented in the Schedule are R&D, Student Financial Assistance (SFA), and other clusters that are mandated by OMB in the most recent Compliance Supplement. The R&D and SFA clusters include expenditures from multiple federal grantors.

A. **Basis of Presentation (Continued)**

- **Direct and Pass-through Federal Financial Assistance** – The State receives federal financial assistance directly from federal awarding agencies or indirectly from pass-through entities. A pass-through entity is defined as a non-federal entity that provides federal assistance to a subrecipient. For federal assistance that the State received as a subrecipient (i.e., assistance was passed through a separate non-federal entity prior to receipt by the State), the name of the pass-through entity and the identifying number assigned by the pass-through entity are identified in the Schedule.
- **Amount Provided to Subrecipients** – The amount of federal assistance that the State provided to subrecipients under each federal program (i.e., the State is the pass-through entity) is presented in a separate column in the Schedule. A subrecipient is defined as an entity that expends federal awards that are received from a pass-through entity.
- **Transactions Between State Organizations** – When federal financial assistance is received by one State entity and passed through to another State organization, the federal financial assistance is reflected as expenditures in the Schedule by the primary recipient organization (i.e., the State organization that received the federal assistance directly from the federal government). This method avoids duplication and the overstatement of the aggregate level of federal financial assistance expended by the State.
- **Indirect Cost Rate** – In addition to other procedures detailed in the Uniform Guidance, State organizations may elect to charge a de minimis cost rate of 10% of modified total direct costs which may be used indefinitely. There are six State organizations within the State of Georgia Reporting Entity, as identified in Appendix “A,” that have elected to use the 10% de minimis cost rate.

B. **Reporting Entity**

The Schedule includes all federal financial assistance programs administered by the State for the fiscal year ended June 30, 2017. Refer to Appendix "A" for a comprehensive listing of organizations that comprise the State of Georgia Reporting Entity.

C. **Basis of Accounting**

The State's *Comprehensive Annual Financial Report* and this supplemental schedule are presented in accordance with generally accepted accounting principles, following the accrual or modified accrual basis of accounting, as appropriate for the fund structure. Federal awards are recognized as expenditures/expenses when the activity related to the award occurs. Negative amounts shown in the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3. NON-CASH ASSISTANCE

Although most federal financial assistance is in the form of cash assistance, the State participates in several programs that provide non-cash assistance to eligible participants. The total value of federal financial assistance that the State expended in the form of non-cash assistance for the fiscal year ended June 30, 2017 is presented in the table below.

Non-Cash Assistance:

CFDA No.	Program Name	Type of Assistance	Expenditures
10.551	Supplemental Nutrition Assistance Program ¹	Commodities	\$ 2,544,728,441
10.555	National School Lunch Program ¹	Commodities	48,824,414
10.565	Commodity Supplemental Food Program ¹	Commodities	1,158,131
10.569	Emergency Food Assistance Program (Food Commodities) ¹	Commodities	21,625,945
39.003	Donation of Federal Surplus Personal Property	Property	11,893,039
93.268	Immunization Cooperative Agreements ¹	Vaccines	143,372,688
Total Non-Cash Assistance Expenditures			\$ 2,771,602,658

¹The amount reported in the Schedule for this program includes both cash and non-cash assistance expenditures.

NOTE 4. LOAN PROGRAMS

The State participates in various federal loan programs. The Schedule includes the value of new loans made or received during the fiscal year, the balance of loans from previous years for which the federal government imposes continuing compliance requirements, and any administrative cost allowances. For loans made to students of an Institution of Higher Education (IHE), where the IHE does not make the loans, the amounts in the Schedule only include the value of loans made during the fiscal year and are not included in the following table.

Outstanding balance of federal loans and loan guarantees:

CFDA No.	Program Name	Ending Balance at June 30, 2017
20.223	Transportation Infrastructure Finance and Innovation Act (TIFIA) Program	\$ 184,466,379
84.038	Federal Perkins Loan Program - Federal Capital Contributions	33,351,440
93.264	Nurse Faculty Loan Program (NFLP)	1,490,507
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	74,710
93.364	Nursing Student Loans	543,567
Total Outstanding Balance		\$ 219,926,603

NOTE 5. UNEMPLOYMENT INSURANCE (UI) (CFDA No. 17.225)

The UI program serves workers who are unemployed through no fault of their own and are seeking reemployment. To receive benefits, claimants must be able to work, available for work, and actively seeking work. State unemployment insurance funds (State UI funds) must be deposited to the Unemployment Trust Fund (UTF) in the U.S. Treasury, primarily to be used to pay UI program benefits under the federally approved State unemployment law. Accordingly, expenditures of both State and federal unemployment insurance funds are included in the total expenditures for the UI program as reported in the Schedule, and for the fiscal year ended June 30, 2017 are \$334,775,159 and \$77,328,135, respectively.



Summary Schedule of Prior Audit Findings





Nathan Deal
Governor

Thomas Alan Skelton, CPA
State Accounting Officer

February 16, 2018

Mr. Greg S. Griffin, State Auditor
Georgia Department of Audits and Accounts
270 Washington Street, S.W., Room 1-156
Atlanta, Georgia 30334-8400

Dear Mr. Griffin,

Enclosed with this letter is the State of Georgia's "Summary Schedule of Prior Audit Findings" (Schedule) for reporting in the Single Audit for fiscal year ending June 30, 2017. This Schedule is compiled by the State Accounting Office (SAO) based on answers provided by the respective State Organization. The State's Schedule reports the current status of all audit findings reported in the 2016 fiscal year Single Audit's "Schedule of Findings and Questioned Costs" and "Summary Schedule of Prior Audit Findings" that were not corrected. The findings are organized by finding type (financial statement and federal award), Federal Agency (if applicable), State Organization, and finding number (the finding number corresponds to the reference number that was reported in the prior fiscal year).

The State's Schedule satisfies the requirements as detailed in Title 2 U.S. *Code of Federal Regulations, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Subpart F, Section 511 – Audit findings follow-up.

If you have any questions regarding this Schedule, please contact our Office.

Sincerely,

A handwritten signature in black ink, appearing to read "Thomas Skelton", written over a light blue horizontal line.

Thomas Alan Skelton, CPA
State Accounting Officer

**PRIOR FINANCIAL STATEMENT FINDINGS REPORTED UNDER
GOVERNMENT AUDITING STANDARDS**

2016-001 Improve Financial Reporting and Communication with Agencies

State Entity: Statewide Finding

Finding Status: Partially Resolved

SAO continues to provide education and communication to all State Organizations, through release of Accounting Policies, a Chief Financial Officer meeting, Fiscal Management Council events, working groups for more complex new standards, and detailed instructions on each year-end annual form. Also, SAO continues to provide routine training to all internal staff relating to various financial accounting and reporting topics. However, given the continued dependency on information provided from other State Organizations, there is a risk of this finding recurring.

2016-002 Strengthen Federal Award Expenditure Reporting Controls

State Entity: Statewide Finding

Finding Status: Partially Resolved

Department of Behavioral Health and Developmental Disabilities – Previously Reported Corrective Action Implemented

Department of Early Care and Learning – Previously Reported Corrective Action Implemented

Department of Economic Development – Previously Reported Corrective Action Implemented

Department of Education – Previously Reported Corrective Action Implemented

Department of Human Services – Previously Reported Corrective Action Implemented

SAO – Partially Resolved - SAO issued more detailed guidance to all State Organizations relating to the SEFA reporting process, and again is requiring all Organizations complete the SEFA reconciliation form. SAO performed additional data analysis on submitted data on a more timely basis as well. However, given the continued dependency on information provided from other State Organizations, there is a risk of this finding recurring.

2015-041 Financial Statement Preparation

State Entity: Statewide Finding

Repeat of Prior Year Finding: 2014-054

Finding Status: Partially Resolved

See response to finding number 2016-001.

2014-054 Controls over Financial Statement Preparation

State Entity: Statewide Finding

Finding Status: Partially Resolved

See response to finding number 2016-001.

2016-003 Continue to Strengthen the Bank Reconciliation Process

State Entity: Department of Human Services

Repeat of Prior Year Finding: 2015-048, 2014-058, FS-427-13-04, FS-427-12-08

Finding Status: Partially Resolved

DHS – As noted, significant staff turnover disrupted the bank reconciliation process during FY 2016. A new General Ledger team is now in place and is operating the monthly bank reconciliation process and procedures. A major challenge continues to be long outstanding reconciling items. While the current reconciliation process prevents adding to the list of historical items, it does not lend itself to the extensive research and corrective actions required to clear all historical balances. DHS is working to resolve and clear current reconciling items and not adding to the historical balances.

Corrective Action Plan:

- a) The top priority is to fully train the new staff to ensure all current reconciling items are cleared by the 25th of each month by March 1, 2017.
- b) Continue to monitor the aging of reconciling items to ensure they do not fall into the category of historical items by April 1, 2017.
- c) Have the Operating and Child Support Recovery account reconciliations completed as of June 30, 2017.
- d) Research and resolve all outstanding reconciling items for the Public Assistance and Payroll account by December 31, 2017.
- e) Research and resolve 50% of the long outstanding reconciling items for the Operating account by June 30, 2018.

GVRA – Procedures are in place for timely completion of monthly bank reconciliations and correcting entries are signed off by the Accounting Manager by June 30, 2017. GVRA continues to research reconciling items from its Rehab bank account.

2016-004 Strengthen Change Management and Logical Access Controls

State Entity: Department of Human Services

Finding Status: Partially Resolved

Change Management: The Corrective Action Plan has been completed, whereby a formal process has been implemented to provide oversight in the migration of changes to the production environment. The process outlines the authorization, testing and approval of changes by pertinent personnel.

Strengthen Logical Access Controls: The Corrective Action Plan is In Progress. A formal process has been implemented to verify users, associated roles and continuous monitoring to evaluate access control measures.

2015-048 Insufficient Bank Reconciliation Process

State Entity: Department of Human Services

Repeat of Prior Year Finding: 2014-058, FS-427-13-04, FS-427-12-08

Finding Status: Partially Resolved

See response to finding number 2016-003.

2014-058 Insufficient Bank Reconciliation Process

State Entity: Department of Human Services

Repeat of Prior Year Finding: FS-427-13-04, FS-427-12-08

Finding Status: Partially Resolved

See response to finding number 2016-003.

FS-427-13-04 Inadequate Bank Reconciliation Procedures

State Entity: Department of Human Services

Repeat of Prior Year Finding: FS-427-12-08

Finding Status: Partially Resolved

See response to finding number 2016-003.

FS-427-12-08 Inadequate Bank Reconciliation Procedures

State Entity: Department of Human Services

Finding Status: Partially Resolved

See response to finding number 2016-003.

2016-005 Improve Federal Accounts Receivable Classification

State Entity: Department of Economic Development

Finding Status: Previously Reported Corrective Action Implemented

2016-006 Internal Control Framework

State Entity: Department of Labor

Finding Status: Previously Reported Corrective Action Implemented

2016-007 Strengthen Logical Access Controls

State Entity: Department of Labor

Finding Status: Previously Reported Corrective Action Implemented

2016-008 Strengthen Bank Reconciliation Procedures

State Entity: Department of Labor

Finding Status: Partially Resolved

The Department is in the process of implementing procedures consistent with the Auditor's recommendations to ensure all bank accounts are reconciled consistently to the General Ledger. This is an ongoing process, to which the issue regarding performing timely bank reconciliations have been address starting with the March 2017 reconciliations for all three accounts. The Department will continue to work to address all other issues throughout the fiscal year with the goal to ensure all bank accounts are reconciled consistently to the General Ledger.

2016-009 Strengthen Controls over Employer Tax Account Balances

State Entity: Department of Labor

Finding Status: Partially Resolved

As of September 16, 2016, Employer Account Section staff keep hard copies of the daily Wage Balance Reports and reconciliation documentation for review purposes. The daily reports are stored in the RPS Unit for 18 months. Further, the Department is currently working to fully document procedures regarding the review of employer tax account balances each quarter, and make sure that each account listed on the Wage Balance reports are reviewed and if found to need adjustment are adjusted as required.

2016-010 Develop and Implement Controls over Budget Amendments

State Entity: Department of Labor

Finding Status: Previously Reported Corrective Action Implemented

2016-011 Strengthen Capital Asset Management and Reporting

State Entity: Department of Corrections

Finding Status: Previously Reported Corrective Action Implemented

2016-012 Improve Financial Reporting and Communication with Organizational Units

State Entity: Board of Regents of the University System of Georgia

Finding Status: Previously Reported Corrective Action Implemented

2016-013 Improve Controls over Encumbrances

State Entity: Secretary of State

Finding Status: Previously Reported Corrective Action Implemented

2016-014 Improve Purchasing Card Controls

State Entity: Secretary of State

Finding Status: Previously Reported Corrective Action Implemented

2016-015 Develop and Implement Capital Asset Management and Reporting Controls

State Entity: Secretary of State

Finding Status: Unresolved

The Office of the Secretary of State concurs with the finding regarding capital asset management and reporting. In September 2016, the Office of the Secretary of State hired an Agency Procurement Officer (APO) who will also serve as the capital asset manager. That employee is currently putting in place procedures to oversee capital asset management in accordance with Georgia State Accounting Office (SAO) and Georgia Department of Administrative Services (DOAS) capital asset management guidelines. The Office of the Secretary of State expects these procedures to be fully implemented prior to the end of Fiscal Year 2018.

2016-016 Strengthen Controls over Revenue Collections Classification

State Entity: Secretary of State

Finding Status: Previously Reported Corrective Action Implemented

2016-017 Internal Controls over Capital Assets

State Entity: Augusta University

Repeat of Prior Year Finding: 2015-050

Finding Status: Previously Reported Corrective Action Implemented

2015-050 Inadequate Internal Control over Capital Assets

State Entity: Augusta University

Finding Status: Previously Reported Corrective Action Implemented

2016-018 Financial Statement Preparation

State Entity: Fort Valley State University

Finding Status: Previously Reported Corrective Action Implemented

2014-065 Deficiencies in Controls over Financial Reporting

State Entity: Fort Valley State University

Finding Status: Previously Reported Corrective Action Implemented

2016-019 Deficiencies in Controls over Financial Reporting

State Entity: Atlanta Metropolitan State College

Finding Status: Partially Resolved

The previous fiscal affairs management failed to implement corrective action plan for the prior year findings. The new management was confronted with staffing, time and poor recordkeeping constrains and so could not implement the needed corrective action plan. In addition, there was organization memory loss and misunderstanding regarding the costs accumulated for capitalization of the new academic building and certain equipment lease contracts. Further, Inventory Coordinator and physical inventory functions were not formally assigned and the Reconciliation and Property Accountant positions were vacant for a long time, so there was no staff responsible for the various balance sheet account reconciliations and the required subsidiary ledger to general ledger reconciliations. The College was able to resolve the following deficiencies (1) Erroneous year end journal entries corrected (2) Erroneous Notes to the Financial Statements corrected. Implementation of procedures to require at least two layers of review in process (3) Understatements in both fees and auxiliary services and uncollectible account receivable were corrected. The College plans to take the following corrective action for the remaining deficiencies (1) Implement procedures for preparer and reviewer to complete timely monthly GSFIC reconciliations and ensure capital gifts and grants revenue match the GSFIC supplemental Information at year end (2) Implement procedures for preparer and reviewer to complete reconciliations for all balance sheet items and subsidiary ledger to general ledger. Research and resolve and/or document explanation for all variances (3) Review and correct all erroneous year end journal entries. Implement procedures to require separate preparer and reviewer of journal entries before posting (4) Review and correct all erroneous Notes to the Financial Statements and implement new procedures to require at least two layers of review (5) Review and adjust the Fees and Auxiliary Services understatement as necessary and (6) Review and adjust the understated uncollectible accounts receivable as necessary. These steps will be in place by June 30, 2018.

2016-020 Inadequate Controls over Capital Assets

State Entity: Atlanta Metropolitan State College

Finding Status: Partially Resolved

The previous fiscal affairs management failed to implement corrective action plan for the prior year findings. The new management was confronted with staffing, time and poor recordkeeping constrains and so could not implement the needed corrective action plan. In addition, there was organization memory loss and misunderstanding regarding the costs accumulated for capitalization of the new academic building and certain equipment lease contracts. Further, Inventory Coordinator and physical inventory functions were not formally assigned and the Reconciliation and Property Accountant positions were vacant for a long time, so there was no staff responsible for the various balance sheet account reconciliations and the required subsidiary ledger to general ledger reconciliations. The College was able to resolve the following deficiencies (1) Records for 6 missing items were adjusted accordingly (2) The asset capitalized in error has been removed (3) A search for all lease contracts completed (4) The automated depreciation process is up to date and running monthly. The College plans to take the following corrective action for the remaining deficiencies (1) Analyze accumulated costs in the accounting system for the academic building addition and match with GSFIC invoices to determine the true cost of the building addition at inception and adjust the accounting records as necessary (2) Analyze accumulated cost for construction work in progress in the accounting system for the particular project and match with GSFIC invoices, then adjust the accounting records as necessary (3) Conduct a search for the missing capital assets. Adjust the records for those found after the fact. Complete missing item forms and adjust the records as necessary for those not found (4) Analyze all of the existing lease contracts to identify those meeting the capital lease requirements for reporting. These steps will be in place by June 30, 2018.

2016-021 Internal Controls over Accounts Receivable

State Entity: Bainbridge State College

Finding Status: Previously Reported Corrective Action Implemented

2016-022 Deficiencies in Controls over Financial Reporting

State Entity: Gordon State College

Finding Status: Partially Resolved

The College has had multiple years of Institutional knowledge loss making it difficult to resolve the finding in one fiscal year. The College has hired new staff and is currently reviewing the ongoing processes to ensure appropriate reporting. The College ensured that state appropriations was reconciled appropriately during FY17. All corrective action should be completed by June 30, 2018.

2015-054 Inadequate Separation of Duties

State Entity: Oconee Fall Line Technical College

Finding Status: Previously Reported Corrective Action Implemented

2016-023 Improve Controls over Financial Reporting

State Entity: Georgia World Congress Center Authority

Finding Status: Previously Reported Corrective Action Implemented

2016-024 Strengthen Logical Access Controls

State Entity: Georgia World Congress Center Authority

Finding Status: Partially Resolved

This issue was originally noted in an internal audit review and an individual in the human resources department was designated as the access rights administrator and has already developed processes around determining access rights by position. Automated reports have been developed to further mitigate risk of fraud and procedures for utilizing the reports will be developed. Administration access has been limited to only two individuals and additional controls will continue to be developed as necessary.

2016-025 Improve Controls over Financial Reporting

State Entity: State Road and Tollway Authority

Finding Status: Partially Resolved

The Authority will continue working to document procedures and review processes for the financial statement preparation process, identify unusual activity, and source data needed for preparation. We did work with GDOT and other partner agencies, if applicable, in order to ensure accrued payment activity includes completed work through the end of the fiscal year.

The Authority hired a qualified Accounting Director with experience creating and auditing financial statements, supporting schedules, notes and disclosures. The draft financial statements will be reviewed by the Authority's Comptroller and Chief Financial Officer for accuracy and related compliance prior to submission to the Authority's auditors in FY 18.

The Authority worked with the financial system consultants to prepare the financial statements within the ERP system that mirror the annual financial statements so that the process is managed within the system to reduce manual processes.

The Authority currently promotes and provides professional development training on accounting standards, policies and applicable laws/regulations for staff but will enhance our efforts toward training resources.

Estimated Completion Date: 4th quarter FY 2018

2016-026 Strengthen Logical Access Controls

State Entity: State Road and Tollway Authority

Repeat of Prior Year Finding: 2015-055 (*partial repeat*)

Finding Status: Partially Resolved

The Authority implemented access control through a digital change management process. A form will be submitted through a new support ticket system. All documentation related to access and change control will be kept within the ticket for records retention. Change management will include options to approve/deny/change requests for user access leveraging change management workflow and if required, multiple approvers. The change management process and support ticket system became operational during the third calendar quarter of 2017.

The Authority documented the process to monitor user access. The corrective action plan was to have bi-annual reviews of user access with key individuals (business app owners, division heads) to validate user roles will be performed in December and June each fiscal year, with the first review in June 2017. The Authority performed the first review in April 2017.

In fiscal year 2017, the Authority changed role permissions to only allow IT personnel to have administrator roles.

Estimated Completion Date: Fiscal year 2018

2015-055 Inadequate Financial Accounting System

State Entity: State Road and Tollway Authority

Finding Status: Partially Resolved

The Authority addressed system issues and these are resolved. The Authority implemented a new audit tool to provide warnings and generate reports to perform logical access reviews and monitor application controls. This tool also established audit trails that are not available within the accounting system. We also prepared detailed flow charts to support segregation of duties within accounting functions. The logical access is the only portion of the finding that is not fully resolved, which was written as a FY 16 Logical Access Finding. The FY 16 Logical Access Finding corrective action plan was implemented during the latter part of FY 17, but sufficient documentation for the full year was not available. No changes to the corrective action plan are needed as complete documentation will be available for FY 18.

2016-027 Increase Oversight over Third-Party Providers and Agencies

State Entity: Georgia Technology Authority

Finding Status: Partially Resolved

The Security Control Matrix has been completed. The Matrix has been posted on the GTA Policy and Standards web site (<https://gta.georgia.gov/psg/article/information-security-controls-standard>). Based on the date of the finding, a SOC 2 Type 2 report was not possible for FY2017 (not enough time remaining in the reporting period). GTA engaged and is completing the controls review for a SOC 2 Type 1 report for FY2017. The final report is nearing completion, and should be available by the end of August 2017. The review period was March 2017 through June 2017.

We have also engaged auditors to complete a SOC 2 Type 2 report for FY2018. The period of review will be from July 1 2017 to March 30 2018, with the report due by June 30 2018.

PRIOR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2014-001 Noncompliance with FFATA Reporting Requirements

Federal Agency: U.S. Department of Agriculture

State Entity: Department of Education

Finding Status: Previously Reported Corrective Action Implemented

2016-028 Monitor Newly Implemented Subrecipient Monitoring Controls

Federal Agency: U.S. Department of Agriculture

State Entity: Department of Human Services

Repeat of Prior Year Finding: 2015-001

Finding Status: Previously Reported Corrective Action Implemented

2015-001 Inadequate Monitoring of Subrecipients

Federal Agency: U.S. Department of Agriculture

State Entity: Department of Human Services

Finding Status: Previously Reported Corrective Action Implemented

FA-414-07-01 Collusion and Management Override of Controls

Federal Agency: U.S. Department of Education

State Entity: Department of Education

Finding Status: Partially Resolved

The U.S. Department of Education (DOE) issued a program determination letter on May 8, 2012 wherein it requested that the Georgia Department of Education (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 U.S. DOE on August 6, 2012. In the program determination letter, the U.S. DOE also preliminary determined that the GaDOE should repay the U.S. DOE a total of \$5,668,335.

On October 30, 2017, after appealing the decision on the program determination letter, the US. DOE reduced the liability in the program determination letter to \$2,072,888.22 as a result of a portion of the liability being barred from recovery due to statute of limitations. The GaDOE is currently going forward with another appeal.

2016-029 Develop and Implement Earmarking Controls

Federal Agency: U.S. Department of Education

State Entity: Department of Human Services

Finding Status: Previously Reported Corrective Action Implemented

2016-030 Strengthen Financial Reporting Controls

Federal Agency: U.S. Department of Education

State Entity: Department of Human Services

Finding Status: Previously Reported Corrective Action Implemented

2014-021 Failure to Comply with Special Contract Terms and Conditions

Federal Agency: U.S. Department of Education

State Entity: Georgia State University Research Foundation, Inc.

Finding Status: Previously Reported Corrective Action Implemented

2016-031 Undocumented Cost of Attendance Budgets

Federal Agency: U.S. Department of Education

State Entity: Albany State University

Repeat of Prior Year Finding: 2015-004

Finding Status: Previously Reported Corrective Action Implemented

2016-032 Return of Title IV Funds

Federal Agency: U.S. Department of Education

State Entity: Albany State University

Repeat of Prior Year Finding: 2015-007, FA-521-11-01

Finding Status: Previously Reported Corrective Action Implemented

2016-033 Failure to Reconcile the Federal Direct Loan Program

Federal Agency: U.S. Department of Education

State Entity: Albany State University

Repeat of Prior Year Finding: 2015-009

Finding Status: Previously Reported Corrective Action Implemented

2016-038 Weaknesses in Logical Access IT General Controls

Federal Agency: U.S. Department of Education

State Entity: Albany State University

Finding Status: Previously Reported Corrective Action Implemented

2016-039 Overpayment of Student Financial Assistance

Federal Agency: U.S. Department of Education

State Entity: Albany State University

Repeat of Prior Year Finding: 2015-019, 2014-038

Finding Status: Previously Reported Corrective Action Implemented

2016-040 Return of Title IV Funds

Federal Agency: U.S. Department of Education

State Entity: Albany State University

Repeat of Prior Year Finding: 2014-040

Finding Status: Previously Reported Corrective Action Implemented

2016-041 Inadequate Control Procedures over Unofficial Withdrawals

Federal Agency: U.S. Department of Education

State Entity: Albany State University

Finding Status: Previously Reported Corrective Action Implemented

2016-042 Failure to Reconcile the Federal Direct Loan Program

Federal Agency: U.S. Department of Education

State Entity: Albany State University

Finding Status: Previously Reported Corrective Action Implemented

2015-003 Overpayment of Student Financial Assistance

Federal Agency: U.S. Department of Education

State Entity: Albany State University

Finding Status: Previously Reported Corrective Action Implemented

2015-004 Undocumented Cost of Attendance Budgets

Federal Agency: U.S. Department of Education

State Entity: Albany State University

Finding Status: Previously Reported Corrective Action Implemented

2015-005 Reports Not Reconciled

Federal Agency: U.S. Department of Education

State Entity: Albany State University

Finding Status: Previously Reported Corrective Action Implemented

2015-006 Verification Process

Federal Agency: U.S. Department of Education

State Entity: Albany State University

Finding Status: Previously Reported Corrective Action Implemented

2015-007 Return of Title IV Funds

Federal Agency: U.S. Department of Education

State Entity: Albany State University

Repeat of Prior Year Finding: FA-521-11-01

Finding Status: Previously Reported Corrective Action Implemented

2015-008 Inadequate Control Procedures over Unofficial Withdrawals

Federal Agency: U.S. Department of Education

State Entity: Albany State University

Finding Status: Previously Reported Corrective Action Implemented

2015-009 Failure to Reconcile the Federal Direct Loan Program

Federal Agency: U.S. Department of Education

State Entity: Albany State University

Finding Status: Previously Reported Corrective Action Implemented

2015-019 Overpayment of Student Financial Assistance

Federal Agency: U.S. Department of Education

State Entity: Albany State University

Repeat of Prior Year Finding: 2014-038

Finding Status: Previously Reported Corrective Action Implemented

2014-038 Overpayment of Student Financial Assistance

Federal Agency: U.S. Department of Education

State Entity: Albany State University

Finding Status: Previously Reported Corrective Action Implemented

2014-039 Verification Process

Federal Agency: U.S. Department of Education

State Entity: Albany State University

Finding Status: Previously Reported Corrective Action Implemented

2014-040 Return of Title IV Funds

Federal Agency: U.S. Department of Education

State Entity: Albany State University

Finding Status: Previously Reported Corrective Action Implemented

FA-521-11-01 Deficiencies in Student Financial Aid Process

Federal Agency: U.S. Department of Education

State Entity: Albany State University

Finding Status: Previously Reported Corrective Action Implemented

2014-023 Overpayment of Student Financial Assistance

Federal Agency: U.S. Department of Education

State Entity: Columbus State University

Finding Status: Previously Reported Corrective Action Implemented

2014-024 Return of Title IV Funds

Federal Agency: U.S. Department of Education

State Entity: Columbus State University

Finding Status: Previously Reported Corrective Action Implemented

2015-010 Weakness in Logical Access IT General Controls

Federal Agency: U.S. Department of Education

State Entity: Fort Valley State University

Repeat of Prior Year Finding: 2014-025

Finding Status: Previously Reported Corrective Action Implemented

2015-011 Undocumented Cost of Attendance Budgets

Federal Agency: U.S. Department of Education

State Entity: Fort Valley State University

Repeat of Prior Year Finding: 2014-028

Finding Status: Previously Reported Corrective Action Implemented

2015-012 Failure to Reconcile the Federal Direct Loan Program

Federal Agency: U.S. Department of Education

State Entity: Fort Valley State University

Finding Status: Unresolved

To address the specific deficiencies noted in the audit, the Institution will establish guidelines and responsible personnel to ensure the Federal Direct Loan Program is reconciled monthly. The designated Financial Aid Office staff will include the reconciliation as a part of the end of month process, effective October 2017. All monthly reconciliations were caught up at this point as well. A detailed comparison will include Banner, General Ledger and Department of Education awards made to students. All variances or exceptions will be finalized and noted on a monthly basis. The Office of Financial Aid has had some staffing issues that limited the capabilities of a structured monthly process for the Direct Loan Program, but the University takes administering Title IV funding seriously and has restructured the department of Financial Aid to prevent a recurrence of this finding. Currently the Director of Financial Aid is managing and maintaining the reconciliation of the Direct Loan Program, but procedures have been documented and are now housed on a shared drive available to all staff in the Office of Financial Aid. Utilizing technology, an internal system has been developed to identify any loan records that are not in balance with the Federal Direct Loan COD system and Banner, the University's internal student accounting system. The Office of Financial Aid works with the Business and Finance Office to ensure those records are then agreed to the general ledger.

2014-025 Weakness in Logical Access IT General Controls

Federal Agency: U.S. Department of Education

State Entity: Fort Valley State University

Finding Status: Previously Reported Corrective Action Implemented

2014-026 Excessive Cash Balances

Federal Agency: U.S. Department of Education

State Entity: Fort Valley State University

Finding Status: Previously Reported Corrective Action Implemented

2014-027 Overpayment of Student Financial Assistance

Federal Agency: U.S. Department of Education

State Entity: Fort Valley State University

Finding Status: Previously Reported Corrective Action Implemented

2014-028 Undocumented Cost of Attendance Budgets

Federal Agency: U.S. Department of Education

State Entity: Fort Valley State University

Finding Status: Previously Reported Corrective Action Implemented

2014-029 Failure to Comply with Federal Work-Study Earmarking Requirements

Federal Agency: U.S. Department of Education

State Entity: Fort Valley State University

Finding Status: Previously Reported Corrective Action Implemented

2014-030 Return of Title IV Funds

Federal Agency: U.S. Department of Education

State Entity: Fort Valley State University

Finding Status: Previously Reported Corrective Action Implemented

2014-031 Calculation of Title IV Refunds

Federal Agency: U.S. Department of Education

State Entity: Georgia Southern University

Finding Status: Previously Reported Corrective Action Implemented

2015-013 Satisfactory Academic Progress Determinations

Federal Agency: U.S. Department of Education

State Entity: Kennesaw State University

Repeat of Prior Year Finding: 2014-034

Finding Status: Previously Reported Corrective Action Implemented

2014-034 Satisfactory Academic Progress Determinations

Federal Agency: U.S. Department of Education

State Entity: Kennesaw State University

Finding Status: Previously Reported Corrective Action Implemented

2016-034 Return of Title IV Funds

Federal Agency: U.S. Department of Education

State Entity: Savannah State University

Repeat of Prior Year Finding: 2015-016, 2014-033

Finding Status: Unresolved

SSU has enhanced procedures to ensure that student financial aid refunds are properly calculated and that unearned funds are correctly returned to the appropriate accounts. A key issue is untimely enrollment reporting. The control challenge for reporting is the actual determination of changes to a student's enrollment status. SSU will increase efforts to coordinate changes in student status between the offices of the registrar, academic affairs, and financial aid.

SSU will strive to apply control processes to the existing procedures to avoid instances where a lack of monitoring or oversight in reviewing unofficial withdrawals can result in refunds not being calculated correctly for these students. The control process will assure the same enrollment status change date is included in all processes involved and that the transactions will take place in required timeframe of forty-five (45) days.

The SSU Student Financial Aid (SFA) policy will be modified to address unofficial withdrawal determination for students enrolled in e-courses.

SSU has worked to identify the underlying causes of this deficiency and plans to have the enhancements fully implemented during FY 2018.

2015-014 Undocumented Cost of Attendance Budgets

Federal Agency: U.S. Department of Education

State Entity: Savannah State University

Finding Status: Previously Reported Corrective Action Implemented

2015-015 Satisfactory Academic Progress Determinations

Federal Agency: U.S. Department of Education

State Entity: Savannah State University

Finding Status: Previously Reported Corrective Action Implemented

2015-016 Return of Title IV Funds

Federal Agency: U.S. Department of Education

State Entity: Savannah State University

Repeat of Prior Year Finding: 2014-033

Finding Status: Unresolved

See response to finding number 2016-034.

2014-033 Return of Title IV Funds

Federal Agency: U.S. Department of Education

State Entity: Savannah State University

Finding Status: Unresolved

See response to finding number 2016-034.

2015-017 Inadequate Separation of Duties

Federal Agency: U.S. Department of Education

State Entity: University of North Georgia

Finding Status: Previously Reported Corrective Action Implemented

2015-018 Return of Title IV Funds

Federal Agency: U.S. Department of Education

State Entity: University of North Georgia

Finding Status: Previously Reported Corrective Action Implemented

2016-035 Excessive Cash Balances

Federal Agency: U.S. Department of Education

State Entity: Bainbridge State College

Finding Status: Unresolved

Due to the timing of our FY2016 audit, we were not able to implement our corrective action plan prior to FY2017. We have reviewed our draw down procedures to ensure that these transactions are closely monitored to ensure that funds are drawn down timely in accordance with Title IV requirements. All corrective action should be implemented by January 2017.

2016-036 Inadequate Control Procedures over Unofficial Withdrawals

Federal Agency: U.S. Department of Education

State Entity: Bainbridge State College

Finding Status: Previously Reported Corrective Action Implemented

2016-037 Failure to Reconcile the Federal Direct Loan Program

Federal Agency: U.S. Department of Education

State Entity: Bainbridge State College

Finding Status: Previously Reported Corrective Action Implemented

2014-035 Ineffective Logical Access Controls

Federal Agency: U.S. Department of Education

State Entity: Bainbridge State College

Finding Status: Previously Reported Corrective Action Implemented

2014-036 Inadequate Controls over Enrollment Reporting

Federal Agency: U.S. Department of Education

State Entity: Bainbridge State College

Finding Status: Previously Reported Corrective Action Implemented

2016-043 Weaknesses in Logical Access IT General Controls

Federal Agency: U.S. Department of Education

State Entity: East Georgia State College

Finding Status: Previously Reported Corrective Action Implemented

2015-020 Inadequate Control Procedures over Withdrawals

Federal Agency: U.S. Department of Education

State Entity: Gordon State College

Finding Status: Previously Reported Corrective Action Implemented

2015-021 Failure to Comply with Federal Work Study Earmarking Requirements

Federal Agency: U.S. Department of Education

State Entity: Gordon State College

Finding Status: Previously Reported Corrective Action Implemented

2014-041 Weaknesses in IT General Controls

Federal Agency: U.S. Department of Education

State Entity: Middle Georgia State University

Finding Status: Previously Reported Corrective Action Implemented

2014-042 Inadequate Control Procedures over Withdrawals

Federal Agency: U.S. Department of Education

State Entity: Middle Georgia State University

Finding Status: Previously Reported Corrective Action Implemented

2015-022 Return of Title IV Funds

Federal Agency: U.S. Department of Education

State Entity: South Georgia State College

Repeat of Prior Year Finding: 2014-044

Finding Status: Previously Reported Corrective Action Implemented

2014-043 Weaknesses in Logical Access IT General Controls

Federal Agency: U.S. Department of Education

State Entity: South Georgia State College

Finding Status: Previously Reported Corrective Action Implemented

2014-044 Return of Title IV Funds

Federal Agency: U.S. Department of Education

State Entity: South Georgia State College

Finding Status: Previously Reported Corrective Action Implemented

FA-820-11-01 Deficiencies in Student Financial Aid Refund Process

Federal Agency: U.S. Department of Education

State Entity: Albany Technical College

Finding Status: Previously Reported Corrective Action Implemented

2014-045 Weaknesses in Logical Access IT General Controls

Federal Agency: U.S. Department of Education

State Entity: West Georgia Technical College

Finding Status: Previously Reported Corrective Action Implemented

2014-046 Inadequate Control Procedures over Withdrawals

Federal Agency: U.S. Department of Education

State Entity: West Georgia Technical College

Finding Status: Previously Reported Corrective Action Implemented

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

Federal Agency: U.S. Department of Education

State Entity: West Georgia Technical College

Finding Status: Previously Reported Corrective Action Implemented

FA-826-12-03 Deficiencies over the Title IV Refunds Process

Federal Agency: U.S. Department of Education

State Entity: West Georgia Technical College

Finding Status: Previously Reported Corrective Action Implemented

2014-048 Overpayment of Student Financial Assistance

Federal Agency: U.S. Department of Education

State Entity: Columbus Technical College

Finding Status: Previously Reported Corrective Action Implemented

2015-023 Overpayment of Student Financial Assistance

Federal Agency: U.S. Department of Education

State Entity: Gwinnett Technical College

Finding Status: Previously Reported Corrective Action Implemented

2015-024 Undocumented Cost of Attendance Budget

Federal Agency: U.S. Department of Education

State Entity: Gwinnett Technical College

Finding Status: Previously Reported Corrective Action Implemented

2014-050 Return of Title IV Funds

Federal Agency: U.S. Department of Education

State Entity: Lanier Technical College

Finding Status: Previously Reported Corrective Action Implemented

2014-051 Weaknesses in Logical Access IT General Controls

Federal Agency: U.S. Department of Education

State Entity: Central Georgia Technical College

Finding Status: Previously Reported Corrective Action Implemented

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

Federal Agency: U.S. Department of Education

State Entity: Central Georgia Technical College

Finding Status: Previously Reported Corrective Action Implemented

2015-026 Inadequate Separation of Duties

Federal Agency: U.S. Department of Education

State Entity: Southern Regional Technical College

Finding Status: Previously Reported Corrective Action Implemented

2015-025 Return of Title IV Funds

Federal Agency: U.S. Department of Education

State Entity: Savannah Technical College

Finding Status: Previously Reported Corrective Action Implemented

2014-053 Return of Title IV Funds

Federal Agency: U.S. Department of Education

State Entity: South Georgia Technical College

Finding Status: Previously Reported Corrective Action Implemented

2016-044 Strengthen Application Risk Management Program

Federal Agency: U.S. Department of Health and Human Services

State Entity: Department of Community Health

Finding Status: Partially Resolved

DCH is on schedule with its plan to remediate this audit finding by August 1, 2018. The agency is conducting an independent third-party security controls assessment of the Medicaid Management Information System to ensure that the system and services are in compliance with applicable National Institute of Standards and Technology federal computer security standards as well as the appropriate HIPPA security laws, regulations and standards. The assessment engagement began on December 4, 2017.

The necessary federal and state funding has been secured to procure the necessary security resources, services, and tools necessary to remediate the audit finding. DCH is initiating a Statement of Need Procurement document for the necessary security resources and services needed to complete the development of appropriate organization-wide security policies, procedures, and processes necessary to effectively manage its Application Risk Management program and audit vendors and business associates to ensure their compliance with contractual obligations.

DCH expects to procure the necessary security services during the first quarter of calendar year 2018.

2015-029 Verification and Documentation of Medicaid Eligibility

Federal Agency: U.S. Department of Health and Human Services

State Entity: Department of Community Health

Repeat of Prior Year Finding: 2014-005, FA-419-13-01

Finding Status: Previously Reported Corrective Action Implemented

2014-005 Verification and Documentation of Medicaid Eligibility

Federal Agency: U.S. Department of Health and Human Services

State Entity: Department of Community Health

Repeat of Prior Year Finding: FA-419-13-01

Finding Status: Previously Reported Corrective Action Implemented

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

Federal Agency: U.S. Department of Health and Human Services

State Entity: Department of Community Health

Finding Status: Previously Reported Corrective Action Implemented

FA-419-12-02 Verification and Documentation of Eligibility

Federal Agency: U.S. Department of Health and Human Services

State Entity: Department of Community Health

Finding Status: Previously Reported Corrective Action Implemented

2016-045 Perform Subrecipient Risk Assessments

Federal Agency: U.S. Department of Health and Human Services

State Entity: Department of Human Services

Finding Status: Partially Resolved

Finding has been addressed as of 6/30/2017.

In the latter part of FY17, DHS issued a mandatory webinar “Compliance overview for the Uniform Guidance” for program managers and designated staff to complete. The webinar includes the requirements from the 2CFR200 as it pertains to subrecipient monitoring and pre-award risk assessments.

DHS has created a pre-award risk assessment that encompasses various areas to be reviewed including but not limited to; monitoring, prior experience, financial information, changes in personnel and previous audits.

The pre-award risk assessment process is mandatory for programmatic contracts that have federal funds and subrecipient(s). This process will allow programs to evaluate subrecipients prior to issuing new/renewal contracts. This process is mandatory and goes into effect for FY2018.

2015-034 Expenditures Recorded Outside of Grant Period of Performance

Federal Agency: U.S. Department of the Interior

State Entity: Department of Natural Resources

Finding Status: Previously Reported Corrective Action Implemented

2015-035 Suspension and Debarment Documentation Not Maintained

Federal Agency: U.S. Department of the Interior

State Entity: Department of Natural Resources

Finding Status: Previously Reported Corrective Action Implemented

2016-046 Strengthen Logical Access Controls

Federal Agency: U.S. Department of Labor

State Entity: Department of Labor

Finding Status: Previously Reported Corrective Action Implemented

2016-047 Strengthen Controls over Preparing UI Financial Reports

Federal Agency: U.S. Department of Labor

State Entity: Department of Labor

Finding Status: Partially Resolved

We acknowledge that effective reporting and monitoring controls ensure this agency achieves its objectives in complying with the financial reporting and compliance requirements applicable to the UI program.

In our notification to USDOL, we recommended the owners of this system install an “error message” in this specific report similar to the edit messages which exist in other UI System reports. As of 10/15/2016, data for the ETA-227 (EUC08) report is being entered into a validation spreadsheet on the agency side to detect data errors. Workflows for this additional step were updated 01/24/2017. Regarding the ETA- 2208A report, the Department hired an individual in October 2016 which eliminated the need to transmit this report to an employee located remotely for validation purposes. Workflows specific to this report were updated prior to June 30, 2017.

DOL is aware of the continued issue of the report being submitted after the noted due date, which is the result of delays with running and reviewing the report prior to submission. DOL is exploring a number of options to address this issue.

2016-048 Improve Application of Matching Percentages

Federal Agency: U.S. Department of Transportation

State Entity: Department of Transportation

Finding Status: Previously Reported Corrective Action Implemented

2016-049 Improve Subrecipient Monitoring Controls

Federal Agency: U.S. Department of Transportation

State Entity: Department of Transportation

Repeat of Prior Year Finding: 2015-036, 2014-019, FA-484-13-03, FA-484-12-05

Finding Status: Partially Resolved

The Office of Audits will provide guidance to the various offices with respect to documenting their evaluation of subrecipient risk and plans for monitoring based upon the risk assessments performed by the Office of Audits and grant management staff.

The Office of Audits, in collaboration with the Office of Legal, will provide guidance to the respective offices with regards to using the correct contract templates which require the identification of the CFDA number and other pertinent grant information.

The Office of Program Control in collaboration with the Office of Audits and the LAP Certification Committee adopted an Accounting Control Questionnaire which will be utilized on all new 2017 LAP certification applications. This questionnaire will assist in evaluating the subrecipient's accounting controls as part of its Local Administered Project (LAP) certification process.

As a mitigating control of the subrecipient monitoring process, the Office of Audits performed testing of construction projects for subrecipients in each of the Districts. The testing focused on verifying that Construction Progress Reports, and other documentation elements, were completed by the Area Engineer, or applicable designee for projects administered by the LAP certified agencies. Any deficiencies in documentation was communicated to the management of each District for remediation.

The Office of Program Control will continue to perform the following functions:

- Evaluate the project delivery system as part of its Local Administered Project (LAP) certification process, which is described in the Local Administered Project (LAP) manual.
- Audit certified local agencies for compliance with the LAP manual
- Certify and train local agencies in accordance with the LAP certification process.

The following GDOT offices will continue to perform the following monitoring procedures:

- In the pre-construction phase, Engineering Services will complete the Preliminary Field Plan Review and Final Field Plan Review and provide reports to the local sponsor. The GDOT Project Manager will participate in these reviews. In addition, the Project Manager will review the plans, specifications and estimates package submitted by the local government. Right-of-way plans and materials testing consultants will be approved by the respective GDOT offices.
- Audits of locally administered construction projects will be performed by Contract Liaison Engineers. Full oversight (FOS) projects, on or adjacent to an interstate or state route, will be audited monthly. For non-FOS LAP projects, the Contract Liaison Unit's goal will continue to be to perform a minimum of three onsite audits - at the preliminary, intermediate, and final stages of construction. Field audits or site inspections will be performed as necessary.
- District EEO Compliance Officers will continue to review locally administered projects during the construction phase, prior to the final payment. These reviews include DBE, OJT, Davis Bacon, and Civil Rights compliance.

2015-036 Noncompliance with Subrecipient Monitoring Requirements

Federal Agency: U.S. Department of Transportation

State Entity: Department of Transportation

Repeat of Prior Year Finding: 2014-019, FA-484-13-03, FA-484-12-05

Finding Status: Partially Resolved

See response to finding number 2016-049.

2015-037 Inadequate Documentation of Certified Payroll Reviews

Federal Agency: U.S. Department of Transportation

State Entity: Department of Transportation

Repeat of Prior Year Findings: 2014-16, FA-484-13-01, FA-484-12-01

Finding Status: Previously Reported Corrective Action Implemented

2014-016 Inadequate Documentation of Certified Payroll Reviews

Federal Agency: U.S. Department of Transportation

State Entity: Department of Transportation

Repeat of Prior Year Findings: FA-484-13-01, FA-484-12-01

Finding Status: Previously Reported Corrective Action Implemented

2014-019 Noncompliance with Subrecipient Monitoring Requirements

Federal Agency: U.S. Department of Transportation

State Entity: Department of Transportation

Repeat of Prior Year Finding: FA-484-13-03, FA-484-12-05

Finding Status: Partially Resolved

See response to finding number 2016-049.

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

Federal Agency: U.S. Department of Transportation

State Entity: Department of Transportation

Repeat of Prior Year Findings: FA-484-12-01

Finding Status: Previously Reported Corrective Action Implemented

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

Federal Agency: U.S. Department of Transportation

State Entity: Department of Transportation

Repeat of Prior Year Finding: FA-484-12-05

Finding Status: Partially Resolved

See response to finding number 2016-049.

FA-484-12-01 Internal Control Deficiencies/Noncompliance with Federal Program Regulations

Federal Agency: U.S. Department of Transportation

State Entity: Department of Transportation

Finding Status: Previously Reported Corrective Action Implemented

FA-484-12-05 Inadequate Internal Controls over Subrecipient Monitoring

Federal Agency: U.S. Department of Transportation

State Entity: Department of Transportation

Repeat of Prior Year Finding: 2014-019, FA-484-13-03, FA-484-12-05

Finding Status: Partially Resolved

See response to finding number 2016-049.

2016-050 Improve Financial Reporting Controls

Federal Agency: U.S. Department of Transportation

State Entity: Georgia Regional Transportation Authority

Finding Status: Previously Reported Corrective Action Implemented

2016-051 Strengthen Financial Reporting Controls

Federal Agency: U.S. Social Security Administration

State Entity: Department of Human Services

Finding Status: Previously Reported Corrective Action Implemented

2016-052 Strengthen Change Management and Logical Access Controls

Federal Agency: Various Federal Agencies

State Entity: Department of Human Services

Finding Status: Partially Resolved

Strengthen Change Management:

Corrective Action Plan (completion by June 30, 2017)

- Currently, DHS utilizes a configuration management product to track production changes on a monthly basis which the DOAA audit team has previously reviewed on similar DHS programs, and did not find any deficiencies. All application managers, in conjunction with the DHS OIT Business Analyst team, will leverage this existing process to provide verification of the required documentation for authorization, testing, and approval of all changes migrated to the production environment.
- The audited eligibility system will use source control software to track production changes on a monthly basis to provide the required verification of the documentation for authorization, testing, and approval of all changes migrated to the production environment. DHS will use existing validated processes to compare historical data changes to the current configuration, validating change management monitoring for all changes migrated to the production environment.
- One application is scheduled to be retired in the near future. With the exception of emergency updates, DHS is not expecting additional changes to be requested, approved, or implemented prior to retiring the application.
- Both systems will perform a monthly audit, monitoring production changes with source control software. This audit will be compared to the current configuration to verify that unauthorized changes to the production system have not occurred.
- Application managers will leverage existing system processes using a configuration management product to include an incident report for each production incident as well as an execution of the post-production change management approval process. The post-production approval portion of the process was implemented as of 12/31/2016.

Strengthen Logical Access Controls:

Corrective Action Plan (completion by June 30, 2017)

- Processes are implemented to validate all internal and regional level users who are currently listed as active in the system; all other users will be terminated. Additionally, system components were enhanced to ensure user access re-certification updates are completed within regulatory guidelines. Furthermore, quarterly and yearly monitoring processes are executed to verify users are granted only the permissions to perform their required job roles.
- Processes are developed to produce reports which identify new users, current user roles, and termination dates. These reports will be periodically reviewed for changes to user access and roles and then compared to user access request/approval forms as well as subsequent active user validations. Evidence of review completion is and will continue to be kept on the DHS electronic repository for a period of 18 months.
- Automated processes have been implemented to validate users, inactivate users, establish new users, and change account access on all affected systems; all other users will be terminated. Additionally, those procedures establish a baseline of active privileged users by having regional commissions validate all current active users; all other privileged users' administrative roles will be removed.

2016-052 Strengthen Change Management and Logical Access Controls (continued)

- Report(s) are generated to identify new users, current user roles, and termination dates; these reports are validated against user access request/approval forms. Evidence of review completion is and will continue to be kept on the DHS electronic repository for a period of 18 months.
- This system is no longer a DHS process, but is outsourced to a vendor. DHS has requested and is awaiting a SOC Type I or II report from the vendor.

2015-039 Inadequate Personal Services Costs Documentation

Federal Agency: Various Federal Agencies

State Entity: Department of Natural Resources

Finding Status: Previously Reported Corrective Action Implemented

2016-053 Allowable Costs/Cost Principles – Applicable Credits

Federal Agency: Various Federal Agencies

State Entity: Statewide Finding

Repeat of Prior Year Findings: 2015-040

Finding Status: Previously Reported Corrective Action Implemented

2015-040 Noncompliance with Allowable Costs/Cost Principles – Applicable Credits

Federal Agency: Various Federal Agencies

State Entity: Statewide Finding

Finding Status: Previously Reported Corrective Action Implemented



Corrective Action Plan for Current Year Findings





Nathan Deal
Governor

Thomas Alan Skelton, CPA
State Accounting Officer

February 28, 2018

Mr. Greg S. Griffin, State Auditor
Georgia Department of Audits and Accounts
270 Washington Street, S.W., Room 1-156
Atlanta, Georgia 30334-8400

Dear Mr. Griffin,

Enclosed with this letter is the State of Georgia's "Corrective Action Plan" (CAP) for reporting in the Single Audit for fiscal year ending June 30, 2017. This CAP is compiled by the State Accounting Office (SAO) based on corrective action plans provided by the respective State Organization, and is organized by finding type (financial statement and federal award), Federal Agency (if applicable), State Organization, and finding number.

The State's CAP satisfies the requirements as detailed in Title 2 U.S. *Code of Federal Regulations, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Subpart F, Section 511 – Audit findings follow-up.

If you have any questions regarding this CAP, please contact our Office.

Sincerely,

A handwritten signature in black ink, appearing to read "Tom Skelton", written in a cursive style.

Thomas Alan Skelton, CPA
State Accounting Officer

**FINANCIAL STATEMENT FINDINGS REPORTED UNDER
GOVERNMENT AUDITING STANDARDS**

2017-001 Continue to Improve Financial Statement Preparation

State Entity: Statewide Finding

Corrective Action Plans:

SAO will review its timelines for preparing the CAFR to determine where current timelines can be accelerated to allow for more timely completion and allow for sufficient review time. SAO will also continue to provide guidance to State agencies in the preparation and submission of year-end forms used to prepare and issue the State's CAFR, and will meet onsite with Agencies as deemed appropriate.

Estimated Completion Date: December 31, 2018

Contact Person: Kris Martins, Deputy State Accounting Officer - Financial Reporting
Telephone: (404) 463-1528; E-mail: kmartins@sao.ga.gov

2017-002 Strengthen Federal Award Expenditure Reporting Controls

State Entity: Statewide Finding

Corrective Action Plans:

Department of Community Health – At a point in time (SEFA reporting deadline established by SAO), all federal funds passed to/from state agencies will be reconciled, balanced and reported by the respective state agencies. Should there be adjustments made after the SEFA submission, the state agency making the adjustment is responsible for informing the impacted state agencies and the State Accounting Office. All adjustments must be reconciled, balanced and reported by the impacted state agencies.

Estimated Completion Date: No later than the 2018 SEFA submission

Contact Person: Tisha Phillips, Director of Financial Services
Telephone: (404) 657-7201; E-mail: Tisha.phillips@dch.ga.gov

Department of Human Services – At a point in time (SEFA reporting deadline established by SAO), all federal funds passed to/from state agencies will be reconciled, balanced and reported by the respective state agencies. Should there be adjustments made after the SEFA submission, the state agency making the adjustment is responsible for informing the impacted state agencies and the State Accounting Office. All adjustments must be reconciled, balanced and reported by the impacted state agencies.

With regards to the reference to the Money Follows the Person Medicaid observation, DHS has established a unique Fund Source for Money Follows the Person Medicaid and will report this amount separately in the FY 2018 SEFA.

Estimated Completion Date: No later than the 2018 SEFA submission

Contact Person: Bill Zisek, Director of Financial Services
Telephone: (404) 657-5605; E-mail: bill.zisek@dhs.ga.gov

2017-002 Strengthen Federal Award Expenditure Reporting Controls (continued)

Department of Behavioral Health and Developmental Disabilities – DBHDD is in the process of strengthening the financial reporting controls related to submission and reporting of funds directly associated with federal awards. The reconciliation and monitoring procedures have been enhanced to ensure that SEFA information is accurate prior to submission in accordance with federal and state regulatory guidelines. Estimated Completion Date: April 30, 2018

At a point in time (SEFA reporting deadline established by SAO), all federal funds passed to/from state agencies will be reconciled, balanced and reported by the respective state agencies. Should there be adjustments made after the SEFA submission, the state agency making the adjustment is responsible for informing the impacted state agencies and the State Accounting Office. All adjustments must be reconciled, balanced and reported by the impacted state agencies. DBHDD will implement the proper internal controls related to the communication, verification and reconciliation of federal award expenditures to pass-through amounts upon receipt of the statewide SEFA policy from the SAO.

Estimated Completion Date: No later than the 2018 SEFA submission

Contact Person: Kenneth Ward, Director of Internal Audit & Risk Management
Telephone: (404) 232-1542; E-mail: Kenneth.ward@dbhdd.ga.gov

Department of Revenue – DOR will implement a policy requiring the CFDA number be included in all contract, grants, and agreements.

Estimated Completion Date: June 30, 2018

Contact Person: Michael Joyner, Controller
Telephone: (404) 417-2225; E-mail: michael.joyner@dor.ga.gov

Georgia Bureau of Investigation – Criminal Justice Coordinating Council (CJCC) recognizes that additional action is needed to ensure that state sub-recipients are not reported as sub-recipients outside of the State Reporting Entity. CJCC will take the following steps to ensure that this does not occur in the future:

- 1. CJCC Finance will obtain a report of all state agency sub awards for the fiscal year from the CJCC Grants & Policy Division. This will be used to verify that all state agencies with awards and the appropriate amounts have been removed from sub-recipient totals.*
- 2. CJCC CFO will ensure that either Budget or Accounting Director review the completed SEFA data to provide a second set of eyes on the work and numbers.*
- 3. CJCC Finance Unit will review all future grant payments to ensure that they are correctly identified using the “Grants to State Agencies” SCOA Sub Account Code, thereby ensuring that sub-grantees are not missed due to coding errors.*
- 4. CJCC will implement these steps in Policy and SOP by February 28, 2018 and the new SOPs will be utilized in preparing the FY 2018 SEFA report.*

Estimated Completion Date: February 28, 2018

Contact Person: Nathan Branscome, Director of Administration, CFO
Telephone: (404) 657-1997; E-mail: nathan.branscome@cjcc.ga.gov

2017-002 Strengthen Federal Award Expenditure Reporting Controls (continued)

State Accounting Office- SAO will continue to strengthen the guidance provided and update policies as needed. Additionally, SAO will update the data collection tool, to also capture the pass-through amount paid to another State Organization.

Estimated Completion Date: June 30, 2018

Contact Person: Kris Martins, Deputy State Accounting Officer - Financial Reporting
Telephone: (404) 463-1528; E-mail: kmartins@sao.ga.gov

2017-003 Strengthen Bank Reconciliation Procedures

State Entity: Department of Public Health

Corrective Action Plans:

The Department of Public Health (DPH) has implemented process improvements to ensure that book reconciling items are investigated and adjusting book entries are recorded timely. Staff have been hired and trained on timely investigation and recording of reconciling items. A dedicated staff member has been assigned the task of researching and completing the adjusting entry for these items.

Estimated Completion Date: June 30, 2018

Contact Person: Kisha Wesley, Deputy Chief Financial Officer
Telephone: (404) 657-2770; E-mail: kisha.wesley@dph.ga.gov

2017-004 Develop and Implement Budgetary Controls

State Entity: Department of Insurance

Corrective Action Plans:

The Office of the Commissioner of Insurance (OCI) hired a new Chief Financial Officer (CFO) on January 1, 2018. OCI created an organizational chart for the agency and moved personnel to correct programs effective February 1, 2018. Going forward, the CFO will conduct monthly communication with executive personnel to report the position of the agency effective February 1, 2018. OCI is also developing an indirect cost allocation plan created for administration, enforcement, and insurance regulation from special fraud. Implementation will occur for fiscal year 2019 and presented to the Department of Audits and Accounts for review on May 1, 2018.

Estimated Completion Date: May 1, 2018

Contact Person: Chad DaBella, Chief Financial Officer
Telephone: (404) 463-0012; E-mail: cdabella@oci.ga.gov

2017-005 Improve Internal Control Framework

State Entity: Department of Insurance

Corrective Action Plans:

OCI's control environment will be updated to address the five principles and objectives of each principle in accordance with the green book. Also, OCI will accurately update/revise the risk assessment analysis tabs to reflect the agency's risk assessment and control activities.

Estimated Completion Date: May 1, 2018

Contact Person: Chad DaBella, Chief Financial Officer
Telephone: (404) 463-0012; E-mail: cdabella@oci.ga.gov

2017-006 Improve Financial Reporting Controls

State Entity: Department of Insurance

Corrective Action Plans:

Office of Insurance hired a Chief Financial Officer (CFO) effective January 1, 2018. The CFO will approve all monthly and year-end reporting submissions for financial reporting.

Estimated Completion Date: January 2, 2018

Contact Person: Chad DaBella, Chief Financial Officer
Telephone: (404) 463-0012; E-mail: cdabella@oci.ga.gov

2017-007 Continue to Strengthen Change Management and Logical Access Controls

State Entity: Department of Human Services

Corrective Action Plans:

Strengthen Change Management:

DHS prioritizes change management as a core control for all applications within DHS. Processes are continuously monitored to improve the governance and management of controls supporting DHS systems.

The Corrective Action Plan is currently in progress.

- *DHS conducts continuous monitoring of affected systems. Monitoring will also consist of capturing system configurations prior to and after changes have been implemented in production to verify authorized changes.*
- *New applications will enhance existing processes and corroborate system changes are authorized, tested and approved before being migrated to the production environment.*

Strengthen Logical Access Controls:

Access control measures are currently under review to determine where deficiencies exist in the current process of provisioning or deprovisioning accounts and in the re-certification of user access levels.

2017-007 Continue to Strengthen Change Management and Logical Access Controls (continued)

The Corrective Action Plan is currently in progress.

- *Currently, processes are being reviewed to ensure all users are provisioned and deprovisioned promptly with management oversight and control. In addition, user re-certification reports are being generated to re-certify user access levels to ensure application functionality is appropriate for the job role.*
- *DHS verifies all internal and external users currently listed as active in the system. Furthermore, access is terminated for those listed as inactive.*
- *Application level reports are being generated monthly to identify inactive users. Validation of these reports occurs against user access request/approval forms.*
- *DHS' electronic repository maintains evidence of review completion for 18 months.*

Estimated Completion Date: June 30, 2018

Contact Person: Ananias Williams, Deputy Chief Information Officer
Telephone: (470) 273-1660; E-mail: ananias.williams@dhs.ga.gov

2017-008 Strengthen Logical Access Controls

State Entity: Department of Human Services

Corrective Action Plans:

Access control measures are currently under review to determine where deficiencies exist in the current process of provisioning or deprovisioning accounts and in the re-certification of user access levels.

The Corrective Action Plan is in progress.

- *Processes are being reviewed to ensure all users are provisioned and deprovisioned promptly with management oversight and control.*
- *DHS verifies all internal and external users currently listed as active in the system. In addition, access is terminated for those listed as inactive.*
- *Application level reports are being generated monthly to identify inactive users. Validation of these reports occurs against user access request/approval forms.*
- *User re-certification reports are being generated to re-certify user access levels to ensure application functionality is appropriate for the job role.*
- *DHS' electronic repository maintains evidence of review completion for 18 months.*

Estimated Completion Date: June 30, 2018

Contact Person: Ananias Williams, Deputy Chief Information Officer
Telephone: (470) 273-1660; E-mail: ananias.williams@dhs.ga.gov

2017-009 Continue to Strengthen Bank Reconciliation Procedures

State Entity: Department of Labor

Corrective Action Plans:

The Department is in the process of implementing procedures consistent to the Auditor's recommendations to ensure all bank accounts are properly reconciled to the General Ledger. This will include ongoing staff training/guidance in utilization of consistent methodology for the identification of reconciling items and conducting timely research and resolution of any unreconciled variances between the adjusted book and bank balance.

This is an ongoing process, to which the issue regarding performing timely bank reconciliations was addressed, starting with the March 2017 reconciliations. The Department remains committed in its ongoing efforts to systematically address all issues with the goal to ensure that all bank accounts are reconciled to the General Ledger in a consistent format effective January 2018.

Estimated Completion Date: March 31, 2018

Contact Person: John Williams, Accounting Director
Telephone: (404) 232-3575; E-mail: John.Williams@gdol.ga.gov

2017-010 Continue to Strengthen Employer Tax Account Balance Controls

State Entity: Department of Labor

Corrective Action Plan:

The Department is currently updating operating procedures regarding the quarterly review of employer tax account balances. Each account listed on the Wage Balance report will be reviewed and adjusted if warranted. Managers and/or supervisors will conduct random reviews of adjusted accounts to confirm accuracy. All planned corrective actions will be fully implemented by March 2018.

Estimated Completion Date: March 31, 2018

Contact Person: Wil Williams, Unemployment Tax
Telephone: (404) 232-3224; E-mail: Wil.Williams@gdol.ga.gov

2017-011 Strengthen Logical Access Controls

State Entity: Department of Labor

Corrective Action Plans:

A project is currently underway to validate that the UNIVERSAL role does not allow access greater than the role requires. The affected transactions will only be assigned to users based on job responsibility and with approval of their managers. The current process of defining new transactions or modifying existing transactions will be revised to include business owner approval in order to ensure transactions are placed into the appropriate security group. The Information Technology division will enhance the current annual transaction access review to include a periodic role design review with the appropriate business units to ensure transactions assigned to the role continue to be appropriate based on job responsibilities and business functions.

2017-011 Strengthen Logical Access Controls (continued)

In addition, the Information Technology division will update the applicable agency security policy to add annual role review to the current annual user access review. We have made significant progress toward this end and anticipate the changes to be complete by June 30, 2018.

Estimated Completion Date: June 30, 2018

Contact Person: Lindsey Simpson, Information Technology
Telephone: (404) 232-7548; E-mail: Lindsey.Simpson@gdol.ga.gov

2017-012 Strengthen Controls over Census Data

State Entity: Board of Regents of the University System of Georgia

Corrective Action Plans:

The University System of Georgia (USG) has implemented procedures to strengthen monitoring and review of census data to ensure accuracy and completeness of data utilized by the actuary in the calculation of the USG's OPEB liability.

Estimated Completion Date: January 31, 2018

Contact Person: Claire Arnold, Associate Vice Chancellor – Fiscal Affairs
Telephone: (404) 962-3068; E-mail: Claire.arnold@usg.edu

2017-013 Improve Controls over Tax Refunds

State Entity: Department of Revenue

Corrective Action Plans:

The Georgia Department of Revenue (DOR) implemented the Refunds Overhaul project on October 31, 2017 in order to better monitor and follow-up on refunds in the Integrated Tax System (ITS) approval queue that are due to the taxpayers of Georgia. The refunds overhaul streamlined the refunds process removing a prior utilized site-specific dual work flow process. The removal of this dual process provides more transparency, automation, easier maintenance, and better monitoring controls around the refund process at DOR. Refunds will be issued accurately and timely in accordance with financial guidelines set forth by the agency and the State.

Estimated Completion Date: October 31, 2017

Contact Person: Michael Joyner, Controller
Telephone: (404) 417-2225; E-mail: michael.joyner@dor.ga.gov

2017-014 Improve Controls over Asset Management

State Entity: Department of Revenue

Corrective Action Plans:

The agency has completed the following corrective actions to-date:

- 1) *Conducted additional inventories of Surface Pro assets after DOAA's fieldwork was completed and located all but three (3) of the Surface Pro assets that were not located during the audit field work.*
- 2) *Created a complete inventory sheet of Surface Pro Assets, fully accounting for the forty-three (43) Surface Pro assets that were missing from the inventory records, properly identifying the fourteen (14) Surface Pro assets with the correct individuals and correcting the inaccurate record of serial numbers for six (6) Surface Pro assets.*
- 3) *Created the job position of IT Asset Manager and actively recruited to fill.*
- 4) *Evaluated and selected an asset management software package, implemented January 2, 2018.*

Created an asset signature sheet detailing all assets delivered to an employee (e.g. at hire).

The agency believes that two of the three un-locatable Surface Pro assets were sent to Microsoft for repair; Microsoft replaced them with new Surface Pro computers and the two replaced Surface Pros were never removed from the inventory.

The agency will perform the following corrective actions:

- 1) *Hire, train, and empower the position of IT Asset Manager to track and manage the Department's IT assets.*
- 2) *Create an IT Asset Management Policy and associated procedures.*
- 3) *Assign the IT asset management oversight responsibility to the Department's Internal Audits Division.*

Estimated Completion Date: June 30, 2018

Contact Person: Jeff Dalrymple, Assistant Director of ITS
Telephone: (404) 417-6155; E-mail: jeff.dalrymple@dor.ga.gov

2017-015 Continue to Develop and Implement Controls over Capital Assets

State Entity: Secretary of State

Corrective Action Plans:

In September 2016, the Office of the Secretary of State hired an Agency Procurement Officer (APO) who will also serve as the capital asset manager. That employee is currently putting in place procedures to oversee capital asset management in accordance with Georgia State Accounting Office (SAO) and Georgia Department of Administrative Services (DOAS) capital asset management guidelines. The Office of the Secretary of State expects these procedures to be fully implemented prior to the end of Fiscal Year 2018.

Estimated Completion Date: June 30, 2018

Contact Person: Lorri Smith, Chief Operating Officer
Telephone: (404) 657-5812; E-mail: lorrismith@sos.ga.gov

2017-016 Controls over Financial Reporting

State Entity: Atlanta Metropolitan State College

Corrective Action Plans:

As a result of current management's efforts, new controls and procedures have been implemented to ensure that the Institution's financial submissions are materially correct and accurately represent the College's operations.

Estimated Completion Date: June 30, 2018

Contact Person: Arisa Burgest, Controller
Telephone: (404) 756-2744; E-mail: aburgest@atlm.edu

2017-017 Internal Controls over Capital Assets

State Entity: Atlanta Metropolitan State College

Corrective Action Plans:

As a result of current management's efforts, the Institution's capital assets reported as of June 30, 2017 are materially correct and reconciled with the subsidiary ledger. Depreciation expense and accumulated depreciation are also correctly stated as of the balance sheet date. New procedures have been put in place for reconciliations to be completed in accordance with BOR policy and procedures.

Estimated Completion Date: June 30, 2018

Contact Person: Arisa Burgest, Controller
Telephone: (404) 756-2744; E-mail: aburgest@atlm.edu

2017-018 Continue to Strengthen Logical Access Controls

State Entity: Georgia World Congress Center Authority

Corrective Action Plans:

Access rights for all HR employees have been adjusted to reflect appropriate roles and responsibilities. A formal process for reviewing functional roles and associated access rights will be developed and documented. The access rights for all Authority positions will be reviewed with department heads every six months unless there is a position role/responsibility change within that timeframe.

Estimated Completion Date: December 31, 2017

Contact Person: Gwendolyn Miller Jones, Sr. Director of Human Resources
Telephone: (404) 223-4444; E-mail: gmiller-jones@gwcc.com

2017-019 Improve Controls over Financial Reporting

State Entity: State Road and Tollway Authority

Corrective Action Plan:

The Authority is in the process of documenting the financial statement preparation and review process. This documentation is expected to be finalized by the end of the third quarter of fiscal year 2018. Additionally, the Authority is formally documenting internal processes and procedures that will clarify roles and responsibilities and provide consistent application of Generally Accepted Accounting Principles, thereby reducing the risk of errors and omissions and ensuring accurate and reliable financial data. The Authority is currently reviewing financial reporting software that will minimize manual processes required to complete the financial statements and help reduce the risk of material misstatements due to manual entries and adjustments. The financial reporting software is expected to be implemented during fiscal year 2018.

The Authority has incorporated additional oversight in the preparation and review of the financial statements to strengthen internal controls over financial reporting. The Authority hired an Accounting Director with experience in creating and auditing financial statements, supporting schedules, notes and disclosures. The Accounting Director will be responsible for preparation of the financial statements and completion of the GFOA General Purpose Preparer Checklist. The financial statements and disclosure checklist will be reviewed by the Comptroller and Chief Financial Officer for accuracy and compliance with Generally Accepted Accounting Principles prior to submission to the Authority's auditors.

The Authority currently promotes professional development training and provides the means and resources to which staff can obtain professional training on new governmental accounting standards, statewide policies and applicable laws and regulations for all staff. In FY18 the Authority will enhance efforts toward training resources.

Estimated Completion Date: June 30, 2018

Contact Person: Monique Simmons, Chief Financial Officer
Telephone: (404) 893-3003; E-mail: msimmons@srta.ga.gov

2017-020 Improve Toll Revenue Collection and Reporting Controls

State Entity: State Road and Tollway Authority

Corrective Action Plan:

The Authority has documented a Transaction Tracing process. This document details how the Authority will randomly audit transactions from the lanes until they terminate into the Back-Office System. These procedures will be implemented February 1, 2018.

Estimated Completion Date: February 1, 2018

Contact Person: Monique Simmons, Chief Financial Officer
Telephone: (404) 893-3003; E-mail: msimmons@srta.ga.gov

2017-021 Strengthen Logical Access Controls

State Entity: State Road and Tollway Authority

Corrective Action Plan:

The Authority is in the process of updating and formalizing the User Recertification process with key stakeholders - Executive Management and BU Directors to have all team members onboard with the process. The Named User License Count report will be disseminated and will be reviewed with all supervisors and leads on a bi-annual schedule, so they can monitor and review the roles belonging to their Business Units/Departments. This will allow us to periodically monitor ongoing access to our financial applications, including procedures for verifying the appropriateness of user access and review by management with direct knowledge of job roles and responsibilities.

We plan to have one User Recertification completed before June 30, 2018 with another completed before December 31, 2018.

Estimated Completion Date: December 31, 2018

Contact Person: Monique Simmons, Chief Financial Officer
Telephone: (404) 893-3003; E-mail: msimmons@srta.ga.gov

2017-022 Increase Oversight over Third-Party Providers and Agencies

State Entity: Georgia Technology Authority

Corrective Action Plans:

As stated last year, GTA engaged an independent service auditor and completed the controls review for a SOC 2 Type 1 report for FY2017. The final report was shared with DOAA when available. The review period was March 2017 through June 2017.

We have also engaged auditors to complete a SOC 2 Type 2 report for FY2018. The period of review was from July 1, 2017 to March 30, 2018, with the report due by June 30, 2018. This audit is in progress and the review period ends on June 30, 2018.

Estimated Completion Date: June 30, 2018

Contact Person: Chris McClendon, Chief Procurement and Sourcing Officer
Telephone: (404) 656-9429; E-mail: Chris.McClendon@gta.ga.gov

FEDERAL AWARD FINDINGS

2017-023 Excessive Cash Balances

Federal Agency: U.S. Department of Education

State Entity: Albany State University

Corrective Action Plans:

The University will establish procedures to ensure that Federal Direct Loan and Pell grant funds are disbursed within three business days of the receipt of such funds.

Estimated Completion Date: June 30, 2018

Contact Person: Shawn McGee, VP for Fiscal Affairs

Telephone: (229) 430-4609; E-mail: shawn.mcgee@asurams.edu

2017-024 Excessive Cash Balances

Federal Agency: U.S. Department of Education

State Entity: Atlanta Metropolitan State College

Corrective Action Plans:

Effective Fall 2017, which started August 21, 2017, new procedures have been implemented ensuring the Bursar performs timely reconciliations of disbursements and drawdowns and returning any undisbursed cash within the stipulated time frame.

Estimated Completion Date: August 21, 2017

Contact Person: Takiela Owens, Bursar

Telephone: (678) 623-1130; E-mail: towens@atlm.edu

2017-025 Overpayment of Student Financial Assistance

Federal Agency: U.S. Department of Education

State Entity: Atlanta Metropolitan State College

Corrective Action Plans:

The financial aid management team will continue to review the satisfactory academic progress (SAP) processes and ensure a checkpoint is implemented and monitored by sampling files after Satisfactory Academic Processes are completed.

Estimated Completion Date: June 30, 2018

Contact Person: Anna English, Director of Financial Aid

Telephone: (678) 623-1182; E-mail: aenglish@atlm.edu

2017-026 Reports Not Reconciled

Federal Agency: U.S. Department of Education

State Entity: Atlanta Metropolitan State College

Corrective Action Plans:

The previous Financial Aid Director no longer works for Atlanta Metropolitan State College. The new financial aid management team has implemented new procedures to ensure that all FISAP reports are accurate, complete and maintained for good record keeping.

Estimated Completion Date: June 30, 2018

Contact Person: Anna English, Director of Financial Aid

Telephone: (678) 623-1182; E-mail: aenglish@atlm.edu

2017-027 Return of Title IV Funds

Federal Agency: U.S. Department of Education

State Entity: Atlanta Metropolitan State College

Corrective Action Plans:

The Financial Aid processes have been updated to include all scheduled breaks in the Banner calculation process to ensure that our R2T4 calculations include the proper number of scheduled breaks and accurate institutional charges in a timely manner.

Estimated Completion Date: June 30, 2018

Contact Person: Anna English, Director of Financial Aid

Telephone: (678) 623-1182; E-mail: aenglish@atlm.edu

2017-028 Federal Direct Loan Program Reconciliations

Federal Agency: U.S. Department of Education

State Entity: Atlanta Metropolitan State College

Corrective Action Plans:

Effective Fall 2017, which started August 21, 2017, new procedures have been implemented to perform monthly internal reconciliations between the financial aid and business offices to compare the Direct Loan records to ensure that they match, both in disbursement dates and disbursement amounts. Monthly reconciliation efforts will be documented for future reference.

Estimated Completion Date: August 21, 2017

Contact Person: Anna English, Director of Financial Aid

Telephone: (678) 623-1182; E-mail: aenglish@atlm.edu

2017-029 Excessive Cash Balances

Federal Agency: U.S. Department of Education

State Entity: Bainbridge State College

Corrective Action Plans:

This deficiency occurred in July of 2016, prior to corrective actions being put in place from the prior year audit recommendation. We currently have internal control procedures in place to monitor and ensure that funds are drawn down in compliance with federal requirements.

Estimated Completion Date: June 30, 2018

Contact Person: Justin Janney, Interim VP for Business and Operations

Telephone: (229) 243-6854; E-mail: justin.janney@bainbridge.edu

2017-030 Overpayment of Student Financial Assistance

Federal Agency: U.S. Department of Education

State Entity: West Georgia Technical College

Corrective Action Plans:

West Georgia Technical College established new procedures in April 2017 to prevent over awards of federal Pell Grant funds and provide a more accurate determination of unmet need when calculating eligibility of subsidized and unsubsidized loans. Please note that the excess award for one of the students indicated in Item 2 was adjusted and corrected on September 19, 2017.

In addition, upon discovery of learning some programs had been mistakenly removed from the ECAR in March 2017, West Georgia Technical College immediately took steps to resubmit the programs for approval from the Department of Education/Federal Student Aid. West Georgia Technical College has disclosed the incident to the Department of Education/Federal Student Aid.

Estimated Completion Date: June 30, 2018

Contact Person: Kim Kelley, Executive Director, Student Financial Aid

Telephone: (770) 947-7256; E-mail: kim.kelly@westgatech.edu

2017-031 Undocumented Cost of Attendance Budgets

Federal Agency: U.S. Department of Education

State Entity: West Georgia Technical College

Corrective Action Plans:

West Georgia Technical College will establish procedures to ensure components used in determining the COA budgets are reasonable and justified in establishing a student's financial need. All components will be documented.

Estimated Completion Date: June 30, 2018

Contact Person: Kim Kelley, Executive Director, Student Financial Aid

Telephone: (770) 947-7256; E-mail: kim.kelly@westgatech.edu

2017-032 Overpayment of Student Financial Assistance

Federal Agency: U.S. Department of Education

State Entity: Georgia Piedmont Technical College

Corrective Action Plans:

New standard operating procedures for financial aid awarding and standards of academic progress have been implemented to prevent these errors from occurring in the future.

Estimated Completion Date: June 30, 2018

Contact Person: Shawn Thomas, Director of Financial Aid

Telephone: (404) 297-9522; E-mail: thomasha@gptc.edu

2017-033 Return of Title IV Funds

Federal Agency: U.S. Department of Education

State Entity: Georgia Piedmont Technical College

Corrective Action Plans:

Corrections will be made to the Banner set-up to ensure that Return of Title IV calculations are correct. In addition, new standard operating procedures for Return of Title IV have been implemented to prevent these errors from occurring in the future.

Estimated Completion Date: June 30, 2018

Contact Person: Shawn Thomas, Director of Financial Aid

Telephone: (404) 297-9522; E-mail: thomasha@gptc.edu

2017-034 Unofficial Withdrawals

Federal Agency: U.S. Department of Education

State Entity: Georgia Piedmont Technical College

Corrective Action Plans:

The Institution will ensure that all faculty use the Banner Attendance Module to record attendance on class meeting days and follow the attendance policy when reporting no-shows, withdrawals, and students who receive failing grades. Faculty will be required to enter the last date of attendance (LDA) for all grades of F. All instructor-initiated withdrawal requests will be communicated to the Office of the Registrar within 14 days of the LDA. In addition, revised standard operating procedures for processing withdrawals and no-shows and Return of Title IV have been implemented to prevent these errors from occurring in the future.

Estimated Completion Date: June 30, 2018

Contact Person: Shawn Thomas, Director of Financial Aid

Telephone: (404) 297-9522; E-mail: thomasha@gptc.edu

2017-035 Unofficial Withdrawals

Federal Agency: U.S. Department of Education

State Entity: North Georgia Technical College

Corrective Action Plans:

In order to maintain future compliance, new processes and procedures have been created to ensure that unofficial withdrawals are reported to the Financial Aid Office, and the Return to Title IV calculations are run in a timely manner. The Financial Aid Department, the Registrar's Office, Academic Affairs, and the IT Department have been working together to develop a script to pull a report that will list all of the students, who have unofficially withdrawn from school during a specific term. This script will look for students with all W's and/or all F's and it will pull their last date of attendance from the Banner Attendance Module. This script will be run at the end of each semester, after grades have been reported and rolled. The Registrar's office will enter the student's last date of attendance in the appropriate screens in BANNER. The Financial Aid Office will run the Return to Title IV processes in BANNER. Student awards will be updated in BANNER and COD, if required. The Business Office will return the funds to the Department of Education via G5. The Financial Aid Office will notify the student.

Estimated Completion Date: June 30, 2018

Contact Person: Audra Jimenez, Director of Financial Aid

Telephone: (706) 754-7766; E-mail: ajimenez@northgatech.edu

2017-036 Strengthen Controls over Medical Providers

Federal Agency: U.S. Department of Health and Human Services

State Entity: Department of Community Health

Corrective Action Plans:

The Department will take action to recoup funds paid for the six claims in which documentation was not provided. Going forward, to strengthen its controls over Medical Providers, the Department will include in the initial audit letter sent to providers language stating that failure to provide the requested records by a specified date shall result in DCH initiating the process to recoup the funds paid for claims that are the subject of the audit request. If a response is not received by the specified date, DCH will take action to recoup the funds paid for the claims.

In addition, the Department will conduct a comprehensive outreach and education presentation to providers emphasizing the importance of responding to audits in a timely manner as stated in our policy manual under general conditions of participation. The Department will remind providers that records not received in a timely fashion may be subject to recoupment for the services which are the subject of the audit. The Department will also work with its fiscal agent, to require all provider representatives educate providers on the importance of responding to audits on each visit.

Estimated Completion Date: July 1, 2018

Contact Person: Heather Bond, Assistant Chief, Medicaid Regulatory Services and Compliance

Telephone: (404) 657-1502; E-mail: hbond@dch.ga.gov

2017-037 Strengthen Application Risk Management Program

Federal Agency: U.S. Department of Health and Human Services

State Entity: Department of Community Health

Corrective Action Plans:

The Department will strengthen its controls over its application risk management program with the following remediation plan.

- *DCH OIT manages a FISMA Compliant Security Program and requires all vendors providing critical services or technology solutions to provide the Department with a security plan that demonstrates compliance with the applicable NIST Moderate-Impact-Baseline Security Controls for which they are contractually responsible. DCH OIT required a signed HIPAA Business Associate Agreement for all contracted services involving Protected Health Information and an Annual Security Assessment Report based on NIST Special Publication 800-66, Appendix D, NIST/HIPAA Security Controls Crosswalk which addresses the associated NIST Special Publication 880-53 Moderate Security Controls Criteria.*
- *DCH OIT is conducting an independent third-party security controls assessment of our Medicaid Management Information System in order to ensure that the system, controls, and services are in compliance with applicable NIST Federal computer security standards as well as, the appropriate HIPAA security laws, regulations and standards. The annual Independent Security Assessment of the Georgia Medicaid Management Information System (GAMMIS) is currently planned to begin on March 2018. Deliverables include a Security Assessment Report, Controls Gap Analysis, and Remediation Plan for any identified security control gaps.*
- *DCH requires all Medicaid Transaction Processing Vendors to provide an Annual AICPA SSAE 18, SOC 1, Type II Financial Controls Assessment Report. DCH reviews these Reports for any major or significant findings and ensure that the vendor has a remediation plan for any identified findings. DCH has implemented a project plan for the remediation of agency owned controls also known as Complimentary User Entity Controls (CUEC's) related to services covered under the Medicaid Transaction Processing Systems and Services SOC 1 Assessments. This project covers SOC 1 Reports provided by the Medicaid Fiscal Agent, Pharmacy Benefit Manager, and Drug Rebate Vendor. A Contracted IT Audit resource has been engaged to assist the organization with this project which is expected to be completed by February 28, 2019.*
- *DCH OIT is procuring contracted Audit Resources in order to provide the organization with reasonable assurance that its Major Healthcare Services Vendors have the appropriate NIST security controls and safeguards in place. DCH OIT will implement a continuous internal audit program of our contracted Healthcare service providers and vendors on a quarterly basis in accordance with Organizational policies and procedures. This activity will be managed by our Security Audit Manager. This activity will require the periodic assistance of security audit contractors which will be obtained (as needed) from contracting and agency temp services.*

2017-037 Strengthen Application Risk Management Program (continued)

- *DCH OIT is developing NIST/FISMA Compliant Information System Security Plans for all of its Major Information Systems. OIT is Procuring vendor security services in order to provide the deliverables associated with this item from GTA's ITPAS Pre-qualified vendor pool. OIT plans to complete the SON, evaluate proposals and on-board a qualified vendor by July 31, 2018. OIT plans to complete the engagement and deliverables by February 28, 2019.*
- *DCH OIT has secured the necessary Federal and State funding needed in order to procure the necessary security resources, services, and tools necessary to remediate the audit findings. DCH OIT is drafting a Statement of Need Procurement document in order to procure the necessary security resources and services needed in order to complete the development of 18 organization-wide security policies and associated procedures, and processes necessary to effectively manage its Application Risk Management Program and to directly audit its vendors and business associates to ensure their compliance with contractual obligations. OIT plans to complete the SON by June 30, 2019. Evaluate proposals and on-board a security services vendor by August 31, 2019. Our current plan for policy development will take about 6 months and complete by February 28, 2020. Allow 3 months for internal processing and Commissioner approval to occur by May 31, 2020.*

Estimated Completion Date: May 31, 2020

Contact Person: Matthew Jarrard, Chief Information Officer
Telephone: (404) 565-2375; E-mail: mjarrard@dch.ga.gov

2017-038 Strengthen Controls over Eligibility Documentation

Federal Agency: U.S. Department of Health and Human Services

State Entity: Department of Human Services

Corrective Action Plans:

The Department of Family and Children Services will implement a comprehensive three-layer internal controls monitoring process.

Corrective Action Plan:

- *Monthly, Districts will perform a full first-level Case Accuracy Review on sample TANF cases prior to client notification of eligibility status. In addition, a second-level review will also be completed. The sample files will be reviewed for eligibility and proper forms.*
- *Monthly, TANF Field Program Specialists (FPS') will perform separate first and second-level Case Accuracy Reviews on sample cases.*
- *District procedures regarding TANF eligibility determinations and forms will be documented.*
- *Training for veteran District TANF staff will begin April 2018.*
- *The procedural document and refresher training is anticipated to be completed by September 2018.*

2017-038 Strengthen Controls over Eligibility Documentation (continued)

Estimated Completion Date: September 30, 2018

Contact Person: Laura Beggs, TANF Manager
Telephone: (404) 657-3603; E-mail: Laura.Beggs@dhs.ga.gov

2017-039 Improve Controls over Child Support Noncooperation Sanctions

Federal Agency: U.S. Department of Health and Human Services

State Entity: Department of Human Services

Corrective Action Plans:

The Department of Family and Children Services will implement a comprehensive three-layer internal controls monitoring process.

Corrective Action Plan:

- *Monthly logs of TANF related sanction requests will be received directly from the Office of Child Support Services (OCSS). The logs will be reviewed to ensure sanctions have been implemented.*
- *District procedures for OCSS sanctions will be documented.*
- *Training for veteran District TANF staff will begin April 2018.*
- *The procedural document and refresher training for veteran is anticipated to be all completed by September 2018.*

Estimated Completion Date: September 30, 2018

Contact Person: Laura Beggs, TANF Manager
Telephone: (404) 657-3603; E-mail: Laura.Beggs@dhs.ga.gov

2017-040 Strengthen Logical Access Controls

Federal Agency: U.S. Department of Health and Human Services

State Entity: Department of Human Services

Corrective Action Plans:

Access control measures are currently under review to determine where deficiencies exist in the current process of provisioning or deprovisioning accounts and in the re-certification of user access levels.

The Corrective Action Plan is in progress.

- *Processes are being reviewed to ensure all users are provisioned and deprovisioned promptly with management oversight and control.*
- *DHS verifies all internal and external users currently listed as active in the system. In addition, access is terminated for those listed as inactive.*
- *Application level reports are being generated monthly to identify inactive users. Validation of these reports occurs against user access request/approval forms.*

2017-040 Strengthen Logical Access Controls (continued)

- *User re-certification reports are being generated to re-certify user access levels to ensure application functionality is appropriate for the job role.*
- *DHS' electronic repository maintains evidence of review completion for 18 months.*

Estimated Completion Date: June 30, 2018

Contact Person: Ananias Williams, Deputy Chief Information Officer
Telephone: (470) 273-1660; E-mail: ananias.williams@dhs.ga.gov

2017-041 Continue to Improve Subrecipient Monitoring Controls

Federal Agency: U.S. Department of Transportation

State Entity: Department of Transportation

Corrective Action Plan:

The Office of Audits will provide guidance to the various offices with respect to documenting their evaluation of subrecipient risk and plans for monitoring based upon the risk assessments performed by the Office of Audits and grant management staff.

The Office of Audits, in collaboration with the Office of Legal, will provide guidance to the respective offices with regards to using the correct contract templates which require the identification of the CFDA number and other pertinent grant information.

The Office of Program Control in collaboration with the Office of Audits and the LAP Certification Committee adopted an Accounting Control Questionnaire which will be utilized on all new LAP certification applications. This questionnaire will assist in evaluating the subrecipient's accounting controls as part of its Local Administered Project (LAP) certification process.

As a mitigating control of the subrecipient monitoring process, the Office of Audits performed testing of construction projects for subrecipients in each of the Districts. The testing focused on verifying that Construction Progress Reports, and other documentation elements, were completed by the Area Engineer, or applicable designee for projects administered by the LAP certified agencies. Any deficiencies in documentation was communicated to the management of each District for remediation.

The Office of Program Control will continue to perform the following functions:

- *Evaluate the project delivery system as part of its Local Administered Project (LAP) certification process, which is described in the Local Administered Project (LAP) manual.*
- *Audit certified local agencies for compliance with the LAP manual.*
- *Certify and train local agencies in accordance with the LAP certification process.*

The following GDOT offices will continue to perform the following monitoring procedures:

- *In the pre-construction phase, Engineering Services will complete the Preliminary Field Plan Review and Final Field Plan Review and provide reports to the local sponsor. The GDOT Project Manager will participate in these reviews. In addition, the Project Manager will review the plans, specifications and estimates package submitted by the local government. Right-of-way plans and materials testing consultants will be approved by the respective GDOT offices.*

2017-041 Continue to Improve Subrecipient Monitoring Controls (continued)

- *Audits of locally administered construction projects will be performed by Contract Liaison Engineers. Full oversight (FOS) projects, on or adjacent to an interstate or state route, will be audited monthly. For non-FOS LAP projects, the Contract Liaison Unit's goal will continue to be to perform a minimum of three onsite audits – at the preliminary, intermediate, and final stages of construction. Field audits or site inspections will be performed as necessary.*
- *District EEO Compliance Officers will continue to review locally administered projects during the construction phase, prior to the final payment. These reviews include DBE, OJT, Davis Bacon, and Civil Rights compliance.*

Estimated Completion Date: June 30, 2018

Contact Person: Josh Nix, Audits Administrator
Telephone: (404) 347-0311; E-mail: jonix@dot.ga.gov

2017-042 Continue to Strengthen Change Management and Logical Access Controls

Federal Agency: Various Federal Agencies

State Entity: Department of Human Services

Corrective Action Plans:

Strengthen Change Management:

DHS prioritizes change management as a core control for all applications within DHS. Processes are continuously monitored to improve the governance and management of controls supporting DHS systems.

The Corrective Action Plan is currently in progress.

- *DHS conducts continuous monitoring of affected systems. Monitoring will also consist of capturing system configurations prior to and after changes have been implemented in production to verify authorized changes.*
- *New applications will enhance existing processes and corroborate system changes are authorized, tested and approved before being migrated to the production environment.*

Strengthen Logical Access Controls:

The Corrective Action Plan is currently in progress.

Access control measures are currently under review to determine where deficiencies exist in the current process of provisioning or deprovisioning accounts, and in the re-certification of user access levels.

- *Currently, processes are being reviewed to ensure all users are provisioned and de-provisioned promptly with management oversight and control. In addition, user re-certification reports are being generated to re-certify user access levels to ensure application functionality is appropriate for the job role.*

2017-042 Continue to Strengthen Change Management and Logical Access Controls (continued)

- *DHS verifies all internal and external users currently listed as active in the system. Furthermore, access is terminated for those listed as inactive.*
- *Application level reports are being generated monthly to identify inactive users. Validation of these reports occurs against user access request/approval forms.*
- *DHS' electronic repository maintains evidence of review completion for 18 months.*

Estimated Completion Date: June 30, 2018

Contact Person: Ananias Williams, Deputy Chief Information Officer
Telephone: (470) 273-1660; E-mail: ananias.williams@dhs.ga.gov

2017-043 Continue to Improve Controls over Subrecipient Monitoring

Federal Agency: Various Federal Agencies

State Entity: Department of Human Services

Corrective Action Plans:

DHS implemented the mandatory pre-award risk assessment process for programmatic contracts that have federal funds and subrecipient(s) for FY2018 prior to issuing any new contracts. In addition, the "Compliance overview for the Uniform Guidance" webinar which includes a review of the requirements from the 2CFR200 as it pertains to subrecipient monitoring and pre-award risk assessments remains available for staff to review anytime. Internal Audits will also perform a sample review of the pre-award risk assessments and subrecipient monitoring documents for FY18.

Estimated Completion Date: June 30, 2018

Contact Person: Wanda Houston, Senior Manager of Internal Audits
Telephone: (404) 463-1518; E-mail: wanda.houston@dhs.ga.gov

2017-044 Monitoring of Logical Access Controls

Federal Agency: Various Federal Agencies

State Entity: Armstrong State University

Corrective Action Plans:

Management is currently reviewing, monitoring, and developing procedures to provide adequate controls of personnel with access to the student information system used to process student financial assistance awards. Additionally, the cost in question of \$14,114.00 has been returned to the Department of Education.

Estimated Completion Date: June 30, 2018

Contact Person: Tracey Mingo, Financial Aid Director
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LISTING OF ORGANIZATIONAL UNITS COMPRISING THE
 STATE OF GEORGIA REPORTING ENTITY

<u>ORGANIZATIONAL UNIT</u>	<u>CONTROL NUMBERS</u>
Accounting Office, State	407
Administrative Services, Department of	403
Agricultural Commodities Commission	93X
Agricultural Exposition Authority, Georgia	926
Agriculture, Department of	402
Audits and Accounts, Department of (*)	404
Aviation Authority, Georgia	992
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
Community Supervision, Department of	477
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	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 (1)	408
International and Maritime Trade Center Authority, Georgia	974
Investigation, Georgia Bureau of	471
Jekyll Island State Park Authority	910
Jekyll Island Foundation	993

<u>ORGANIZATIONAL UNIT</u>	<u>CONTROL NUMBERS</u>
Judicial Branch	430
Court of Appeals	432
Judicial Council of Georgia	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
Natural Resources, Department of	462
Natural Resources Foundation, 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 of Georgia	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 of Georgia	945
Early Retirement Pension Plan – Augusta University	472A
Firefighters' Pension Fund, Georgia	950
Judges of the Probate Court Retirement Fund of Georgia	949
Magistrates Retirement Fund	991
Peace Officers' Annuity and Benefit Fund of Georgia	947
School Personnel Postemployment Health Benefit Fund, Georgia	360A
Sheriffs' Retirement Fund of Georgia	951
State Employees Postemployment Health Benefit Fund	360B
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
Rail Passenger Authority, Georgia	960

<u>ORGANIZATIONAL UNIT</u>	<u>CONTROL NUMBERS</u>
Regents of the University System of Georgia, Board of Colleges, Universities and Foundations	472
Research Universities	
Georgia Institute of Technology	503
Georgia Advanced Technology Ventures, Inc. (*)	5038
Georgia Tech Athletic Association (*)	5032
Georgia Tech Facilities, Inc. (*)	5034
Georgia Tech Foundation, Incorporated (*)	5035
Georgia Tech Research Corporation (*)	5036
Georgia Tech Applied Research Corp	5037
Augusta University	512
Augusta University Foundation, Inc. (*)	5272
Augusta University Research Institute, Inc. (*)	5126
Georgia Health Sciences Foundation, Inc. (*)	5273
Medical College of Georgia Foundation, Inc. (*)	5122
The Medical College of Georgia Physicians Practice Group Foundation (*)	5125
AU Medical Center, Inc. (*)	5127
Georgia State University	509
Georgia State University Foundation, Inc. (*)	5091
Georgia State University Research Foundation, Inc. (*)	5092
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
Comprehensive Universities	
Georgia Southern University	539
Georgia Southern University Housing Foundation, Inc. (*)	5392
Kennesaw State University	543
Kennesaw State University Athletic Association, Inc. (*)	5432
Kennesaw State University Foundation, Inc. (*)	5431
University of West Georgia	554
University of West Georgia Real Estate Foundation (*)	5543
Valdosta State University	551
VSU Auxiliary Services Real Estate Foundation, Inc. (*)	5512
State Universities	
Albany State University	522
Armstrong State University	524
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
Middle Georgia State University (1)	583
Middle Georgia State University Real Estate Foundation, Inc. (*)	5841

<u>ORGANIZATIONAL UNIT</u>	<u>CONTROL NUMBERS</u>
Savannah State University	548
University of North Georgia	553
University of North Georgia Real Estate Foundation, Inc. (*)	5452
State Colleges	
Abraham Baldwin Agricultural College	557
Atlanta Metropolitan State College	561
Bainbridge State College (1)	562
College of Coastal Georgia	563
Dalton State College	569
East Georgia State College (1)	572
Georgia Gwinnett College	540
Georgia Gwinnett College Foundation Inc. and Subsidiaries (*)	5365
Georgia Highlands College	573
Gordon State College	576
South Georgia State College	588
University System of Georgia Foundation, Inc. (*)	4721
Other	
Georgia Military College	968
Regional Educational Service Agencies	
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
State Treasurer, Office of the	486
Stone Mountain Memorial Association (*)	911
Student Finance Authority, Georgia (*)	917
Student Finance Commission, Georgia	476
Subsequent Injury Trust Fund	489
Superior Court Clerks' Cooperative Authority, Georgia (*)	955

<u>ORGANIZATIONAL UNIT</u>	<u>CONTROL NUMBERS</u>
Technical College System of Georgia	415
State Technical Colleges	
Albany Technical College	820
Athens Technical College	822
Atlanta Technical College	823
Augusta Technical College	824
Central Georgia Technical College	835
Chattahoochee Technical College	827
Coastal Pines Technical College	818
Columbus Technical College	828
Georgia Northwestern Technical College	829
Georgia Piedmont Technical College	830
Gwinnett Technical College	832
Lanier Technical College	834
North Georgia Technical College (1)	838
Oconee Fall Line Technical College	817
Ogeechee Technical College	844
Savannah Technical College	841
South Georgia Technical College	842
Southeastern Technical College	843
Southern Crescent Technical College	831
Southern Regional Technical College (1)	837
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 are performed in whole or in part by other auditors.

(1) Organization has elected to use the 10% de minimis cost rate, see accompanying notes to the SEFA schedule for additional information.