

State of Georgia

Single Audit Report

For the Year Ended June 30, 2018



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

March 19, 2019

The Honorable Brian P. Kemp
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, 2018. 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 Brian P. Kemp, 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, 2018, and the related notes to the financial statements, which collectively comprise the State's basic financial statements, and have issued our report thereon dated January 18, 2019.

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

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.

Georgia Advanced Technology Ventures, Inc.
and Subsidiaries
Georgia College & State University Foundation,
Inc. and Subsidiaries
Georgia Gwinnett College Foundation, Inc.
Georgia Health Sciences Foundation, Inc.
Georgia Lottery Corporation
Georgia Southern University Housing
Foundation, Inc. and Subsidiaries
Georgia State University Foundation, Inc.
Georgia Tech Athletic Association
Georgia Tech Facilities, Inc.
Georgia Tech Foundation, Inc.

Georgia State University Athletic Association
Kennesaw State University Foundation, Inc.
Medical College of Georgia Foundation, Inc.
Middle Georgia State University Real Estate
Foundation, Inc. and Subsidiaries
University of Georgia Athletic Association, Inc.
University of Georgia Foundation
University of North Georgia Real Estate Foundation,
Inc. and Subsidiaries
UWG Real Estate Foundation, Inc.
University System of Georgia Foundation, Inc.
and Affiliates
VSU Auxiliary Services Real Estate Foundation, Inc.

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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying *Schedule of Findings and Questioned Costs*, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying *Schedule of Findings and Questioned Costs* in findings 2018-004 and 2018-014 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying *Schedule of Findings and Questioned Costs* in findings 2018-001, 2018-002, 2018-003, 2018-005, 2018-006, 2018-007, 2018-008, 2018-009, 2018-010, 2018-011, 2018-012, 2018-013 and 2018-015 to be significant deficiencies.

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 2018-003, 2018-005, 2018-006, 2018-007, 2018-008, 2018-010, 2018-011, 2018-012, and 2018-015.

We also noted certain matters that were reported to management in a separate letter.

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 results 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

January 18, 2019





DEPARTMENT OF AUDITS AND ACCOUNTS

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GREG S. GRIFFIN
STATE AUDITOR
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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 Brian P. Kemp, 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, 2018. 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 State entities listed below nor did we audit compliance for the major federal programs or percentages of these federal programs at the State entities identified in the table on the following page.

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

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

Georgia Health Sciences Foundation, Inc.
 Georgia Higher Education Facilities Authority
 Georgia Housing and Finance Authority
 Georgia Lottery Corporation
 Georgia Ports Authority
 Georgia Southern University Housing Foundation,
 Inc. and Subsidiaries
 Georgia State Financing and Investment
 Commission
 Georgia State University Athletic Association, Inc.

University of Georgia Athletic Association, Inc.
 University of Georgia Foundation
 University of Georgia Research Foundation, Inc. and
 Subsidiaries
 University of North Georgia Real Estate Foundation,
 Inc. and Subsidiaries
 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 and the compliance for the federal programs/clusters identified in the table below 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 the other auditors' testing of compliance and internal control over compliance that are reported on separately by those other auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors.

State Entity	CFDA Number(s)	Cluster Name	% of Cluster Audited by Other Auditors
Georgia Environmental Finance Authority	66.458, 66.482	Clean Water State Revolving Fund Cluster	100%
	66.468, 66.483	Drinking Water State Revolving Fund Cluster	100%
University of Georgia	84.SFA ¹	Student Financial Assistance Cluster	10%
Georgia Institute of Technology Georgia Tech Research Corporation University of Georgia University of Georgia Research Foundation, Inc. and Subsidiaries	R&D ¹	Research and Development Cluster	88%
The federal award expenditures audited by Other Auditors comprise five percent of the State's total expenditures of federal awards.			

¹The CFDA Numbers included in the cluster are identified in the Schedule of Expenditures of Federal Awards.

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 Clean Water State Revolving Fund Cluster and Drinking Water State Revolving Fund Cluster

As described in the accompanying *Schedule of Findings and Questioned Costs* in findings 2018-030 and 2018-031, the State did not comply with the Subrecipient Monitoring requirements regarding the Clean Water State Revolving Fund Cluster and the Drinking Water State Revolving Fund Cluster. Compliance with such requirements is necessary, in our opinion, based on the reports of the other auditors, for the State to comply with the requirements applicable to those programs.

Qualified Opinion on Clean Water State Revolving Fund Cluster and Drinking Water State Revolving Fund 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 Clean Water State Revolving Fund Cluster and the Drinking Water State Revolving Fund Cluster for the year ended June 30, 2018.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, based on our audit and the reports of other auditors, the State 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, 2018.

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 2018-016, 2018-019, 2018-020, 2018-021, 2018-022, 2018-023, 2018-024, 2018-025, 2018-027, and 2018-029. 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 did identify 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 findings 2018-030 and 2018-031 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying *Schedule of Findings and Questioned Costs* in findings 2018-016, 2018-017, 2018-018, 2018-019, 2018-020, 2018-021, 2018-022, 2018-023, 2018-024, 2018-025, 2018-026, 2018-027, 2018-028, 2018-029 and 2018-032 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, 2018, and the related notes to the financial statements, which collectively comprise the State's basic financial statements. We have issued our report thereon dated January 18, 2019, 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 financial statements as a whole.

Respectfully submitted,

A handwritten signature in blue ink that reads "Greg S. Griffin". The signature is written in a cursive, flowing style.

Greg S. Griffin
State Auditor

March 19, 2019



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?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs: Significant Deficiencies identified?	Yes
Significant Deficiencies evaluated as Material Weaknesses?	Yes
Type of auditor’s report issued on compliance for major programs: Clean Water State Revolving Fund Cluster	Qualified
Drinking Water State Revolving Fund 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:	\$31,471,007
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, 2018

State of Georgia

Major Programs

Federal Agency	Program or Cluster Title	CFDA No.
U.S. Department of Agriculture	Supplemental Nutrition Assistance Program Cluster	10.551, 10.561
U.S. Department of Housing and Urban Development	Community Development Block Grants/State's program and Non-Ent. Grants in Hawaii	14.228
U.S. Department of Labor	Employment Service Cluster	17.207, 17.801, 17.804
	Workforce Innovation and Opportunity Act Cluster	17.258, 17.259, 17.278
U.S. Department of Transportation	Airport Improvement Program	20.106
	Formula Grants for Rural Areas	20.509
	Highway Safety Cluster	Various*
U.S. Department of Veterans Affairs	Veterans State Nursing Home Care	64.015
U.S. Environmental Protection Agency	Clean Water State Revolving Fund Cluster	66.458, 66.482
	Drinking Water State Revolving Fund Cluster	66.468, 66.483
U.S. Department of Education	Career and Technical Education - Basic Grants to States	84.048
	Twenty-First Century Community Learning Centers	84.287
	Student Support and Academic Enrichment Grant	84.424
	Student Financial Assistance Cluster	Various*
U.S. Department of Health and Human Services	Immunization Cooperative Agreements	93.268
	Temporary Assistance for Needy Families Cluster	93.558, 93.714
	Social Services Block Grant	93.667
	Children's Health Insurance Program	93.767
	Medicaid Cluster	93.775, 93.777, 93.778
U.S. Department of Homeland Security	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036
Various	Research and Development (R&D) Cluster	Various*

**See SEFA for a detail of each CFDA Number and Title included in the Cluster*

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

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

STATEWIDE FINDINGS

2018-001 Continue to Improve Financial Statement Preparation

Internal Control Impact: Significant Deficiency
Compliance Impact: None
Repeat of Prior Year Finding: 2017-001, 2016-001, 2015-041

The State Accounting Office (SAO) should continue to improve controls over financial statement preparation to ensure the accuracy of the State’s basic financial statements, including the note disclosures and required supplementary information.

Background Information:

As part of our fiscal year 2018 audit, we followed up on SAO’s efforts to implement corrective action plans for the prior year findings. The SAO has continued to provide training on various financial accounting and reporting topics to internal staff and guidance to all State organizations through the issuance of accounting policies and procedures, meeting and training events, and detailed instructions for financial reporting forms. However, the utilization of year-end financial reporting forms to gather information needed to prepare the State’s 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.

Criteria:

The SAO is responsible for maintaining a system of controls over the preparation of the State’s financial statements in accordance with generally accepted accounting principles (GAAP) and prescribing statewide accounting policies and procedures pursuant to Title 50, Chapter 5B, Article 1 of the *Official Code of Georgia Annotated* (OCGA) §50-5B-3. The design and operation of SAO’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:

Our review of the State’s basic financial statements presented for audit revealed several errors. Some of the more significant items found were as follows:

Financial Statements

- There is inconsistent reporting of similar transactions among entities and opinion units. For example, benefits expense totaling \$1.3 billion for the Higher Education opinion unit was misclassified as personnel services. An audit adjustment was proposed and accepted to correct the overstatement of personnel services and understatement of benefits expense.

Notes to the Financial Statements

- Note 16 – Multi-employer OPEB Plans: In the Governmental Accounting Standards Board (GASB) Statement 74 Actuarial Valuation Report, the discount rates needed to be changed due, in part, to the depletion schedule incorrectly including 10 years of the SHBP to OPEB excess instead of only 2 years, and also to reflect the appropriate long term expected rate of return based on the new investment policy established. The original rate was 3.87% and the actual rate is 5.22%. An audit adjustment was proposed and accepted to correct the \$584.2 million overstatement of net OPEB liability for the State OPEB fund, which resulted from the error.

- Note 17 – Single-employer OPEB Plans: The aggregate amount of all single employer plans net OPEB liability of \$48.8 million was not disclosed in the Note.

Required Supplementary Information

- Several audit adjustments were proposed and accepted to properly present required supplementary information.

Cause:

The errors identified in the financial statements presented for audit indicate SAO's current processes and 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, especially when implementing new accounting standards.

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.

Recommendation:

The SAO should continue to improve financial statement preparation by reviewing its current closing and reporting processes to assess where current timelines can be accelerated, and by enhancing its analysis and review procedures over areas that are more susceptible to errors in an effort to minimize the risk of future misstatements. We recommend establishing or enhancing processes and procedures to enforce uniform reporting by all reporting entities to the consolidated trial balance to ensure consistency in reporting related to similar transactions. We also recommend SAO continue to update its disclosure checklist for new GASBs and provide guidance to State agencies regarding the preparation and submission of year-end information used to prepare and issue the State's *Comprehensive Annual Financial Report*.

Views of Responsible Officials:

We concur with the finding.

SAO management believes that our financial reporting process can always be improved and we will continue to modify our processes to produce a CAFR that is more timely and accurate than the prior year. With that perspective in mind, we offer the following clarifying comments to the conditions noted in this finding:

- *Inconsistent reporting - We acknowledge that this is an area that can be improved. The example cited above had existed for many years so identifying these inconsistencies is not always apparent. Nonetheless, when inconsistencies are identified, like the example cited in the finding, we will make the appropriate adjustments.*
- *Note 16 - DCH provided a draft GASB 74 schedule to SAO and DOAA simultaneously in order to provide both parties with a timely review of their actuary's calculations. Upon review, both SAO and DOAA immediately agreed that the schedule differed from the methodology agreed upon during the prior year. DCH was then instructed to revise the schedule.*
- *Note 16 – During a review of the discount rate used for GASB 74 calculations, SAO suggested the discount rate could be modified based on actions taken at a recent State Depository Board meeting. DOAA personnel agreed and the result of this meeting was a long-term investment policy for State and School OPEB trust funds and the new rate of return mentioned in the finding.*

- *Note 17 – We concur.*
- *RSI - GASB 75 was a new and complex note which was implemented for this first time this reporting period. We do agree that adjustments were identified by DOAA.*

STATEWIDE FINDINGS (continued)

**2018-002 Improve the Accounting and Reporting of Refunded General Obligation Bonds’
Outstanding Premiums**

Internal Control Impact: Significant Deficiency
Compliance Impact: None

The State Accounting Office (SAO) incorrectly accounted for and reported the Premium on Refunded General Obligation Bond Debt in the State’s *Comprehensive Annual Financial Report (CAFR)*.

Background Information:

When the State issues refunding bonds, the SAO performs the accounting and reporting of the premium and related note disclosures associated with the General Obligation (GO) Bonds that were refunded.

Criteria:

The SAO is responsible for maintaining a system of controls over the preparation of the State’s financial statements in accordance with generally accepted accounting principles (GAAP) and prescribing statewide accounting policies and procedures pursuant to Title 50, Chapter 5B, Article 1 of the *Official Code of Georgia Annotated (OCGA)* §50-5B-3. The design and operation of SAO’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:

During our audit of the State’s CAFR, we noted the GO Bond series 2007C was refunded, and SAO correctly accounted for the refunded bonds. However, the accounting for the bond premiums associated with the refunded bonds was incorrectly applied.

Further, the GO Bond series 2011C was partially refunded, and the accounting and reporting for the principle was correct. However, the SAO did not take into consideration the journal entries needed to account for the bond premiums associated with the partial refunded bond.

In addition, prior year’s bond premium on refunded bonds was incorrectly accounted for and reported.

Cause:

The design and operation of SAO’s controls over the accounting and reporting of bond premiums when GO Bonds have been refunded did not prevent or detect errors in the accounting for these premiums.

Furthermore, the Accounting Policy Manual does not address how to specifically account for the bond premium associated with refunded bonds.

Effect:

There is an increased risk of misstatements in the financial statements and related notes. We noted \$5.4 million of the premium of refunded GO bond series 2007 was expensed and \$24.2 million premium amount on 2011C refunded GO bond series was not accounted for during the 2018 fiscal year. The notes to the financial statements also contained misstatements.

Recommendation:

The SAO should ensure adequate policies, procedures and controls are in place at the statewide level to make sure amounts reported in the CAFR are accurate and complete. Since we found similar accounting errors related to debt reporting in another state entity, we also recommend SAO review and update the statewide policies and procedures in the Accounting Policy Manual to address the financial accounting and reporting of the bond premium associated with refunded bonds.

Views of Responsible Officials:

We concur with this finding.

STATE ENTITY: DEPARTMENT OF PUBLIC HEALTH

2018-003 Improve Financial Reporting Controls

Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The Department of Public Health (DPH) needs to strengthen controls over its financial reporting processes.

Background Information:

State organizations are required to provide information to the State Accounting Office (SAO) to permit the proper accounting and reporting of financial information in the State's *Comprehensive Annual Financial Report* (CAFR) and *Schedule of Expenditures of Federal Awards* (SEFA). The SAO created several financial reporting forms to facilitate this process. State agencies are responsible for completing and submitting the forms to SAO by the prescribed deadlines as part of the annual reporting process.

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 statutes and regulations. 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 and compliance with statewide rules, regulations, policies and procedures as required by Title 50, Chapter 5B, Article 1 of the Official Code of Georgia Annotated (OCGA) §50-5B-4. Additionally, adequate internal controls should include adequately trained personnel with the knowledge, skills and experience to ensure the accuracy of financial reporting and compliance requirements.

Condition:

The DPH's financial reporting processes did not have adequate controls to prevent or detect some errors in its accounting records and financial reporting form submissions. The DPH submitted 18 post-closing adjustments (PCAs), containing 1,287 lines of data, to adjust its account balances and to correct the following errors:

- Clearing account balance of \$1.1 million;
- Negative net receivables balance of \$2.4 million; and
- Negative expenditure account balance of \$13.6 million.

In addition, adjusting entries were proposed and approved by DPH management to correct its SEFA submission. The total federal award expenditures reported in DPH's SEFA submission was understated by \$10.4 million. The understatement was due to errors in the SEFA reconciliation form that DPH prepared and used to report its federal award expenditure information. Specifically, we noted:

- Errors were made when transferring information to the SEFA reconciliation form that caused certain expenditure adjustments to be applied to the incorrect Catalog of Federal Domestic Assistance (CFDA) numbers;
- Several fund source codes in the form were assigned to more than one CFDA number;
- Current year unrecorded payables were subtracted instead of added to total expenditures in the form (vice versa for prior year payables); and
- Nonmonetary expenditures of \$139.2 million for one program were omitted from the SEFA reconciliation form.

Cause:

The DPH's controls over its financial reporting processes were not adequate to prevent or detect errors in its accounting records and financial reporting form submissions that resulted from human error.

Effect:

Prior to adjustment, DPH's financial information contained significant errors which resulted in numerous adjusting entries. Without effective controls over financial reporting, DPH cannot ensure the accuracy of its accounting records and year-end financial submissions and compliance with OCGA §50-5B-4, which increases the risk of misstatements in the State's financial statements, including the disclosures to the financial statements as reflected in the CAFR.

Recommendation:

The DPH should improve controls over financial reporting by incorporating additional oversight, conducting thorough reviews of financial information, and providing training to staff that will aid in the prevention or timely detection and correction of errors in its accounting records and year-end financial submissions. The DPH should also include procedures in its review processes designed to detect and address unusual transactions and account balances throughout the year as well as procedures for verifying the information it reports agrees to the accounting records. Strong internal controls over financial reporting should diminish the need for numerous PCAs to correct accounting records at year-end and help ensure DPH's financial 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.

STATE ENTITY: DEPARTMENT OF COMMUNITY HEALTH

2018-004 Improve Internal Controls over Claims Processing

Internal Control Impact: Material Weakness
Compliance Impact: None

The Department of Community Health (DCH) does not have adequate internal controls over claims processing for the State Health Benefit Plan to ensure the eligibility and accuracy of claims payments.

Background Information:

The State Health Benefit Plan (Plan) is made up of various health plans, most of which are self-funded. A self-funded health benefit plan is a plan in which the employer is taking on the risk and responsibility of paying all of their covered health claims, rather than paying an insurance company to accept the risk. The benefit of self-funded plans is that there could be lower costs. While processing large volumes of transactions, the risk of overpayment is significantly increased if there is a lack of monitoring of claims payments.

The Plan hires third-party administrators (TPAs) to process claims payments. Annually, the TPAs perform edit checks of their system to ensure the claims are being processed accurately; this information is passed along to the Plan for review. Additionally, the Plan is responsible for ensuring complementary user entity controls are placed in operation and working effectively to mitigate the risk of material misstatement.

While TPAs process payments and ensure accuracy of their software through the use of edits, it is the responsibility of the Plan, especially since they are self-funded, to ensure the claims are processed accurately for eligible members of the Plan during the time of service according to the agreed upon rates. The claims payments for fiscal year 2018 totaled approximately \$2.8 billion.

Criteria:

The DCH management is responsible for establishing and maintaining a system of internal controls designed to reduce the risk of material misstatement related to benefit claims being processed accurately based on established rates for eligible members during the service period, and to ensure the rebates associated, if any, are in line with established rates. Furthermore, DCH is required to comply with the rules, regulations, policies, and procedures prescribed by the State Accounting Office, pursuant to Title 50, Chapter 5B of the Official Code of Georgia Annotated - §50-5B-4, including the statewide Internal Control Guidance. The guidance identifies requirements for performing risk assessments and implementing controls designed to address risks which are critical to establishing and maintaining an effective system of internal controls.

Condition:

The DCH does not have adequate internal controls over benefit claims that are processed by TPAs to ensure the claims payments are accurate based on established rates, for eligible employees during the service period, and where applicable, that the agreed upon rebates are provided. The DCH relies on TPAs claims processing to verify claims are valid based on the procedures covered by the Plan. However, that process does not provide assurance regarding the eligibility and accuracy of the claims payments being processed.

Cause:

The DCH management did not perform an adequate risk assessment of the self-funded plans in order to ensure appropriate controls and safeguards are in place to mitigate the risk.

Effect:

The Plan is at risk for overpaying healthcare claims. The deficiencies in internal control could prevent the Plan from identifying and collecting a potentially significant amount of overpayments.

Recommendation:

The DCH should improve controls over claims processing by establishing policies and procedures to identify overpaid claims, ensure claims are for eligible employees and being processed timely, and that all rebates have been processed according to established contractual rates. We also recommend DCH perform and document a risk assessment of the claims process that identifies, analyzes and responds to risks related to the eligibility and accuracy of claims payments processed by TPAs.

Views of Responsible Officials:

The State Health Benefit Plan's (SHBP or the Plan) does not concur with this finding.

Information and documentation was provided to the auditors that SHBP has controls in place to review how Third Party Administrators (TPAs), specifically Anthem Blue Cross and Blue Shield and UnitedHealthcare (UHC) process self-insured claims. Additionally, because SHBP has started the first of a three-year claims audit of the current TPAs, which was executed while DOAA was still requesting information for this audit, this action obviates the need for any additional corrective actions and therefore moots the rationale for a financial finding.

First, SHBP has historically conducted audits to review TPAs' payment of claims. SHBP previously contracted with Aon plc (Aon) to conduct pre-implementation audits of the current TPAs to ensure their systems were programmed to pay medical claims correctly. These pre-implementation audits occurred as part of the current TPAs' implementation.

Second, SHBP currently has controls in place that examines the accuracy of claim payments. The Plan conducts an annual internal Readiness Review, whereby the TPAs must provide documentation of claims testing scenarios that demonstrate claims are processing correctly. During the Readiness Review, claims data is provided by the TPAs with the supporting documentation.

Lastly, SHBP and Aon executed a contract amendment on November 19, 2018 to conduct a three-year claims audit of the current TPAs. Aon will use a stratified, random sampling methodology based on an error-rate driven formula to examine claims paid during Plan Years 2017, 2018, and 2019. Although Aon began audit preparation in January 2019, the contract amendment for this work was executed prior to the close of DOAA's audit.

Considering all the actions taken by SHBP, both currently and previously, it does not appear the Plan lacks controls over benefit claims to ensure that costs are accurate. Although the Plan has been audited for multiple years, this is the first time this particular issue was noted. Thus, to elevate the perceived deficiency to the status of a financial finding appears inconsistent with previous reviews. Moreover, considering that SHBP has already undertaken the recommended actions the issuance of a financial finding appears even more unmerited.

Auditor's Concluding Remarks:

We thank the Department for its cooperation and assistance throughout the audit.

As discussed in our engagement letter to management, our audit includes obtaining an understanding of the Department and its environment, including internal controls, sufficient to assess the risk of material misstatement of the financial statements **for the fiscal year under review**. An audit is not designed to provide assurance on internal controls. However, if matters come to our attention, we are required to

communicate them to management and those charged with governance under auditing standards generally accepted in the United States of America and *Government Auditing Standards*.

The Department indicated that it contracts with a third-party to perform pre-implementation audits and performs annual internal readiness reviews of third-party administrator's (TPA's). Please note that these reviews are only for a point in time to determine edit checks for processing, and are not deemed sufficient to assess the risk of material misstatement for the entire year under review.

Further, while we believe the contract executed with a third-party to conduct a three-year claims audit of current TPA's will be a benefit to reducing the risk of material misstatement and may indeed provide assurance as part of management's risk assessment, the control was not placed into operation during the fiscal year under review.

Lastly, the controls presented address the risks of inaccuracy in the processing of claims, but may not fully address the risks of ineligibility of the claims being processed. Controls should be established to ensure that plan members are eligible during the time of service.

We reaffirm our finding. As discussed, auditing standards require our assessment and reporting on internal controls for the fiscal year under review. We are pleased that the Department has taken action and implemented controls in the subsequent fiscal year. We will review these controls and their effectiveness in preventing material misstatement in our next audit.

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

2018-005 Strengthen Financial Reporting Controls

Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The Department of Community Health (DCH) should strengthen controls over financial reporting to ensure the accuracy of the information it prepares for the State’s financial statements and note disclosures.

Criteria:

According to Title 50, Chapter 5B, Article 1 of the Official Code of Georgia Annotated (O.C.G.A) §50-5B-4 along with the State Accounting Office’s (SAO) Statewide Accounting Policy and Procedure, section Management’s Responsibilities, DCH management is responsible for providing information to SAO to permit the proper accounting and reporting for the State’s financial statements in accordance with generally accepted accounting principles (GAAP).

The DCH is required to maintain a system of controls over financial reporting in accordance with GAAP. The DCH’s internal controls over GAAP financial reporting should include adequately trained personnel with the knowledge, skills, and experience to prepare GAAP based financial statements and include all disclosures as required by the Governmental Accounting and Standards Board (GASB).

Condition:

Our review of the financial information prepared by the DCH revealed several errors. Some of the more significant items found were as follows:

- A proposed audit adjustment was made to correct an overstatement of federal revenue in the amount of \$125,092,272 related to an error in recording the drug rebate.
- In the State Health Benefit Plan (SHBP) Statement of Cash Flows, a reconciling item was omitted for the change in Net OPEB (other post-employment benefits) Liability of \$4,353,368. There were several other misstatements due to the exclusion of the restatement amount. A proposed audit adjustment was made to correct the omission for the change in Net OPEB Liability.
- The total OPEB liability of School OPEB Fund, reported in the Notes to the Financial Statements, was understated by an estimated \$14 million due to the error in identifying the total number of the eligible members waived coverage.
- A misclassification in the amount of \$173,484,691 between benefits payable and accounts payable as reported on the General Fund balance sheet.
- Prior year accumulated depreciation of Georgia Gateway system for an amount of \$2,936,944 was incorrectly reversed when the Georgia Gateway system was fully operational in fiscal year 2017.
- Net OPEB Asset, Net Pension Liability, Total Deferred Inflows of Resources, and Total Deferred Outflows of Resources were misstated by \$290,584 (understatement), \$2,525,510 (overstatement), \$334,128 (overstatement), and \$712,518 (overstatement), respectively.

Cause:

The DCH management did not have adequate internal controls to prevent or detect errors as they prepared information for SAO to include in the State's *Comprehensive Annual Financial Report* (CAFR).

Effect:

Errors in the financial information prepared by DCH resulted in misstatements in the CAFR. Without effective controls over the reporting process, DCH cannot ensure the accuracy of the financial information reported. This increases the risk of misstatements in the State's Financial Statements, including the Notes to the Financial Statements as reflected in the CAFR.

Recommendation:

We recommend the DCH perform a detailed review of the current closing and reporting processes and strengthen the processes by incorporating additional oversight, conducting thorough reviews of information, and providing additional training and guidance to staff that will aid in the prevention or timely detection and correction of errors in the year-end information used to prepare and issue the State's CAFR.

Views of Responsible Officials:

The Department (DCH) concurs with this finding and acknowledges that some of these errors were the result of changes in processes and methodology during the implementation year of GASB Statement 75.

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

2018-006 Continue to Strengthen Application Risk Management Program

Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Repeat of Prior Year Finding: 2017-037, 2016-044

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

Background Information:
See Federal Award Finding 2018-026.

Criteria:
See Federal Award Finding 2018-026.

Condition:
See Federal Award Finding 2018-026.

Cause:
See Federal Award Finding 2018-026.

Effect:
See Federal Award Finding 2018-026.

Recommendation:
See Federal Award Finding 2018-026.

Views of Responsible Officials:
The Department concurs with this finding and will strengthen controls over its IT application risk management program.

STATE ENTITY: DEPARTMENT OF HUMAN SERVICES

2018-007 Continue to Strengthen Logical Access Controls

Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Repeat of Prior Year Finding: 2017-007, 2016-004

The Department of Human Services (DHS) should continue to strengthen controls over logical access for its eligibility and payment application.

Background Information:

As part of our fiscal year 2018 audit, we followed up on DHS' efforts to implement corrective action plans in response to the prior year finding in which 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 to the production environment, centralized management of its logical access process, and implemented procedures to monitor logical access and document the request and approval of application access.

However, issues related to inappropriate access to databases supporting the eligibility and payment application 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.

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 databases that govern the assignment of access rights to specific roles. The DHS' controls over logical access require periodic reviews of user access to recertify that users' access, at a functional level within the application, continues to be appropriate based on each individual's roles and responsibilities.

Condition:

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

- While DHS implemented a logical access monitoring process to ensure user access remains appropriate based on each individual's roles and responsibilities, we noted this process did not include a review of users with access to the databases supporting the application.
- Six user accounts had the ability to make direct changes to data within databases supporting the eligibility and payment application, which was inappropriate based on their job roles and responsibilities.

Cause:

The DHS' logical access monitoring process did not include procedures for reviewing user access to databases supporting the application. Therefore, the process did not detect the six user accounts with inappropriate access to the databases.

Effect:

The weaknesses in IT general controls related to 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 logical access by incorporating procedures for reviewing user access to the databases supporting the eligibility and payment application. In addition, DHS needs to address the user accounts with inappropriate access to make direct changes to data within the databases by removing the functional roles that are not commensurate with the users' job roles and responsibilities. Strong IT general controls will help DHS ensure the integrity and reliability of its data.

Views of Responsible Officials:

DHS concurs with this finding.

STATE ENTITY: DEPARTMENT OF HUMAN SERVICES (continued)

2018-008 Continue to Strengthen Logical Access Controls

Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Repeat of Prior Year Finding: 2017-008

The Department of Human Services’ (DHS) Division of Child Support Services (DCSS) should continue to strengthen controls over logical access for its child support payment collection application.

Background Information:

As part of our fiscal year 2018 audit, we followed up on DCSS’ efforts to implement corrective action plans in response to the prior year finding in which we reported that DCSS did not have adequate controls in place over logical access related to its child support payment collection application. In response to our recommendations to strengthen IT general controls, DCSS made a number of improvements to address timely removal of terminated user accounts and completeness of reports used to validate user access.

Although these corrective actions were implemented, we noted issues related to incomplete participation in the user access recertification process and inappropriate application access that were not fully resolved.

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 and databases that govern the assignment of access rights to specific roles. The DCSS' controls over logical access require periodic reviews of user access to recertify that users' access, at a functional level within the application, continues to be appropriate based on each individual's roles and responsibilities.

Condition:

Our review of DCSS' information system general controls associated with its child support payment collection application revealed deficiencies related to logical access. Specifically, we noted:

- DCSS did not receive complete participation and responses from local offices during its user access recertification process.
- One of the user accounts identified in the prior year finding continued to have inappropriate functional access within the application that was not commensurate with the user's job roles and responsibilities.

Cause:

The DCSS did not have a formal process in place to follow-up on the results of the user access recertification reviews performed at its local offices. In addition, the user account with inappropriate access was not corrected due to an oversight.

Effect:

The weaknesses in IT general controls related to logical access expose 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 continue to improve controls over logical access within its child support payment collection application by incorporating procedures to follow-up on user access recertification reviews that are not completed by the required deadline. The DCSS also needs to address the user account with inappropriate access by removing the functional roles that are not commensurate with the user's job roles and responsibilities.

In addition, providing a user recertification listing that is sorted by local office will assist each office in identifying the reviews they are responsible for completing. Strong logical access controls will help DCSS ensure the integrity and reliability of its data.

Views of Responsible Officials:

DHS concurs with this finding.

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

2018-009 Implement Controls over SNAP Benefits Reporting

Internal Control Impact: Significant Deficiency
Compliance Impact: None

The Department of Human Services (DHS) needs to implement controls over its Supplemental Nutrition Assistance Program benefits reporting process.

Background Information:

The Supplemental Nutrition Assistance Program (SNAP), also known as the Food Stamp Program, is a federally funded program that provides monthly benefits to low-income households to help pay for the cost of food. The State uses the Electronic Benefit Transfer (EBT) system to issue benefits to eligible recipients in the form of debit cards that can be used to purchase food.

The DHS prepares and submits the monthly SNAP Issuance Reconciliation Report (FNS-46) to the U.S. Department of Agriculture (USDA), Food and Nutrition Service (FNS) in accordance with the program's special reporting requirements. The FNS-46 reports the reconciliation of SNAP benefits actually issued with the State's issuance file that contains records on all households eligible to receive benefits. The DHS transfers the monthly FNS-46 report totals to its FNS-46 Summary, which is an internal document it uses to calculate total SNAP benefits issued for the year.

The SNAP benefits for fiscal year 2018, as reported in the State's *Comprehensive Annual Financial Report* (CAFR) and Schedule of Expenditures of Federal Awards (SEFA), totaled \$2.4 billion. This amount represents the total value of food items purchased by eligible residents of Georgia using an EBT card during the year.

Criteria:

The DHS 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. 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 the State Accounting Office and compliance with statewide rules, regulations, policies and procedures as required by Title 50, Chapter 5B, Article 1 of the Official Code of Georgia Annotated (OCGA) § 50-5B-4.

Condition:

The DHS' SNAP benefits reporting process did not include controls designed to detect errors in its FNS-46 Summary document. During our review of the SNAP benefits calculation, we found an error was made when transferring the FNS-46 report totals for October to the FNS-46 Summary document. The error caused an overstatement of the SNAP benefits total by \$21.0 million.

Cause:

The DHS did not have a review process in place for its FNS-46 Summary document to verify the totals transferred to the document agree to those reported in the monthly FNS-46 reports.

Effect:

The total SNAP revenues and expenditures reported in the CAFR and the total expenditures reported in the SEFA are overstated by \$21.0 million. Without effective reporting controls, DHS cannot ensure the accuracy of the SNAP benefits information it reports and compliance with OCGA §50-5B-4, which increases the risk of misstatements in the CAFR and SEFA.

Recommendation:

The DHS should implement controls over SNAP benefits reporting by incorporating a review process that will aid in the timely detection and correction of errors in its calculation of total SNAP benefits, including any differences between the monthly totals reported in the FNS-46 Summary document and the FNS-46 reports. A strong review process will help DHS ensure the SNAP benefits total is accurately calculated and reported.

Views of Responsible Officials:

DHS concurs with this finding

STATE ENTITY: DEPARTMENT OF JUVENILE JUSTICE

2018-010 Improve Capital Asset Management and Reporting

Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The Department of Juvenile Justice (DJJ) did not have adequate internal controls to prevent or detect errors and omissions in its management and reporting of capital asset information.

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). The SAO created a Capital Assets/Accumulated Depreciation/Construction in Progress (CIP) form to facilitate the process of reporting changes in capital asset balances for the CAFR. State organizations are responsible for accurately completing the form and submitting it to SAO by the established deadline. The DJJ's capital assets at June 30, 2018 totaled \$302.1 million.

Criteria:

The DJJ is responsible for maintaining a system of controls designed to provide reasonable assurance of accurate financial reporting and compliance with applicable laws and regulations. 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 and compliance with the statewide policies, rules and regulations as required by Title 50, Chapter 5B, Article 1 of the Official Code of Georgia Annotated (OCGA) § 50-5B-4.

The design and operation of internal controls over capital assets should allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements of asset balances in a timely manner as well as facilitate the timely preparation and reporting of complete and accurate capital asset information.

The Accounting Policy Manual for the State of Georgia prescribes certain statewide policies and procedures necessary for the accurate recording and reporting of capital assets. In accordance with the Construction in Progress policy, each state reporting organization with CIP is responsible for implementing an appropriate tracking process to accurately identify, capture, and track cost for constructed assets. For Georgia State Finance and Investment Commission (GSFIC) managed projects, the policy requires that none of the construction activity prior to completion of the project be recorded by the beneficiary organization. Upon completion of a GSFIC managed project, the asset is transferred to the beneficiary organization and is required to be recorded by the organization in the appropriate asset class.

Condition:

Our audit of DJJ's Capital Assets revealed several significant errors and omissions. Specifically, we noted:

- Buildings and Building Improvements was understated by \$54.7 million due to the omission of:
 - Three completed GSFIC managed construction projects, including two projects totaling \$38.1 million that were completed in the current year and one project in the amount of \$6.1 million that was completed in the prior year.
 - Two completed DJJ managed projects totaling \$10.5 million.

The DJJ submitted a revised Capital Assets/Accumulated Depreciation/CIP form to SAO which included an adjustment to increase current year Building and Building Improvements additions by \$38.1 million. The revised form did not include an adjustment for the two DJJ managed projects and the prior year GSFIC managed project.

- Accumulated Depreciation for Buildings and Building Improvements was understated due to the omission of current year depreciation expense. The DJJ included an adjustment in its revised Capital Assets/Accumulated Depreciation/CIP form to increase depreciation expense for Buildings and Building Improvements by \$6.9 million.
- Construction in Progress included three completed construction projects totaling \$16.6 million, one of which was a GSFIC managed project that should not have been included in DJJ’s CIP balance pursuant to statewide policy. In addition, DJJ did not report any current year CIP expenditures.

The DJJ included adjustments in its revised Capital Assets/Accumulated Depreciation/CIP form to add current year CIP expenditures and reduce the beginning balance for completed projects. However, DJJ did not provide a reconciliation of the ending CIP balance of \$16.5 million to its accounting records.

Cause:

Although DJJ had procedures in place for tracking construction projects and reporting capital asset balances, the design and operation of those procedures did not provide for the timely identification and transfer of completed projects to asset accounts and the accurate and complete reporting of changes in capital asset and accumulated depreciation balances. In addition, DJJ had high employee turnover in the financial services division which impacted the operation of its procedures.

Effect:

Without effective controls over capital asset management and reporting, DJJ cannot ensure the accuracy of the capital asset balances in its asset management records and the information reported in its Capital Assets/Accumulated Depreciation/CIP form and compliance with OCGA § 50-5B-4. This increases the risk of misstatements in the State’s financial statements, including the Notes to the Financial Statements as reflected in the CAFR.

Furthermore, the Building and Building Improvements balance in the State’s financial statements is understated by \$16.6 million due to the omission of the completed construction projects from DJJ’s revised Capital Assets/Accumulated Depreciation/CIP form.

Recommendation:

The DJJ should improve controls over capital asset management and reporting by incorporating additional oversight, reconciliations, procedures for verifying the correctness of asset balances and training for staff that will aid in the prevention or timely detection and correction of significant errors and omissions. The DJJ should also:

- Add information to its construction projects tracking spreadsheet to identify:
 - The dates projects are completed and transferred to the appropriate asset account; and
 - The building improvement projects that meet the requirements to be capitalized and recorded as an addition of value to an existing building (i.e., whether the cost of the improvement meets or exceeds the capitalization threshold or increases the life or value of the building by at least 25 percent of the original life or cost).

- Document the entire preparation and review process for the Capital Assets/Accumulated Depreciation/CIP form and reconcile all balances in the form to the asset management records.

In addition, DJJ needs to correct its Building and Building Improvements balance for the omission of the two completed DJJ managed projects and the completed prior year GSFIC managed project. Improved financial reporting controls will help ensure DJJ's asset management records and Capital Assets/Accumulated Depreciation/CIP 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 and agree with the recommendation.

STATE ENTITY: DEPARTMENT OF REVENUE

2018-011 Processing of Tax Refund Requests and Estimating a Tax Refund Obligation for Refunds Pending Approval at Year-End

Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

The Department of Revenue (DOR) needs to improve its internal control procedures over tax refund requests and develop a tax refund obligation estimate for refunds pending additional approval(s) at fiscal year-end.

Background Information:

The DOR uses its Integrated Tax System (ITS) to manage and process tax returns for the State. Tax returns entered into ITS are subject to edit checks to ensure they do not contain errors. If the return is not processed because it did not meet one or more of the system edit checks, the return is placed in a queue to be reviewed by a tax examiner. Tax returns greater than \$10,000 that have been reviewed and approved by a tax examiner are next placed in the ITS “Approval Queue” for additional review(s) and approval(s). They will remain in the “Approval Queue” until they receive the additional level(s) of approval(s). Once all required approvals are granted within ITS, the system is configured to recognize the refund as approved and ready for issuance.

At the end of the fiscal year, DOR runs an ITS “Refunds Ready” report to identify all refunds that have received final approvals to be issued but have not been issued. As of June 30, 2018, the total for these approved refunds ready to be issued was \$11.1 million. This tax obligation was reported in the State’s *Comprehensive Annual Financial Report* (CAFR).

Criteria:

The DOR 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 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 addition, DOR is required to comply with Title 48, Chapter 7, Article 2 of OCGA §48-2-35 regarding the payment of tax refunds and interest.

Condition:

Our review of DOR’s tax refund data and reporting procedures disclosed that 201 tax refund requests with a request for refund date prior to June 30, 2018, totaling \$42.4 million were in the “Approval Queue” pending additional approval(s). The request for refund dates for these items range between April 14, 2009, and June 29, 2018. The majority of these items, 115, totaling \$13.9, had a request date in 2018. The 86 items with request dates prior to 2018 totaled \$28.5 million. There were several items with request dates between 2009 and 2013. Our review also revealed that there were no procedures in place for estimating a tax refund obligation amount for these refunds and reporting the estimated tax refund obligation to SAO for inclusion in the CAFR.

We were informed that DOR performs procedures to monitor and follow up on outstanding refund requests. However, they were unable to provide us with audit evidence to support the monitoring procedures performed.

Cause:

The DOR’s current practices did not ensure the consistent and proactive follow-up on those items in the “Approval Queue” and that an estimated tax refund obligation amount for these items was created. There are no written policies or procedures to set the guidance or expectation for a timely review of the tax refund requests and to establish a related estimated tax obligation amount at year-end. It also appears that there are limited resources that have the approval level and time required to review and approve these types of tax refund requests which may have contributed to this condition.

Effect:

The tax refund obligation reported in the CAFR is understated as it does not include an estimate for refunds pending approval at year-end. In addition, the untimely processing of tax refunds could result in a significant interest liability for the State.

Recommendation:

The DOR should improve tax refund and reporting controls by documenting policies and procedures that define an expected timeframe for completion of a refund review and requirements for documenting the performance of its refund monitoring and follow-up procedures, including the ITS reports used to monitor refund status and to support the tax refund obligation information reported in the CAFR.

Improved controls will help ensure tax refunds are processed timely, unnecessary interest payments are avoided, and 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) should improve tax refund and reporting controls by documenting policies and procedures to ensure accurate reporting of tax refund obligations at fiscal year-end.

STATE ENTITY: GEORGIA WORLD CONGRESS CENTER AUTHORITY

2018-012 Continue to Strengthen Logical Access Controls

Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Repeat of Prior Year Finding: 2016-024 (*partial repeat*), 2017-018 (*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 logical access to ensure access is assigned based on job roles and responsibilities. Sound 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.

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 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 2018 fiscal year. Notably, GWCCA removed access from roles with payroll segregation of duties issues, which corrected the inappropriate access for the nine human resource employees noted in the prior year finding. Additionally, GWCCA implemented a formal process to manage changes to roles to determine changes are appropriately authorized and approved prior to implementation.

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

Logical Access

We noted logical access policies and procedures have not been established related to the HRIS. In addition, the following issues related to access rights occurred during fiscal year 2018:

- Seven employees have inappropriate access to the system administration function within the payroll application. This is due to the ineffective design of advanced user permissions which allows the ability to provision new users or modify user access (add/modify/delete) to the application, in addition to the other permissions configured for advanced user access.
- 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 the detailed level of access within the application.
- A formal process is not in place to review access privileges assigned to application roles to determine whether proper segregation of duties are established within the roles that are assigned to users of the application.

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:

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 logical access within its HRIS application 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.

STATE ENTITY: GEORGIA WORLD CONGRESS CENTER AUTHORITY *(continued)*

2018-013 Internal Controls over Financial Reporting

Internal Control Impact: Significant Deficiency
Compliance Impact: None

The GWCCA should strengthen controls to ensure the accuracy of the basic financial statements, including notes to the financial statements.

Criteria:

According to O.C.G.A. 50-5B-4 along with the State Accounting Office’s Statewide Accounting Policy and Procedure, section *Management’s Responsibilities*, GWCCA management is responsible for the preparation and reporting of the financial statements in accordance with generally accepted accounting principles (GAAP) while SAO provides fiscal leadership for Georgia by supporting and assisting state organizations in their compliance with state and federal financial reporting requirements and GAAP.

The GWCCA is required to maintain a system of controls over the preparation of financial statements in accordance with GAAP. The GWCCA’s internal controls over GAAP financial reporting should include adequately trained personnel with the knowledge, skills and experience to prepare GAAP based financial statements and include all disclosures as required by the Governmental Accounting and Standards Board (GASB).

GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments* (Statement), requires governments to present proprietary fund financial statements and fiduciary fund financial statements using the economic resources measurement focus and the accrual basis of accounting along with notes to the financial statements that provide information that is essential to a user’s understanding of the basic financial statements.

Condition:

GWCCA management needs to strengthen its internal controls over the financial reporting process. While the GWCCA maintains sufficient controls over the processing of routine accounting transactions, there are not sufficient controls over the preparation of GAAP based financial statements to prevent or detect financial statement misstatements and disclosure omissions in a timely manner. During review of the financial information prepared by the GWCCA, auditors noted the GWCCA’s financial information required adjusting entries in order to present its financial statements in accordance with GAAP. Proposed adjusting entries to the financial statements and related note disclosures were approved and accepted by GWCCA management.

Errors and omissions identified in the GWCCA’s financial statements presented for audit include:

- An adjustment of \$3.8 million to correctly present the allowance for doubtful accounts and revenue related to the personal seat licenses (PSLs). The Authority recorded \$21.2 million in allowance for doubtful accounts for PSLs that had defaulted at fiscal year-end. However, the Authority did not estimate an allowance for future PSL defaults.
- An adjustment to remove \$5.0 million from both nonoperating revenue and expense related to the Dome Close-out.
- Several other audit adjustments and reclassification entries to properly present the GWCCA’s financial statements and required supplementary information along with numerous errors in several of the notes to the financial statements. Because footnote disclosures are an integral part of the

financial statements, disclosures that are inaccurate, inconsistent with financial statement amounts, or missing required information may be misleading.

Cause:

GWCCA management did not have adequate internal controls to prevent or detect errors as they prepared their financial statements. As a result, the Authority had to make adjustments to its preliminary financial statements for the errors noted above.

Effect:

Misstatements and misclassifications were included in the financial statements presented for audit. The lack of sufficient controls over financial reporting could impact the GWCCA's financial position.

Recommendation:

The majority of the financial activity and reporting are without error; however, there are some processes/areas as noted above that need improvement. Therefore, we recommend GWCCA's fiscal management strengthen its preparation and/or review procedures with specific focus on transactions and reporting that are unusual or complex. In addition, we encourage GWCCA's fiscal staff to be proactive in its financial reporting initiatives, actively seek out guidance from the State Accounting Office, and implement additional processes/training where needed. Improved financial reporting controls will help ensure GWCCA's financial statements are materially correct.

Views of Responsible Officials:

We concur with the finding.

The Authority's financial reporting process did not have adequate controls to prevent or detect material errors and omissions in its basic financial statements, including footnote disclosures. Further details related to the specific adjustments are noted below:

Allowance for Doubtful Accounts -Additional estimate adjustment

The initial financial statements provided to the audit team included \$21.2 million in Allowance for Doubtful Accounts on PSLs. This \$21.2 million represented the total amount of all defaulted account balances as of June 30, 2018. According to GAAP requirements and SAO policy, in order to record an allowance for doubtful accounts, the amount should be reasonably estimated. Collections for PSL accounts are managed by AMB/Mercedes Benz Stadium staff and data is provided by their finance team. Typically, an estimate is based on collections history and aging reports. Collections for PSLs began in 2016, providing very limited historical data on collection rates. In addition, accounts become due once per year, which would eliminate tiers in an aging report. Therefore, GWCCA fiscal management was not confident in its ability to provide a reasonable estimate of future account default. After discussions with audit team management, current year account default information was obtained from the AMB/Mercedes Benz finance team and the additional allowance of \$3.8 million was proposed to the audit team management. Financial statements were adjusted to include the additional allowance.

Dome Close-out Adjustment

The \$5,046,368.81 amount represented a transfer between the Dome Fund and the GWCC Fund and was originally reflected on the financial statement as both a nonoperating revenue and nonoperating expense and netted to zero. Although the two funds were combined this year, the transaction affected two accounts in the general ledger which were mapped to two different lines on the financial statement template. After discussion with audit staff leading to a conclusion that the transaction was reflected in the restatement of net position, these two lines were removed from the statement.

STATE ENTITY: STATE ROAD AND TOLLWAY AUTHORITY

2018-014 Improve Controls over Financial Reporting

Internal Control Impact: Material Weakness
Compliance Impact: None
Repeat of Prior Year Finding: 2017-019, 2016-025

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 2018 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. As a result, we consider this matter to be a material weakness in internal control.

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:

SRTA management needs to strengthen its internal controls over the financial reporting process. While the Authority maintains sufficient controls over the processing of routine accounting transactions, procedures over the preparation of GAAP based financial statements should be strengthened to prevent or detect financial statement misstatements and disclosure omissions in a timely manner. During review of the financial information prepared by SRTA, auditors noted the Authority's financial information required material adjusting entries in order to present its financial statements in accordance with GAAP. Proposed adjusting entries to the financial statements and related note disclosures were approved and accepted by SRTA management.

Cause:

Staff turnover and inexperience with the financial statement preparation process and use of existing end user application tools to develop the financial statements and related notes contributed to the errors.

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 implement comprehensive financial statement preparation procedures to ensure that the GAAP-based financial statements are complete and accurate. As SRTA transitions to a new financial reporting system in FY19, we encourage SRTA's fiscal staff to be proactive in its financial reporting initiatives, and implement additional processes and conduct training where needed. Improved financial reporting controls will help ensure SRTA's financial statements are materially correct.

Views of Responsible Officials:

The State Road and Tollway Authority understands the finding and agrees with the conclusions and recommendations noted.

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

2018-015 Strengthen Logical Access Controls

Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Repeat of Prior Year Finding: 2017-021, 2016-026, 2015-055

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 2018 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 an audit tool that provides the capability to establish role based segregation of duties and to generate reports that facilitate user access monitoring. The Authority did implement a recertification process and that process is in place. The Authority also corrected the instances of inappropriate access we identified during the fiscal year 2016 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.

Although the Authority developed a new process for monitoring logical access, the process was not implemented during the fiscal 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 the financial system, we noted the Authority has designed a formal process to periodically monitor ongoing access to its application, 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 was not implemented during the period under review.

Cause:

The Authority did not implement its new bi-annual user access review process with SRTA Managers and Executive staff in the current year because of its decision in January 2018 to transition the current Financial System to the State's Enterprise Financial System.

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. This weakness also increases 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:

The State Road and Tollway Authority understands the finding and agrees with the conclusions and recommendations noted.

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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: GEORGIA STATE UNIVERSITY

2018-016 Federal Work Study Earmarking Requirements

Compliance Requirement:	Matching, Level of Effort, Earmarking
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.033 Federal Work-Study Program
Federal Award Number:	P033A171006 (Year: 2018)
Questioned Cost:	\$44,685.97

The Institution did not use at least seven percent of the sum of its initial and supplemental Federal Work-Study (FWS) allocations for any award year to compensate students employed in community service activities.

Criteria:

Provisions included in 34 CFR 675.18 provide requirements for the use of FWS Program funds.

Condition:

Our review of expenditures related to the FWS Program, noted that the proper amount was not expended for community service activities. The FWS amount authorized for the Institution was \$1,868,126.00. Seven percent of the authorization is \$130,768.82. The Institution expended \$86,082.52 for community service activities. The Institution should have expended an additional \$44,685.97 for community service activities to be in compliance with Federal regulations.

Questioned Cost:

Questioned costs of \$44,685.97 were identified for the additional amounts that should have been expended for community services activities.

Cause:

In discussing this deficiency with management, they stated the reason for the deficiency was a result of students working less hours than expected. Students are awarded \$2,500.00 per term or \$5,000.00 per award year as a standard practice. The fifty-nine students employed in community service would have been awarded funds that totaled a minimum of \$147,500.00 for one term and a maximum of \$295,000.00 for two terms. However, 47 of these students earned less than a one term award resulting in the variance between seven percent requirement of \$130,768.82 and the actual expenditures.

Effect:

The Institution was not in compliance with Federal regulations concerning the use of FWS Program funds.

Recommendation:

The Institution should establish procedures to ensure that the proper amount of FWS Program funds is expended for community service activities. Additionally, the Institution should develop and implement a monitoring process to ensure that controls are operating properly. 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: AUGUSTA UNIVERSITY

2018-017 Improve Controls over Cash Management

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:	P268K181311 (Year: 2018)
Questioned Costs:	None Identified

The Institution maintained excessive cash balances related to the Federal Direct Student Loans program.

Criteria:

Provisions included in 34 CFR 668.163 and 668.166 provide requirements for maintaining and accounting for funds and excess cash, respectively. Specifically, provisions included in 34 CFR 668.166(a) state, “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.”

The Institution has cash management procedures in place that require the drawdown of funds after disbursements and refunds are posted within the student information system.

Condition:

Upon review of cash drawdowns and disbursements related to the Federal Direct Student Loans program, excessive cash balances were noted for up to 12 days in the fiscal year.

Cause:

In discussing this deficiency with management, the Institution’s standard cash management procedures were not followed at the beginning of the Spring 2018 term. Due to the large dollar amount of expected disbursements at the beginning of the term, the Institution requested funds based upon an estimate instead of actual disbursement and refund activity. The estimate did not consider adjustments on student accounts which resulted in more funds being requested than needed. The Institution returned the excess funds but did not complete the return by the third business day allowed by Federal regulations.

Effect:

The Institution was not in compliance with Federal regulations concerning the disbursement of Federal Direct Student Loan funds and excess cash. In addition, the Institution could potentially accrue a federal interest liability that would be owed to the Federal government.

Recommendation:

The Institution should follow established procedures to ensure that Federal Direct Student Loan funds are disbursed within three business days of the receipt of such funds. The Institution should only request Federal Direct Student 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 followed appropriately. 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: UNIVERSITY OF WEST GEORGIA

2018-018 Improve Controls over Cash Management

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:	P268K180095 (Year: 2018)
Questioned Costs:	None Identified

The Institution maintained excessive cash balances related to the Federal Direct Student Loans program.

Criteria:

Provisions included in 34 CFR 668.163 and 668.166 provide requirements for maintaining and accounting for funds and excess cash, respectively. Specifically, provisions included in 34 CFR 668.166(a) state, “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.”

Condition:

Upon review of cash drawdowns and disbursements related to the Federal Direct Student Loans program, excessive cash balances were noted for up to 31 days in the fiscal year.

Cause:

In discussing these deficiencies with management, they stated that the period of excess cash balances was the result of a keying error. The amount requested by the Institution was calculated appropriately. However, when the amount was entered, a transposition error occurred. The subsequent excess cash balances were not discovered until 30 days after the funds were received.

Effect:

The Institution was not in compliance with Federal regulations concerning the disbursement of Federal Direct Student Loan funds and excess cash. In addition, the Institution accrued a federal interest liability in the amount of \$1,849.33 that was not returned appropriately to the Federal government.

Recommendation:

The Institution should follow established procedures to ensure that Federal Direct Student Loan funds are disbursed within three business days of the receipt of such funds. The Institution should only request Federal Direct Student 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 followed appropriately. 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 TECHNICAL COLLEGE

2018-019 Strengthen Controls over the Awarding Process

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 Numbers and Titles:	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 Program
Federal Award Numbers:	P007A170959 (Year: 2018), P033A170959 (Year: 2018), P063P173089 (Year: 2018), P268K183089 (Year: 2018)
Questioned Costs:	\$3,793.00

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 received Direct Unsubsidized Student Loans before the Subsidized need-based loan limit was reached.
2. Two students in the sample received Direct Subsidized Student Loans when the student had no calculated financial need. This resulted in an over disbursement of \$1,757.00.
3. Two students in the sample were awarded based upon the incorrect cost of attendance budget.
4. Three 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. One student should have been placed on financial aid warning as they did not meet quantitative or qualitative requirements of SAP. Two additional students should have been placed on financial aid suspension as they did not meet the quantitative or qualitative requirements of SAP, which resulted in SFA over disbursements totaling \$2,036.00.

Questioned Cost:

Questioned costs of \$3,793.00, with likely questioned cost of \$423,630.21, were identified for the students who received student financial assistance in excess of their eligibility. 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 Direct Unsubsidized and Subsidized Student Loan errors occurred as a result of awarding and disbursement rules errors within the student information system. In addition, students were awarded based upon the incorrect cost of attendance budgets due to an oversight in the current SFA packaging philosophy. Furthermore, inaccuracies in the configuration of SAP calculations within the student information system did not alert SFA Office staff appropriately when students should have been placed on financial aid warning and/or suspension.

Effect:

The Institution was not in compliance with Federal regulations concerning awarding of SFA funds to students. In addition, the Institution awarded students funds in excess of eligibility.

Recommendation:

The Institution should review its processes and procedures for determining each student's financial aid eligibility, including the current configurations within the student information system. 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 TECHNICAL COLLEGE *(continued)*

2018-020 Strengthen Controls over Matching Requirements

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 Numbers and Titles:	84.033 – Federal Work-Study Program
Federal Award Numbers:	P033A170959 (Year: 2018)
Questioned Costs:	\$17,495.00

The Institution did not meet matching requirements associated with the Federal Work-Study (FWS) Program.

Criteria:

Provisions included in 34 CFR 675.26 and 675.27 provide the compliance requirements for the FWS institutional share necessary. Specifically, provisions included in 34 CFR 675.26(a)(1) state that “the Federal share of FWS compensation paid to a student employed other than by a private-for-profit organization...may not exceed 75 percent unless the Secretary approves a higher share.”

Condition:

Our review of expenditures related to the FWS program revealed that the proper amount was not expended from institutional funds. The total FWS compensation paid to students employed other than by a private for-profit organization was \$69,980.00. The Institution should have expended \$17,495.00 from institutional funds to be in compliance with Federal regulations. However, no institutional funds were expended for FWS compensation.

Questioned Costs:

Questioned costs of \$17,495.00 were identified for FWS compensation that should have been expended from institutional funds. The following CFDA number is affected by the known questioned costs: 84.033.

Cause:

In discussing these deficiencies with management, they stated that there was a vacancy in the Grants Coordinator position during the year under review and the Institution did not submit a waiver request as had been done in previous award years.

Effect:

The Institution was not in compliance with Federal regulations concerning the use of FWS program funds. In addition, Federal funds were expended for activities that should have been paid with institutional funds.

Recommendation:

The Institution should strengthen procedures to ensure that the proper amount of institutional funds is expended for compensation to FWS students or that a waiver for the matching requirement is obtained appropriately. 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 TECHNICAL COLLEGE *(continued)*

2018-021 Improve Controls over the Verification Process

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 Numbers and Titles:	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 Program
Federal Award Numbers:	P007A170959 (Year: 2018), P033A170959 (Year: 2018), P063P173089 (Year: 2018), P268K183089 (Year: 2018)
Questioned Costs:	\$734.00

The Institution's Student Financial Assistance Office did not meet student verification requirements.

Criteria:

Provisions included in 34 CFR 668 provide the compliance requirements for the verification process that the Institution should follow for students who receive financial aid and identify what documentation is acceptable.

Condition:

A sample of 25 students who were selected for verification by the U.S. Department of Education was reviewed by the auditor. Testing revealed that verification procedures were not completed for one student.

Questioned Cost:

Questioned costs of \$734.00, with likely questioned cost of \$124,924.92, were identified for the students who received student financial assistance in excess of their eligibility. The following CFDA number is affected by the known and likely questioned costs: 84.063.

Cause:

In discussing these deficiencies with management, they stated physical documentation for verification was misplaced due to staffing changes within the Financial Aid Office.

Effect:

Without properly verifying the information in the selected student files, the Institution is in non-compliance with program provisions. In addition, the Institution awarded students funds in excess of eligibility.

Recommendation:

The Institution should develop and implement procedures to ensure that verification requirements are met and that appropriate documentation is maintained on file. 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 TECHNICAL COLLEGE *(continued)*

2018-022 Improve Controls over the Return of Title IV Funds Process

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 Numbers and Titles:	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 Program
Federal Award Numbers:	P007A170959 (Year: 2018), P033A170959 (Year: 2018), P063P173089 (Year: 2018), P268K183089 (Year: 2018)
Questioned Costs:	\$1,107.84

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 2017 and Spring 2018 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 two students who withdrew during the Fall 2017 semester were calculated incorrectly due the use of the improper withdrawal dates. These students were requested to return \$1,107.84 less than the required amount to various SFA programs.
2. Funds were not returned to the appropriate grantor programs within the required time frame for 18 of the withdrawn students tested.

Questioned Cost:

Questioned costs of \$1,107.84, with likely questioned costs of \$44,405.50, were identified for refunds calculated incorrectly. 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 last date of attendance reported by instructors was utilized as the withdrawal date within the Return of Title IV calculations rather than the date on which the student initiated an official withdrawal. In addition, funds were not returned within the required time frame as a result of turnover within the various positions associated with this process.

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 revise 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: AUGUSTA TECHNICAL COLLEGE

2018-023 Strengthen Controls over the Student Financial Aid Awarding Process

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
Federal Award Number(s):	P007A170966 (Year: 2018), P033A170966 (Year: 2018), P063P172746 (Year: 2018)
Questioned Costs:	\$2,220.00

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, 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, 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 qualified to receive an additional \$740.00 in Federal Pell Grant Program funds that were not disbursed.
2. One student in the sample was 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. One student should have been placed on financial aid suspension as they did not meet the quantitative requirement of SAP and did not submit an acceptable appeal form, which resulted in SFA over disbursements totaling \$2,220.00.

In addition, per Federal regulations, a student’s SAP appeal must provide information regarding what has changed in the student’s situation that will allow the student to demonstrate SAP at the next evaluation. However, the Institution’s SAP policy did not include this element associated with the appeal process.

Questioned Cost:

Questioned costs of \$2,220.00, with likely questioned costs of \$224,781.74, were identified for the students who received student financial assistance in excess of their eligibility. 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 Pell amounts were not disbursed properly due to adjustments made to the student's enrollment that were not captured appropriately in the student information system. In addition, SAP appeals were reviewed by one individual rather than a committee, which led to the approval of an unacceptable SAP appeal form. Furthermore, the SAP policy did not include all appropriate components due to an oversight that occurred in the creation and approval of the policy.

Effect:

The Institution was not in compliance with Federal regulations concerning awarding of SFA funds to students. In addition, the Institution approved inappropriate satisfactory academic progress appeals and awarded a student funds in excess of eligibility.

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, including the Institution's satisfactory academic progress policy, 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: SOUTHERN CRESCENT TECHNICAL COLLEGE

2018-024 Strengthen Controls over Matching Requirements

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 Numbers and Titles:	84.033 – Federal Work-Study Program
Federal Award Numbers:	P033A177313 (Year: 2018)
Questioned Costs:	\$41,812.50

The Institution did not meet matching requirements associated with the Federal Work-Study (FWS) Program.

Criteria:

Provisions included in 34 CFR 675.26 and 675.27 provide the compliance requirements for the FWS institutional share necessary. Specifically, provisions included in 34 CFR 675.26(a)(1) state that “the Federal share of FWS compensation paid to a student employed other than by a private-for-profit organization...may not exceed 75 percent unless the Secretary approves a higher share.”

Condition:

Our review of expenditures related to the FWS program revealed that the proper amount was not expended from institutional funds. The total FWS compensation paid to students employed other than by a private for-profit organization was \$167,250.00. The Institution should have expended \$41,812.50 from institutional funds to be in compliance with Federal regulations. However, no institutional funds were expended for FWS compensation.

Questioned Cost:

Questioned costs of \$41,812.50 were identified for FWS compensation that should have been have been expended from institutional funds. The following CFDA number is affected by the known questioned costs: 84.033.

Cause:

In discussing these deficiencies with management, they stated that there was a leadership change within the Financial Aid Office in 2017, and as a result of the transition, the Institution did not submit the waiver request for the FWS matching requirement by the deadline as they had routinely done in the past.

Effect:

The Institution was not in compliance with Federal regulations concerning the use of FWS program funds. In addition, Federal funds were expended for activities that should have been paid with institutional funds.

Recommendation:

The Institution should strengthen procedures to ensure that the proper amount of institutional funds is expended for compensation to FWS students or that a waiver for the matching requirement is obtained appropriately. 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: SOUTHERN CRESCENT TECHNICAL COLLEGE *(continued)*

2018-025 Improve Controls over Unofficial Withdrawals

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U. S. Department of Education
Pass-Through Entity:	None
CFDA Numbers and Titles:	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 Program
Federal Award Numbers:	P007A177313 (Year: 2018), P033A177313 (Year: 2018), P063P172761 (Year: 2018), P268K182761 (Year: 2018)
Questioned Costs:	\$3,371.84

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:

Twenty-five students who received Federal financial assistance for the Fall 2017 and Spring 2018 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 appropriately for five of these students who unofficially withdrew during the Fall 2017 and Spring 2018 semesters.

Questioned Cost:

Questioned costs of \$3,371.84, with likely questioned cost of \$81,618.89, were identified for omitted Return of Title IV calculations. 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 unofficially withdrawn students requiring a Return of Title IV calculation were appropriately identified based upon coding within the student information system. However, the manual process used to record refunds within the student information system was not monitored appropriately and several of the unofficially withdrawn students' aid was not reduced and returned to the U.S. Department of Education as required.

Effect:

Unearned Title IV funds were not returned to the U.S Department of Education appropriately. Improperly identifying withdrawn students, not performing Return of Title IV calculations, and/or not returning unearned Title IV funds to the U.S Department of Education in a timely manner may result in adverse actions and impact the Institution's participation in Title IV programs.

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

2018-026 Continue to 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:	1705GA5ADM, 1705GA5MAP (Year: 2017) 1805GA5ADM, 1805GA5MAP (Year: 2018)
Questioned Costs:	None Identified
Repeat of Prior Year Finding:	2017-037, 2016-044

The Department of Community Health (DCH) should continue to 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.

As part of our fiscal year 2018 audit, we followed up on DCH's efforts to implement corrective action plans in response to the prior year findings in which we reported that DCH did not have adequate controls in place over its application risk management program related to the claims and payment processing of Medicaid benefits. Although DCH has not fully implemented all of its corrective action plans, we noted ongoing efforts are being made.

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 was assessed for the Medicaid Management Information System; 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 Organizational Controls (SOC) Type II reports to review the operating effectiveness of the controls in place at various service organizations. Based on work performed, we noted DCH has begun to perform an assessment of controls in place at the service organization and the complimentary user entity controls expected to be established at DCH. This assessment was performed to determine controls are in place, are operating effectively, and are successfully mitigating DCH’s risks.

In addition, DCH has completed an independent security controls assessment of the Medicaid Management Information System (MMIS) and has also performed direct audits of its vendors and business associates to ensure their compliance with contractual obligations. However, these initiatives are centered only on the MMIS application and should be expanded to include all relevant applications.

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.

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). DCH did not have sufficient security budget funding and resources needed in order to address these deficiencies in a timely manner.

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 continue to allocate necessary resources and processes 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 strengthen controls over its IT application risk management program.

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

STATE ENTITY: DEPARTMENT OF HUMAN SERVICES

2018-027 Continue to Monitor Controls over Eligibility Documentation

Compliance Requirement:	Eligibility
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:	2015G996115 (Year: 2015), 2016G996115 (Year: 2016), 2017G996115 (Year: 2017), 2018G996115 (Year: 2018)
Questioned Costs:	\$1,267
Repeat of Prior Year Finding:	2017-038

The Department of Human Services (DHS) did not have adequate controls in place to prevent or detect instances of noncompliance with eligibility documentation requirements prior to the implementation of its new monitoring process.

Background Information:

The DHS administers the State’s Temporary Assistance for Needy Families (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 2018, DHS provided cash assistance totaling \$33,931,462 to 16,278 TANF participants.

As part of our fiscal year 2018 audit of TANF, we followed up on DFCS’ efforts to implement its corrective action plans for the prior year finding in which we reported deficiencies in eligibility documentation. In response to our recommendations to improve controls, DFCS implemented the following procedures:

- Districts perform a full first-level Case Accuracy Review on sample TANF case files prior to client notification of eligibility status to verify eligibility and proper forms.
- Field Program Specialists (FPS) perform separate monthly first and second level Case Accuracy Reviews on sample cases.

Implementation of the new monitoring process did not occur until February 2018, and the planned refresher training on procedures for uploading and maintaining electronic casefile documentation did not occur until after September 30, 2018. Consequently, we identified instances of noncompliance with eligibility documentation requirements during the year.

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 TANF cases receiving benefits totaling \$134,687 during fiscal year 2018. We noted the eligibility documentation for two of the 60 TANF cases was missing one or more of the following forms which are required to support the eligibility determinations for those receiving cash assistance:

- 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 3231 - Immunization Documentation

None of these exceptions occurred after DHS fully implemented its new procedures in February 2018.

Questioned Costs:

Known questioned costs of \$1,267 were identified for improper benefit payments to the two TANF participants whose eligibility was not supported by adequate documentation.

Cause:

While DHS implemented new policies and procedures for monitoring TANF cases, they were not in place throughout the entire fiscal year to ensure the documentation to support eligibility determinations for recipients of TANF benefits was maintained as required by federal regulations.

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 continue to monitor internal controls over eligibility documentation to ensure its new policies and procedures are consistently enforced and operating effectively. Management should also continue to provide refresher training, as needed, on procedures for uploading and maintaining electronic casefile documentation, in conjunction with reviews of casefiles to ensure the required forms are being maintained. Strong monitoring controls will help ensure DHS achieves its objectives in complying with the eligibility requirements for the TANF program.

Views of Responsible Officials:

DHS concurs with this finding.

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

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

2018-028 Monitor 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:	2015G996115 (Year: 2015), 2016G996115 (Year: 2016), 2017G996115 (Year: 2017), 2018G996115 (Year: 2018)
Questioned Costs:	\$5,761
Repeat of Prior Year Finding:	2017-039

The Department of Human Services' (DHS) did not have adequate controls in place to prevent or detect instances of noncompliance with requirements for reducing or denying Temporary Assistance for Needy Families (TANF) benefits prior to the implementation of its new monitoring process.

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 Division of Child Support Services (DCSS) in establishing paternity and/or modifying or enforcing child support payments. The DCSS is responsible for notifying DFCS when a TANF recipient is not cooperating with DCSS.

As part of our fiscal year 2018 audit of TANF, we followed up on DHS' efforts to implement its corrective action plan for the prior year finding in which we reported that DHS did not have adequate internal controls in place to ensure it consistently complied with child support noncooperation requirements.

In response to our recommendations to improve controls, DHS implemented the following procedures:

- Monthly logs of TANF related sanctions requests are received directly from DCSS. The cases are reviewed to ensure sanctions have been implemented.
- District procedures for handling DCSS sanctions were documented.
- Documentation was used to provide training for veteran District TANF staff and new District TANF staff going forward.

Implementation of these new controls did not fully occur until February 2018. Consequently, we identified instances of noncompliance with child support noncooperation requirements during the first seven months of the fiscal year.

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 DCSS are ineligible for cash assistance.

Condition:

TANF benefits were not reduced or denied for noncooperation with child support enforcement for six of the 51 cases tested. The 51 cases were randomly selected from the 110 TANF cases that were issued child support noncooperation notices during fiscal year 2018.

Questioned Costs:

Known questioned costs of \$5,761 were identified for improper benefit payments to the six TANF participants that did not cooperate with child support enforcement.

Cause:

While DHS implemented new policies and procedures for monitoring the enforcement of sanctions by DFCS offices, they were not in place and operating effectively throughout the entire fiscal year to ensure TANF benefits for individuals who are not cooperating with DCSS were reduced or denied as required by federal regulations.

Effect:

By not monitoring to ensure noncooperative clients had their benefits reduced or denied, the DHS issued \$5,671 of improper payments to clients. 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 continue to monitor its newly implemented policies and procedures for child support noncooperation sanctions to ensure they are effective and consistently followed by those responsible for monitoring compliance, tracking the issuance and receipt of noncooperation notices, and enforcing sanctions. Strong monitoring controls will help ensure child support noncooperation requirements are consistently met.

Views of Responsible Officials:

DHS concurs with this finding.

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

STATE ENTITY: DEPARTMENT OF COMMUNITY HEALTH &
STATE ENTITY: DEPARTMENT OF HUMAN SERVICES

2018-029 Improve Controls over Medicaid Eligibility Determinations

Compliance Requirement:	Eligibility
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: Title XIX)
Federal Award Number:	1705GA5MAP (Year:2017), 1805GA5MAP (Year: 2018)
Questioned Costs:	\$192,298

The Medicaid eligibility process for Supplemental Security Income (SSI) Ex Parte members does not have adequate controls in place to ensure the required continuing eligibility determinations are performed.

Background Information:

The Department of Community Health (DCH) administers the State’s Medicaid program that provides payments for medical assistance to low-income individuals. Medicaid is Georgia’s largest public assistance program with federal expenditures totaling \$7.8 billion for fiscal year 2018. The program accounts for more than one-third of the State’s total federal award expenditures.

Eligibility for the Medicaid program is determined by the Division of Family and Children Services (DFCS), a division within the Department of Human Services (DHS), which has offices in each of the 159 counties in the State of Georgia. During fiscal year 2018, DCH provided Medicaid benefits to approximately 19,000 SSI Ex Parte members. Individuals who are eligible for SSI are also eligible for the Medicaid benefits, and those whose SSI benefits are terminated or denied by the Social Security Administration are SSI Ex Parte members for the Medicaid program. For those members, DCH makes temporary determinations of continued eligibility under a new Ex Parte Medicaid Class of Assistance in the Georgia Medicaid Management Information System (GAMMIS).

The DFCS is responsible for performing a Continuing Medicaid Determination (CMD) for each new SSI Ex Parte member. The DFCS uses the daily Ex Parte Determination Reports generated by GAMMIS to identify the new SSI Ex Parte members that require a CMD. GAMMIS also generates monthly Ex Parte Non-Confirmation Reports, which identify all entries from the Ex Parte Determination Reports that are over 30-days old and have not yet been acted upon.

When a CMD is complete, DFCS enters the individual in the Georgia Gateway eligibility system and an approval or denial notice is generated. GAMMIS is updated through the Georgia Gateway interface when eligibility for a member is approved. When eligibility is denied, DFCS sends the denial notice to DCH which triggers the removal of the denied member from GAMMIS.

Criteria:

As recipients of federal awards, both DCH and DHS are required to establish and maintain effective internal control over federal awards that provides reasonable assurance of 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 eligibility determination requirements for SSI Ex Parte members are addressed in Chapter 2700, Section 50 - DCH Reports - Ex Parte Lists of the DHS Medicaid Manual. In accordance with Section 50 of the Medicaid Manual, DFCS is required to perform eligibility determinations of those members whose SSI benefits are terminated or denied.

Condition:

Our audit of the Medicaid program revealed deficiencies in the performance of eligibility determinations for SSI Ex Parte members. We found that DFCS did not perform eligibility determinations for 36 of 62 SSI Ex Parte members tested.

During our initial eligibility testing of Medicaid members, we identified two SSI Ex Parte individuals whose eligibility had not been verified. In response to the deficiencies noted in the initial testing, we tested a sample of 60 SSI Ex Parte members receiving Medicaid benefits during fiscal year 2018. We found that DFCS did not perform eligibility determinations for 34 of the 60 members (57%) in the SSI Ex Parte sample.

In addition, we noted that DCH did not monitor the status of the eligibility determinations for SSI Ex Parte members in GAMMIS.

Questioned Costs:

Known questioned costs of \$192,298 was identified for benefit payments to the 36 SSI Ex Parte members whose eligibility was not supported by adequate documentation. The Federal and State share of questioned cost is approximately \$131,421 and \$60,877, respectively. Using the total SSI Ex Parte population amount of \$57,479,607, we project the likely questioned cost to be approximately \$43,937,111. The projected likely questioned cost is based on the testing of the sample of 60 SSI Ex Parte members. The Federal and State share of likely questioned cost is approximately \$30,028,909 and \$13,908,202 respectively.

Cause:

The DFCS offices have procedures in place for reviewing eligibility documentation; however, the operation of those procedures did not ensure the required eligibility determinations were made on all SSI Ex Parte members. Additionally, the DCH did not have a process in place to monitor and follow-up on the status of eligibility determinations for the SSI Ex Parte members.

Effect:

The deficiencies in eligibility resulted in noncompliance with federal regulations and questioned costs. In addition, grant provisions allow the grantor to penalize DCH 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 determinations for SSI Ex Parte members to ensure its policies and procedures are consistently enforced and operating effectively. Specifically, management should incorporate additional oversight and perform thorough reviews of the DFCS eligibility determinations for SSI Ex Parte members to ensure they are being performed as required.

In addition, DCH management should develop and implement policies and procedures to monitor and follow-up on the status of eligibility determinations for SSI Ex Parte members in GAMMIS. Management should also formally document these policies and procedures.

Improved controls will help ensure DCH and DHS achieve their objectives in complying with the Eligibility requirements for the Medicaid program.

Views of Responsible Officials:

We concur with this finding.

FEDERAL AGENCY: U.S. ENVIRONMENTAL PROTECTION AGENCY

STATE ENTITY: GEORGIA ENVIRONMENTAL FINANCE AUTHORITY

2018-030 Sub-recipient Monitoring

Compliance Requirement:	Subrecipient Monitoring
Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance
Federal Awarding Agency:	U.S. Environmental Protection Agency
Pass-Through Entity:	None
CFDA Number and Title:	66.458 - Capitalization Grants for Clean Water State Revolving Funds
Federal Award Number:	CS13000116, CS13000117
Questioned Costs:	\$954,397

Criteria:

As a pass-through entity, 2 CFR 200.331(d) and (e) require the Authority to perform monitoring activities on the sub-recipient's use of Federal awards, through reporting, site visits, regular contact, or other means to provide reasonable assurance that the sub-recipient administers Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements. The actual monitoring activity performed regarding each sub-recipient should be based on a risk assessment performed, annually, by the Authority on the respective sub-recipient.

Condition:

The Authority did not perform site visits, the Authority's predominate method of monitoring activity, for certain sub-recipients undergoing significant projects using the program's federal awards.

Questioned Costs:

All amounts passed through to the 2 sub-recipients for which no monitoring was performed could be questioned. These amounted to \$954,397 for the Clean Water Program for the year ended June 30, 2018.

Cause:

As the Authority was not performing site visits, they were not performing their established and predominate method of monitoring sub-recipients based on the level of activity of the project. The Authority was providing all the appropriate information to the sub-recipients and was obtaining the annual financial statements and following up on Single Audit reports for sub-recipients, but was not performing on site visits/monitoring during the year. The site visits were not being performed primarily due to a lack of a standardized methodology to track project site visits in the water resources division. During the year ended June 30, 2018, the Authority had 20 sub-recipients which had on-going, active construction projects which utilized Clean Water funds. In our sub-recipient monitoring testing of 5 sub-recipients, we noted 2 on which the Authority performed no site visit monitoring during the year.

Effect:

The lack of monitoring of a sub-recipient could result in the unallowable costs being provided to the sub-recipient.

Recommendation:

The Authority should ensure they understand all monitoring requirements as required by Title 2 U.S. Code of Federal Regulations Part 200 Section 331 and develop controls necessary to ensure they comply with all requirements applicable to sub-granting federal funds - including performing the annual risk assessment of all sub-recipients, developing a plan to monitor the sub-recipients based on the risk assessment, and then monitoring that the plan is implemented and performed.

Views of Responsible Officials:

We concur.

FEDERAL AGENCY: U.S. ENVIRONMENTAL PROTECTION AGENCY *(continued)*

STATE ENTITY: GEORGIA ENVIRONMENTAL FINANCE AUTHORITY *(continued)*

2018-031 Sub-recipient Monitoring

Compliance Requirement:	Subrecipient Monitoring
Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance
Federal Awarding Agency:	Environmental Protection Agency
Pass-Through Entity:	None
CFDA Number and Title:	66.468 - Capitalization Grants for Drinking Water State Revolving Funds
Federal Award Number:	FS98409914, FS98409915, FS98409916, FS98409917
Questioned Costs:	\$168,240

Criteria:

As a pass-through entity, 2 CFR 200.331(d) and (e) require the Authority to perform monitoring activities on the sub-recipient's use of Federal awards, through reporting, site visits, regular contact, or other means to provide reasonable assurance that the sub-recipient administers Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements. The actual monitoring activity performed regarding each sub-recipient should be based on a risk assessment performed, annually, by the Authority on the respective sub-recipient.

Condition:

The Authority did not perform site visits, the Authority's predominate method of monitoring activity, for certain sub-recipients undergoing significant projects using the program's federal awards.

Questioned Costs:

All amounts passed through to the 1 sub-recipient for which no monitoring was performed could be questioned. These amounted to \$168,240 for the Drinking Water Program for the year ended June 30, 2018.

Cause:

As the Authority was not performing site visits, they were not performing their established and predominate method of monitoring sub-recipients based on the level of activity of the project. The Authority was providing all the appropriate information to the sub-recipients and was obtaining the annual financial statements and following up on Single Audit reports for sub-recipients, but was not performing on site visits/monitoring during the year. The site visits were not being performed primarily due to a lack of standardized methodology to track project site visits in the water resources division. During the year ended June 20, 2018, the Authority had 17 sub-recipients which had on-going, active construction projects which utilized Drinking Water funds. In our sub-recipient monitoring testing of 4 sub-recipients, we noted 1 on which the Authority performed no site visit monitoring during the year.

Effect:

The lack of monitoring of a sub-recipient could result in the unallowable costs being provided to the sub-recipient.

Recommendation:

The Authority should ensure they understand all monitoring requirements as required by Title 2 U.S. Code of Federal Regulations Part 200 Section 331 and develop controls necessary to ensure they comply with all requirements applicable to sub-granting federal funds - including performing the annual risk assessment of all sub-recipients, developing a plan to monitor the sub-recipients based on the risk assessment, and then monitoring that the plan is implemented and performed.

Views of Responsible Officials:

We concur.

VARIOUS FEDERAL AGENCIES

STATE ENTITY: DEPARTMENT OF HUMAN SERVICES

2018-032 Continue to Strengthen Logical Access Controls

Compliance Requirement:	Activities Allowed or Unallowed Allowable Costs/Cost Principles Eligibility Financial Reporting
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 93.558 - Temporary Assistance for Needy Families
Federal Award Number:	2015G996115(Year:2015),2017G996115(Year:2017), 2016G996115(Year:2016),2018G996115(Year:2018), 175GA403S8026 (Year:2017), 185GA403S8026 (Year:2018)
Questioned Costs:	None Identified
Repeat of Prior Year Finding:	2017-042, 2016-052

The Department of Human Services (DHS) should continue to strengthen controls over logical access for its eligibility and payment application.

Background Information:

See Financial Statement Finding 2018-007

Criteria:

See Financial Statement Finding 2018-007

Condition:

See Financial Statement Finding 2018-007

Cause:

See Financial Statement Finding 2018-007

Effect:

See Financial Statement Finding 2018-007

Recommendation:

See Financial Statement Finding 2018-007

Views of Responsible Officials:

DHS concurs 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, 2018. The federal program information in the Schedule is organized as follows:

1. Individual Programs and Other Clusters (pages C-3 through C-66)
2. Research and Development Cluster (pages C-67 through C-141)
3. Student Financial Assistance Cluster (pages C-142 through C-143)

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-144 through C-147, 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, 2018**

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		
African Development Foundation		
01.U01 AEOP UNITE 2017 (Technology Student Association)		
01.U01 <i>Pass-Through from Army Educational Outreach Program (2085-48)</i>	\$ 12,912	\$ -
01.U01 Total	12,912	-
01.U02 DHS/MSU Scalable Distributed (19350036185701)		
01.U02 <i>Pass-Through from Mississippi State University (2401-48)</i>	8,419	-
01.U02 Total	8,419	-
01.U03 DOD/AEOP UNITE Program (543005-19A29A)		
01.U03 <i>Pass-Through from Army Educational Outreach Program (543005-19A29A 2085-48)</i>	1,000	-
01.U03 Total	1,000	-
01.U04 DOE-JSU Invest Innovation(i3) (U4118150002)		
01.U04 <i>Pass-Through from Jacksonville State University (2015-48 U4118150002)</i>	2,407	-
01.U04 Total	2,407	-
01.U05 Research & Engineering Appr Prog (601608)		
01.U05 <i>Pass-Through from Academy of Applied Science (601608 2098-17-48)</i>	1,000	-
01.U05 Total	1,000	-
African Development Foundation Total	\$ 25,738	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Agriculture		
10.025 Plant and Animal Disease, Pest Control, and Animal Care		
10.025 <i>Direct</i>	\$ 1,048,666	\$ -
10.025 Total	1,048,666	-
10.028 Wildlife Services		
10.028 <i>Pass-Through from Tuskegee University (39-32650-071-76190)</i>	30,440	-
10.028 Total	30,440	-
10.072 Wetlands Reserve Program		
10.072 <i>Direct</i>	171,273	-
10.072 Total	171,273	-
10.093 Voluntary Public Access and Habitat Incentive Program		
10.093 <i>Direct</i>	113,594	-
10.093 Total	113,594	-
10.153 Market News		
10.153 <i>Direct</i>	1,381	-
10.153 Total	1,381	-
10.163 Market Protection and Promotion		
10.163 <i>Direct</i>	45,925	-
10.163 Total	45,925	-
10.170 Specialty Crop Block Grant Program - Farm Bill		
10.170 <i>Direct</i>	847,035	564,375
10.170 Total	847,035	564,375
10.212 Small Business Innovation Research		
10.212 <i>Pass-Through from America's Small Business Development Centers (AGMT EXEC 12/15/17)</i>	30,540	-
10.212 Total	30,540	-
10.225 Community Food Projects		
10.225 <i>Direct</i>	360	-
10.225 Total	360	-
10.326 Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)		
10.326 <i>Pass-Through from Missouri State University (16042-001)</i>	34,401	-
10.326 Total	34,401	-
10.351 Rural Business Development Grant		
10.351 <i>Direct</i>	419,441	-
10.351 Total	419,441	-
10.407 Farm Ownership Loans		
10.407 <i>Direct</i>	27,828	11,334
10.407 Total	27,828	11,334
10.451 Noninsured Assistance		
10.451 <i>Direct</i>	11,487	-
10.451 Total	11,487	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Agriculture		
10.475 Cooperative Agreements with States for Intrastate Meat and Poultry Inspection		
10.475 <i>Direct</i>	\$ 3,128,135	\$ -
10.475 Total	3,128,135	-
10.500 Cooperative Extension Service		
10.500 <i>Direct</i>	3,008,951	-
10.500 Total	3,008,951	-
10.557 WIC Special Supplemental Nutrition Program for Women, Infants, and Children		
10.557 <i>Direct</i>	184,275,457	57,168,199
10.557 Total	184,275,457	57,168,199
10.558 Child and Adult Care Food Program		
10.558 <i>Direct</i>	7,537,878	7,472,625
10.558 Total	7,537,878	7,472,625
10.560 State Administrative Expenses for Child Nutrition		
10.560 <i>Direct</i>	12,660,629	-
10.560 Total	12,660,629	-
10.572 WIC Farmers' Market Nutrition Program (FMNP)		
10.572 <i>Direct</i>	920,845	-
10.572 Total	920,845	-
10.576 Senior Farmers Market Nutrition Program		
10.576 <i>Direct</i>	229,489	-
10.576 Total	229,489	-
10.578 WIC Grants To States (WGS)		
10.578 <i>Direct</i>	1,153,878	887,369
10.578 Total	1,153,878	887,369
10.579 Child Nutrition Discretionary Grants Limited Availability		
10.579 <i>Direct</i>	1,126,598	1,126,598
10.579 Total	1,126,598	1,126,598
10.582 Fresh Fruit and Vegetable Program		
10.582 <i>Direct</i>	3,978,397	3,978,397
10.582 Total	3,978,397	3,978,397
10.596 Pilot Projects to Reduce Dependency and Increase Work Requirements and Work Effort under SNAP		
10.596 <i>Direct</i>	4,331,344	-
10.596 Total	4,331,344	-
10.652 Forestry Research		
10.652 <i>Direct</i>	779,189	-
10.652 Total	779,189	-
10.664 Cooperative Forestry Assistance		
10.664 <i>Direct</i>	5,390,252	-
10.664 Total	5,390,252	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Agriculture		
10.676 Forest Legacy Program		
10.676 <i>Direct</i>	\$ 5,033,804	\$ -
10.676 <i>Pass-Through from U.S. Endowment for Forestry and Communities, Inc. (14-PA-11080105-004)</i>	22,662	-
10.676 Total	5,056,466	-
10.678 Forest Stewardship Program		
10.678 <i>Direct</i>	492,643	-
10.678 Total	492,643	-
10.680 Forest Health Protection		
10.680 <i>Direct</i>	343,735	-
10.680 Total	343,735	-
10.855 Distance Learning and Telemedicine Loans and Grants		
10.855 <i>Direct</i>	661,625	-
10.855 Total	661,625	-
10.902 Soil and Water Conservation		
10.902 <i>Direct</i>	223,625	-
10.902 Total	223,625	-
10.912 Environmental Quality Incentives Program		
10.912 <i>Direct</i>	201,105	-
10.912 Total	201,105	-
10.916 Watershed Rehabilitation Program		
10.916 <i>Direct</i>	596,250	-
10.916 Total	596,250	-
SNAP Cluster		
10.551 Supplemental Nutrition Assistance Program		
10.551 <i>Direct</i>	2,435,020,631	-
10.551 Total	2,435,020,631	-
10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		
10.561 <i>Direct</i>	100,249,685	9,284,447
10.561 Total	100,249,685	9,284,447
SNAP Cluster Total	2,535,270,316	9,284,447

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>	\$ 191,896,717	\$ 190,695,717
10.553 Total	191,896,717	190,695,717
10.555 National School Lunch Program		
10.555 <i>Direct</i>	685,416,459	631,110,174
10.555 Total	685,416,459	631,110,174
10.556 Special Milk Program for Children		
10.556 <i>Direct</i>	30,830	30,830
10.556 Total	30,830	30,830
10.559 Summer Food Service Program for Children		
10.559 <i>Direct</i>	14,753,025	14,267,269
10.559 Total	14,753,025	14,267,269
Child Nutrition Cluster Total	892,097,031	836,103,990
<i>Food Distribution Cluster</i>		
10.565 Commodity Supplemental Food Program		
10.565 <i>Direct</i>	1,590,184	341,135
10.565 Total	1,590,184	341,135
10.568 Emergency Food Assistance Program (Administrative Costs)		
10.568 <i>Direct</i>	2,294,104	895,227
10.568 Total	2,294,104	895,227
10.569 Emergency Food Assistance Program (Food Commodities)		
10.569 <i>Direct</i>	15,633,279	-
10.569 <i>Pass-Through from Step Up Savannah (00010283)</i>	15,391	-
10.569 Total	15,648,670	-
Food Distribution Cluster Total	19,532,958	1,236,362
<i>Forest Service Schools and Roads Cluster</i>		
10.665 Schools and Roads - Grants to States		
10.665 <i>Direct</i>	1,358,400	1,358,400
10.665 Total	1,358,400	1,358,400
Forest Service Schools and Roads Cluster Total	1,358,400	1,358,400
<i>Community Facilities Loans and Grants Cluster</i>		
10.766 Community Facilities Loans and Grants		
10.766 <i>Direct</i>	25,613	-
10.766 Total	25,613	-
Community Facilities Loans and Grants Cluster Total	25,613	-
Department of Agriculture Total	\$ 3,687,163,180	\$ 919,192,096

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>	\$ 119,336	\$ -
11.020 Total	119,336	-
11.030 Science and Research Park Development Grants		
11.030 <i>Direct</i>	(160)	-
11.030 Total	(160)	-
11.302 Economic Development Support for Planning Organizations		
11.302 <i>Pass-Through from Northwest Georgia Regional Commission (AGR DTD 12/5/16)</i>	5,239	-
11.302 Total	5,239	-
11.303 Economic Development Technical Assistance		
11.303 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (638283833)</i>	61,864	-
11.303 Total	61,864	-
11.313 Trade Adjustment Assistance for Firms		
11.313 <i>Direct</i>	1,045,116	288,290
11.313 Total	1,045,116	288,290
11.407 Interjurisdictional Fisheries Act of 1986		
11.407 <i>Direct</i>	18,649	-
11.407 <i>Pass-Through from Research Triangle Institute (NA14NMF407356)</i>	140,811	-
11.407 Total	159,460	-
11.419 Coastal Zone Management Administration Awards		
11.419 <i>Direct</i>	2,604,317	947,769
11.419 Total	2,604,317	947,769
11.420 Coastal Zone Management Estuarine Research Reserves		
11.420 <i>Direct</i>	609,154	-
11.420 Total	609,154	-
11.434 Cooperative Fishery Statistics		
11.434 <i>Direct</i>	98,841	-
11.434 Total	98,841	-
11.435 Southeast Area Monitoring and Assessment Program		
11.435 <i>Direct</i>	55,815	-
11.435 Total	55,815	-
11.439 Marine Mammal Data Program		
11.439 <i>Direct</i>	25,434	-
11.439 Total	25,434	-
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>	44,935	-
11.441 Total	44,935	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Commerce		
11.469 Congressionally Identified Awards and Projects		
11.469 <i>Pass-Through from Consortium for Ocean Leadership (NA07SEC4690001)</i>	\$ 8,721	\$ -
11.469 Total	8,721	-
11.472 Unallied Science Program		
11.472 <i>Direct</i>	914,011	-
11.472 Total	914,011	-
11.473 Office for Coastal Management		
11.473 <i>Direct</i>	13,262	-
11.473 <i>Pass-Through from Coastal States Stewardship Foundation (NA16NOS4730007)</i>	36,214	-
11.473 Total	49,476	-
11.474 Atlantic Coastal Fisheries Cooperative Management Act		
11.474 <i>Direct</i>	527,395	-
11.474 Total	527,395	-
11.549 State and Local Implementation Grant Program		
11.549 <i>Direct</i>	124,667	-
11.549 Total	124,667	-
11.611 Manufacturing Extension Partnership		
11.611 <i>Direct</i>	2,785,104	-
11.611 Total	2,785,104	-
11.620 Science, Technology, Business and/or Education Outreach		
11.620 <i>Direct</i>	1,500	-
11.620 Total	1,500	-
11.802 Minority Business Resource Development		
11.802 <i>Direct</i>	204,676	47,500
11.802 Total	204,676	47,500
11.805 MBDA Business Center		
11.805 <i>Direct</i>	432,606	-
11.805 Total	432,606	-
Department of Commerce Total	\$ 9,877,507	\$ 1,283,559

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>	\$ 308,504	\$ -
12.100 Total	308,504	-
12.112 Payments to States in Lieu of Real Estate Taxes		
12.112 <i>Direct</i>	2,121,501	2,121,501
12.112 Total	2,121,501	2,121,501
12.113 State Memorandum of Agreement Program for the Reimbursement of Technical Services		
12.113 <i>Direct</i>	624,105	-
12.113 Total	624,105	-
12.300 Basic and Applied Scientific Research		
12.300 <i>Direct</i>	14,882	-
12.300 <i>Pass-Through from Kennesaw State University Research and Service Foundation (326020115H)</i>	471	-
12.300 Total	15,353	-
12.357 ROTC Language and Culture Training Grants		
12.357 <i>Pass-Through from Institute of International Education, Inc. (P.O.#2603-GT-16-GO-051-PO4)</i>	4,844	-
12.357 Total	4,844	-
12.400 Military Construction, National Guard		
12.400 <i>Direct</i>	2,873,484	-
12.400 Total	2,873,484	-
12.401 National Guard Military Operations and Maintenance (O&M) Projects		
12.401 <i>Direct</i>	35,613,732	-
12.401 Total	35,613,732	-
12.404 National Guard ChalleNGe Program		
12.404 <i>Direct</i>	15,874,045	-
12.404 Total	15,874,045	-
12.611 Community Economic Adjustment Assistance for Reductions in Defense Industry Employment		
12.611 <i>Direct</i>	249,171	-
12.611 Total	249,171	-
12.617 Economic Adjustment Assistance for State Governments		
12.617 <i>Direct</i>	245,607	-
12.617 Total	245,607	-
12.630 Basic, Applied, and Advanced Research in Science and Engineering		
12.630 <i>Direct</i>	1,131,988	-
12.630 Total	1,131,988	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>	\$ 145,443	\$ -
12.903 Total	145,443	-
12.905 CyberSecurity Core Curriculum		
12.905 <i>Direct</i>	155,332	-
12.905 Total	155,332	-
12.U06 Dental Materials Course-Fort Gordon WO#12 Dental Materials 2017-2018 (FTGOR00146)		
12.U06 <i>Direct</i>	12,900	-
12.U06 Total	12,900	-
12.U07 Issue of Department of Defense excess equipment (1903.16.052202)		
12.U07 <i>Direct</i>	60,000	-
12.U07 Total	60,000	-
12.U08 Military Tuition Assistance (40-00250, 40-00251, 40-00252)		
12.U08 <i>Direct</i>	1,878,560	-
12.U08 Total	1,878,560	-
12.U09 Prescribed Fire Training Center (W911SR-06-2-0007)		
12.U09 <i>Pass-Through from The Nature Conservancy (082917-01)</i>	50,000	-
12.U09 Total	50,000	-
12.U10 Prosthodontic Grad Dental Ed Program-Fort Gordon (FTGOR00145)		
12.U10 <i>Direct</i>	747	-
12.U10 Total	747	-
12.U11 Sale of Forest Products (486Timber)		
12.U11 <i>Direct</i>	10,646	10,646
12.U11 Total	10,646	10,646
Department of Defense Total	\$ 61,375,962	\$ 2,132,147

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>	\$ 569,680	\$ -
14.169 Total	569,680	-
14.171 Manufactured Home Dispute Resolution		
14.171 <i>Direct</i>	666,154	-
14.171 Total	666,154	-
14.228 Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii		
14.228 <i>Direct</i>	37,113,029	35,797,018
14.228 Total	37,113,029	35,797,018
14.231 Emergency Solutions Grant Program		
14.231 <i>Direct</i>	4,619,752	-
14.231 Total	4,619,752	-
14.238 Shelter Plus Care		
14.238 <i>Direct</i>	14,707,791	-
14.238 Total	14,707,791	-
14.239 Home Investment Partnerships Program		
14.239 <i>Direct</i>	22,991,264	11,049,524
14.239 Total	22,991,264	11,049,524
14.241 Housing Opportunities for Persons with AIDS		
14.241 <i>Direct</i>	2,660,851	-
14.241 Total	2,660,851	-
14.267 Continuum of Care Program		
14.267 <i>Direct</i>	1,905,651	-
14.267 Total	1,905,651	-
14.275 Housing Trust Fund		
14.275 <i>Direct</i>	112,683	-
14.275 Total	112,683	-
14.881 Moving to Work Demonstration Program		
14.881 <i>Pass-Through from Housing Authority Columbus, Georgia (30445)</i>	41,487	-
14.881 Total	41,487	-
14.U12 EDI Special Projects (B-10-SP-GA-0204)		
14.U12 <i>Direct</i>	624,300	-
14.U12 Total	624,300	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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		
<i>Housing Voucher Cluster</i>		
14.871 Section 8 Housing Choice Vouchers		
14.871 <i>Direct</i>	\$ 114,389,835	\$ -
14.871 Total	114,389,835	-
14.879 Mainstream Vouchers		
14.879 <i>Direct</i>	281,568	-
14.879 Total	281,568	-
<i>Housing Voucher Cluster Total</i>	114,671,403	-
Department of Housing and Urban Development Total	\$ 200,684,045	\$ 46,846,542

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>	\$ 2,000,000	\$ -
15.614 Total	2,000,000	-
15.615 Cooperative Endangered Species Conservation Fund		
15.615 <i>Direct</i>	292,556	25,625
15.615 <i>Pass-Through from Alabama Department of Conservation and Natural Resources (F16AP00584)</i>	26,107	-
15.615 Total	318,663	25,625
15.622 Sportfishing and Boating Safety Act		
15.622 <i>Direct</i>	51,026	-
15.622 Total	51,026	-
15.623 North American Wetlands Conservation Fund		
15.623 <i>Direct</i>	1,000,000	-
15.623 Total	1,000,000	-
15.626 Enhanced Hunter Education and Safety		
15.626 <i>Direct</i>	241,200	-
15.626 Total	241,200	-
15.630 Coastal		
15.630 <i>Direct</i>	10,000	-
15.630 Total	10,000	-
15.631 Partners for Fish and Wildlife		
15.631 <i>Direct</i>	69,483	-
15.631 Total	69,483	-
15.634 State Wildlife Grants		
15.634 <i>Direct</i>	1,523,759	-
15.634 Total	1,523,759	-
15.650 Research Grants (Generic)		
15.650 <i>Direct</i>	23,513	-
15.650 Total	23,513	-
15.657 Endangered Species Conservation Recovery Implementation Funds		
15.657 <i>Direct</i>	36,515	-
15.657 <i>Pass-Through from Alabama Department of Conservation and Natural Resources (UWG Number 1149_54)</i>	4,647	-
15.657 <i>Pass-Through from Kennesaw State University Research and Service Foundation (F17AP00100)</i>	2,730	-
15.657 Total	43,892	-
15.663 National Fish and Wildlife Foundation		
15.663 <i>Direct</i>	52,143	-
15.663 Total	52,143	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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		
15.670 Adaptive Science		
15.670 <i>Direct</i>	\$ 2,259	\$ -
15.670 Total	2,259	-
15.904 Historic Preservation Fund Grants-In-Aid		
15.904 <i>Direct</i>	600,407	90,159
15.904 Total	600,407	90,159
15.914 National Register of Historic Places		
15.914 <i>Direct</i>	1,094	-
15.914 Total	1,094	-
15.916 Outdoor Recreation Acquisition, Development and Planning		
15.916 <i>Direct</i>	331,961	153,306
15.916 Total	331,961	153,306
15.925 National Maritime Heritage Grants		
15.925 <i>Direct</i>	41,837	-
15.925 Total	41,837	-
<i>Fish and Wildlife Cluster</i>		
15.605 Sport Fish Restoration		
15.605 <i>Direct</i>	7,169,058	-
15.605 Total	7,169,058	-
15.611 Wildlife Restoration and Basic Hunter Education		
15.611 <i>Direct</i>	19,489,996	19,533
15.611 <i>Pass-Through from Alabama Department of Conservation and Natural Resources (1162 54)</i>	27,213	-
15.611 Total	19,517,209	19,533
<i>Fish and Wildlife Cluster Total</i>	26,686,267	19,533
Department of the Interior Total	\$ 32,997,504	\$ 288,623

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Justice		
16.017 Sexual Assault Services Formula Program		
16.017 <i>Direct</i>	\$ 279,392	\$ 262,822
16.017 Total	279,392	262,822
16.026 OVW Research and Evaluation Program		
16.026 <i>Direct</i>	37,078	-
16.026 Total	37,078	-
16.523 Juvenile Accountability Block Grants		
16.523 <i>Direct</i>	9,229	9,229
16.523 Total	9,229	9,229
16.525 Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus		
16.525 <i>Direct</i>	184,934	24,767
16.525 Total	184,934	24,767
16.528 Enhanced Training and Services to End Violence and Abuse of Women Later in Life		
16.528 <i>Direct</i>	91,950	90,189
16.528 Total	91,950	90,189
16.540 Juvenile Justice and Delinquency Prevention		
16.540 <i>Direct</i>	1,143,775	814,403
16.540 Total	1,143,775	814,403
16.543 Missing Children's Assistance		
16.543 <i>Direct</i>	655,741	-
16.543 Total	655,741	-
16.550 State Justice Statistics Program for Statistical Analysis Centers		
16.550 <i>Direct</i>	45,508	-
16.550 Total	45,508	-
16.560 National Institute of Justice Research, Evaluation, and Development Project Grants		
16.560 <i>Direct</i>	45,958	-
16.560 <i>Pass-Through from WestEd (SP00012341)</i>	44,872	-
16.560 Total	90,830	-
16.575 Crime Victim Assistance		
16.575 <i>Direct</i>	51,259,164	34,192,966
16.575 <i>Pass-Through from Kennesaw State University Research and Service Foundation (2015-VA-GX-0057)</i>	77,562	-
16.575 Total	51,336,726	34,192,966
16.576 Crime Victim Compensation		
16.576 <i>Direct</i>	6,274,041	-
16.576 Total	6,274,041	-
16.582 Crime Victim Assistance/Discretionary Grants		
16.582 <i>Direct</i>	1,055,461	890,180
16.582 Total	1,055,461	890,180

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Justice		
16.585 Drug Court Discretionary Grant Program		
16.585 <i>Direct</i>	\$ 322,598	\$ 307,055
16.585 Total	322,598	307,055
16.588 Violence Against Women Formula Grants		
16.588 <i>Direct</i>	3,231,790	2,605,794
16.588 Total	3,231,790	2,605,794
16.590 Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program		
16.590 <i>Direct</i>	150,627	28,634
16.590 Total	150,627	28,634
16.593 Residential Substance Abuse Treatment for State Prisoners		
16.593 <i>Direct</i>	284,065	-
16.593 Total	284,065	-
16.601 Corrections Training and Staff Development		
16.601 <i>Direct</i>	97,408	-
16.601 Total	97,408	-
16.609 Project Safe Neighborhoods		
16.609 <i>Direct</i>	95,027	74,611
16.609 Total	95,027	74,611
16.735 PREA Program: Strategic Support for PREA Implementation		
16.735 <i>Direct</i>	322,395	-
16.735 Total	322,395	-
16.738 Edward Byrne Memorial Justice Assistance Grant Program		
16.738 <i>Direct</i>	5,229,427	2,521,893
16.738 Total	5,229,427	2,521,893
16.741 DNA Backlog Reduction Program		
16.741 <i>Direct</i>	928,711	-
16.741 Total	928,711	-
16.742 Paul Coverdell Forensic Sciences Improvement Grant Program		
16.742 <i>Direct</i>	1,060,337	-
16.742 Total	1,060,337	-
16.750 Support for Adam Walsh Act Implementation Grant Program		
16.750 <i>Direct</i>	174,907	174,907
16.750 Total	174,907	174,907
16.751 Edward Byrne Memorial Competitive Grant Program		
16.751 <i>Direct</i>	120,676	-
16.751 Total	120,676	-
16.812 Second Chance Act Reentry Initiative		
16.812 <i>Direct</i>	1,130,028	-
16.812 Total	1,130,028	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Justice		
16.826 Vision 21		
16.826 <i>Direct</i>	\$ 81,723	\$ -
16.826 Total	81,723	-
16.827 Justice Reinvestment Initiative		
16.827 <i>Direct</i>	524,932	-
16.827 Total	524,932	-
16.833 National Sexual Assault Kit Initiative		
16.833 <i>Direct</i>	26,118	-
16.833 Total	26,118	-
16.922 Equitable Sharing Program		
16.922 <i>Direct</i>	1,093,609	40,522
16.922 Total	1,093,609	40,522
16.U13 DEA overtime (29001)		
16.U13 <i>Direct</i>	373,632	-
16.U13 Total	373,632	-
16.U14 DOJ FBI JTTF OCDETF Overtime (Fund Source11404)		
16.U14 <i>Direct</i>	7,405	-
16.U14 Total	7,405	-
16.U15 DOJ, FBI, DEA Cooperative Agreements (Various overtime agreements)		
16.U15 <i>Direct</i>	147,838	-
16.U15 Total	147,838	-
16.U16 Joint Law Enforcement Operations (ICE Overtime Reimbursement)		
16.U16 <i>Direct</i>	4,001	-
16.U16 Total	4,001	-
16.U17 Supplementary Medical Services Field Medical Supp (J-FBI-13-060)		
16.U17 <i>Pass-Through from Vighter Medical Group, LLC (VIGHT00002)</i>	73,155	-
16.U17 Total	73,155	-
Department of Justice Total	\$ 76,685,074	\$ 42,037,972

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>	\$ 1,595,827	\$ -
17.002 Total	1,595,827	-
17.005 Compensation and Working Conditions		
17.005 <i>Direct</i>	186,793	-
17.005 Total	186,793	-
17.225 Unemployment Insurance		
17.225 <i>Direct</i>	384,614,995	-
17.225 Total	384,614,995	-
17.235 Senior Community Service Employment Program		
17.235 <i>Direct</i>	1,699,880	1,620,777
17.235 Total	1,699,880	1,620,777
17.245 Trade Adjustment Assistance		
17.245 <i>Direct</i>	3,949,584	-
17.245 Total	3,949,584	-
17.261 WIOA Pilots, Demonstrations, and Research Projects		
17.261 <i>Direct</i>	1,157,273	-
17.261 Total	1,157,273	-
17.268 H-1B Job Training Grants		
17.268 <i>Direct</i>	591,682	-
17.268 Total	591,682	-
17.270 Reentry Employment Opportunities		
17.270 <i>Pass-Through from Urban League of Greater Atlanta (35222)</i>	17,675	-
17.270 Total	17,675	-
17.271 Work Opportunity Tax Credit Program (WOTC)		
17.271 <i>Direct</i>	472,379	-
17.271 Total	472,379	-
17.273 Temporary Labor Certification for Foreign Workers		
17.273 <i>Direct</i>	818,668	-
17.273 Total	818,668	-
17.274 YouthBuild		
17.274 <i>Direct</i>	95,276	-
17.274 <i>Pass-Through from Future Seekers, Inc. (35320)</i>	16,688	-
17.274 Total	111,964	-
17.277 WIOA National Dislocated Worker Grants / WIA National Emergency Grants		
17.277 <i>Direct</i>	458,886	430,965
17.277 Total	458,886	430,965

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Labor		
17.282 Trade Adjustment Assistance Community College and Career Training (TAACCCT)		
17.282 <i>Direct</i>	\$ 475,954	\$ -
17.282 <i>Pass-Through from Lawson State Community College (19015)</i>	602,567	-
17.282 Total	1,078,521	-
17.504 Consultation Agreements		
17.504 <i>Direct</i>	883,710	-
17.504 Total	883,710	-
17.600 Mine Health and Safety Grants		
17.600 <i>Direct</i>	185,227	-
17.600 Total	185,227	-
17.603 Brookwood-Sago Grant		
17.603 <i>Direct</i>	33,970	-
17.603 Total	33,970	-
Employment Service Cluster		
17.207 Employment Service/Wagner-Peyser Funded Activities		
17.207 <i>Direct</i>	19,276,022	136,591
17.207 Total	19,276,022	136,591
17.801 Disabled Veterans' Outreach Program (DVOP)		
17.801 <i>Direct</i>	4,701,593	-
17.801 Total	4,701,593	-
17.804 Local Veterans' Employment Representative Program		
17.804 <i>Direct</i>	2,334,289	-
17.804 Total	2,334,289	-
Employment Service Cluster Total	26,311,904	136,591
WIOA Cluster		
17.258 WIOA Adult Program		
17.258 <i>Direct</i>	28,295,970	24,079,136
17.258 <i>Pass-Through from Atlanta Regional Commission (2814511, WD1817.2)</i>	455,297	-
17.258 <i>Pass-Through from Central Savannah River Area Regional Commission (WIOA1)</i>	155,267	-
17.258 <i>Pass-Through from City of Macon (MOA2017MGRC)</i>	103,705	-
17.258 <i>Pass-Through from Middle Georgia Consortium, Inc. (17-11-13)</i>	177,110	-
17.258 <i>Pass-Through from Northeast Georgia Regional Commission (3518A001)</i>	883,713	-
17.258 <i>Pass-Through from Northwest Georgia Regional Commission (01-15-108-CA1, 01-15-114, 82717001)</i>	941,347	-
17.258 <i>Pass-Through from River Valley Regional Commission (11-15-16-08-015)</i>	208,387	-
17.258 <i>Pass-Through from Samueli Institute (16-05-01)</i>	269,264	-
17.258 <i>Pass-Through from West Central Georgia Workforce Development Corporation (270529166)</i>	100,097	-
17.258 Total	31,590,157	24,079,136

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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 WIOA Youth Activities		
17.259 <i>Direct</i>	\$ 27,114,583	\$ 25,402,106
17.259 <i>Pass-Through from Appalachian Regional Commission (35751001)</i>	109,570	-
17.259 <i>Pass-Through from Georgia Mountains Regional Commission (PY16GED)</i>	128,324	-
17.259 <i>Pass-Through from Northeast Georgia Regional Commission (3518C001)</i>	341,921	-
17.259 <i>Pass-Through from Northwest Georgia Regional Commission (01-15-20-989)</i>	662,419	-
17.259 <i>Pass-Through from Samuelli Institute (16-05-02)</i>	62,646	-
17.259 <i>Pass-Through from West Central Georgia Workforce Development Corporation (290529166)</i>	433,131	-
17.259 Total	28,852,594	25,402,106
17.278 WIOA Dislocated Worker Formula Grants		
17.278 <i>Direct</i>	34,872,188	31,742,884
17.278 <i>Pass-Through from Middle Georgia Consortium, Inc. (WIA2017)</i>	76,592	-
17.278 <i>Pass-Through from Northeast Georgia Regional Commission (3518B001)</i>	91,040	-
17.278 <i>Pass-Through from River Valley Regional Commission (31-15-16-08-015)</i>	27,289	-
17.278 <i>Pass-Through from Samuelli Institute (16-06-03)</i>	28,903	-
17.278 Total	35,096,012	31,742,884
WIOA Cluster Total	95,538,763	81,224,126
Department of Labor Total	\$ 519,707,701	\$ 83,412,459

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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 (SP00012825)</i>	\$ 102,334	\$ -
19.009 Total	102,334	-
19.021 Investing in People in The Middle East and North Africa		
19.021 <i>Pass-Through from Kennesaw State University Research and Service Foundation (SIZ-100-15-GR025)</i>	36,903	-
19.021 Total	36,903	-
19.040 Public Diplomacy Programs		
19.040 <i>Direct</i>	34,821	-
19.040 Total	34,821	-
19.400 Academic Exchange Programs - Graduate Students		
19.400 <i>Pass-Through from Kennesaw State University Research and Service Foundation (S-ECAGD-15-CA-1015)</i>	49,523	-
19.400 Total	49,523	-
19.501 Public Diplomacy Programs for Afghanistan and Pakistan		
19.501 <i>Pass-Through from Kennesaw State University Research and Service Foundation (S-PK330-13-CA-051)</i>	9,165	-
19.501 Total	9,165	-
Department of State Total	\$ 232,746	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>	\$ 33,041,311	\$ 32,121,269
20.106 Total	33,041,311	32,121,269
20.215 Highway Training and Education		
20.215 <i>Direct</i>	125,663	-
20.215 Total	125,663	-
20.218 Motor Carrier Safety Assistance		
20.218 <i>Direct</i>	6,466,213	-
20.218 Total	6,466,213	-
20.223 Transportation Infrastructure Finance and Innovation Act (TIFIA) Program		
20.223 <i>Direct</i>	211,778,481	-
20.223 Total	211,778,481	-
20.231 Performance and Registration Information Systems Management		
20.231 <i>Direct</i>	14,000	-
20.231 Total	14,000	-
20.232 Commercial Driver's License Program Implementation Grant		
20.232 <i>Direct</i>	354,524	-
20.232 Total	354,524	-
20.234 Safety Data Improvement Program		
20.234 <i>Direct</i>	249,035	-
20.234 Total	249,035	-
20.235 Commercial Motor Vehicle Operator Safety Training Grants		
20.235 <i>Direct</i>	10,019	-
20.235 Total	10,019	-
20.313 Railroad Research and Development		
20.313 <i>Direct</i>	35,773	-
20.313 Total	35,773	-
20.319 High-Speed Rail Corridors and Intercity Passenger Rail Service Capital Assistance Grants		
20.319 <i>Direct</i>	94,648	-
20.319 Total	94,648	-
20.505 Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research		
20.505 <i>Direct</i>	3,950,305	3,919,880
20.505 Total	3,950,305	3,919,880
20.509 Formula Grants for Rural Areas		
20.509 <i>Direct</i>	18,220,858	16,771,959
20.509 Total	18,220,858	16,771,959

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Transportation		
20.522 Alternatives Analysis		
20.522 <i>Direct</i>	\$ 45,042	\$ -
20.522 Total	45,042	-
20.528 Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program		
20.528 <i>Direct</i>	604,916	-
20.528 Total	604,916	-
20.614 National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements		
20.614 <i>Direct</i>	155,118	-
20.614 Total	155,118	-
20.700 Pipeline Safety Program State Base Grant		
20.700 <i>Direct</i>	1,871,796	-
20.700 Total	1,871,796	-
20.703 Interagency Hazardous Materials Public Sector Training and Planning Grants		
20.703 <i>Direct</i>	424,839	622
20.703 Total	424,839	622
20.934 Nationally Significant Freight and Highway Projects		
20.934 <i>Direct</i>	3,683,798	-
20.934 Total	3,683,798	-
Highway Planning and Construction Cluster		
20.205 Highway Planning and Construction		
20.205 <i>Direct</i>	1,465,233,319	89,157,767
20.205 <i>Pass-Through from Southern Georgia Regional Commission (51182)</i>	2,545	-
20.205 Total	1,465,235,864	89,157,767
20.219 Recreational Trails Program		
20.219 <i>Direct</i>	1,290,183	1,091,288
20.219 Total	1,290,183	1,091,288
20.224 Federal Lands Access Program		
20.224 <i>Direct</i>	969	-
20.224 Total	969	-
Highway Planning and Construction Cluster Total	1,466,527,016	90,249,055
Federal Transit Cluster		
20.500 Federal Transit Capital Investment Grants		
20.500 <i>Direct</i>	742,661	-
20.500 Total	742,661	-
20.507 Federal Transit Formula Grants		
20.507 <i>Direct</i>	20,928,166	10,111,617
20.507 Total	20,928,166	10,111,617

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Transportation		
20.525 State of Good Repair Grants Program		
20.525 <i>Direct</i>	\$ 1,287,793	\$ -
20.525 Total	1,287,793	-
20.526 Bus and Bus Facilities Formula Program		
20.526 <i>Direct</i>	3,415,539	318,965
20.526 Total	3,415,539	318,965
Federal Transit Cluster Total	26,374,159	10,430,582
Transit Services Programs Cluster		
20.513 Enhanced Mobility of Seniors and Individuals with Disabilities		
20.513 <i>Direct</i>	7,920,384	-
20.513 Total	7,920,384	-
20.516 Job Access And Reverse Commute Program		
20.516 <i>Direct</i>	1,396,838	582,380
20.516 Total	1,396,838	582,380
20.521 New Freedom Program		
20.521 <i>Direct</i>	513,898	-
20.521 Total	513,898	-
Transit Services Programs Cluster Total	9,831,120	582,380
Highway Safety Cluster		
20.600 State and Community Highway Safety		
20.600 <i>Direct</i>	9,331,696	2,572,815
20.600 Total	9,331,696	2,572,815
20.616 National Priority Safety Programs		
20.616 <i>Direct</i>	8,479,701	1,386,050
20.616 <i>Pass-Through from Kennesaw State University Research and Service Foundation (YA-2018402TSP-010)</i>	9,214	-
20.616 Total	8,488,915	1,386,050
Highway Safety Cluster Total	17,820,611	3,958,865
Department of Transportation Total	\$ 1,801,679,245	\$ 158,034,612

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>	\$ 49,289	\$ 28,436
21.016 Total	49,289	28,436
21.U18 National Foreclosure Mitigation Counseling Program (PL 114-113X1350)		
21.U18 <i>Pass-Through from Neighborhood Reinvestment Corporation (PL112-1095X1350)</i>	6,669	-
21.U18 Total	6,669	-
Department of the Treasury Total	\$ 55,958	\$ 28,436

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Appalachian Regional Commission		
23.002 Appalachian Area Development		
23.002 <i>Direct</i>	\$ 179,806	\$ 178,523
23.002 <i>Pass-Through from Appalachian Regional Commission (35417001, GA-18268-302-15, GA-18660-302-16)</i>	625,368	-
23.002 Total	805,174	178,523
23.011 Appalachian Research, Technical Assistance, and Demonstration Projects		
23.011 <i>Direct</i>	687,199	359,185
23.011 Total	687,199	359,185
Appalachian Regional Commission Total	\$ 1,492,373	\$ 537,708

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>	\$ 8,146	\$ -
27.011 Total	8,146	-
Office of Personnel Management Total	\$ 8,146	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>	\$ 22,049	\$ -
30.001 Total	22,049	-
Equal Employment Opportunity Commission Total	\$ 22,049	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>	\$ 12,356,549	\$ -
39.003 Total	12,356,549	-
General Services Administration Total	\$ 12,356,549	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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.U19 Teaching with Primary Sources (GA08C0016)		
42.U19 <i>Pass-Through from Waynesburg University (28176)</i>	\$ 11,593	\$ -
42.U19 Total	11,593	-
Library of Congress Total	\$ 11,593	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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 (155694)</i>	\$ 6,487	\$ -
43.001 Total	6,487	-
<hr/>		
43.002 Aeronautics		
43.002 <i>Direct</i>	129,331	-
43.002 Total	129,331	-
<hr/>		
43.008 Education		
43.008 <i>Direct</i>	(4,500)	-
43.008 <i>Pass-Through from Kennesaw State University Research and Service Foundation (NNX15AP85H)</i>	24,585	-
43.008 Total	20,085	-
<hr/>		
43.012 Space Technology		
43.012 <i>Direct</i>	54,786	-
43.012 Total	54,786	-
<hr/>		
National Aeronautics and Space Administration Total	\$ 210,689	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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. (6382838314)</i>	\$ 18,921	\$ -
45.301 Total	18,921	-
45.310 Grants to States		
45.310 <i>Direct</i>	4,344,447	-
45.310 Total	4,344,447	-
45.312 National Leadership Grants		
45.312 <i>Direct</i>	4,486	-
45.312 Total	4,486	-
45.313 Laura Bush 21st Century Librarian Program		
45.313 <i>Direct</i>	10,592	-
45.313 Total	10,592	-
Institute of Museum and Library Services Total	\$ 4,378,446	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>	\$ 1,034	\$ -
45.024 <i>Pass-Through from Kennesaw State University Research and Service Foundation (15-4400-7125, 16-5400-7025)</i>	7,621	-
45.024 Total	8,655	-
45.025 Promotion of the Arts Partnership Agreements		
45.025 <i>Direct</i>	797,698	773,641
45.025 <i>Pass-Through from South Arts, Inc. (2816217, 5408)</i>	5,685	-
45.025 Total	803,383	773,641
National Endowment for the Arts Total	\$ 812,038	\$ 773,641

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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		
45.129 Promotion of the Humanities Federal/State Partnership		
45.129 <i>Pass-Through from University of North Georgia Research Foundation (GR2017S07)</i>	\$ 2,000	\$ -
45.129 Total	2,000	-
45.162 Promotion of the Humanities Teaching and Learning Resources and Curriculum Development		
45.162 <i>Direct</i>	66,446	-
45.162 Total	66,446	-
45.163 Promotion of the Humanities Professional Development		
45.163 <i>Direct</i>	73,482	-
45.163 <i>Pass-Through from Kennesaw State University Research and Service Foundation (AQ-228977-15)</i>	130	-
45.163 Total	73,612	-
45.169 Promotion of the Humanities Office of Digital Humanities		
45.169 <i>Direct</i>	139,258	35,134
45.169 Total	139,258	35,134
National Endowment for the Humanities Total	\$ 281,316	\$ 35,134

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>	\$ 51,566	\$ -
47.041 <i>Pass-Through from Kennesaw State University Research and Service Foundation (479436-19C57)</i>	22,732	-
47.041 Total	74,298	-
47.049 Mathematical and Physical Sciences		
47.049 <i>Direct</i>	2,253	-
47.049 <i>Pass-Through from Kennesaw State University Research and Service Foundation (1560329)</i>	40,969	-
47.049 Total	43,222	-
47.070 Computer and Information Science and Engineering		
47.070 <i>Direct</i>	90,186	-
47.070 Total	90,186	-
47.074 Biological Sciences		
47.074 <i>Pass-Through from Kennesaw State University Research and Service Foundation (180046)</i>	1,828	-
47.074 Total	1,828	-
47.075 Social, Behavioral, and Economic Sciences		
47.075 <i>Direct</i>	4,607	-
47.075 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (39G8482)</i>	17,079	-
47.075 Total	21,686	-
47.076 Education and Human Resources		
47.076 <i>Direct</i>	1,590,678	21,415
47.076 <i>Pass-Through from Carleton College (DUE1125331)</i>	37,246	-
47.076 <i>Pass-Through from Clark Atlanta University (HRD-0503372, SP00011408)</i>	106,883	-
47.076 <i>Pass-Through from Daytona State College (DUE-1204800/C-13-023A)</i>	3,083	-
47.076 <i>Pass-Through from Florida A&M University (C4438)</i>	65,834	-
47.076 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (6382838319)</i>	287,961	-
47.076 <i>Pass-Through from Kennesaw State University Research and Service Foundation (1548986, 1619689, 1649587, 1725940, 180114, 77903-119096-3, DGE-1438858, DUE-1035451, DUE-1259954, DUE-1340019, DUE-1340020, RR740-019/S001595, RR740-019/S001596)</i>	789,661	-
47.076 Total	2,881,346	21,415
47.U20 NSF BEST Grant-Laney College (000444397)		
47.U20 <i>Pass-Through from Laney College (000444397)</i>	137,604	-
47.U20 Total	137,604	-
National Science Foundation Total	\$ 3,250,170	\$ 21,415

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>	\$ 266,040	\$ -
59.037 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (6382838320)</i>	63,899	-
59.037 Total	329,939	-
59.044 Veterans Outreach Program		
59.044 <i>Direct</i>	18,256	-
59.044 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (6382838321)</i>	240,125	-
59.044 Total	258,381	-
Small Business Administration Total	\$ 588,320	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>	\$ 19,769,079	\$ 12,080,330
64.015 Total	19,769,079	12,080,330
64.028 Post-9/11 Veterans Educational Assistance		
64.028 <i>Direct</i>	2,518,478	-
64.028 Total	2,518,478	-
64.054 Research and Development		
64.054 <i>Direct</i>	53,581	-
64.054 Total	53,581	-
64.101 Burial Expenses Allowance for Veterans		
64.101 <i>Direct</i>	280,817	-
64.101 Total	280,817	-
64.120 Post-Vietnam Era Veterans' Educational Assistance		
64.120 <i>Direct</i>	723,521	-
64.120 Total	723,521	-
64.203 Veterans Cemetery Grants Program		
64.203 <i>Direct</i>	2,537,044	2,537,044
64.203 Total	2,537,044	2,537,044
Department of Veterans Affairs Total	\$ 25,882,520	\$ 14,617,374

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>	\$ 50,101	\$ -
66.032 Total	50,101	-
66.034 Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act		
66.034 <i>Direct</i>	714,915	-
66.034 Total	714,915	-
66.039 National Clean Diesel Emissions Reduction Program		
66.039 <i>Direct</i>	609,642	-
66.039 Total	609,642	-
66.040 State Clean Diesel Grant Program		
66.040 <i>Direct</i>	360,744	-
66.040 Total	360,744	-
66.419 Water Pollution Control State, Interstate, and Tribal Program Support		
66.419 <i>Direct</i>	275,672	-
66.419 Total	275,672	-
66.433 State Underground Water Source Protection		
66.433 <i>Direct</i>	79,719	-
66.433 Total	79,719	-
66.454 Water Quality Management Planning		
66.454 <i>Direct</i>	139,928	-
66.454 Total	139,928	-
66.460 Nonpoint Source Implementation Grants		
66.460 <i>Direct</i>	2,891,351	-
66.460 Total	2,891,351	-
66.461 Regional Wetland Program Development Grants		
66.461 <i>Direct</i>	344,787	-
66.461 Total	344,787	-
66.472 Beach Monitoring and Notification Program Implementation Grants		
66.472 <i>Direct</i>	271,964	-
66.472 Total	271,964	-
66.516 P3 Award: National Student Design Competition for Sustainability		
66.516 <i>Pass-Through from Kennesaw State University Research and Service Foundation (83929001, 83935301)</i>	3,380	-
66.516 Total	3,380	-
66.605 Performance Partnership Grants		
66.605 <i>Direct</i>	11,342,770	-
66.605 Total	11,342,770	-

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>	\$ 781,527	\$ -
66.608 Total	781,527	-
66.701 Toxic Substances Compliance Monitoring Cooperative Agreements		
66.701 <i>Direct</i>	19,102	-
66.701 Total	19,102	-
66.707 TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals		
66.707 <i>Direct</i>	783,065	-
66.707 Total	783,065	-
66.802 Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements		
66.802 <i>Direct</i>	299,135	-
66.802 Total	299,135	-
66.804 Underground Storage Tank Prevention, Detection and Compliance Program		
66.804 <i>Direct</i>	335,296	-
66.804 Total	335,296	-
66.805 Leaking Underground Storage Tank Trust Fund Corrective Action Program		
66.805 <i>Direct</i>	1,160,823	-
66.805 Total	1,160,823	-
66.809 Superfund State and Indian Tribe Core Program Cooperative Agreements		
66.809 <i>Direct</i>	74,804	-
66.809 Total	74,804	-
66.817 State and Tribal Response Program Grants		
66.817 <i>Direct</i>	728,863	-
66.817 Total	728,863	-
Clean Water State Revolving Fund Cluster		
66.458 Capitalization Grants for Clean Water State Revolving Funds		
66.458 <i>Direct</i>	37,711,108	37,711,108
66.458 Total	37,711,108	37,711,108
Clean Water State Revolving Fund Cluster Total	37,711,108	37,711,108
Drinking Water State Revolving Fund Cluster		
66.468 Capitalization Grants for Drinking Water State Revolving Funds		
66.468 <i>Direct</i>	14,867,903	14,149,183
66.468 Total	14,867,903	14,149,183
Drinking Water State Revolving Fund Cluster Total	14,867,903	14,149,183
Environmental Protection Agency Total	\$ 73,846,599	\$ 51,860,291

The accompanying notes are an integral part of this schedule.

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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
Nuclear Regulatory Commission		
77.007 U.S. Nuclear Regulatory Commission Minority Serving Institutions Program (MSIP)		
77.007 <i>Direct</i>	\$ 120,392	\$ -
77.007 Total	120,392	-
77.008 U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		
77.008 <i>Direct</i>	191,032	-
77.008 <i>Pass-Through from Kennesaw State University Research and Service Foundation (NRC-HQ-60-17-G-003)</i>	83,954	-
77.008 Total	274,986	-
Nuclear Regulatory Commission Total	\$ 395,378	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>	\$ 196,751	\$ -
81.041 <i>Pass-Through from Southeast Energy Efficiency Alliance, Inc. (3498340979)</i>	18,048	-
81.041 Total	214,799	-
81.042 Weatherization Assistance for Low-Income Persons		
81.042 <i>Direct</i>	3,022,239	2,473,785
81.042 Total	3,022,239	2,473,785
81.049 Office of Science Financial Assistance Program		
81.049 <i>Pass-Through from Krell Institute (Krell-01)</i>	32,434	-
81.049 <i>Pass-Through from Sandia National Laboratories (Sandia-01, 136772)</i>	19,300	-
81.049 Total	51,734	-
81.104 Environmental Remediation and Waste Processing and Disposal		
81.104 <i>Pass-Through from SRS Community Reuse Organization (1998F0586, SUBR DE-EM0004214)</i>	368,199	-
81.104 Total	368,199	-
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 (00000919)</i>	257,336	-
81.106 Total	257,336	-
81.121 Nuclear Energy Research, Development and Demonstration		
81.121 <i>Direct</i>	191,156	-
81.121 <i>Pass-Through from Kennesaw State University Research and Service Foundation (NCR-HQ-12-G-38-0001)</i>	25,014	-
81.121 Total	216,170	-
81.137 Minority Economic Impact		
81.137 <i>Direct</i>	99,946	-
81.137 Total	99,946	-
81.214 Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis		
81.214 <i>Direct</i>	181,637	-
81.214 Total	181,637	-
Department of Energy Total	\$ 4,412,060	\$ 2,473,785

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>	\$ 19,996,686	\$ -
84.002 Total	19,996,686	-
84.010 Title I Grants to Local Educational Agencies		
84.010 <i>Direct</i>	533,053,964	524,313,149
84.010 Total	533,053,964	524,313,149
84.011 Migrant Education State Grant Program		
84.011 <i>Direct</i>	7,151,344	4,773,369
84.011 Total	7,151,344	4,773,369
84.013 Title I State Agency Program for Neglected and Delinquent Children and Youth		
84.013 <i>Direct</i>	1,244,756	938,286
84.013 Total	1,244,756	938,286
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 (RF01478648)</i>	1,000	-
84.015 Total	1,000	-
84.021 Overseas Programs - Group Projects Abroad		
84.021 <i>Direct</i>	73,035	-
84.021 Total	73,035	-
84.031 Higher Education Institutional Aid		
84.031 <i>Direct</i>	13,290,945	-
84.031 Total	13,290,945	-
84.048 Career and Technical Education -- Basic Grants to States		
84.048 <i>Direct</i>	37,750,684	15,066,071
84.048 <i>Pass-Through from CTAE Resource Network, Inc. (CTAE6073)</i>	39,465	-
84.048 Total	37,790,149	15,066,071
84.116 Fund for the Improvement of Postsecondary Education		
84.116 <i>Direct</i>	778,291	-
84.116 Total	778,291	-
84.126 Rehabilitation Services Vocational Rehabilitation Grants to States		
84.126 <i>Direct</i>	93,175,538	-
84.126 Total	93,175,538	-
84.129 Rehabilitation Long-Term Training		
84.129 <i>Direct</i>	348,433	-
84.129 Total	348,433	-
84.141 Migrant Education High School Equivalency Program		
84.141 <i>Direct</i>	786,886	-
84.141 Total	786,886	-

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 Education		
84.144 Migrant Education Coordination Program		
84.144 <i>Direct</i>	\$ 118,046	\$ -
84.144 Total	118,046	-
84.149 Migrant Education College Assistance Migrant Program		
84.149 <i>Direct</i>	1,368,225	-
84.149 Total	1,368,225	-
84.177 Rehabilitation Services Independent Living Services for Older Individuals Who are Blind		
84.177 <i>Direct</i>	1,397,228	-
84.177 Total	1,397,228	-
84.181 Special Education-Grants for Infants and Families		
84.181 <i>Direct</i>	19,015,817	2,832,227
84.181 Total	19,015,817	2,832,227
84.187 Supported Employment Services for Individuals with the Most Significant Disabilities		
84.187 <i>Direct</i>	256,537	-
84.187 Total	256,537	-
84.196 Education for Homeless Children and Youth		
84.196 <i>Direct</i>	2,691,334	2,253,131
84.196 Total	2,691,334	2,253,131
84.200 Graduate Assistance in Areas of National Need		
84.200 <i>Direct</i>	144,772	-
84.200 Total	144,772	-
84.220 Centers for International Business Education		
84.220 <i>Direct</i>	217,799	-
84.220 Total	217,799	-
84.229 Language Resource Centers		
84.229 <i>Direct</i>	141,228	-
84.229 Total	141,228	-
84.235 Rehabilitation Services Demonstration and Training Programs		
84.235 <i>Direct</i>	879,815	-
84.235 Total	879,815	-
84.282 Charter Schools		
84.282 <i>Direct</i>	11,974,153	11,579,447
84.282 Total	11,974,153	11,579,447
84.287 Twenty-First Century Community Learning Centers		
84.287 <i>Direct</i>	38,841,602	36,241,335
84.287 Total	38,841,602	36,241,335

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 Education		
84.305 Education Research, Development and Dissemination		
84.305 <i>Pass-Through from Kennesaw State University Research and Service Foundation (R305N160025)</i>	\$ 167,928	\$ -
84.305 Total	167,928	-
84.323 Special Education - State Personnel Development		
84.323 <i>Direct</i>	432,964	183,403
84.323 Total	432,964	183,403
84.334 Gaining Early Awareness and Readiness for Undergraduate Programs		
84.334 <i>Direct</i>	3,411,462	286,891
84.334 <i>Pass-Through from Bibb County School District (6111)</i>	(153)	-
84.334 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (6382838327)</i>	115,228	-
84.334 <i>Pass-Through from Kennesaw State University Research and Service Foundation (P334SI60030)</i>	152,069	-
84.334 Total	3,678,606	286,891
84.350 Transition to Teaching		
84.350 <i>Direct</i>	11,624	-
84.350 Total	11,624	-
84.358 Rural Education		
84.358 <i>Direct</i>	5,976,853	5,717,224
84.358 Total	5,976,853	5,717,224
84.365 English Language Acquisition State Grants		
84.365 <i>Direct</i>	15,769,017	14,483,188
84.365 Total	15,769,017	14,483,188
84.366 Mathematics and Science Partnerships		
84.366 <i>Direct</i>	4,402,549	3,729,519
84.366 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (6382838328)</i>	465,109	-
84.366 <i>Pass-Through from Kennesaw State University Research and Service Foundation (S366B15011)</i>	418,186	-
84.366 <i>Pass-Through from Muscogee County School District (30459)</i>	22,561	-
84.366 Total	5,308,405	3,729,519
84.367 Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants)		
84.367 <i>Direct</i>	53,223,857	51,492,500
84.367 <i>Pass-Through from Kennesaw State University Research and Service Foundation (RH216-361/S001359, RH216-361/S001361, RH216-361/S001362, RH216-361-S001360, RH216-352/S001012, RH216-352/S001013, RH216-352/S001014, RH216-361/S001358)</i>	98,886	-
84.367 <i>Pass-Through from National Writing Project (07-GA08-SEED2016-ILI)</i>	11,231	-
84.367 Total	53,333,974	51,492,500
84.369 Grants for State Assessments and Related Activities		
84.369 <i>Direct</i>	12,095,185	-
84.369 Total	12,095,185	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Department of Education		
84.371 Striving Readers/Comprehensive Literacy Development		
84.371 <i>Direct</i>	\$ 24,711,977	\$ 23,233,888
84.371 Total	24,711,977	23,233,888
84.377 School Improvement Grants		
84.377 <i>Direct</i>	17,012,656	15,603,041
84.377 Total	17,012,656	15,603,041
84.378 College Access Challenge Grant Program		
84.378 <i>Direct</i>	5,006	-
84.378 Total	5,006	-
84.382 Strengthening Minority-Serving Institutions		
84.382 <i>Direct</i>	3,487,419	-
84.382 Total	3,487,419	-
84.407 Transition Programs for Students with Intellectual Disabilities into Higher Education		
84.407 <i>Direct</i>	597,913	-
84.407 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (6382838329)</i>	63,657	-
84.407 Total	661,570	-
84.411 Education Innovation and Research (formerly Investing in Innovation (i3) Fund)		
84.411 <i>Pass-Through from Ohio State University (SP00012106)</i>	158,899	-
84.411 Total	158,899	-
84.412 Race to the Top – Early Learning Challenge		
84.412 <i>Direct</i>	14,651,266	5,488,440
84.412 Total	14,651,266	5,488,440
84.424 Student Support and Academic Enrichment Program		
84.424 <i>Direct</i>	11,057,132	10,937,089
84.424 Total	11,057,132	10,937,089
84.U21 National Assessment of Educational Progress (ED-IES-14-C-0071)		
84.U21 <i>Direct</i>	144,263	-
84.U21 Total	144,263	-
84.U22 National Center for Education Statistics - FR (ED-08-CO-0030)		
84.U22 <i>Direct</i>	799	-
84.U22 Total	799	-

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>Special Education Cluster (IDEA)</i>		
84.027 Special Education Grants to States		
84.027 <i>Direct</i>	\$ 345,509,193	\$ 324,094,684
84.027 Total	345,509,193	324,094,684
84.173 Special Education Preschool Grants		
84.173 <i>Direct</i>	9,356,074	9,356,074
84.173 Total	9,356,074	9,356,074
<i>Special Education Cluster (IDEA) Total</i>	354,865,267	333,450,758
<i>TRIO Cluster</i>		
84.042 TRIO Student Support Services		
84.042 <i>Direct</i>	2,901,339	-
84.042 Total	2,901,339	-
84.044 TRIO Talent Search		
84.044 <i>Direct</i>	1,724,229	-
84.044 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (6382838325)</i>	(232)	-
84.044 Total	1,723,997	-
84.047 TRIO Upward Bound		
84.047 <i>Direct</i>	5,600,049	-
84.047 <i>Pass-Through from Kennesaw State University Research and Service Foundation (PO47M170078, P047A170751, P047A170766)</i>	533,045	-
84.047 Total	6,133,094	-
84.066 TRIO Educational Opportunity Centers		
84.066 <i>Direct</i>	349,860	-
84.066 Total	349,860	-
84.217 TRIO McNair Post-Baccalaureate Achievement		
84.217 <i>Direct</i>	207,182	-
84.217 Total	207,182	-
<i>TRIO Cluster Total</i>	11,315,472	-
Department of Education Total	\$ 1,319,583,865	\$ 1,062,602,956

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

State of Georgia

Federal Grantor/CFDA No./Program or Cluster Title/Pass-Through Entity (Identifying No.)	Expenditures	Amount Provided to Subrecipients
Election Assistance Commission		
90.401 Help America Vote Act Requirements Payments		
90.401 <i>Direct</i>	\$ 711,976	\$ -
90.401 Total	711,976	-
Election Assistance Commission Total	\$ 711,976	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>	\$ 89,894	\$ -
93.041 Total	89,894	-
93.042 Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals		
93.042 <i>Direct</i>	455,475	198,475
93.042 Total	455,475	198,475
93.043 Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services		
93.043 <i>Direct</i>	465,165	465,165
93.043 Total	465,165	465,165
93.048 Special Programs for the Aging, Title IV, and Title II, Discretionary Projects		
93.048 <i>Direct</i>	311,433	-
93.048 Total	311,433	-
93.051 Alzheimer's Disease Demonstration Grants to States		
93.051 <i>Direct</i>	243,390	78,079
93.051 Total	243,390	78,079
93.052 National Family Caregiver Support, Title III, Part E		
93.052 <i>Direct</i>	3,542,090	2,945,260
93.052 <i>Pass-Through from CSRA Area Agency on Aging (CSRACE00017)</i>	19,657	-
93.052 <i>Pass-Through from Southern Georgia Regional Commission (AAA-2018-07a)</i>	39,435	-
93.052 Total	3,601,182	2,945,260
93.059 Training in General, Pediatric, and Public Health Dentistry		
93.059 <i>Direct</i>	39,695	-
93.059 Total	39,695	-
93.069 Public Health Emergency Preparedness		
93.069 <i>Direct</i>	15,900,113	8,552,239
93.069 Total	15,900,113	8,552,239
93.070 Environmental Public Health and Emergency Response		
93.070 <i>Direct</i>	655,495	33,461
93.070 Total	655,495	33,461
93.071 Medicare Enrollment Assistance Program		
93.071 <i>Direct</i>	801,986	649,777
93.071 Total	801,986	649,777
93.073 Birth Defects and Developmental Disabilities - Prevention and Surveillance		
93.073 <i>Direct</i>	338,022	-
93.073 Total	338,022	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>	\$ 1,308,055	\$ -
93.074 Total	1,308,055	-
93.079 Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance		
93.079 <i>Direct</i>	48,109	-
93.079 Total	48,109	-
93.080 Blood Disorder Program: Prevention, Surveillance, and Research		
93.080 <i>Pass-Through from Hemophilia of Georgia (HEMOG00049)</i>	34,242	-
93.080 Total	34,242	-
93.084 Prevention of Disease, Disability, and Death by Infectious Diseases		
93.084 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (6382838330)</i>	7,277	-
93.084 Total	7,277	-
93.088 Advancing System Improvements for Key Issues in Women's Health		
93.088 <i>Pass-Through from Georgia Independent College Association (26971)</i>	6,852	-
93.088 Total	6,852	-
93.092 Affordable Care Act (ACA) Personal Responsibility Education Program		
93.092 <i>Direct</i>	1,644,276	889,932
93.092 Total	1,644,276	889,932
93.103 Food and Drug Administration Research		
93.103 <i>Direct</i>	99,045	-
93.103 Total	99,045	-
93.107 Area Health Education Centers		
93.107 <i>Direct</i>	561,127	467,978
93.107 Total	561,127	467,978
93.110 Maternal and Child Health Federal Consolidated Programs		
93.110 <i>Direct</i>	789,629	147,379
93.110 <i>Pass-Through from Emory University (SP00012502, SP00013073)</i>	50,399	-
93.110 <i>Pass-Through from Hemophilia of Georgia (HEMOG00038/39/52)</i>	16,873	-
93.110 <i>Pass-Through from University of North Carolina (SP00012604, SP00013147)</i>	72,712	-
93.110 Total	929,613	147,379
93.116 Project Grants and Cooperative Agreements for Tuberculosis Control Programs		
93.116 <i>Direct</i>	2,452,087	250,056
93.116 Total	2,452,087	250,056
93.124 Nurse Anesthetist Traineeship		
93.124 <i>Direct</i>	39,923	-
93.124 Total	39,923	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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		
93.127 Emergency Medical Services for Children		
93.127 <i>Direct</i>	\$ 118,717	\$ -
93.127 Total	118,717	-
93.130 Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices		
93.130 <i>Direct</i>	256,842	-
93.130 Total	256,842	-
93.135 Centers for Research and Demonstration for Health Promotion and Disease Prevention		
93.135 <i>Direct</i>	8,126	-
93.135 Total	8,126	-
93.136 Injury Prevention and Control Research and State and Community Based Programs		
93.136 <i>Direct</i>	2,091,254	157,497
93.136 Total	2,091,254	157,497
93.145 HIV-Related Training and Technical Assistance		
93.145 <i>Direct</i>	90,997	-
93.145 Total	90,997	-
93.150 Projects for Assistance in Transition from Homelessness (PATH)		
93.150 <i>Direct</i>	1,650,412	1,387,173
93.150 Total	1,650,412	1,387,173
93.157 Centers of Excellence		
93.157 <i>Pass-Through from Meharry Medical College (NTEE)</i>	3,972	-
93.157 Total	3,972	-
93.165 Grants to States for Loan Repayment Program		
93.165 <i>Direct</i>	100,000	-
93.165 Total	100,000	-
93.178 Nursing Workforce Diversity		
93.178 <i>Direct</i>	417,024	-
93.178 Total	417,024	-
93.191 Graduate Psychology Education		
93.191 <i>Direct</i>	327,511	-
93.191 Total	327,511	-
93.226 Research on Healthcare Costs, Quality and Outcomes		
93.226 <i>Direct</i>	951,938	-
93.226 Total	951,938	-
93.235 Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program		
93.235 <i>Direct</i>	3,053,049	1,664,871
93.235 Total	3,053,049	1,664,871

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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		
93.236 Grants to States to Support Oral Health Workforce Activities		
93.236 <i>Direct</i>	\$ 503,093	\$ 161,093
93.236 Total	503,093	161,093
93.240 State Capacity Building		
93.240 <i>Direct</i>	255,292	-
93.240 Total	255,292	-
93.241 State Rural Hospital Flexibility Program		
93.241 <i>Direct</i>	508,829	-
93.241 Total	508,829	-
93.242 Mental Health Research Grants		
93.242 <i>Direct</i>	118,075	63,805
93.242 Total	118,075	63,805
93.243 Substance Abuse and Mental Health Services Projects of Regional and National Significance		
93.243 <i>Direct</i>	8,462,122	2,706,395
93.243 <i>Pass-Through from Highland Rivers Community Service Board (SP00012677)</i>	38,231	-
93.243 <i>Pass-Through from Johns Hopkins University (HTI025964)</i>	16,986	-
93.243 <i>Pass-Through from Mercer University (420642-GRU-01 & -02)</i>	4,228	-
93.243 <i>Pass-Through from Morehouse School of Medicine (HBCUCFE16-17/20)</i>	784	-
93.243 <i>Pass-Through from Positive Impact Health Centers, Inc. (SAMHSA FOA TI-14-013)</i>	88,555	-
93.243 Total	8,610,906	2,706,395
93.247 Advanced Nursing Education Workforce Grant Program		
93.247 <i>Direct</i>	1,162,504	-
93.247 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (6382838335)</i>	1,550,562	-
93.247 Total	2,713,066	-
93.251 Universal Newborn Hearing Screening		
93.251 <i>Direct</i>	212,704	15,079
93.251 Total	212,704	15,079
93.262 Occupational Safety and Health Program		
93.262 <i>Direct</i>	146,268	-
93.262 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (6382838336)</i>	5,893	-
93.262 Total	152,161	-
93.268 Immunization Cooperative Agreements		
93.268 <i>Direct</i>	145,139,363	2,362,986
93.268 Total	145,139,363	2,362,986
93.270 Adult Viral Hepatitis Prevention and Control		
93.270 <i>Direct</i>	380,900	-
93.270 Total	380,900	-

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		
93.283 Centers for Disease Control and Prevention Investigations and Technical Assistance		
93.283 <i>Direct</i>	\$ 1,814,941	\$ -
93.283 Total	1,814,941	-
93.296 State Partnership Grant Program to Improve Minority Health		
93.296 <i>Direct</i>	158,950	-
93.296 Total	158,950	-
93.297 Teenage Pregnancy Prevention Program		
93.297 <i>Direct</i>	4,731	-
93.297 Total	4,731	-
93.301 Small Rural Hospital Improvement Grant Program		
93.301 <i>Direct</i>	520,783	-
93.301 Total	520,783	-
93.305 PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)		
93.305 <i>Direct</i>	1,123,445	129,798
93.305 Total	1,123,445	129,798
93.307 Minority Health and Health Disparities Research		
93.307 <i>Pass-Through from Kennesaw State University Research and Service Foundation (HHSS280200600029C)</i>	2,621	-
93.307 Total	2,621	-
93.314 Early Hearing Detection and Intervention Information System (EHDI-IS)		
93.314 <i>Direct</i>	185,407	-
93.314 Total	185,407	-
93.317 Emerging Infections Programs		
93.317 <i>Direct</i>	4,811,639	-
93.317 Total	4,811,639	-
93.323 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)		
93.323 <i>Direct</i>	3,078,056	61,324
93.323 Total	3,078,056	61,324
93.324 State Health Insurance Assistance Program		
93.324 <i>Direct</i>	1,189,908	456,384
93.324 Total	1,189,908	456,384
93.336 Behavioral Risk Factor Surveillance System		
93.336 <i>Direct</i>	266,131	-
93.336 Total	266,131	-
93.351 Research Infrastructure Programs		
93.351 <i>Direct</i>	124,366	-
93.351 Total	124,366	-

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>Pass-Through from Grady Health System (SP00012240)</i>	\$ 1	\$ -
93.359 Total	1	-
93.365 Sickle Cell Treatment Demonstration Program		
93.365 <i>Pass-Through from Atrium Health (SUB 3000301054)</i>	21,784	-
93.365 Total	21,784	-
93.369 ACL Independent Living State Grants		
93.369 <i>Direct</i>	503,074	-
93.369 Total	503,074	-
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>	80,199	-
93.424 <i>Pass-Through from Association of University Centers On Disabilities (SP00013133)</i>	122,174	33,379
93.424 Total	202,373	33,379
93.464 ACL Assistive Technology		
93.464 <i>Direct</i>	216,892	125,814
93.464 Total	216,892	125,814
93.500 Pregnancy Assistance Fund Program		
93.500 <i>Direct</i>	1,278	-
93.500 Total	1,278	-
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>	384,671	-
93.506 Total	384,671	-
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>	1,817,457	35,749
93.521 Total	1,817,457	35,749
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>	1,807,915	295,948
93.539 Total	1,807,915	295,948
93.556 Promoting Safe and Stable Families		
93.556 <i>Direct</i>	12,733,018	-
93.556 Total	12,733,018	-
93.563 Child Support Enforcement		
93.563 <i>Direct</i>	80,091,990	8,703,591
93.563 Total	80,091,990	8,703,591

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>	\$ 815,453	\$ -
93.564 Total	815,453	-
93.566 Refugee and Entrant Assistance Targeted Assistance Grants		
93.566 <i>Direct</i>	6,273,006	757,469
93.566 Total	6,273,006	757,469
93.568 Low-Income Home Energy Assistance		
93.568 <i>Direct</i>	55,137,642	54,923,905
93.568 Total	55,137,642	54,923,905
93.569 Community Services Block Grant		
93.569 <i>Direct</i>	20,383,900	19,848,414
93.569 Total	20,383,900	19,848,414
93.576 Refugee and Entrant Assistance Discretionary Grants		
93.576 <i>Direct</i>	88,709	83,798
93.576 Total	88,709	83,798
93.579 U.S. Repatriation		
93.579 <i>Direct</i>	(874)	-
93.579 Total	(874)	-
93.584 Refugee and Entrant Assistance Targeted Assistance Grants		
93.584 <i>Direct</i>	1,293,580	1,293,580
93.584 Total	1,293,580	1,293,580
93.586 State Court Improvement Program		
93.586 <i>Direct</i>	748,556	-
93.586 Total	748,556	-
93.590 Community-Based Child Abuse Prevention Grants		
93.590 <i>Direct</i>	905,717	25,500
93.590 Total	905,717	25,500
93.597 Grants to States for Access and Visitation Programs		
93.597 <i>Direct</i>	185,762	-
93.597 Total	185,762	-
93.599 Chafee Education and Training Vouchers Program (ETV)		
93.599 <i>Direct</i>	1,200,096	-
93.599 Total	1,200,096	-
93.600 Head Start		
93.600 <i>Direct</i>	11,904,891	6,083,098
93.600 <i>Pass-Through from YMCA Early Child Development Co, LLC (1150_54, 1160_54)</i>	126,393	-
93.600 Total	12,031,284	6,083,098

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		
93.603 Adoption and Legal Guardianship Incentive Payments		
93.603 <i>Direct</i>	\$ 358,028	\$ -
93.603 Total	358,028	-
93.627 Affordable Care Act: Testing Experience and Functional Assessment Tools		
93.627 <i>Direct</i>	2,943,634	-
93.627 Total	2,943,634	-
93.630 Developmental Disabilities Basic Support and Advocacy Grants		
93.630 <i>Direct</i>	2,159,041	-
93.630 Total	2,159,041	-
93.632 University Centers for Excellence in Developmental Disabilities Education, Research, and Service		
93.632 <i>Direct</i>	489,481	-
93.632 <i>Pass-Through from Georgetown University (SP00012915)</i>	75,170	-
93.632 Total	564,651	-
93.643 Children's Justice Grants to States		
93.643 <i>Direct</i>	675,575	253,629
93.643 Total	675,575	253,629
93.645 Stephanie Tubbs Jones Child Welfare Services Program		
93.645 <i>Direct</i>	11,023,958	-
93.645 Total	11,023,958	-
93.658 Foster Care Title IV-E		
93.658 <i>Direct</i>	95,898,887	-
93.658 <i>Pass-Through from Kennesaw State University Research and Service Foundation (SP00012480-06)</i>	167,681	-
93.658 Total	96,066,568	-
93.659 Adoption Assistance		
93.659 <i>Direct</i>	47,261,716	-
93.659 Total	47,261,716	-
93.667 Social Services Block Grant		
93.667 <i>Direct</i>	68,281,674	32,874,945
93.667 <i>Pass-Through from Southern Georgia Regional Commission (AAA-2018-07)</i>	12,807	-
93.667 Total	68,294,481	32,874,945
93.669 Child Abuse and Neglect State Grants		
93.669 <i>Direct</i>	573,274	-
93.669 Total	573,274	-
93.671 Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services		
93.671 <i>Direct</i>	2,404,056	2,014,986
93.671 Total	2,404,056	2,014,986

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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		
93.674 Chafee Foster Care Independence Program		
93.674 <i>Direct</i>	\$ 3,280,374	\$ -
93.674 Total	3,280,374	-
93.732 Mental and Behavioral Health Education and Training Grants		
93.732 <i>Direct</i>	207,069	-
93.732 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (6382838339)</i>	60,254	-
93.732 Total	267,323	-
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>	55,720	-
93.733 Total	55,720	-
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>	455,001	-
93.735 Total	455,001	-
93.745 PPHF: Health Care Surveillance/Health Statistics – Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by Prevention and Public Health Fund		
93.745 <i>Direct</i>	12,420	-
93.745 Total	12,420	-
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>	138,633	26,268
93.752 Total	138,633	26,268
93.753 Child Lead Poisoning Prevention Surveillance financed in part by Prevention and Public Health (PPHF) Program		
93.753 <i>Direct</i>	411,979	91,116
93.753 Total	411,979	91,116
93.757 State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)		
93.757 <i>Direct</i>	4,243,735	1,549,370
93.757 Total	4,243,735	1,549,370
93.758 Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)		
93.758 <i>Direct</i>	3,601,316	1,052,593
93.758 Total	3,601,316	1,052,593
93.761 Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)		
93.761 <i>Direct</i>	108,789	-
93.761 Total	108,789	-

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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		
93.763 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>	\$ 235,164	\$ -
93.763 Total	235,164	-
93.767 Children's Health Insurance Program		
93.767 <i>Direct</i>	412,878,138	-
93.767 Total	412,878,138	-
93.788 Opioid STR		
93.788 <i>Direct</i>	9,166,757	2,115,448
93.788 Total	9,166,757	2,115,448
93.791 Money Follows the Person Rebalancing Demonstration		
93.791 <i>Direct</i>	15,042,771	3,072,184
93.791 Total	15,042,771	3,072,184
93.810 Paul Coverdell National Acute Stroke Program National Center for Chronic Disease Prevention and Health Promotion		
93.810 <i>Direct</i>	71,536	-
93.810 Total	71,536	-
93.815 Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC).		
93.815 <i>Direct</i>	1,337,064	-
93.815 Total	1,337,064	-
93.817 Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities		
93.817 <i>Direct</i>	2,585,852	-
93.817 Total	2,585,852	-
93.859 Biomedical Research and Research Training		
93.859 <i>Direct</i>	247,048	-
93.859 Total	247,048	-
93.875 Assistance for Oral Disease Prevention and Control		
93.875 <i>Direct</i>	153,651	27,344
93.875 Total	153,651	27,344
93.876 Antimicrobial Resistance Surveillance in Retail Food Specimens		
93.876 <i>Direct</i>	117,561	-
93.876 Total	117,561	-
93.884 Grants for Primary Care Training and Enhancement		
93.884 <i>Direct</i>	26,440	-
93.884 Total	26,440	-
93.889 National Bioterrorism Hospital Preparedness Program		
93.889 <i>Direct</i>	5,401,779	1,609,768
93.889 Total	5,401,779	1,609,768

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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		
93.898 Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations		
93.898 <i>Direct</i>	\$ 1,406,594	\$ 1,117,978
93.898 Total	1,406,594	1,117,978
93.913 Grants to States for Operation of State Offices of Rural Health		
93.913 <i>Direct</i>	170,275	-
93.913 Total	170,275	-
93.917 HIV Care Formula Grants		
93.917 <i>Direct</i>	61,439,669	8,123,651
93.917 <i>Pass-Through from Richmond County Health Department</i>	380,355	-
93.917 Total	61,820,024	8,123,651
93.918 Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		
93.918 <i>Direct</i>	4,232,699	-
93.918 Total	4,232,699	-
93.924 Ryan White HIV/AIDS Dental Reimbursement and Community Based Dental Partnership Grants		
93.924 <i>Direct</i>	44,462	-
93.924 Total	44,462	-
93.926 Healthy Start Initiative		
93.926 <i>Direct</i>	616,967	-
93.926 Total	616,967	-
93.940 HIV Prevention Activities Health Department Based		
93.940 <i>Direct</i>	9,268,132	4,296,254
93.940 Total	9,268,132	4,296,254
93.944 Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		
93.944 <i>Direct</i>	2,432,889	5,804
93.944 Total	2,432,889	5,804
93.945 Assistance Programs for Chronic Disease Prevention and Control		
93.945 <i>Direct</i>	29,996	-
93.945 Total	29,996	-
93.946 Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs		
93.946 <i>Direct</i>	377,946	-
93.946 Total	377,946	-
93.958 Block Grants for Community Mental Health Services		
93.958 <i>Direct</i>	30,088,875	17,686,434
93.958 Total	30,088,875	17,686,434

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		
93.959 Block Grants for Prevention and Treatment of Substance Abuse		
93.959 <i>Direct</i>	\$ 55,982,600	\$ 34,229,438
93.959 Total	55,982,600	34,229,438
93.977 Sexually Transmitted Diseases (STD) Prevention and Control Grants		
93.977 <i>Direct</i>	3,278,090	1,072,073
93.977 Total	3,278,090	1,072,073
93.991 Preventive Health and Health Services Block Grant		
93.991 <i>Direct</i>	35,470	-
93.991 Total	35,470	-
93.994 Maternal and Child Health Services Block Grant to the States		
93.994 <i>Direct</i>	18,444,956	7,868,772
93.994 Total	18,444,956	7,868,772
Aging Cluster		
93.044 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers		
93.044 <i>Direct</i>	8,082,554	6,469,028
93.044 <i>Pass-Through from Southern Georgia Regional Commission (AAA-2018-11)</i>	5,740	-
93.044 Total	8,088,294	6,469,028
93.045 Special Programs for the Aging, Title III, Part C, Nutrition Services		
93.045 <i>Direct</i>	15,556,762	14,526,390
93.045 Total	15,556,762	14,526,390
93.053 Nutrition Services Incentive Program		
93.053 <i>Direct</i>	2,713,100	2,713,100
93.053 Total	2,713,100	2,713,100
Aging Cluster Total	26,358,156	23,708,518
Health Center Program Cluster		
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>	4,646,758	49,804
93.224 Total	4,646,758	49,804
Health Center Program Cluster Total	4,646,758	49,804

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>	\$ 5,511,411	\$ 811,275
93.505 Total	5,511,411	811,275
93.870 Maternal, Infant and Early Childhood Home Visiting Grant Program		
93.870 <i>Direct</i>	4,733,278	384,532
93.870 <i>Pass-Through from Montana Department of Public Health and Human Services (SP00011528)</i>	131,598	-
93.870 Total	4,864,876	384,532
Maternal, Infant, and Early Childhood Home Visiting Cluster Total	10,376,287	1,195,807
<i>TANF Cluster</i>		
93.558 Temporary Assistance for Needy Families		
93.558 <i>Direct</i>	333,488,175	46,604,077
93.558 Total	333,488,175	46,604,077
TANF Cluster Total	333,488,175	46,604,077
<i>CCDF Cluster</i>		
93.575 Child Care and Development Block Grant		
93.575 <i>Direct</i>	103,987,064	19,625,747
93.575 Total	103,987,064	19,625,747
93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund		
93.596 <i>Direct</i>	81,897,159	-
93.596 Total	81,897,159	-
CCDF Cluster Total	185,884,223	19,625,747
<i>Medicaid Cluster</i>		
93.775 State Medicaid Fraud Control Units		
93.775 <i>Direct</i>	3,603,181	-
93.775 Total	3,603,181	-
93.777 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare		
93.777 <i>Direct</i>	10,332,963	-
93.777 Total	10,332,963	-
93.778 Medical Assistance Program		
93.778 <i>Direct</i>	7,772,237,412	3,190,470
93.778 Total	7,772,237,412	3,190,470
Medicaid Cluster Total	7,786,173,556	3,190,470
Department of Health and Human Services Total	\$ 9,635,142,112	\$ 329,516,929

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
Corporation for National and Community Service		
94.003 State Commissions		
94.003 <i>Direct</i>	\$ 262,479	\$ -
94.003 Total	262,479	-
94.006 AmeriCorps		
94.006 <i>Direct</i>	3,024,807	2,999,730
94.006 <i>Pass-Through from Jumpstart for Young Children, Inc. (SP00012623, SP00013148)</i>	66,354	-
94.006 Total	3,091,161	2,999,730
94.009 Training and Technical Assistance		
94.009 <i>Direct</i>	78,375	-
94.009 Total	78,375	-
Foster Grandparent/Senior Companion Cluster		
94.016 Senior Companion Program		
94.016 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (6382838342)</i>	165,438	-
94.016 Total	165,438	-
Foster Grandparent/Senior Companion Cluster Total	165,438	-
Corporation for National and Community Service Total	\$ 3,597,453	\$ 2,999,730

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
Executive Office of the President		
95.001 High Intensity Drug Trafficking Areas Program		
95.001 <i>Direct</i>	\$ 26,150	\$ -
95.001 <i>Pass-Through from Atlanta-Carolinas HIDTA Program (30596, Fund Source 30408 Atlanta)</i>	79,881	-
95.001 <i>Pass-Through from City of Atlanta (G15GA003A)</i>	87,816	-
95.001 <i>Pass-Through from Gwinnett County (Fund Source 30408-Gwinnett)</i>	40,702	-
95.001 Total	234,549	-
Executive Office of the President Total	\$ 234,549	\$ -

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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>	\$ 300,000	\$ -
96.008 Total	300,000	-
 <i>Disability Insurance/SSI Cluster</i>		
96.001 Social Security Disability Insurance		
96.001 <i>Direct</i>	69,897,302	-
96.001 Total	69,897,302	-
 <i>Disability Insurance/SSI Cluster Total</i>	 69,897,302	 -
 Social Security Administration Total	 \$ 70,197,302	 \$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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		
97.005 State and Local Homeland Security National Training Program		
97.005 <i>Direct</i>	\$ 9,300	\$ -
97.005 Total	9,300	-
97.007 Homeland Security Preparedness Technical Assistance Program		
97.007 <i>Direct</i>	39,924	-
97.007 Total	39,924	-
97.008 Non-Profit Security Program		
97.008 <i>Direct</i>	427,473	427,473
97.008 Total	427,473	427,473
97.012 Boating Safety Financial Assistance		
97.012 <i>Direct</i>	3,027,169	-
97.012 Total	3,027,169	-
97.023 Community Assistance Program State Support Services Element (CAP-SSSE)		
97.023 <i>Direct</i>	288,140	-
97.023 Total	288,140	-
97.029 Flood Mitigation Assistance		
97.029 <i>Direct</i>	555,520	410,408
97.029 Total	555,520	410,408
97.032 Crisis Counseling		
97.032 <i>Direct</i>	224,776	-
97.032 Total	224,776	-
97.034 Disaster Unemployment Assistance		
97.034 <i>Direct</i>	7,996	-
97.034 Total	7,996	-
97.036 Disaster Grants - Public Assistance (Presidentially Declared Disasters)		
97.036 <i>Direct</i>	79,017,129	66,276,251
97.036 Total	79,017,129	66,276,251
97.039 Hazard Mitigation Grant		
97.039 <i>Direct</i>	3,631,778	2,976,006
97.039 Total	3,631,778	2,976,006
97.041 National Dam Safety Program		
97.041 <i>Direct</i>	52,104	-
97.041 Total	52,104	-
97.042 Emergency Management Performance Grants		
97.042 <i>Direct</i>	8,698,733	2,366,234
97.042 Total	8,698,733	2,366,234
97.043 State Fire Training Systems Grants		
97.043 <i>Direct</i>	13,783	-
97.043 Total	13,783	-

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>	\$ 188,261	\$ -
97.044 Total	188,261	-
97.045 Cooperating Technical Partners		
97.045 <i>Direct</i>	2,738,670	-
97.045 Total	2,738,670	-
97.046 Fire Management Assistance Grant		
97.046 <i>Direct</i>	1,093,954	548,374
97.046 Total	1,093,954	548,374
97.047 Pre-Disaster Mitigation		
97.047 <i>Direct</i>	586,648	31,142
97.047 Total	586,648	31,142
97.056 Port Security Grant Program		
97.056 <i>Direct</i>	634,733	-
97.056 Total	634,733	-
97.067 Homeland Security Grant Program		
97.067 <i>Direct</i>	8,352,091	4,519,290
97.067 <i>Pass-Through from Kennesaw State University Research and Service Foundation (SHO16-060, EMW-2017-SS-0015-S01)</i>	32,686	-
97.067 Total	8,384,777	4,519,290
97.082 Earthquake Consortium		
97.082 <i>Direct</i>	17,349	-
97.082 Total	17,349	-
97.U23 DHS ICE or SLOT Overtime (Fund Source 13401)		
97.U23 <i>Direct</i>	21,773	-
97.U23 Total	21,773	-
97.U24 ICE Overtime agreements (ICE Overtime agreements)		
97.U24 <i>Direct</i>	12,025	-
97.U24 Total	12,025	-
Department of Homeland Security Total	\$ 109,672,015	\$ 77,555,178
Individual Programs and Other Clusters Total	\$ 17,657,572,178	\$ 2,796,250,587

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>	\$ 2,167,852	\$ -
10.001 Total	2,167,852	-
10.025 Plant and Animal Disease, Pest Control, and Animal Care		
10.025 <i>Direct</i>	727,570	-
10.025 <i>Pass-Through from Rutgers, The State University of New Jersey (2011GAGR02BUCK)</i>	228	-
10.025 <i>Pass-Through from State of Washington (Bargeron)</i>	7,379	-
10.025 <i>Pass-Through from Xavier University of Louisiana (15-8130-0197-CA)</i>	2,263	-
10.025 Total	737,440	-
10.028 Wildlife Services		
10.028 <i>Direct</i>	283,088	-
10.028 <i>Pass-Through from Mississippi State University (8030033066201)</i>	2,621	-
10.028 Total	285,709	-
10.072 Wetlands Reserve Program		
10.072 <i>Pass-Through from University of Wisconsin - Madison (668)</i>	(212)	-
10.072 Total	(212)	-
10.170 Specialty Crop Block Grant Program - Farm Bill		
10.170 <i>Pass-Through from Clemson University (19432052011936)</i>	18,863	-
10.170 <i>Pass-Through from Kennesaw State University Research and Service Foundation (180064)</i>	12,927	-
10.170 <i>Pass-Through from North Carolina State University (057241)</i>	1,767	-
10.170 Total	33,557	-
10.200 Grants for Agricultural Research, Special Research Grants		
10.200 <i>Pass-Through from Alabama A&M University (SUB20113862431002UGA)</i>	(1,987)	-
10.200 <i>Pass-Through from Auburn University (15-ACES-379834-VSU)</i>	353,672	-
10.200 <i>Pass-Through from South Carolina Sea Grant Consortium, Inc. (20143850022308)</i>	29,610	-
10.200 <i>Pass-Through from University of Florida (1600472673, 1800574474, 1800574484, 1800574485, 1800575090, 1800597518, 20153438323708)</i>	26,910	-
10.200 <i>Pass-Through from University of Hawai'i (MA1328)</i>	10,206	-
10.200 Total	418,411	-
10.202 Cooperative Forestry Research		
10.202 <i>Direct</i>	1,133,730	-
10.202 Total	1,133,730	-
10.203 Payments to Agricultural Experiment Stations Under the Hatch Act		
10.203 <i>Direct</i>	6,005,395	-
10.203 Total	6,005,395	-
10.205 Payments to 1890 Land-Grant Colleges and Tuskegee University		
10.205 <i>Direct</i>	2,059,454	-
10.205 Total	2,059,454	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>	\$ 90,681	\$ -
10.207 Total	90,681	-
10.210 Higher Education Graduate Fellowships Grant Program		
10.210 <i>Direct</i>	159,398	-
10.210 Total	159,398	-
10.212 Small Business Innovation Research		
10.212 <i>Pass-Through from Candidus, Inc. (Haidekker)</i>	27,562	-
10.212 <i>Pass-Through from InsectiGen, Inc. (SRA)</i>	(1,603)	-
10.212 <i>Pass-Through from Sasya, LLC (Whitman Fishmeal ALT)</i>	20,000	-
10.212 Total	45,959	-
10.215 Sustainable Agriculture Research and Education		
10.215 <i>Direct</i>	4,087,520	2,708,578
10.215 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (638283831)</i>	2,380	-
10.215 Total	4,089,900	2,708,578
10.216 1890 Institution Capacity Building Grants		
10.216 <i>Direct</i>	404,270	111,766
10.216 Total	404,270	111,766
10.217 Higher Education - Institution Challenge Grants Program		
10.217 <i>Pass-Through from Ohio State University (60025859)</i>	350	-
10.217 Total	350	-
10.219 Biotechnology Risk Assessment Research		
10.219 <i>Direct</i>	96,903	60
10.219 <i>Pass-Through from University of Minnesota (H005031601)</i>	57,191	-
10.219 Total	154,094	60
10.225 Community Food Projects		
10.225 <i>Pass-Through from Food Bank of Northeast Georgia (2014001)</i>	40,595	-
10.225 Total	40,595	-
10.250 Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations		
10.250 <i>Direct</i>	36,814	-
10.250 <i>Pass-Through from Cornell University (7786710657)</i>	605	-
10.250 <i>Pass-Through from Ohio State University (60062171)</i>	7,500	-
10.250 Total	44,919	-
10.253 Consumer Data and Nutrition Research		
10.253 <i>Direct</i>	105,850	-
10.253 <i>Pass-Through from Tufts University (10138300001)</i>	2,745	-
10.253 <i>Pass-Through from University of Kentucky (SP00013249)</i>	17,156	-
10.253 Total	125,751	-

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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		
10.255 Research Innovation and Development Grants in Economic (RIDGE)		
10.255 <i>Pass-Through from Purdue University (8000067571)</i>	\$ 235	\$ -
10.255 Total	235	-
10.290 Agricultural Market and Economic Research		
10.290 <i>Pass-Through from eXtension (20161025)</i>	15,750	-
10.290 Total	15,750	-
10.303 Integrated Programs		
10.303 <i>Direct</i>	174,933	6,429
10.303 <i>Pass-Through from Clemson University (18812072011599)</i>	11,071	-
10.303 <i>Pass-Through from Southern IPM Center (2007163430)</i>	6	-
10.303 <i>Pass-Through from University of Florida (UFDSP00010082, UFDSP00010629, UFDSP00010951)</i>	92,311	-
10.303 Total	278,321	6,429
10.304 Homeland Security Agricultural		
10.304 <i>Direct</i>	400,728	-
10.304 <i>Pass-Through from University of Florida (UFDSP00011545)</i>	43,340	-
10.304 Total	444,068	-
10.307 Organic Agriculture Research and Extension Initiative		
10.307 <i>Direct</i>	845,249	675,515
10.307 <i>Pass-Through from University of Florida (UFDSP00011606, UFDSP00012045)</i>	39,943	-
10.307 Total	885,192	675,515
10.309 Specialty Crop Research Initiative		
10.309 <i>Direct</i>	1,195,165	478,044
10.309 <i>Pass-Through from Cornell University (7959810783)</i>	13,633	-
10.309 <i>Pass-Through from Michigan State University (RC105573UGARF, RC107752B)</i>	13,031	-
10.309 <i>Pass-Through from New Mexico State University (Q01893)</i>	49,138	-
10.309 <i>Pass-Through from North Carolina State University (2016022803, 2017039805)</i>	90,502	-
10.309 <i>Pass-Through from Texas A&M AgriLife Extension Service (07S170716)</i>	22,413	-
10.309 <i>Pass-Through from Texas A&M Research Foundation (S110018)</i>	(4,361)	-
10.309 <i>Pass-Through from Texas A&M University (06M1703439)</i>	12,593	-
10.309 <i>Pass-Through from University of Florida (UFDSP00010607, UFDSP00011194)</i>	286,432	-
10.309 <i>Pass-Through from University of Maryland (Z531703)</i>	143	-
10.309 Total	1,678,689	478,044
10.310 Agriculture and Food Research Initiative (AFRI)		
10.310 <i>Direct</i>	4,907,847	957,055
10.310 <i>Pass-Through from Auburn University (17AGR373027UGARF)</i>	38,144	-
10.310 <i>Pass-Through from Illinois Institute of Technology (SA60501169843)</i>	27,770	-
10.310 <i>Pass-Through from Iowa State University (4162311C)</i>	37,835	-
10.310 <i>Pass-Through from Kansas State University (S15178)</i>	9,813	-
10.310 <i>Pass-Through from Louisiana State University Health Sciences, New Orleans (PO-0000037155)</i>	43,955	-
10.310 <i>Pass-Through from Michigan State University (RC104967UGA)</i>	(5,374)	-
10.310 <i>Pass-Through from North Carolina State University (2011049404, SP00012191)</i>	14,051	-
10.310 <i>Pass-Through from Ohio State University (60045862, 60045862A)</i>	211,133	-

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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 Pennsylvania State University (5262UGRFUSDA3287, 98UGUSDA3179)</i>	\$ 27,840	\$ -
10.310 <i>Pass-Through from U.S. Endowment for Forestry and Communities, Inc. (E18-16)</i>	17,821	-
10.310 <i>Pass-Through from University of California, Davis (20122309004)</i>	32,673	-
10.310 <i>Pass-Through from University of Florida (056603, UFDSP00010739, UFDSP00011707, UFDSP00011873)</i>	438,572	-
10.310 <i>Pass-Through from University of Kentucky Research Foundation (304811097714066)</i>	6,451	-
10.310 <i>Pass-Through from University of Maryland (54843Z5001201)</i>	60,275	-
10.310 <i>Pass-Through from University of Michigan (3004829728)</i>	4,420	-
10.310 <i>Pass-Through from University of Minnesota (A005124701, H001340203)</i>	99,240	-
10.310 <i>Pass-Through from University of Nebraska-Lincoln (2562390235314, 2563210212004)</i>	131,961	-
10.310 <i>Pass-Through from University of Tennessee (8500022699, 8500031745, 8500047012)</i>	32,637	-
10.310 <i>Pass-Through from Utah State University (11018301, 13049501, 20025700001214, 200984420)</i>	56,618	-
10.310 <i>Pass-Through from Virginia Polytechnic Institute and State University (42226219105, 42236319105, 54589219105)</i>	38,135	-
10.310 <i>Pass-Through from Washington State University (124008G003715)</i>	11,898	-
10.310 Total	6,243,715	957,055
10.311 Beginning Farmer and Rancher Development Program		
10.311 <i>Direct</i>	363,440	159,875
10.311 <i>Pass-Through from Virginia Polytechnic Institute and State University (54594319864)</i>	20,605	-
10.311 Total	384,045	159,875
10.320 Sun Grant Program		
10.320 <i>Pass-Through from University of Tennessee (9500070415, 9500069679)</i>	21,542	-
10.320 Total	21,542	-
10.328 National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program		
10.328 <i>Direct</i>	32,360	-
10.328 <i>Pass-Through from Virginia Polytechnic Institute and State University (54595419864)</i>	21,063	-
10.328 <i>Pass-Through from University of Florida (UFDSP00011144)</i>	37,365	-
10.328 Total	90,788	-
10.329 Crop Protection and Pest Management Competitive Grants Program		
10.329 <i>Direct</i>	227,528	43,882
10.329 <i>Pass-Through from Auburn University (14EPP373042UGA)</i>	27,161	-
10.329 <i>Pass-Through from North Carolina State University (2015008502, 2015008524)</i>	123,293	-
10.329 <i>Pass-Through from Texas A&M University (06S170649)</i>	15,847	-
10.329 Total	393,829	43,882

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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		
10.330 Alfalfa and Forage Research Program		
10.330 <i>Direct</i>	\$ 49,796	\$ 17,360
10.330 <i>Pass-Through from Mississippi State University (1110032266002, 1110032273501)</i>	31,067	-
10.330 Total	80,863	17,360
10.351 Rural Business Development Grant		
10.351 <i>Direct</i>	27,317	-
10.351 Total	27,317	-
10.443 Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers		
10.443 <i>Direct</i>	73,752	-
10.443 Total	73,752	-
10.446 Rural Community Development Initiative		
10.446 <i>Direct</i>	16,720	-
10.446 Total	16,720	-
10.460 Risk Management Education Partnerships		
10.460 <i>Pass-Through from University of Florida (UFDSP00010768)</i>	9	-
10.460 Total	9	-
10.479 Food Safety Cooperative Agreements		
10.479 <i>Pass-Through from Tuskegee University (335105)</i>	1,350	-
10.479 Total	1,350	-
10.500 Cooperative Extension Service		
10.500 <i>Direct</i>	9,484,898	33,480
10.500 <i>Pass-Through from Auburn University (08USDAARMYUGA, 17HDFS205198UGRF)</i>	20,246	-
10.500 <i>Pass-Through from Kansas State University (S11219, S16015, S17176, S18053, S18139)</i>	126,479	-
10.500 <i>Pass-Through from North Carolina State University (2017141904)</i>	5,949	-
10.500 <i>Pass-Through from Purdue University (8000072170, 8000078734AG)</i>	130,041	57,171
10.500 <i>Pass-Through from University of Missouri (C000558737, C000593817)</i>	18,548	-
10.500 <i>Pass-Through from University of Nebraska-Lincoln (25-6365-0040-148, SP00012415)</i>	67,647	-
10.500 Total	9,853,808	90,651
10.512 Agriculture Extension at 1890 Land-grant Institutions		
10.512 <i>Direct</i>	116,492	-
10.512 Total	116,492	-
10.514 Expanded Food and Nutrition Education Program		
10.514 <i>Direct</i>	1,800,142	-
10.514 Total	1,800,142	-

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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		
10.521 Children, Youth and Families At-Risk		
10.521 <i>Direct</i>	\$ 180,405	\$ -
10.521 Total	180,405	-
10.560 State Administrative Expenses for Child Nutrition		
10.560 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (638283832)</i>	192	-
10.560 Total	192	-
10.612 USDA Local and Regional Food Aid Procurement Program		
10.612 <i>Direct</i>	15,450	4,931
10.612 Total	15,450	4,931
10.652 Forestry Research		
10.652 <i>Direct</i>	545,978	-
10.652 <i>Pass-Through from Cradle of Forestry (056606)</i>	50,821	-
10.652 <i>Pass-Through from U.S. Endowment for Forestry and Communities, Inc. (CW3, E1663, E1671UGACAWES7B, E17-22, P3-2)</i>	257,839	-
10.652 Total	854,638	-
10.664 Cooperative Forestry Assistance		
10.664 <i>Direct</i>	43,068	-
10.664 <i>Pass-Through from Clarke County School District (UGA001)</i>	9,394	-
10.664 <i>Pass-Through from State of Tennessee (3251016018)</i>	56,276	-
10.664 Total	108,738	-
10.672 Rural Development, Forestry, and Communities		
10.672 <i>Direct</i>	578	-
10.672 Total	578	-
10.674 Wood Utilization Assistance		
10.674 <i>Direct</i>	62,877	-
10.674 Total	62,877	-
10.675 Urban and Community Forestry Program		
10.675 <i>Direct</i>	179,924	768
10.675 Total	179,924	768
10.678 Forest Stewardship Program		
10.678 <i>Direct</i>	88,618	-
10.678 Total	88,618	-
10.680 Forest Health Protection		
10.680 <i>Direct</i>	226,929	-
10.680 <i>Pass-Through from California Invasive Plant Council (CALIPC20170815)</i>	1,126	-
10.680 Total	228,055	-
10.693 Watershed Restoration and Enhancement Agreement Authority		
10.693 <i>Direct</i>	1,080	-
10.693 Total	1,080	-

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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		
10.699 Partnership Agreements		
10.699 <i>Direct</i>	\$ 381,939	\$ 28,281
10.699 Total	381,939	28,281
10.704 Law Enforcement Agreements		
10.704 <i>Direct</i>	2,862	-
10.704 Total	2,862	-
10.762 Solid Waste Management Grants		
10.762 <i>Direct</i>	92	-
10.762 Total	92	-
10.777 Norman E. Borlaug International Agricultural Science and Technology Fellowship		
10.777 <i>Direct</i>	76,145	-
10.777 Total	76,145	-
10.868 Rural Energy for America Program		
10.868 <i>Direct</i>	22,816	-
10.868 Total	22,816	-
10.902 Soil and Water Conservation		
10.902 <i>Direct</i>	127,116	-
10.902 Total	127,116	-
10.903 Soil Survey		
10.903 <i>Direct</i>	23,455	-
10.903 Total	23,455	-
10.912 Environmental Quality Incentives Program		
10.912 <i>Direct</i>	64,340	-
10.912 <i>Pass-Through from Clemson University (19802072022261)</i>	98	-
10.912 <i>Pass-Through from Flint River Soil and Water Conservation District (056995, CIG2FR)</i>	239,081	-
10.912 <i>Pass-Through from North Carolina State University (2014207201, 2015272901)</i>	159,404	-
10.912 <i>Pass-Through from University of Florida (UF13126)</i>	27,858	-
10.912 <i>Pass-Through from University of Wisconsin - Madison (1127)</i>	1,513	-
10.912 Total	492,294	-
10.914 Wildlife Habitat Incentive Program		
10.914 <i>Direct</i>	34,593	-
10.914 Total	34,593	-

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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		
10.960 Technical Agricultural Assistance		
10.960 <i>Direct</i>	\$ 9,141	\$ -
10.960 Total	9,141	-
10.961 Scientific Cooperation and Research		
10.961 <i>Direct</i>	47,436	4,595
10.961 Total	47,436	4,595
10.RD Study of Population Response of Bobwhite to the Conservation Reserve Program within the NBCI Coordinated Implementation (9500068554)		
10.RD <i>Pass-Through from University of Tennessee (9500068554)</i>	6,606	-
10.RD Techno-Economic Assessment and Life Cycle Analysis of Solid Biofuels Production from Forest Biomass (E1746)		
10.RD <i>Pass-Through from U.S. Endowment for Forestry and Communities, Inc. (E1746)</i>	73,760	-
10.RD Total	80,366	-
Department of Agriculture Total	\$ 43,422,690	\$ 5,287,790

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>Direct</i>	\$ 208,774	\$ -
11.011 Total	208,774	-
11.012 Integrated Ocean Observing System (IOOS)		
11.012 <i>Pass-Through from The Southeast Coastal Ocean Observing Regional Association (IOOS.16(028)GATECH.FZ.GLD.1, IOOS16028UGASKIOCE, IOOS16028UGASKIODS, 054803)</i>	107,868	-
11.012 Total	107,868	-
11.020 Cluster Grants		
11.020 <i>Direct</i>	20,992	-
11.020 Total	20,992	-
11.030 Science and Research Park Development Grants		
11.030 <i>Pass-Through from Rutgers, The State University of New Jersey (5523)</i>	(15)	-
11.030 Total	(15)	-
11.303 Economic Development Technical Assistance		
11.303 <i>Direct</i>	120,027	-
11.303 Total	120,027	-
11.417 Sea Grant Support		
11.417 <i>Direct</i>	1,067,281	14,848
11.417 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (638283834)</i>	38,088	-
11.417 <i>Pass-Through from University of Mississippi (1808010)</i>	1,640	-
11.417 Total	1,107,009	14,848
11.419 Coastal Zone Management Administration Awards		
11.419 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (638283835)</i>	64,313	-
11.419 Total	64,313	-
11.420 Coastal Zone Management Estuarine Research Reserves		
11.420 <i>Direct</i>	(70)	-
11.420 Total	(70)	-
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. (638283836)</i>	15,540	-
11.427 Total	15,540	-
11.429 Marine Sanctuary Program		
11.429 <i>Direct</i>	427,536	-
11.429 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (638283837)</i>	21,870	-
11.429 <i>Pass-Through from National Marine Sanctuary Foundation (1611B80)</i>	51	-
11.429 Total	449,457	-

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>	\$ 272,494	\$ -
11.431 Total	272,494	-
11.433 Marine Fisheries Initiative		
11.433 <i>Pass-Through from East Carolina University (A150050S001)</i>	35,281	27,944
11.433 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (638283838)</i>	5,395	-
11.433 Total	40,676	27,944
11.459 Weather and Air Quality Research		
11.459 <i>Direct</i>	20,419	-
11.459 Total	20,419	-
11.468 Applied Meteorological Research		
11.468 <i>Pass-Through from Florida State University (R01856)</i>	13,193	-
11.468 Total	13,193	-
11.472 Unallied Science Program		
11.472 <i>Pass-Through from Mote Marine Laboratory (MML175343B)</i>	47,984	43,380
11.472 <i>Pass-Through from North Pacific Research Board (1424)</i>	32,589	-
11.472 Total	80,573	43,380
11.481 Educational Partnership Program		
11.481 <i>Pass-Through from University of Maryland Eastern Shore (NA11SEC4810002)</i>	162,796	-
11.481 Total	162,796	-
11.609 Measurement and Engineering Research and Standards		
11.609 <i>Direct</i>	310,163	7,120
11.609 <i>Pass-Through from Lehigh University (543580-78002)</i>	11,133	-
11.609 <i>Pass-Through from California Manufacturing Technology Consulting (70NANB16H313)</i>	89,528	-
11.609 Total	410,824	7,120
11.620 Science, Technology, Business and/or Education Outreach		
11.620 <i>Direct</i>	293,501	-
11.620 Total	293,501	-
11.999 Marine Debris Program		
11.999 <i>Direct</i>	16,936	-
11.999 Total	16,936	-
Department of Commerce Total	\$ 3,405,307	\$ 93,292

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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		
12.002 Procurement Technical Assistance For Business Firms		
12.002 <i>Direct</i>	\$ 196	\$ -
12.002 Total	196	-
12.100 Aquatic Plant Control		
12.100 <i>Direct</i>	129,935	-
12.100 Total	129,935	-
12.101 Beach Erosion Control Projects		
12.101 <i>Direct</i>	110,052	-
12.101 Total	110,052	-
12.110 Planning Assistance to States		
12.110 <i>Direct</i>	38,145	-
12.110 Total	38,145	-
12.114 Collaborative Research and Development		
12.114 <i>Pass-Through from Lynntech, Inc. (054511)</i>	49	-
12.114 <i>Pass-Through from University of Michigan (3003179759)</i>	84,278	-
12.114 Total	84,327	-
12.300 Basic and Applied Scientific Research		
12.300 <i>Direct</i>	70,153,487	16,893,033
12.300 <i>Pass-Through from Advanced Systems & Technologies, Inc. (AGT DTD 03/31/2017)</i>	12,000	-
12.300 <i>Pass-Through from AMEWAS, Inc. (PO17-00842)</i>	36,430	-
12.300 <i>Pass-Through from ATA Aerospace, LLC (AGT DTD JULY 10, 2017)</i>	35,606	-
12.300 <i>Pass-Through from BAE Systems, Inc. (975057)</i>	31,743	-
12.300 <i>Pass-Through from Cintel, Inc. (AGT DTD OCT 16, 2017)</i>	32,960	-
12.300 <i>Pass-Through from Cognitive Engineering Research Institute (CERI GTRC 2017-2382)</i>	179,004	-
12.300 <i>Pass-Through from Continuum Dynamics, Inc. (AGT DTD OCT 10, 2017)</i>	16,768	-
12.300 <i>Pass-Through from CRAFT Tech (AGT DTD AUGUST 2, 2017)</i>	51,397	-
12.300 <i>Pass-Through from Electronic Warfare Associates, Inc. (P140003600)</i>	29,260	-
12.300 <i>Pass-Through from Engility Corporation (PO-0016726, PO-0017110, PO-0017302)</i>	595,867	-
12.300 <i>Pass-Through from Engineering Research & Analysis Company (AGT DTD AUG 220171)</i>	50,000	-
12.300 <i>Pass-Through from Florida State University (R01804)</i>	450	-
12.300 <i>Pass-Through from Innoveering, LLC (AGT DTD NOV 1, 2017)</i>	19,907	-
12.300 <i>Pass-Through from J.F. Taylor, Inc. (205576)</i>	8,425	-
12.300 <i>Pass-Through from Jacobs Technology, Inc. (CES-III-13-043, NTP 9/8/17)</i>	3,961,178	-
12.300 <i>Pass-Through from Leidos, Inc. (P010198214)</i>	14,066	-
12.300 <i>Pass-Through from Luna Innovations Incorporated (AGR DTD 12/19/16, N68335-18-C-0402)</i>	119,948	-
12.300 <i>Pass-Through from MMA Design, LLC (Milestone #2;Phase1; Final Del)</i>	26,514	-
12.300 <i>Pass-Through from Northrop Grumman Corporation (8140000893)</i>	11,724	-
12.300 <i>Pass-Through from Northwestern University (SP0036191-PROJ0009974)</i>	(782)	-
12.300 <i>Pass-Through from PAE Applied Technologies, LLC (M600005982)</i>	58,017	-
12.300 <i>Pass-Through from Pendar Technologies, LLC (AGR DTD 09/01/2017)</i>	35,907	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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 Physical Optics Corporation (10003-GTRI)</i>	\$ 255,513	\$ -
12.300 <i>Pass-Through from Princeton University (SUB0000041)</i>	58,368	-
12.300 <i>Pass-Through from Raytheon Company (4201706984)</i>	36,788	-
12.300 <i>Pass-Through from Rice University (R18684)</i>	45,337	-
12.300 <i>Pass-Through from Soar Technology, Inc. (AGR DTD 05/26/17, N688335-18-C-0415)</i>	49,523	-
12.300 <i>Pass-Through from The Boeing Company (1451798)</i>	147,092	-
12.300 <i>Pass-Through from Tufts University (ONR029)</i>	273,251	-
12.300 <i>Pass-Through from University of California, San Diego (43019109)</i>	176,030	-
12.300 <i>Pass-Through from University of Central Florida (SP00011896)</i>	113,479	-
12.300 <i>Pass-Through from University of Connecticut (176432, 184733)</i>	140,923	-
12.300 <i>Pass-Through from University of Exeter (U0222)</i>	(439)	-
12.300 <i>Pass-Through from University of Maryland (43832-Z8995001)</i>	115,344	-
12.300 <i>Pass-Through from University of North Texas (GF270701)</i>	53,838	-
12.300 <i>Pass-Through from University of South Carolina (18-3437)</i>	31,582	-
12.300 <i>Pass-Through from University of Southern California (51110592)</i>	3,070	-
12.300 <i>Pass-Through from University of Washington (#UWSC9065)</i>	113,438	-
12.300 <i>Pass-Through from Wake Forest University (Wake Forest-01)</i>	20,532	-
12.300 <i>Pass-Through from Zeta Associates, Inc. (090051SC-GTARC-01)</i>	148,861	-
12.300 Total	77,262,406	16,893,033
12.351 Scientific Research - Combating Weapons of Mass Destruction		
12.351 <i>Direct</i>	2,686,584	1,055,891
12.351 <i>Pass-Through from Monterey Institute of International Studies (DTRA GTARC 1)</i>	191,339	-
12.351 Total	2,877,923	1,055,891
12.357 ROTC Language and Culture Training Grants		
12.357 <i>Direct</i>	(550)	-
12.357 <i>Pass-Through from Institute of International Education, Inc. (2603-UNG-21-GO-017)</i>	492,616	-
12.357 Total	492,066	-
12.360 Research on Chemical and Biological Defense		
12.360 <i>Direct</i>	278,232	108,759
12.360 Total	278,232	108,759
12.420 Military Medical Research and Development		
12.420 <i>Direct</i>	2,664,295	94,252
12.420 <i>Pass-Through from Augusta Biomedical Research Corporation (32372 W81XWH-16-I-04)</i>	81,824	-
12.420 <i>Pass-Through from EOIR Technologies, Inc. (LTR AGMT, DTD 01/08/2015)</i>	60,488	-
12.420 <i>Pass-Through from Ohio State University (SP00011810)</i>	719	-
12.420 <i>Pass-Through from Rockefeller University (W81XW1710290)</i>	30,920	-
12.420 <i>Pass-Through from Shepherd Center (SP00012894)</i>	26,171	-
12.420 <i>Pass-Through from University of Arkansas (SA1711151)</i>	19,499	-
12.420 <i>Pass-Through from Wake Forest University (WFUHS 441052 ER-02)</i>	184,106	-
12.420 Total	3,068,022	94,252

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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		
12.431 Basic Scientific Research		
12.431 <i>Direct</i>	\$ 57,246,524	\$ 11,253,455
12.431 <i>Pass-Through from Advanced Systems & Technologies, Inc. (2017-311A PA 5)</i>	3,865,377	-
12.431 <i>Pass-Through from Altus Architecture Studios, Inc. (AGR DTD 10.1.2015)</i>	(79)	-
12.431 <i>Pass-Through from ATA Aerospace, LLC (AGT DTD OCT 13, 2017)</i>	17,566	-
12.431 <i>Pass-Through from Autonomous Solutions, Inc. (AGT DTD NOVEMBER 22, 2017)</i>	60,000	-
12.431 <i>Pass-Through from BAE Systems, Inc. (329420, 899091-4)</i>	218,325	-
12.431 <i>Pass-Through from Black River Systems Company (AGR DTD 10/17/2017)</i>	27,800	-
12.431 <i>Pass-Through from Cornell University (76091-10525)</i>	348,625	-
12.431 <i>Pass-Through from Digital Analog Integration, Inc. (AGMT DTD 18-NOV-2015, AGR DTD 10/23/17)</i>	238,053	-
12.431 <i>Pass-Through from Dynetics, Inc. (SB600004, TO 30)</i>	449,262	-
12.431 <i>Pass-Through from Envistacom (AGR DTD 11/07/16)</i>	20	-
12.431 <i>Pass-Through from General Dynamics Mission Systems, Inc. (40239678)</i>	3,425	-
12.431 <i>Pass-Through from Graf Research, LLC (AGR DTD 01-05-17)</i>	52	-
12.431 <i>Pass-Through from Honeywell International, Inc. (3501701149E)</i>	12,362,717	-
12.431 <i>Pass-Through from IAP Worldwide Services, Inc. (JRS-000062)</i>	30,171	-
12.431 <i>Pass-Through from Jacobs Technology, Inc. (1153-01-00-02, Jacobs-01)</i>	533,996	-
12.431 <i>Pass-Through from Kennesaw State University Research and Service Foundation (W911NF-15-2-0107)</i>	5,785	-
12.431 <i>Pass-Through from Leidos, Inc. (4102781916)</i>	433	-
12.431 <i>Pass-Through from Metova Federal, LLC (135954)</i>	3,803	-
12.431 <i>Pass-Through from Microwave Packaging Technologies, Inc. (W911W-14-C-0014)</i>	595	-
12.431 <i>Pass-Through from MillenniTEK, LLC (AGR DTD 09/25/2017)</i>	57,411	-
12.431 <i>Pass-Through from Nano Terra, Inc. (AGR DTD 8/17/2013)</i>	3,252	-
12.431 <i>Pass-Through from National Advanced Mobility Consortium (70-201708 T01)</i>	948,486	-
12.431 <i>Pass-Through from Newton Consulting & Engineering, Inc. (NCEGTRI0316R23G)</i>	3,596	-
12.431 <i>Pass-Through from North Carolina Agricultural and Technical State University (W900KK-16-R-0013)</i>	307,051	-
12.431 <i>Pass-Through from Northwestern University (SP00013238, SP00013414)</i>	73,463	-
12.431 <i>Pass-Through from Pennsylvania State University (5274-GTRC-VLC-5328)</i>	20,033	-
12.431 <i>Pass-Through from Rolls-Royce Motor Cars Limited (15-05-03; P.O. # 5003424790, 5003246516)</i>	102,719	-
12.431 <i>Pass-Through from SAIC, Inc. (4600005751/5, 4600005751/6)</i>	222,926	-
12.431 <i>Pass-Through from Scientific Research Corporation (AGR DATED 5/14/18, SR20160954 TO-004, SR2017525 (JP02), SR20180211 (JP03), SR20180865, SR20180986, W900KK-15-D-0005)</i>	387,421	-
12.431 <i>Pass-Through from Sigmatech, Inc. (17PO-00014)</i>	147,069	-
12.431 <i>Pass-Through from Signature Research, Inc. (AGR DTD 04/11/17)</i>	94,622	-
12.431 <i>Pass-Through from South Carolina Research Authority (2017-311 PROJECT AGREEMENT 01, 2017-311 PROJECT AGREEMENT 02, 2017-311 PROJECT AGREEMENT 03, 2017-311 PROJECT AGREEMENT 04)</i>	3,184,210	-
12.431 <i>Pass-Through from The Boeing Company (1177404)</i>	245,391	-
12.431 <i>Pass-Through from The National Institute of Aerospace (8502-GTRC, 8504-GTRC)</i>	157,686	-
12.431 <i>Pass-Through from University of California, Los Angeles (1000GSA785)</i>	156,958	-

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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 <i>Pass-Through from University of Illinois at Urbana-Champaign (2010-04989-04 /051487-12673)</i>	\$ 17,080	\$ -
12.431 <i>Pass-Through from University of Iowa (SP00012414)</i>	16,223	-
12.431 <i>Pass-Through from University of Maryland (46331-Z8425103)</i>	80,799	-
12.431 <i>Pass-Through from University of Michigan (3002805832)</i>	347,151	-
12.431 <i>Pass-Through from University of Pennsylvania (572622)</i>	2,295	-
12.431 <i>Pass-Through from University of Texas at Austin (UTA17-001078)</i>	61,219	-
12.431 <i>Pass-Through from University of Washington (UWSC7915 P.O. # BPO 3109, UWSC9283)</i>	276,776	-
12.431 <i>Pass-Through from UT-Battelle, LLC (US001-0000560752)</i>	188,171	-
12.431 <i>Pass-Through from Vertical Lift Consortium, Inc. (NRTC-FY15-W-01)</i>	(14)	-
12.431 Total	82,514,444	11,253,455
12.550 <i>The Language Flagship Grants to Institutions of Higher Education</i>		
12.550 <i>Pass-Through from Institute of International Education, Inc. (0054UGA011, 0054UGA11SSO280PO4, 0054UGA11SSP280PO3, 0054-UNG-16-CHN-280, NSEPU631063UGAPOR, PNDG 06/01-09/30/18)</i>	846,824	72,065
12.550 Total	846,824	72,065
12.607 <i>Community Economic Adjustment Assistance for Realignment or Closure of a Military Installation</i>		
12.607 <i>Direct</i>	280,566	-
12.607 Total	280,566	-
12.611 <i>Community Economic Adjustment Assistance for Reductions in Defense Industry Employment</i>		
12.611 <i>Pass-Through from Middle Georgia Regional Commission (055557)</i>	38,447	-
12.611 Total	38,447	-
12.630 <i>Basic, Applied, and Advanced Research in Science and Engineering</i>		
12.630 <i>Direct</i>	122,597,283	7,488,906
12.630 <i>Pass-Through from Academy of Applied Science (055292)</i>	19,500	-
12.630 <i>Pass-Through from Alion Science and Technology Corporation (SUB1148651-001 TO NO. 001)</i>	24,811	-
12.630 <i>Pass-Through from ATC-NY, Inc. (W56LGU-16-C-0083)</i>	27,741	-
12.630 <i>Pass-Through from BAE Systems, Inc. (957935, 992051)</i>	323,187	-
12.630 <i>Pass-Through from Binergy Scientific, Inc. (AGR DTD 08-16-2017, AGR DTD 09/30/16)</i>	12,101	-
12.630 <i>Pass-Through from Cambridge Systematics, Inc. (TBD TASK ORDER # 2)</i>	75,593	-
12.630 <i>Pass-Through from Carbice Corporation (AGMT, DTED 9/8/16)</i>	65,375	-
12.630 <i>Pass-Through from DHPC Technologies, Inc. (D161130-01, SD01641-0002)</i>	2,303	-
12.630 <i>Pass-Through from DNC Parks & Resorts at KSC, Inc. (138132)</i>	32,254	-
12.630 <i>Pass-Through from Duke University (313-0639)</i>	513,601	-
12.630 <i>Pass-Through from Dynetics, Inc. (DI-SC-15-05 / TO 03, DI-SC-15-05 TO4, DI-SC-16-01 TASK ORDER 21, DI-SC-16-01 TASK ORDER 81, DI-SC-16-01/TO 101, DI-SC-16-01/TO 72, DI-SC-16-01/TO 73, DI-SC-16-01/TO 74, DI-SC-16-01/TO 76, DI-SC-16-01/TO 91, DI-SC-17-22-NTP, DRP006-SUB_GT001; PHASE 2, SB500011, TASK ORDER 021)</i>	2,295,089	-
12.630 <i>Pass-Through from Emory University (T803614)</i>	287,898	-
12.630 <i>Pass-Through from Engility Corporation (PO-0016317)</i>	269,278	-

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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 Pass-Through from ERC, Inc. (PSI60005)	\$ 8,789	\$ -
12.630 Pass-Through from EXCET, Inc. (PO 6944)	19,998	-
12.630 Pass-Through from Florida A&M University (C4987)	16,995	-
12.630 Pass-Through from GE Global Research (401048011)	(1,486)	-
12.630 Pass-Through from Harris Corporation (A000388201)	9,735	-
12.630 Pass-Through from Honeywell International, Inc. (3501700183E)	304,007	-
12.630 Pass-Through from Infoscitex Corporation (PO 161754)	5,049	-
12.630 Pass-Through from International Business Innovation Association (InBIA) (UNDEFINED)	20,000	-
12.630 Pass-Through from Jacobs Technology, Inc. (4/20/17 Notice to Proceed)	74,637	-
12.630 Pass-Through from Karagozian and Case, Inc. (AGT DTD MAY 29, 2017)	15,093	-
12.630 Pass-Through from KBRwyle (APSC02082, APSCCO2077)	45,818	-
12.630 Pass-Through from Leidos, Inc. (10170252-1, P010176583, P010179649, P010192863)	1,826,610	-
12.630 Pass-Through from MacAulay-Brown, Inc. (DSC 2124-01)	258,677	-
12.630 Pass-Through from Metova Federal, LLC (PO CBL-048)	(31)	-
12.630 Pass-Through from Microsemi Corporation (PB92205BV)	953,397	-
12.630 Pass-Through from Middlebury Institute of International Studies at Monterey (CWMD-GTARC 1)	37,300	-
12.630 Pass-Through from Morsecorp, Inc. (ICARUS-1-06, ICARUS-2-01)	157,768	-
12.630 Pass-Through from MSI STEM Research and Development Consortium (W911SR- 14-2-001-0007)	7,568	-
12.630 Pass-Through from Northrop Grumman Corporation (8140000981, Line Item 200 for Phase 2)	174,575	-
12.630 Pass-Through from Nour, LLC (AGT DTD JULY 620161)	(32,000)	-
12.630 Pass-Through from Novateur Research Solutions, LLC (HM0476-17-C-0033)	25,359	-
12.630 Pass-Through from Ohio State University (60063184 (FORMERLY 60057838))	292,578	-
12.630 Pass-Through from PhosphorTech Corporation (AGE DTD 03/10/16, AGR DTD 8/4/2017)	183,621	-
12.630 Pass-Through from Poly-Orth International (AGRMT DTD 12/23/16)	201,810	-
12.630 Pass-Through from Raytheon Company (0010102015, 4201579340)	477,365	-
12.630 Pass-Through from SAIC, Inc. (PO10105875)	143,137	-
12.630 Pass-Through from Sanofi Pasteur SA (70040-GATECH)	136,392	-
12.630 Pass-Through from Scientific Research Corporation (SR20130873, SR20171482 (JP03))	1,582,781	-
12.630 Pass-Through from Siemens Corporation (GRP122-01)	11,313	-
12.630 Pass-Through from Sierra Nevada Corporation (SI6FME333)	(1)	-
12.630 Pass-Through from Smartronix, Inc. (17R14S, TASK ORDER #01)	3,339,001	-
12.630 Pass-Through from South Carolina Research Authority (Project Task Assignment 1)	24,773	-
12.630 Pass-Through from SpaceWorks Enterprises, Inc. (AGT DTD APR 9, 2018)	1,987	-
12.630 Pass-Through from Stevens Institute of Technology (2102765-01, HQ003418F0089 RT 195, TASK ORDER 0067, RT-167, TASK ORDER 0070, RT- 170, TO # HQ003417F0283, RT-181, TO# HQ003417F0286, RT-180, TO# HQ003417F0300, RT-182)	410,867	-
12.630 Pass-Through from System High Corporation (DAR 621)	67,194	-
12.630 Pass-Through from The Boeing Company (1542655, AGT DTD JULY 14 2016)	119,691	-
12.630 Pass-Through from The Johns Hopkins University Applied Physics Laboratory, LLC (125083)	5,730	-

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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 The National Center for Manufacturing Sciences (201726-130194)</i>	\$ 77,375	\$ -
12.630 <i>Pass-Through from Torch Technologies, Inc. (BA9811646)</i>	51	-
12.630 <i>Pass-Through from UI Labs (0320170002, 0320170004, 0320170007)</i>	445,131	-
12.630 <i>Pass-Through from Universal Technology Corporation (16-S8206-02-C1)</i>	62,792	-
12.630 <i>Pass-Through from University of Michigan (3002565188)</i>	89,201	-
12.630 <i>Pass-Through from University of Notre Dame (208107GT)</i>	277,815	-
12.630 <i>Pass-Through from University of Puerto Rico, Rio Piedras (SA2012000)</i>	(931)	-
12.630 <i>Pass-Through from Utah State University (CP0049402)</i>	12,582	-
12.630 <i>Pass-Through from West Coast Solutions (AGR DTD 4-20-18)</i>	626	-
12.630 Total	138,436,753	7,488,906
12.631 Science, Technology, Engineering and Mathematics (STEM) Educational Program: Science, Mathematics And Research for Transformation (SMART)		
12.631 <i>Direct</i>	1,312,995	51,526
12.631 Total	1,312,995	51,526
12.800 Air Force Defense Research Sciences Program		
12.800 <i>Direct</i>	163,006,310	31,785,900
12.800 <i>Pass-Through from Aging Aircraft Consulting, LLC (AGMT DTD 3/31/17, AGR DTD 10/02/2017)</i>	77,828	-
12.800 <i>Pass-Through from Alion Science and Technology Corporation (STM1139913)</i>	(15)	-
12.800 <i>Pass-Through from America Makes (#129247)</i>	134,925	-
12.800 <i>Pass-Through from AURA Technologies, LLC (AGR DTD 11/14/17)</i>	36,406	-
12.800 <i>Pass-Through from Azimuth Corporation (238-5404-GIT, 238-5404-GIT2, 2385404UGAD2, 2385404UGAH2)</i>	311,188	-
12.800 <i>Pass-Through from BAE Systems, Inc. (944838, 994129)</i>	64,966	-
12.800 <i>Pass-Through from BerrieHill Research Corporation (2204)</i>	65,071	-
12.800 <i>Pass-Through from Binghamton University, State University of New York (77723/1138629)</i>	217,847	-
12.800 <i>Pass-Through from Booz Allen Hamilton, Inc. (106445SB18, 106445SB18/TASK ORDER 2)</i>	496,190	-
12.800 <i>Pass-Through from Carnegie Mellon University (1150119-299956)</i>	47,613	-
12.800 <i>Pass-Through from Case Western Reserve University (RES506638)</i>	(1,914)	-
12.800 <i>Pass-Through from Clarkson Aerospace Corporation (13-S7700-02-C2, GTRI CS 15-S-0234)</i>	68,902	-
12.800 <i>Pass-Through from Clear Creek Applied Technologies, Inc. (4050-015-01-015, 4050-015-01-021)</i>	686,355	-
12.800 <i>Pass-Through from Combustion Science and Engineering, Inc. (AGT DTD 12/28/2015)</i>	130,370	-
12.800 <i>Pass-Through from CRAFT Tech (AGT DTD NOVEMBER 27, 2017)</i>	24,821	-
12.800 <i>Pass-Through from ERC, Inc. (PS160094)</i>	38,183	-
12.800 <i>Pass-Through from ExoAnalytic Solutions (AGT DTD APRIL 20, 2018)</i>	49,000	-
12.800 <i>Pass-Through from Graf Research, LLC (GTRI-GRAF 133750)</i>	11,566	-
12.800 <i>Pass-Through from Hewlett Packard Enterprise Development LP (CW2275049)</i>	103,735	-
12.800 <i>Pass-Through from Innovative Advanced Materials, Inc. (AGR. EFF. AUGUST 14, 2017, AGT DTD JULY 620162)</i>	39,999	-
12.800 <i>Pass-Through from Iowa State University (130186)</i>	62,820	-
12.800 <i>Pass-Through from JT3, LLC (4W16000006)</i>	318	-
12.800 <i>Pass-Through from Karagozian and Case, Inc. (AGT DTD DECEMBER 23, 2016)</i>	84,761	-

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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		
12.800 <i>Pass-Through from KBRwyle (APSC02292, LXS005518)</i>	\$ 50,700	\$ -
12.800 <i>Pass-Through from L-3 Display Systems (A119893)</i>	9,589	-
12.800 <i>Pass-Through from L3 Technologies, Inc. (4501494922)</i>	49,202	-
12.800 <i>Pass-Through from Lockheed Martin Corporation (6574008559, 6574019754)</i>	693,087	-
12.800 <i>Pass-Through from Masstech Innovations, Inc. (FA8650-17-C-9104-GT)</i>	244,654	-
12.800 <i>Pass-Through from Matrix Research, Inc. (ESCE-002, S-2014-011-02-03, TASK ORDER 01, TASK ORDER 022)</i>	573,332	-
12.800 <i>Pass-Through from NextFlex (AGREEMENT DATED 21-FEB-2017)</i>	391,775	-
12.800 <i>Pass-Through from Northrop Grumman Corporation (7500119051, 7500136376, 7500157027)</i>	1,026,612	-
12.800 <i>Pass-Through from Ohio Aerospace Institute (OAI-VATO2-17005)</i>	87,849	-
12.800 <i>Pass-Through from Orbital ATK, Inc. (MP00139150, MP00175454)</i>	16,180	-
12.800 <i>Pass-Through from Pennsylvania State University (4791-GIT-AFOSR-0004, 5676-GTRC-AFOSR-0017)</i>	140,898	-
12.800 <i>Pass-Through from Physical Sciences, Inc. (AGR 9/21/17)</i>	6,042	-
12.800 <i>Pass-Through from Raytheon Company (14787)</i>	145,701	-
12.800 <i>Pass-Through from Reliance Test & Technology (R17N0095)</i>	571,387	-
12.800 <i>Pass-Through from Roccor, Inc. (Roccor1)</i>	8,866	-
12.800 <i>Pass-Through from Science Systems and Applications, Inc. (SSAI) (DESP-093-RJ02-01)</i>	169,196	-
12.800 <i>Pass-Through from Scientific Research Corporation (TO SR20171847, TO-004)</i>	775,832	-
12.800 <i>Pass-Through from Sentar, Inc. (AGR DTD 04/12/17)</i>	216,411	-
12.800 <i>Pass-Through from SOSSEC, Inc. (1 (PLA-0011))</i>	593,277	-
12.800 <i>Pass-Through from South Carolina Research Authority (2016-404)</i>	18,894	-
12.800 <i>Pass-Through from Southwest Research Institute (J99080CT)</i>	43,474	-
12.800 <i>Pass-Through from Spectral Energies, LLC (AGT DTD 08/30/16, AGT DTD 9/6/2017, SB1717-001-1)</i>	153,888	-
12.800 <i>Pass-Through from SRI International (19000270)</i>	73,431	-
12.800 <i>Pass-Through from Stony Brook University, State University of New York (AGR DTD 3/16/2017)</i>	132,593	-
12.800 <i>Pass-Through from Survive Engineering Company (LTR SUBCONTRACT DTD 6/25/14)</i>	139,539	-
12.800 <i>Pass-Through from Tekla Research, Inc. (TRI-17-002)</i>	29,851	-
12.800 <i>Pass-Through from The Boeing Company (1404360)</i>	393,591	-
12.800 <i>Pass-Through from The MITRE Corporation (118198)</i>	25,000	-
12.800 <i>Pass-Through from UES, Inc. (S-114-005-010, S-124-001-004, S-953-21-MR015, S-953-21-MR016, S-977-028-003)</i>	614,625	-
12.800 <i>Pass-Through from United Technologies Corporation (17-S8602-02-C3, 24102 TASK 24)</i>	261,304	-
12.800 <i>Pass-Through from Universal Technology Corporation (17-S7415-08-C1, 17-S7700-01-C4, 17-S8401-03-C1)</i>	356,732	-
12.800 <i>Pass-Through from University of California (2015-3219/ PO#45933)</i>	226,886	-
12.800 <i>Pass-Through from University of Central Florida (287381)</i>	363,575	-
12.800 <i>Pass-Through from University of Houston-Clear Lake (R170055)</i>	29,239	-
12.800 <i>Pass-Through from Utah State University (CP0043229)</i>	22,919	-
12.800 <i>Pass-Through from Utah State University Research Foundation (CP0039715)</i>	15,084	-
12.800 <i>Pass-Through from Virginia Polytechnic Institute and State University (45017419105)</i>	134,311	-
12.800 Total	174,562,771	31,785,900

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 Defense		
12.900 Language Grant Program		
12.900 <i>Direct</i>	\$ 83,351	\$ -
12.900 Total	83,351	-
12.901 Mathematical Sciences Grants Program		
12.901 <i>Direct</i>	110,502	-
12.901 <i>Pass-Through from Fulton County (SP00012858)</i>	84,236	-
12.901 Total	194,738	-
12.902 Information Security Grants		
12.902 <i>Direct</i>	215,194	-
12.902 Total	215,194	-
12.903 GenCyber Grants Program		
12.903 <i>Direct</i>	189,116	-
12.903 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (638283839)</i>	67,124	-
12.903 Total	256,240	-
12.910 Research and Technology Development		
12.910 <i>Direct</i>	1,305,211	221,997
12.910 <i>Pass-Through from Emory University (T680127, T793318)</i>	814,431	-
12.910 <i>Pass-Through from Honeywell International, Inc. (PO 3501541994)</i>	126	-
12.910 <i>Pass-Through from International Business Machines Corporation (5004876066)</i>	326,816	-
12.910 <i>Pass-Through from Purdue University (4104-70902)</i>	11,069	-
12.910 <i>Pass-Through from Raytheon Company (4201579687)</i>	273,494	-
12.910 <i>Pass-Through from Rutgers, The State University of New Jersey (SUB00000007 PO# 624585)</i>	219,932	-
12.910 <i>Pass-Through from Siemens Corporation (126-003)</i>	331,854	-
12.910 <i>Pass-Through from SRI International (206-000114)</i>	134,560	-
12.910 <i>Pass-Through from System High Corporation (DAR500)</i>	164,155	-
12.910 <i>Pass-Through from Texas A&M University (06M1703099)</i>	62,332	-
12.910 <i>Pass-Through from University of Colorado (FY18.920.001)</i>	75,956	-
12.910 Total	3,719,936	221,997

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 Defense		
12.RD 165th AW ANG Teen Resiliency and Leadership Retreat April 2017 (W912JM17P0027)		
12.RD <i>Direct</i>	\$ 25,024	\$ -
12.RD 2017 National Guard Family Readiness Workshop (W912JM17P0017)		
12.RD <i>Direct</i>	42,963	-
12.RD A Novel Reactive Electrochemical Membrane System for Treatment of Mixed Contaminants (W912HQ17C0010)		
12.RD <i>Direct</i>	84,739	-
12.RD Air Force Reserve/Air National Guard Teen Leadership Summits 2017 (F4199917P0977)		
12.RD <i>Direct</i>	421,709	-
12.RD Clinical, Economic, & Patient Satisfaction Outcome (SUBCONTRACT#: S-40037- 0017-01)		
12.RD <i>Pass-Through from Geneva Foundation (W911QY16-A-0014-0017)</i>	32,985	-
12.RD Overseas Military and Culture (W9124D-10-C-0036)		
12.RD <i>Direct</i>	42,433	-
12.RD Predicting and Enhancing Valued Outcomes - CON001160 (SP00011061)		
12.RD <i>Direct</i>	191,801	160,000
12.RD Teen Leadership Camp (F4199917P1701)		
12.RD <i>Direct</i>	47,280	-
12.RD Will Climate-Mediated Phenological Shifts Affect Population Viability A Test with Butterflies on Department of Defense Lands (ARM212UGA)		
12.RD <i>Pass-Through from Tufts University (ARM212UGA)</i>	40,003	-
12.RD Total	928,937	160,000
Department of Defense Total	\$ 487,732,500	\$ 69,185,784

The accompanying notes are an integral part of this schedule.

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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 the Interior		
15.034 Agriculture on Indian Lands		
15.034 <i>Direct</i>	\$ 14,656	\$ -
15.034 Total	14,656	-
15.222 Cooperative Inspection Agreements with States and Tribes		
15.222 <i>Direct</i>	14,840	-
15.222 Total	14,840	-
15.232 Wildland Fire Research and Studies		
15.232 <i>Direct</i>	38,745	-
15.232 Total	38,745	-
15.424 Marine Minerals Activities		
15.424 <i>Direct</i>	40,302	-
15.424 <i>Pass-Through from South Carolina Department of Natural Resources (SCDNRFY2017018)</i>	30,611	-
15.424 Total	70,913	-
15.608 Fish and Wildlife Management Assistance		
15.608 <i>Direct</i>	47,094	-
15.608 <i>Pass-Through from Gulf States Marine Fisheries Commission (FWS8000372016UGA)</i>	3,772	-
15.608 <i>Pass-Through from Texas Parks and Wildlife Department (F15AF01340)</i>	5,000	-
15.608 Total	55,866	-
15.615 Cooperative Endangered Species Conservation Fund		
15.615 <i>Direct</i>	8,931	-
15.615 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (6382838310)</i>	1,801	-
15.615 <i>Pass-Through from South Carolina Department of Natural Resources (P24014306117)</i>	29,683	-
15.615 Total	40,415	-
15.625 Wildlife Conservation and Restoration		
15.625 <i>Pass-Through from Alabama Department of Conservation and Natural Resources (055653)</i>	8,333	8,333
15.625 Total	8,333	8,333
15.630 Coastal		
15.630 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (6382838311)</i>	21,127	-
15.630 <i>Pass-Through from Longleaf Alliance (LLA201807)</i>	65	-
15.630 Total	21,192	-
15.631 Partners for Fish and Wildlife		
15.631 <i>Direct</i>	221	-
15.631 Total	221	-

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 the Interior		
15.634 State Wildlife Grants		
15.634 <i>Pass-Through from Florida A&M University (FL-T-F15AF00394)</i>	\$ 6,915	\$ -
15.634 Total	6,915	-
15.650 Research Grants (Generic)		
15.650 <i>Direct</i>	31,594	-
15.650 <i>Pass-Through from Gallup (D17PC00002)</i>	397,932	-
15.650 Total	429,526	-
15.655 Migratory Bird Monitoring, Assessment and Conservation		
15.655 <i>Direct</i>	15,850	-
15.655 Total	15,850	-
15.678 Cooperative Ecosystem Studies Units		
15.678 <i>Direct</i>	119,493	-
15.678 Total	119,493	-
15.805 Assistance to State Water Resources Research Institutes		
15.805 <i>Direct</i>	94,154	-
15.805 Total	94,154	-
15.808 U.S. Geological Survey Research and Data Collection		
15.808 <i>Direct</i>	206,655	-
15.808 Total	206,655	-
15.809 National Spatial Data Infrastructure Cooperative Agreements		
15.809 <i>Direct</i>	14,065	-
15.809 Total	14,065	-
15.812 Cooperative Research Units		
15.812 <i>Direct</i>	298,770	-
15.812 Total	298,770	-
15.815 National Land Remote Sensing Education Outreach and Research		
15.815 <i>Pass-Through from Montana State University (AV13-GA01)</i>	4,269	-
15.815 Total	4,269	-
15.915 Technical Preservation Services		
15.915 <i>Direct</i>	75,050	-
15.915 Total	75,050	-
15.945 Cooperative Research and Training Programs Resources of the National Park System		
15.945 <i>Direct</i>	1,124,449	-
15.945 <i>Pass-Through from Pennsylvania State University (5644UGNPS5414)</i>	11,739	-
15.945 Total	1,136,188	-

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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 the Interior		
15.RD Arbovirus Surveillance Through Dead Bird and Mosquito Pool Testing (180823CO01400)		
15.RD <i>Pass-Through from DeKalb County Board of Health (180823CO01400)</i>	\$ 9,920	\$ -
15.RD Desert Tortoise Juvenile Survivorship at Mojave National Preserve (P13AC000414)		
15.RD <i>Direct</i>	48,162	14,329
15.RD Diagnostic, Field and Training Assistance for Wildlife Health and Disease Monitoring (F15PX01848)		
15.RD <i>Direct</i>	56,431	-
15.RD Southeast Coast Network Climate Science Support Center (P10AC00521)		
15.RD <i>Direct</i>	1,316	-
15.RD Total	115,829	14,329
Fish and Wildlife Cluster		
15.611 Wildlife Restoration and Basic Hunter Education		
15.611 <i>Pass-Through from Alabama Department of Conservation and Natural Resources (Coyote Ecology, 057240)</i>	20,866	-
15.611 <i>Pass-Through from Kentucky Department of Fish and Wildlife Resources (1600001324)</i>	46,342	-
15.611 <i>Pass-Through from Texas Parks and Wildlife Department (479099)</i>	60,960	-
15.611 Total	128,168	-
Fish and Wildlife Cluster Total	128,168	-
Department of the Interior Total	\$ 2,910,113	\$ 22,662

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 Justice		
16.026 OVW Research and Evaluation Program		
16.026 <i>Pass-Through from Athens-Clark County (054328)</i>	\$ 9,093	\$ -
16.026 Total	9,093	-
16.300 Law Enforcement Assistance FBI Advanced Police Training		
16.300 <i>Direct</i>	943	-
16.300 Total	943	-
16.301 Law Enforcement Assistance FBI Crime Laboratory Support		
16.301 <i>Direct</i>	97,122	-
16.301 Total	97,122	-
16.560 National Institute of Justice Research, Evaluation, and Development Project Grants		
16.560 <i>Direct</i>	720,778	121,987
16.560 <i>Pass-Through from Boston University (4500001517, 4500001996)</i>	6,311	-
16.560 <i>Pass-Through from George Mason University (SP00012939)</i>	37,798	-
16.560 Total	764,887	121,987
16.582 Crime Victim Assistance/Discretionary Grants		
16.582 <i>Pass-Through from Georgia Coalition Against Domestic Violence (0057085)</i>	16,578	-
16.582 Total	16,578	-
16.610 Regional Information Sharing Systems		
16.610 <i>Pass-Through from Criminal Information Sharing Alliance, Inc. (001-98-07SA)</i>	230	-
16.610 Total	230	-
16.726 Juvenile Mentoring Program		
16.726 <i>Direct</i>	111,523	72,668
16.726 Total	111,523	72,668
16.734 Special Data Collections and Statistical Studies		
16.734 <i>Direct</i>	15,534	-
16.734 Total	15,534	-
16.738 Edward Byrne Memorial Justice Assistance Grant Program		
16.738 <i>Direct</i>	600,339	-
16.738 Total	600,339	-
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>	11,453	-
16.745 <i>Pass-Through from Fulton County (055822)</i>	179,668	-
16.745 <i>Pass-Through from Newton County (2017MOBX0024)</i>	15,202	-
16.745 Total	206,323	-

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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 Justice		
16.751 Edward Byrne Memorial Competitive Grant Program		
16.751 <i>Pass-Through from University of Alabama (UA15-034)</i>	\$ 1,739	\$ -
16.751 Total	1,739	-
16.922 Equitable Sharing Program		
16.922 <i>Direct</i>	46	-
16.922 Total	46	-
16.RD USGBOR GEARUP (39G7445)		
16.RD <i>Direct</i>	65,105	-
16.RD Total	65,105	-
Department of Justice Total	\$ 1,889,462	\$ 194,655

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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 Labor		
17.002 Labor Force Statistics		
17.002 <i>Pass-Through from Middle Georgia Regional Commission (055138)</i>	\$ 1,209	\$ -
17.002 Total	1,209	-
17.502 Occupational Safety and Health Susan Harwood Training Grants		
17.502 <i>Direct</i>	127,114	-
17.502 Total	127,114	-
17.504 Consultation Agreements		
17.504 <i>Direct</i>	412,300	-
17.504 Total	412,300	-
17.791 Department of Labor Chief Evaluation Office		
17.791 <i>Direct</i>	143,059	-
17.791 Total	143,059	-
WIOA Cluster		
17.258 WIOA Adult Program		
17.258 <i>Pass-Through from City of Colquitt (057830)</i>	603	-
17.258 Total	603	-
WIOA Cluster Total	603	-
Department of Labor Total	\$ 684,285	\$ -

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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 State		
19.009 Academic Exchange Programs - Undergraduate Programs		
19.009 <i>Pass-Through from IREX (SP00013225)</i>	\$ 55,215	\$ -
19.009 <i>Pass-Through from Kennesaw State University Research and Service Foundation (S-ECAGD-15-CA-1074-001)</i>	145,097	-
19.009 Total	200,312	-
19.033 Global Threat Reduction		
19.033 <i>Direct</i>	221,974	-
19.033 <i>Pass-Through from UT-Battelle, LLC (SISNCT17CA0013)</i>	33,506	-
19.033 Total	255,480	-
19.700 General Department of State Assistance		
19.700 <i>Direct</i>	3,908	-
19.700 Total	3,908	-
19.900 AEECA/ESF PD Programs		
19.900 <i>Direct</i>	142,124	-
19.900 Total	142,124	-
19.901 Export Control and Related Border Security		
19.901 <i>Direct</i>	909,107	-
19.901 <i>Pass-Through from Commonwealth Trading Partners, Inc. (CTPSUB2016001)</i>	30,054	-
19.901 Total	939,161	-
Department of State Total	\$ 1,540,985	\$ -

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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 Transportation		
20.108 Aviation Research Grants		
20.108 <i>Direct</i>	\$ 294,367	\$ -
20.108 <i>Pass-Through from The National Institute of Aerospace (F18-808402-GTRC, X16-8329-GTRC)</i>	79,885	-
20.108 Total	374,252	-
20.109 Air Transportation Centers of Excellence		
20.109 <i>Direct</i>	1,450,644	8,086
20.109 Total	1,450,644	8,086
20.200 Highway Research and Development Program		
20.200 <i>Direct</i>	3,474	1,021
20.200 <i>Pass-Through from Kennesaw State University Research and Service Foundation (RP 14-29)</i>	54,397	-
20.200 <i>Pass-Through from The National Academies of Sciences, Engineering, and Medicine (HR 24-37/ SUB0000130)</i>	36,696	36,696
20.200 <i>Pass-Through from Transportation Research Board (ACRP 11-04 2016-2017, NCHRP-187)</i>	35,535	-
20.200 Total	130,102	37,717
20.215 Highway Training and Education		
20.215 <i>Direct</i>	6,203	-
20.215 Total	6,203	-
20.701 University Transportation Centers Program		
20.701 <i>Direct</i>	(1,490)	(1,490)
20.701 <i>Pass-Through from Missouri University of Science and Technology (00055082-02A, 00055082-02B)</i>	146,616	-
20.701 <i>Pass-Through from Texas A&M University (12-S171237)</i>	148,197	-
20.701 <i>Pass-Through from University of Texas at Arlington (CTEDD 017-02; TO# 2A, CTEDD 017-03; TO# 2B, CTEDD 017-04; TO #2C)</i>	97,180	-
20.701 Total	390,503	(1,490)
20.761 Biobased Transportation Research		
20.761 <i>Pass-Through from University of Tennessee (8500015089)</i>	6	-
20.761 Total	6	-
20.762 Research Grants		
20.762 <i>Direct</i>	342,091	-
20.762 <i>Pass-Through from Arizona State University (17-166)</i>	242,001	-
20.762 <i>Pass-Through from Transportation Research Board (HR 08-102 ITEM 12)</i>	53,473	-
20.762 <i>Pass-Through from University of California, Davis (201302432-04; PO# 38352, 201302432-05, A17-0183-S002)</i>	447,184	-
20.762 <i>Pass-Through from University of Florida (UFDSP00011673 (AMEND 4), UFDSP00011673-AMEND 1, UFDSP00011673-AMENDMENT 2, University of Florida-02)</i>	133,671	-
20.762 Total	1,218,420	-

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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 Transportation		
<i>Highway Planning and Construction Cluster</i>		
20.205 Highway Planning and Construction		
20.205 <i>Direct</i>	\$ 156,862	\$ 104,011
20.205 Total	156,862	104,011
<i>Highway Planning and Construction Cluster Total</i>		
	156,862	104,011
Department of Transportation Total	\$ 3,726,992	\$ 148,324

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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 (17-114-1-S12.1)</i>	\$ 4,500	\$ -
23.011 Total	4,500	-
Appalachian Regional Commission Total	\$ 4,500	\$ -

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Research and Development Cluster (Continued)		
Office of Personnel Management		
27.011 Intergovernmental Personnel Act (IPA) Mobility Program		
27.011 <i>Direct</i>	\$ 69,654	\$ -
27.011 Total	69,654	-
Office of Personnel Management Total	\$ 69,654	\$ -

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Research and Development Cluster (Continued)		
National Aeronautics and Space Administration		
43.001 Science		
43.001 Direct	\$ 10,438,822	\$ 2,153,223
43.001 Pass-Through from Auburn University (15PHY209376UGARF)	41,028	-
43.001 Pass-Through from Aurora Flight Sciences (AFSA4-2379)	66,850	-
43.001 Pass-Through from Florida International University (800007887-01UG)	148,995	-
43.001 Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (6382838312)	65,773	19,735
43.001 Pass-Through from Harvard University (TM7-18008X)	55,272	-
43.001 Pass-Through from Jet Propulsion Laboratory (1538346, 1541852, 1579298, 1586278, 1586691, 1587199, 1587222, 1588482, 1595555, 1596803, SP00011854, SP00012528)	174,907	-
43.001 Pass-Through from Massachusetts Institute of Technology (5710004050)	203,506	-
43.001 Pass-Through from North Carolina State University (2016264601)	20,467	-
43.001 Pass-Through from Northern Arizona University (1003545)	11,792	-
43.001 Pass-Through from Predictive Science, Inc. (SP00012039)	177,161	-
43.001 Pass-Through from Purdue University (4103-79588)	7,837	-
43.001 Pass-Through from Southwest Research Institute (699054X/15.12029)	150,826	-
43.001 Pass-Through from Space Telescope Science Institute (SP00011900)	13,489	-
43.001 Pass-Through from The National Institute of Aerospace (601006, 601025)	469,656	-
43.001 Pass-Through from Trout Unlimited - National Office (NASAGA2)	72,535	-
43.001 Pass-Through from Universities Space Research Association (SOF040126, SOF040130)	15,907	-
43.001 Pass-Through from University of California (00009623, KK1832)	82,690	-
43.001 Pass-Through from University of California, Los Angeles (2090-S-RB151)	74,214	-
43.001 Pass-Through from University of California, Riverside (S-000728)	269,752	-
43.001 Pass-Through from University of Florida (UFDSP00011403)	1,030	-
43.001 Pass-Through from University of Texas at Austin (UTA14-001157)	19,406	-
43.001 Pass-Through from Yale University (C16N12519 (CON80001051))	19,317	-
43.001 Total	12,601,232	2,172,958
43.002 Aeronautics		
43.002 Direct	1,505,587	214,407
43.002 Pass-Through from Advanced Rotorcraft Technology, Inc. (AGT DTD AUG 19, 2016)	101,302	-
43.002 Pass-Through from Analytical Mechanics Associates, Inc. (1601-TEAMS-GEO)	40,461	-
43.002 Pass-Through from Booz Allen Hamilton, Inc. (S900016BAH)	567,345	-
43.002 Pass-Through from CFD Research Corporation (AGMT DTD 26-JUNE-2015)	73,390	-
43.002 Pass-Through from Crown Consulting, Inc. (G025-GATECH-001 TO 03, G025-GATECH-001 TO 04, TASK ORDER 023, TASK ORDER 03, TASK ORDER NO. 01, TASK ORDER NO. 02, TASK ORDER NO. 6)	666,595	-
43.002 Pass-Through from DNC Parks & Resorts at KSC, Inc. (13410, TO 1 DTD 11/18/15)	665,655	-
43.002 Pass-Through from GE Global Research (401070378)	85,850	-
43.002 Pass-Through from Global Technology Connection, Inc. (AGT DTD AUG 220172)	21,000	-
43.002 Pass-Through from Innovation Laboratory, Inc. (AGR DTD 8.10.2016)	(5,858)	-
43.002 Pass-Through from Irvine Sensors Corporation (AGR DTD 07/31/2017, AGT DTD OCT 5, 2017)	118,827	-
43.002 Pass-Through from Jet Propulsion Laboratory (1548418, 1561404, 1562787, 1562866, 1570950, 1571450, 1574594, 1577710)	264,406	-

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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 LMI Systems, Inc. (#1542)</i>	\$ 13	\$ -
43.002 <i>Pass-Through from Magnolia Optical Technologies, Inc. (AGR DTD 06/20/17)</i>	24,998	-
43.002 <i>Pass-Through from National Renewable Energy Laboratory (AGR DTD 08/07/2017)</i>	33,000	-
43.002 <i>Pass-Through from Ohio State University (60061601)</i>	274,565	-
43.002 <i>Pass-Through from Purdue University (4103-83991)</i>	103,508	-
43.002 <i>Pass-Through from Rolls-Royce Motor Cars Limited (5100002879)</i>	106,273	-
43.002 <i>Pass-Through from SETI Institute (SC3131)</i>	35,132	-
43.002 <i>Pass-Through from Space Telescope Science Institute (#HST-AR-13895.001-A, HST-AR-143326.001)</i>	26,149	-
43.002 <i>Pass-Through from Tethers Unlimited, Inc. (AGT DTD OCT. 11, 2016)</i>	39,647	-
43.002 <i>Pass-Through from The Boeing Company (1435446)</i>	182,732	-
43.002 <i>Pass-Through from The Johns Hopkins University Applied Physics Laboratory, LLC (134620 PROJECT # 1GA02, MSA # 115841)</i>	50,605	-
43.002 <i>Pass-Through from TRAC Labs, Inc. (AGT DTD AUG 25, 2017)</i>	85,597	-
43.002 <i>Pass-Through from Universities Space Research Association (08600-018, TO#3 - 08600.002.000.00)</i>	29,259	-
43.002 <i>Pass-Through from University of Colorado (1554484)</i>	13,721	-
43.002 <i>Pass-Through from University of Connecticut (106763)</i>	68,706	-
43.002 <i>Pass-Through from University of Minnesota (H006201401)</i>	27,533	-
43.002 <i>Pass-Through from University of Texas at Austin (#133480)</i>	14,191	-
43.002 <i>Pass-Through from University of Virginia (GD10052 152367)</i>	92,473	-
43.002 <i>Pass-Through from Virtual Aerosurface Technologies (AGT DTD AUG 9 2017)</i>	10,000	-
43.002 <i>Pass-Through from Xavier University of Louisiana (OSP-15-216811-02A)</i>	223,835	-
43.002 Total	5,546,497	214,407
43.003 Exploration		
43.003 <i>Direct</i>	372,808	113,220
43.003 Total	372,808	113,220
43.007 Space Operations		
43.007 <i>Direct</i>	178,177	-
43.007 Total	178,177	-
43.008 Education		
43.008 <i>Direct</i>	1,425,661	182,853
43.008 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (6382838313)</i>	28,362	-
43.008 <i>Pass-Through from The National Institute of Aerospace (201077-GTRC, 201078-GTRC, 301001-GTRC)</i>	266,600	-
43.008 Total	1,720,623	182,853
43.009 Cross Agency Support		
43.009 <i>Direct</i>	156,961	-
43.009 <i>Pass-Through from Space Telescope Science Institute (HSTAR13899001A)</i>	1	-
43.009 Total	156,962	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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		
43.012 Space Technology		
43.012 <i>Direct</i>	\$ 701,772	\$ -
43.012 <i>Pass-Through from Michigan Technological University (1607060Z4)</i>	108,382	-
43.012 Total	810,154	-
43.RD ISA The Integral Spiral Arms (NNX15AN36G)		
43.RD <i>Direct</i>	2,094	-
43.RD A Cepheid Distance to NGC6814 - CON003246 (SP00011365)		
43.RD <i>Pass-Through from Space Telescope Science Institute (SP00011365)</i>	5,487	-
43.RD Total	7,581	-
National Aeronautics and Space Administration Total	\$ 21,394,034	\$ 2,683,438

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>	\$ 45,033	\$ -
45.301 Total	45,033	-
45.312 National Leadership Grants		
45.312 <i>Direct</i>	20,582	-
45.312 <i>Pass-Through from Oregon State University (X0159A-B)</i>	4,013	-
45.312 Total	24,595	-
Institute of Museum and Library Services Total	\$ 69,628	\$ -

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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 <i>(Continued)</i>		
National Endowment for the Arts		
45.024 Promotion of the Arts Grants to Organizations and Individuals		
45.024 <i>Direct</i>	\$ 20,411	\$ -
45.024 Total	20,411	-
National Endowment for the Arts Total	\$ 20,411	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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		
45.130 Promotion of the Humanities Challenge Grants		
45.130 <i>Direct</i>	\$ 2,394	\$ -
45.130 Total	2,394	-
45.149 Promotion of the Humanities Division of Preservation and Access		
45.149 <i>Direct</i>	88,604	4,575
45.149 Total	88,604	4,575
45.161 Promotion of the Humanities Research		
45.161 <i>Direct</i>	87,945	-
45.161 Total	87,945	-
45.163 Promotion of the Humanities Professional Development		
45.163 <i>Direct</i>	27,886	-
45.163 Total	27,886	-
45.164 Promotion of the Humanities Public Programs		
45.164 <i>Direct</i>	2,373	-
45.164 Total	2,373	-
45.169 Promotion of the Humanities Office of Digital Humanities		
45.169 <i>Direct</i>	710	-
45.169 <i>Pass-Through from Louisiana State University (PO0000043115)</i>	852	-
45.169 Total	1,562	-
National Endowment for the Humanities Total	\$ 210,764	\$ 4,575

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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
Research and Development Cluster (Continued)		
Peace Corps		
45.400 Peace Corps Global Health and PEPFAR Initiative Program		
45.400 <i>Direct</i>	\$ 15,054	\$ -
45.400 Total	15,054	-
Peace Corps Total	\$ 15,054	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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	\$ 24,419,887	\$ 1,676,934
47.041 Pass-Through from American Society for Engineering Education (LTR DTD 8/28/17)	6,000	-
47.041 Pass-Through from Arizona Board of Regents (15744)	535	-
47.041 Pass-Through from Arizona State University (15-741, 17-098)	838,935	-
47.041 Pass-Through from Binghamton University, State University of New York (73033)	87,630	-
47.041 Pass-Through from BiotechEra, Inc. (054588)	3,778	-
47.041 Pass-Through from Clemson University (1825-206-2010995)	75,140	-
47.041 Pass-Through from Colorado State University (G0097314)	1,896	-
47.041 Pass-Through from Columbia University (1(GG13910))	280,655	-
47.041 Pass-Through from Emory University (T191962)	8,991	-
47.041 Pass-Through from Florida State University (R01706)	129,612	-
47.041 Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (6382838315)	230,160	-
47.041 Pass-Through from Harvard University (124050-5104116)	103,618	-
47.041 Pass-Through from Kennesaw State University Research and Service Foundation (1705924)	17,102	-
47.041 Pass-Through from Lehigh University (SP00012223)	15,666	-
47.041 Pass-Through from Massachusetts Institute of Technology (5710003968, PEND 3/1/18-8/31/18)	1,471,883	-
47.041 Pass-Through from Michigan State University (RC104008GTRC, RC105453GT)	131,410	-
47.041 Pass-Through from Morehouse School of Medicine (PO# P0044575)	1,028	-
47.041 Pass-Through from North Carolina State University (2017-2662-01)	68,476	-
47.041 Pass-Through from Phi Optics, Inc. (055358)	57,267	-
47.041 Pass-Through from Teachers College, Columbia University (513147)	52,871	-
47.041 Pass-Through from The City College of New York (40B88-B)	1,710	-
47.041 Pass-Through from University of California (00009367)	29,200	-
47.041 Pass-Through from University of California, Irvine (#2016-3324)	74,531	-
47.041 Pass-Through from University of California, Riverside (S000677)	97,882	-
47.041 Pass-Through from University of Dayton Research Institute (RSC17031)	30,000	-
47.041 Pass-Through from University of Illinois at Urbana-Champaign (#083276-16801, #083276-16803, 083276-16293/GRANT CODE AC291)	77,500	-
47.041 Pass-Through from University of Minnesota (A005261901)	199,801	-
47.041 Pass-Through from University of Nebraska (25-0521-0210-003)	98,812	-
47.041 Pass-Through from University of Texas at Austin (UTA15-001072)	62,594	-
47.041 Total	28,674,570	1,676,934
47.049 Mathematical and Physical Sciences		
47.049 Direct	19,759,725	1,491,026
47.049 Pass-Through from Emory University (T662130 YEAR 5, T820709, T847513)	361,565	-
47.049 Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (6382838316)	135,999	-
47.049 Pass-Through from Kennesaw State University Research and Service Foundation (1464281, 1519606, 1709263, RG173-G3)	105,062	-
47.049 Pass-Through from Mathematical Association of America (DMS-1345499)	357	-
47.049 Pass-Through from University of Wisconsin - Madison (632K273)	49,524	-
47.049 Pass-Through from Washington State University (118359G003147)	9,720	-
47.049 Total	20,421,952	1,491,026

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		
47.050 Geosciences		
47.050 <i>Direct</i>	\$ 9,600,313	\$ 817,918
47.050 <i>Pass-Through from Arizona State University (18-369)</i>	22,586	-
47.050 <i>Pass-Through from Duke University (#14-NSF-1074, 14NSF1076)</i>	373,578	-
47.050 <i>Pass-Through from Florida Institute of Technology (201984)</i>	61,489	-
47.050 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (6382838317)</i>	77,363	-
47.050 <i>Pass-Through from Marine Biological Laboratory (45245)</i>	16,594	-
47.050 <i>Pass-Through from University of California, San Diego (83829300)</i>	46,752	-
47.050 <i>Pass-Through from University of Central Florida (SP00012392)</i>	3,525	-
47.050 <i>Pass-Through from University of Florida (UFDSP00010619)</i>	40,998	-
47.050 <i>Pass-Through from University of New Hampshire (#14-059, 14062)</i>	76,588	-
47.050 <i>Pass-Through from University of North Carolina (5779101806)</i>	32,095	-
47.050 <i>Pass-Through from University of Southern California (91270817)</i>	5,879	-
47.050 <i>Pass-Through from Woods Hole Oceanographic Institution (A101278)</i>	118,711	-
47.050 Total	10,476,471	817,918
47.070 Computer and Information Science and Engineering		
47.070 <i>Direct</i>	17,420,398	771,995
47.070 <i>Pass-Through from 2M Research Services, LLC (2017-NSF-10020)</i>	84,995	-
47.070 <i>Pass-Through from Brown University (00001039)</i>	13,112	-
47.070 <i>Pass-Through from Clemson University (17472062010253)</i>	(18)	-
47.070 <i>Pass-Through from Computing Research Association (CCC-GT-07012016)</i>	157,394	-
47.070 <i>Pass-Through from Cornell University (72954-10595)</i>	11,971	-
47.070 <i>Pass-Through from Emory University (T674956)</i>	13,361	-
47.070 <i>Pass-Through from Florida International University (800004907-02, SP00012591)</i>	357,168	-
47.070 <i>Pass-Through from Kennesaw State University Research and Service Foundation (1566170, 1651092, 1718377)</i>	157,408	-
47.070 <i>Pass-Through from Massachusetts Institute of Technology (5710004130)</i>	104,552	-
47.070 <i>Pass-Through from Peroxygen Systems, Inc. (AGR DTD 12/11/17)</i>	13,684	-
47.070 <i>Pass-Through from Princeton University (2080)</i>	1,399	-
47.070 <i>Pass-Through from Raytheon Company (2008)</i>	185,476	-
47.070 <i>Pass-Through from Regents of the University of California (KK1715)</i>	85,475	-
47.070 <i>Pass-Through from Search Technologies (1645237)</i>	16,548	-
47.070 <i>Pass-Through from University of Connecticut (177479)</i>	8,257	-
47.070 <i>Pass-Through from University of Illinois at Urbana-Champaign (075958-16451, 083276-16241/GRANT CODE AC291, 083842-16099, 15832, 2011-00318-31, 2014-07138-01, 8384216089)</i>	551,226	-
47.070 <i>Pass-Through from University of Louisville (ULRF 16-0870-01)</i>	17,481	-
47.070 <i>Pass-Through from University of Notre Dame (202917GT)</i>	268,151	-
47.070 <i>Pass-Through from University of Pennsylvania (SP00012952)</i>	68,771	-
47.070 <i>Pass-Through from University of Texas at Austin (UTA17-001353)</i>	3,277	-
47.070 <i>Pass-Through from University of Washington (UWSC9939)</i>	51,281	-
47.070 <i>Pass-Through from University of Wisconsin-Milwaukee (183405342/144AAC6327)</i>	56,703	-
47.070 <i>Pass-Through from Virginia Polytechnic Institute and State University (47958919105, 47958919105A, CHECK 2806036)</i>	86,538	-
47.070 Total	19,734,608	771,995

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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 Science Foundation		
47.074 Biological Sciences		
47.074 <i>Direct</i>	\$ 17,907,074	\$ 3,674,661
47.074 <i>Pass-Through from Arizona State University (SP00011949, T.O. 1)</i>	191,349	-
47.074 <i>Pass-Through from Cary Institute of Ecosystem Studies (3354200201912)</i>	43,145	-
47.074 <i>Pass-Through from Cold Spring Harbor Laboratory (056960)</i>	10,911	-
47.074 <i>Pass-Through from Colorado State University (G906402)</i>	65,256	-
47.074 <i>Pass-Through from Cornell University (6736410061)</i>	94,577	-
47.074 <i>Pass-Through from Emory University (SP00012331, T663404, T806105)</i>	55,300	-
47.074 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (6382838318)</i>	106,309	-
47.074 <i>Pass-Through from Iowa State University (420-61-87A, 420-62-61A)</i>	97,283	-
47.074 <i>Pass-Through from Kennesaw State University Research and Service Foundation (1456927, 1656464, 1714778, MCB-1243055, MCB-1244250)</i>	73,335	-
47.074 <i>Pass-Through from Montana State University (G124-14-W4596)</i>	75,695	-
47.074 <i>Pass-Through from Pennsylvania State University (4190UGNSF2742)</i>	23,916	-
47.074 <i>Pass-Through from Stanford University (60952094105804C)</i>	1,676	-
47.074 <i>Pass-Through from University of California, Davis (20122333802, 20150377002)</i>	239,858	-
47.074 <i>Pass-Through from University of California, Riverside (S000905)</i>	46,461	-
47.074 <i>Pass-Through from University of Florida (UFDSP00010779)</i>	437	-
47.074 <i>Pass-Through from University of North Carolina (PENDG 5/1-7/31/18)</i>	31,591	-
47.074 <i>Pass-Through from University of Pittsburgh (455220117851)</i>	144,294	-
47.074 <i>Pass-Through from University of Puerto Rico, Río Piedras (2016008, 55660433760)</i>	133,880	-
47.074 <i>Pass-Through from University of Tennessee (A160172S004)</i>	8,452	-
47.074 <i>Pass-Through from University of Texas at Austin (UTA17000642)</i>	17,416	-
47.074 <i>Pass-Through from Virginia Polytechnic Institute and State University (47890619105)</i>	(418)	-
47.074 Total	19,367,797	3,674,661
47.075 Social, Behavioral, and Economic Sciences		
47.075 <i>Direct</i>	2,177,946	93,217
47.075 <i>Pass-Through from Arizona State University (14-364, SP00013263)</i>	46,331	-
47.075 <i>Pass-Through from Emory University (T610300)</i>	67,414	-
47.075 <i>Pass-Through from George Washington University (SP00012308)</i>	19,553	-
47.075 <i>Pass-Through from Old Dominion University Research Foundation (16-217-100580-010)</i>	108,568	-
47.075 <i>Pass-Through from The City College of New York (SP00012486)</i>	80,381	-
47.075 <i>Pass-Through from University of California, Davis (SP00012660)</i>	38,625	-
47.075 <i>Pass-Through from University of Texas at San Antonio (1724725)</i>	6,641	-
47.075 <i>Pass-Through from Wake Forest University (17023)</i>	1,819	-
47.075 Total	2,547,278	93,217

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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 Science Foundation		
47.076 Education and Human Resources		
47.076 <i>Direct</i>	\$ 18,960,700	\$ 1,250,898
47.076 <i>Pass-Through from American Educational Research Association (Gonzalez)</i>	9,998	-
47.076 <i>Pass-Through from Arizona State University (17-231)</i>	137,701	-
47.076 <i>Pass-Through from Auburn University (30491)</i>	4,500	-
47.076 <i>Pass-Through from Clark Atlanta University (RSP-09-13-215045-008)</i>	49,858	-
47.076 <i>Pass-Through from Clarkson University (1001981)</i>	43,307	-
47.076 <i>Pass-Through from Florida State University (SP00013129)</i>	462	-
47.076 <i>Pass-Through from Grand Valley State University (GVSU21548701)</i>	6,646	-
47.076 <i>Pass-Through from Indiana University (BL4842404UGA)</i>	135,487	-
47.076 <i>Pass-Through from Kennesaw State University Research and Service Foundation (0416-CS-PB-KSU, 1557285, 1711425, 1723586, 431376, DUE-1356615, DUE-1501890)</i>	173,473	-
47.076 <i>Pass-Through from Michigan State University (RC103095UG)</i>	87,080	-
47.076 <i>Pass-Through from Search Technologies (STI-GTRC-14-1)</i>	10,729	-
47.076 <i>Pass-Through from Temple University (1721041)</i>	16,803	-
47.076 <i>Pass-Through from University of Colorado (1554503)</i>	326,579	-
47.076 <i>Pass-Through from University of Illinois (087787-16516)</i>	1,768	-
47.076 <i>Pass-Through from University of Nebraska (SP00013061)</i>	11,709	-
47.076 <i>Pass-Through from University of Wisconsin - Madison (492K682, 580K930)</i>	113,110	-
47.076 <i>Pass-Through from Western Michigan University (SP00011897)</i>	2,999	-
47.076 Total	20,092,909	1,250,898
47.079 Office of International Science and Engineering		
47.079 <i>Direct</i>	158,937	-
47.079 <i>Pass-Through from CRDF Global (OISE-15-61220-0, OISE-17-63335-1)</i>	41,374	-
47.079 <i>Pass-Through from University of Minnesota (A003418201)</i>	90,070	-
47.079 <i>Pass-Through from University of Nevada (11707DD)</i>	(1)	-
47.079 Total	290,380	-
47.080 Office of Cyberinfrastructure		
47.080 <i>Direct</i>	204,562	13,215
47.080 Total	204,562	13,215
47.082 Trans-NSF Recovery Act Research Support		
47.082 <i>Direct</i>	(2,308)	-
47.082 Total	(2,308)	-
47.083 Office of Integrative Activities		
47.083 <i>Pass-Through from University of Kentucky Research Foundation (3200000271-16-075)</i>	89,073	-
47.083 Total	89,073	-
47.RD MBI Early Career Award (PROJECT NO. 60050218)		
47.RD <i>Pass-Through from Ohio State University (OSURF00002)</i>	15,000	-
47.RD Total	15,000	-
National Science Foundation Total	\$ 121,912,292	\$ 9,789,864

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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>	\$ 3,905,741	\$ 90,520
59.037 Total	3,905,741	90,520
Small Business Administration Total	\$ 3,905,741	\$ 90,520

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 Veterans Affairs		
64.009 Veterans Medical Care Benefits		
64.009 <i>Direct</i>	\$ 68	\$ -
64.009 Total	68	-
64.054 Research and Development		
64.054 <i>Direct</i>	10,429	-
64.054 <i>Pass-Through from Liberty IT Solutions, LLC (17-GTRC-0001)</i>	56,047	-
64.054 Total	66,476	-
64.115 Veterans Information and Assistance		
64.115 <i>Direct</i>	(1)	-
64.115 Total	(1)	-
Department of Veterans Affairs Total	\$ 66,543	\$ -

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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)		
Environmental Protection Agency		
66.001 Air Pollution Control Program Support		
66.001 <i>Pass-Through from AMEC, Inc. (F013900830)</i>	\$ 10,327	\$ -
66.001 Total	10,327	-
66.032 State Indoor Radon Grants		
66.032 <i>Direct</i>	104,848	-
66.032 Total	104,848	-
66.033 Ozone Transport Commission		
66.033 <i>Pass-Through from Health Effects Institute (4943-RFA13-2/14-4-3)</i>	25,555	-
66.033 Total	25,555	-
66.440 Urban Waters Small Grants		
66.440 <i>Direct</i>	22,938	-
66.440 Total	22,938	-
66.460 Nonpoint Source Implementation Grants		
66.460 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (6382838322)</i>	18,073	-
66.460 <i>Pass-Through from River Valley Regional Commission (751-170056)</i>	9,574	-
66.460 Total	27,647	-
66.461 Regional Wetland Program Development Grants		
66.461 <i>Direct</i>	66,598	-
66.461 Total	66,598	-
66.509 Science To Achieve Results (STAR) Research Program		
66.509 <i>Direct</i>	518,062	52,143
66.509 <i>Pass-Through from Colorado State University (G580051)</i>	30,000	-
66.509 <i>Pass-Through from Northeastern University (50510978050)</i>	28,758	-
66.509 <i>Pass-Through from Pennsylvania State University (5376UGEPA4201)</i>	31,110	-
66.509 <i>Pass-Through from Stockholm Environment Institute (055468)</i>	4,696	-
66.509 <i>Pass-Through from Vuronyx Technologies, LLC (AGR DTD 09/26/2017)</i>	32,000	-
66.509 Total	644,626	52,143
66.511 Office of Research and Development Consolidated Research/Training/Fellowships		
66.511 <i>Pass-Through from Water Environment Research Foundation (LCASW6SG16)</i>	3,693	-
66.511 Total	3,693	-
66.514 Science To Achieve Results (STAR) Fellowship Program		
66.514 <i>Direct</i>	30,516	-
66.514 Total	30,516	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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)		
Environmental Protection Agency		
66.516 P3 Award: National Student Design Competition for Sustainability		
66.516 <i>Direct</i>	\$ 9,226	\$ -
66.516 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (6382838323)</i>	3,345	-
66.516 <i>Pass-Through from Kennesaw State University Research and Service Foundation (83679301)</i>	2,221	-
66.516 Total	14,792	-
66.708 Pollution Prevention Grants Program		
66.708 <i>Direct</i>	49,733	-
66.708 Total	49,733	-
66.716 Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies		
66.716 <i>Pass-Through from eXtension (SA201729)</i>	2,195	-
66.716 Total	2,195	-
Environmental Protection Agency Total	\$ 1,003,468	\$ 52,143

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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)		
Nuclear Regulatory Commission		
77.008 U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		
77.008 <i>Direct</i>	\$ 390,062	\$ -
77.008 Total	390,062	-
Nuclear Regulatory Commission Total	\$ 390,062	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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		
81.003 Granting of Patent Licenses		
81.003 <i>Direct</i>	\$ (9,640)	\$ -
81.003 Total	(9,640)	-
81.036 Inventions and Innovations		
81.036 <i>Pass-Through from Sandia National Laboratories (1614313, 1764414)</i>	76,986	-
81.036 Total	76,986	-
81.041 State Energy Program		
81.041 <i>Direct</i>	926,388	451,189
81.041 <i>Pass-Through from Savannah River Nuclear Solutions, LLC (TOA0000271271)</i>	13,814	-
81.041 Total	940,202	451,189
81.049 Office of Science Financial Assistance Program		
81.049 <i>Direct</i>	8,720,042	1,193,461
81.049 <i>Pass-Through from AECOM Consult, Inc. (RES1505183, RES1505184, RES1505185, RES15056247, RES1506246)</i>	157,329	-
81.049 <i>Pass-Through from American Institute of Chemical Engineers (AIChE) (2)</i>	142,290	-
81.049 <i>Pass-Through from Argonne National Laboratory (6F-30981, 7F-30062)</i>	34,203	-
81.049 <i>Pass-Through from Arizona State University (DE-AR0000470)</i>	2,349	-
81.049 <i>Pass-Through from AVAPCO, LLC (1549-00-005)</i>	20,685	-
81.049 <i>Pass-Through from Bechtel-Bettis, Inc. (118626, 124004)</i>	427,597	-
81.049 <i>Pass-Through from Brookhaven National Laboratory (343172)</i>	66,358	-
81.049 <i>Pass-Through from California Institute of Technology (65Q1094676, 65Q1097564)</i>	97,278	-
81.049 <i>Pass-Through from Ceramatec, Inc. (AGR DTD 11/24/15)</i>	137,340	-
81.049 <i>Pass-Through from Clemson University (1518-219-2098126)</i>	(2,936)	-
81.049 <i>Pass-Through from Continuum Dynamics, Inc. (STTR: AGRMT DTD 01 APR 2015)</i>	117,660	-
81.049 <i>Pass-Through from Florida State University (R01436)</i>	75,573	-
81.049 <i>Pass-Through from Hi Fidelity Genetics (AGR DTD 9/23/16)</i>	10,705	-
81.049 <i>Pass-Through from HiFunda, LLC (STTR: AGMT DTD 02 MARCH 2015)</i>	134,753	-
81.049 <i>Pass-Through from Honeywell International, Inc. (N000217778, N000230924, N000254510, N000262235, PO # N000249536)</i>	390,117	-
81.049 <i>Pass-Through from Idaho National Laboratory (00132015, 0179569, 190986, 201636)</i>	79,775	-
81.049 <i>Pass-Through from Krell Institute (057188, Krell-02)</i>	82,062	-
81.049 <i>Pass-Through from Lawrence Berkeley National Laboratory (7284683, 7350495, 7360408, 7375547, SUBCONTRACT NO 7052309)</i>	800,386	-
81.049 <i>Pass-Through from Lawrence Livermore National Laboratory (B617458, B620403, B623526, B623901, B628150)</i>	115,484	-
81.049 <i>Pass-Through from Los Alamos National Laboratory (364502, 371097, 389971, 421807)</i>	400,508	-
81.049 <i>Pass-Through from Montana State University (G13915W5072)</i>	200,730	-
81.049 <i>Pass-Through from National Renewable Energy Laboratory (XAT-6-62147-01, XEJ-7-62291-01, XEJ-7-70103-01, XHQ-7-70094-01)</i>	257,559	-
81.049 <i>Pass-Through from Northern Arizona University (100225502)</i>	(2,777)	-
81.049 <i>Pass-Through from Oak Ridge Associated Universities (4000084578, 4000090620, 4000100062, 4000104541, WIRE TRANSFER 11/18)</i>	75,361	-
81.049 <i>Pass-Through from OG Technologies, Inc. (AGT DTD SEPT. 9, 2014)</i>	310	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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		
81.049 <i>Pass-Through from Oregon State University (G0173A-A)</i>	\$ 5,405	\$ -
81.049 <i>Pass-Through from Pacific Northwest National Laboratory (262787, 311544, 314108, 322234, 331867, 338787, 370356, 386012, 392784)</i>	462,163	-
81.049 <i>Pass-Through from Praxair, Inc. (DE-FE0026163)</i>	109,463	-
81.049 <i>Pass-Through from Proton Onsite, Inc. (AGR DTD 6.29.2016 PO# 17224)</i>	4,714	-
81.049 <i>Pass-Through from Sandia National Laboratories (1643373, 1683264, 1716584, 1718996, 1719027, 1740727, 1741850, 1742041, 1744348, 1745464, 1754500, 1755523, 1764531, 1767660, 1767699, 1782007, 1794432, 1804495, 1807549, 1825773, 1836843, 1838573, 1838714, 1840059, 1841736, 1846613, 1854518, 1856100, 1856101, 1861841, 1862981, 1871005, 1883603, 1884667, 1897564, 1901033, 1902837, 1920585, 1920644, AGMT DTD 4/5/17)</i>	1,868,368	-
81.049 <i>Pass-Through from Savannah River National Laboratory (0000265739, 0000342690)</i>	154,852	-
81.049 <i>Pass-Through from SixPoint Materials, Inc. (AGR DTD 07/06/2017)</i>	130,420	-
81.049 <i>Pass-Through from Stony Brook University, State University of New York (68856-TASK 3, PROJ. 1119493)</i>	142,543	-
81.049 <i>Pass-Through from Sustainable Manufacturing Innovation Alliance Corporation (I)</i>	24,021	-
81.049 <i>Pass-Through from University of Arizona (PO# 109150)</i>	58,767	-
81.049 <i>Pass-Through from University of Delaware (37792)</i>	96,671	-
81.049 <i>Pass-Through from University of Minnesota (A003127003)</i>	102,836	-
81.049 <i>Pass-Through from University of North Carolina (5035981)</i>	103,198	-
81.049 <i>Pass-Through from University of Oklahoma (2014-14)</i>	2,451	-
81.049 <i>Pass-Through from University of Wisconsin - Madison (562K284, 775K563)</i>	94,602	-
81.049 <i>Pass-Through from UT-Battelle, LLC (4000115351, 4000116095, 4000125663, 4000128095, 4000129251, 4000136270, 4000136542, 4000138727, 4000145143, 4000147836, 4000152624, 4000152636, 4000152786, 4000153967, 4000154548, 4000154575, 4000154975, 4000156592, 4000158523, 4000159194, 4000159587, 4000160017, 4000160033, 4000160093, 4000160364, 4000160408, 4000160671, 4000160789, 4000160795, 4000161062, 4000162743)</i>	2,223,456	-
81.049 <i>Pass-Through from Vanderbilt University (#19067-S12)</i>	122,225	-
81.049 <i>Pass-Through from Vuronyx Technologies, LLC (AGMT DTD 16 JUN 2015)</i>	375,618	-
81.049 Total	18,622,514	1,193,461
81.086 Conservation Research and Development		
81.086 <i>Direct</i>	749,297	3,527
81.086 <i>Pass-Through from Los Alamos National Laboratory (297546)</i>	(181)	-
81.086 <i>Pass-Through from PowerAmerica Institute (2014-0654-71)</i>	139,192	-
81.086 Total	888,308	3,527

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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		
81.087 Renewable Energy Research and Development		
81.087 <i>Direct</i>	\$ 351,353	\$ 49,334
81.087 <i>Pass-Through from Algenol Biotech (8/29/17 AGRMT)</i>	113,227	-
81.087 <i>Pass-Through from American Institute of Chemical Engineers (AIChE) (DE-EE0007888-06-4B)</i>	70,889	-
81.087 <i>Pass-Through from Arizona State University (13-184)</i>	105	-
81.087 <i>Pass-Through from Electric Power Research Institute (#10001646)</i>	117,244	-
81.087 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (6382838324)</i>	627	-
81.087 <i>Pass-Through from National Renewable Energy Laboratory (XFC77000601)</i>	70,517	-
81.087 <i>Pass-Through from Purdue University (4106-71517)</i>	386,341	-
81.087 <i>Pass-Through from Stanford University (61559166-51077)</i>	250,000	-
81.087 <i>Pass-Through from Vanderbilt University (UNIV58977)</i>	186,196	-
81.087 <i>Pass-Through from Virginia Polytechnic Institute and State University (42933819105)</i>	41,738	-
81.087 Total	1,588,237	49,334
81.089 Fossil Energy Research and Development		
81.089 <i>Direct</i>	1,735,495	27,262
81.089 <i>Pass-Through from Savannah River Remediation, LLC (SRRA041362)</i>	45,336	-
81.089 <i>Pass-Through from Southwest Research Institute (K99002RI, L99007RI)</i>	66,079	-
81.089 Total	1,846,910	27,262
81.112 Stewardship Science Grant Program		
81.112 <i>Direct</i>	220,192	-
81.112 <i>Pass-Through from Lawrence Berkeley National Laboratory (6964123)</i>	170,854	-
81.112 Total	391,046	-
81.113 Defense Nuclear Nonproliferation Research		
81.113 <i>Direct</i>	(6,508)	-
81.113 <i>Pass-Through from North Carolina State University (2014-0501-05)</i>	384,944	-
81.113 Total	378,436	-
81.117 Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		
81.117 <i>Direct</i>	385,469	53,935
81.117 Total	385,469	53,935
81.119 State Energy Program Special Projects		
81.119 <i>Pass-Through from Tennessee Department of Environment and Conservation (32701-02795-DE-EE0007219)</i>	3,552	-
81.119 Total	3,552	-

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>	\$ 2,024,696	\$ 683,045
81.121 <i>Pass-Through from Consolidated Nuclear Security, LLC (AGREEMENT DTD 3.28.2016)</i>	2,654	-
81.121 <i>Pass-Through from National Renewable Energy Laboratory (XEJ-6-52279-01, XGZ-6-52063-01)</i>	47,380	-
81.121 <i>Pass-Through from Purdue University (4105-77327, 4105-77465)</i>	137,822	-
81.121 <i>Pass-Through from Sandia National Laboratories (1617589)</i>	(114)	-
81.121 <i>Pass-Through from Savannah River National Laboratory (0000218148)</i>	8,222	-
81.121 <i>Pass-Through from Syracuse University (28643-04465-S02)</i>	160,442	-
81.121 <i>Pass-Through from University of Arkansas (SA1510069)</i>	47,307	-
81.121 <i>Pass-Through from University of Nebraska (25-1120-0014-004)</i>	18,455	-
81.121 Total	2,446,864	683,045
81.122 Electricity Delivery and Energy Reliability, Research, Development and Analysis		
81.122 <i>Direct</i>	412,770	36,859
81.122 Total	412,770	36,859
81.123 National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program		
81.123 <i>Pass-Through from Florida A&M University (C4964)</i>	48,109	-
81.123 Total	48,109	-
81.124 Predictive Science Academic Alliance Program		
81.124 <i>Pass-Through from Brookhaven National Laboratory (270204)</i>	2,890	-
81.124 Total	2,890	-
81.135 Advanced Research Projects Agency - Energy		
81.135 <i>Direct</i>	1,874,682	311,011
81.135 <i>Pass-Through from Pennsylvania State University (5666UGRFEARPA0821)</i>	4,740	-
81.135 <i>Pass-Through from Rensselaer Polytechnic Institute (A12820)</i>	221,897	-
81.135 <i>Pass-Through from Sila Nanotechnologies, Inc. (133588)</i>	180,190	-
81.135 Total	2,281,509	311,011
81.214 Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis		
81.214 <i>Direct</i>	3,929,019	-
81.214 <i>Pass-Through from Kennesaw State University Research and Service Foundation (4000155072)</i>	22,193	-
81.214 Total	3,951,212	-

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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.RD 2017-18 SBC-CAT Personnel Assignment for Gerd Rosenbaum (7F30217)		
81.RD <i>Pass-Through from UChicago Argonne, LLC (7F30217)</i>	\$ 117,590	\$ -
81.RD Bimetallic Porous Iron Studies (308475)		
81.RD <i>Pass-Through from Savannah River Nuclear Solutions, LLC (308475)</i>	58,161	-
81.RD Export Control Capacity Building and Training: Asian Fellows 2015-2017 (4000139452)		
81.RD <i>Pass-Through from UT-Battelle, LLC (4000139452)</i>	38,328	-
81.RD SBC-CAT Personnel Assignment for Gerd Rosenbaum, Continuation Performance Data Collection and Analysis on SBC Beamlines (3F31021)		
81.RD <i>Pass-Through from UChicago Argonne, LLC (3F31021)</i>	41,421	-
81.RD SREL R&D of Cementitious-type Materials and Soil (SRRA099188)		
81.RD <i>Pass-Through from Savannah River Remediation, LLC (SRRA099188)</i>	166,413	-
81.RD The Center for Bioenergy Innovation (PNDG 3/1-8/31/18)		
81.RD <i>Pass-Through from UT-Battelle, LLC (PNDG 3/1-8/31/18)</i>	875,541	-
81.RD Total	1,297,454	-
Department of Energy Total	\$ 35,552,828	\$ 2,809,623

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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 (047044, 055254, 055249)</i>	\$ (657)	\$ -
84.010 Total	(657)	-
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>	562,974	-
84.015 Total	562,974	-
84.021 Overseas Programs - Group Projects Abroad		
84.021 <i>Direct</i>	102,468	-
84.021 Total	102,468	-
84.031 Higher Education Institutional Aid		
84.031 <i>Pass-Through from Kennesaw State University Research and Service Foundation (P116F140432)</i>	623,533	-
84.031 Total	623,533	-
84.116 Fund for the Improvement of Postsecondary Education		
84.116 <i>Direct</i>	3,054,231	2,168,877
84.116 <i>Pass-Through from University of Minnesota (A004497002)</i>	73,877	-
84.116 Total	3,128,108	2,168,877
84.200 Graduate Assistance in Areas of National Need		
84.200 <i>Direct</i>	125,491	-
84.200 Total	125,491	-
84.220 Centers for International Business Education		
84.220 <i>Direct</i>	221,464	-
84.220 Total	221,464	-
84.283 Comprehensive Centers		
84.283 <i>Pass-Through from Clarke County School District (055252)</i>	2,098	-
84.283 Total	2,098	-
84.287 Twenty-First Century Community Learning Centers		
84.287 <i>Pass-Through from Questar Assessment, Inc. (057571, BARKER)</i>	71,388	-
84.287 Total	71,388	-
84.305 Education Research, Development and Dissemination		
84.305 <i>Direct</i>	2,143,974	1,143,575
84.305 <i>Pass-Through from Michigan State University (SP00012107)</i>	242,670	-
84.305 <i>Pass-Through from Ohio State University (60046917)</i>	1,711	-
84.305 <i>Pass-Through from University of Cincinnati (11275002, SP00012488)</i>	54,788	-
84.305 <i>Pass-Through from University of Houston-Clear Lake (SP00011300)</i>	6,803	-
84.305 Total	2,449,946	1,143,575

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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
Research and Development Cluster (Continued)		
Department of Education		
84.324 Research in Special Education		
84.324 <i>Direct</i>	\$ 1,366,427	\$ 565,044
84.324 <i>Pass-Through from Tennessee State University (SP00013064)</i>	18,765	-
84.324 <i>Pass-Through from University of Kentucky Research Foundation (304811261516001)</i>	101,880	-
84.324 Total	1,487,072	565,044
84.325 Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.325 <i>Direct</i>	961,159	-
84.325 Total	961,159	-
84.326 Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.326 <i>Direct</i>	325,951	-
84.326 Total	325,951	-
84.327 Special Education Educational Technology Media, and Materials for Individuals with Disabilities		
84.327 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (6382838326)</i>	43,021	-
84.327 Total	43,021	-
84.336 Teacher Quality Partnership Grants		
84.336 <i>Direct</i>	348,273	-
84.336 Total	348,273	-
84.350 Transition to Teaching		
84.350 <i>Direct</i>	179,586	-
84.350 Total	179,586	-
84.365 English Language Acquisition State Grants		
84.365 <i>Direct</i>	412,497	-
84.365 Total	412,497	-
84.366 Mathematics and Science Partnerships		
84.366 <i>Direct</i>	2,048,241	758,169
84.366 <i>Pass-Through from Jackson County School District (055780)</i>	76,328	-
84.366 <i>Pass-Through from Rockdale County School District (SP00012891)</i>	50,944	-
84.366 Total	2,175,513	758,169
84.367 Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants)		
84.367 <i>Direct</i>	1,303,431	333,237
84.367 <i>Pass-Through from National Writing Project (03GA07SEED2016, 03GA07SEED2016IL1)</i>	5,507	-
84.367 Total	1,308,938	333,237

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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		
84.411 Education Innovation and Research (formerly Investing in Innovation (i3) Fund)		
84.411 <i>Pass-Through from Atlanta Neighborhood Charter School (SP00012135)</i>	\$ 28,765	\$ -
84.411 <i>Pass-Through from Jacksonville State University (2006-48)</i>	7,044	-
84.411 Total	35,809	-
84.423 Supporting Effective Educator Development Program		
84.423 <i>Direct</i>	252,277	-
84.423 Total	252,277	-
84.RD International Research and Studies (84.017A)		
84.RD <i>Direct</i>	41,378	-
84.RD Teach To Learn Partnership (ARRA) (045087)		
84.RD <i>Pass-Through from Clarke County School District (045087)</i>	34	-
84.RD Total	41,412	-
TRIO Cluster		
84.042 TRIO Student Support Services		
84.042 <i>Direct</i>	246,956	-
84.042 Total	246,956	-
84.044 TRIO Talent Search		
84.044 <i>Direct</i>	409,433	-
84.044 Total	409,433	-
84.047 TRIO Upward Bound		
84.047 <i>Direct</i>	805,631	-
84.047 Total	805,631	-
84.217 TRIO McNair Post-Baccalaureate Achievement		
84.217 <i>Direct</i>	40,280	-
84.217 Total	40,280	-
TRIO Cluster Total	1,502,300	-
Department of Education Total	\$ 16,360,621	\$ 4,968,902

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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)		
Scholarship Foundations		
85.601 Smithsonian Institution Fellowship Program		
85.601 <i>Direct</i>	\$ 6,072	\$ -
85.601 Total	6,072	-
85.802 Fellowship Program		
85.802 <i>Direct</i>	28,440	-
85.802 Total	28,440	-
85.RD The Search for Standards: Modernity, Markets, and the Order of Things (17STIP1900000376004)		
85.RD <i>Direct</i>	32,215	-
85.RD Total	32,215	-
Scholarship Foundations Total	\$ 66,727	\$ -

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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 Archives and Records Administration		
89.003 National Historical Publications and Records Grants		
89.003 <i>Direct</i>	\$ 34,861	\$ -
89.003 Total	34,861	-
National Archives and Records Administration Total	\$ 34,861	\$ -

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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		
93.008 Medical Reserve Corps Small Grant Program		
93.008 <i>Pass-Through from St. Jude Children's Research Hospital (1119780117615370, 1119780117813990)</i>	\$ 641,027	\$ -
93.008 Total	641,027	-
93.019 Technical Assistance and Provision for Foreign Hospitals and Health Organizations		
93.019 <i>Pass-Through from Emory University (T679671)</i>	151,489	-
93.019 Total	151,489	-
93.052 National Family Caregiver Support, Title III, Part E		
93.052 <i>Pass-Through from CSRA Area Agency on Aging (CONT #: 14-08-1131)</i>	5,991	-
93.052 Total	5,991	-
93.061 Innovations in Applied Public Health Research		
93.061 <i>Direct</i>	1,087,347	185,982
93.061 Total	1,087,347	185,982
93.067 Global AIDS		
93.067 <i>Pass-Through from Emory University (HHSN272201400004C, T5999021, T848250)</i>	940,492	-
93.067 Total	940,492	-
93.068 Chronic Diseases: Research, Control, and Prevention		
93.068 <i>Pass-Through from Georgia Medical Care Foundation (057371)</i>	3,000	-
93.068 <i>Pass-Through from Northrop Grumman Corporation (7500131662)</i>	32,022	-
93.068 Total	35,022	-
93.070 Environmental Public Health and Emergency Response		
93.070 <i>Pass-Through from South Carolina Department of Health and Environmental Control (PH7556)</i>	11,267	-
93.070 Total	11,267	-
93.077 Family Smoking Prevention and Tobacco Control Act Regulatory Research		
93.077 <i>Direct</i>	5,350,422	1,651,843
93.077 <i>Pass-Through from American Heart Association (SP00012917)</i>	124,297	-
93.077 Total	5,474,719	1,651,843
93.084 Prevention of Disease, Disability, and Death by Infectious Diseases		
93.084 <i>Pass-Through from University of Pennsylvania (22395001004356400000, 57279629675001000000)</i>	1,395,142	-
93.084 Total	1,395,142	-
93.085 Research on Research Integrity		
93.085 <i>Direct</i>	7,493	-
93.085 Total	7,493	-
93.086 Healthy Marriage Promotion and Responsible Fatherhood Grants		
93.086 <i>Direct</i>	1,644,278	1,764
93.086 Total	1,644,278	1,764

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		
93.087 Enhance Safety of Children Affected by Substance Abuse		
93.087 <i>Direct</i>	\$ 503,479	\$ 150,741
93.087 Total	503,479	150,741
93.103 Food and Drug Administration Research		
93.103 <i>Direct</i>	3,058,576	622,996
93.103 <i>Pass-Through from Regents of the University of California (20140002002)</i>	1,395	-
93.103 <i>Pass-Through from University of California, Davis (08002947CPS01)</i>	(4,226)	-
93.103 Total	3,055,745	622,996
93.110 Maternal and Child Health Federal Consolidated Programs		
93.110 <i>Pass-Through from University of Kansas Center for Research Institute (SP00012663)</i>	10,624	-
93.110 Total	10,624	-
93.113 Environmental Health		
93.113 <i>Direct</i>	1,013,824	274,002
93.113 <i>Pass-Through from Columbia University (4GG010999)</i>	9,603	-
93.113 <i>Pass-Through from Emory University (T779501, T811860)</i>	132,891	-
93.113 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (6382838331)</i>	21,656	-
93.113 <i>Pass-Through from Michigan Critical Care Consultants, Inc. (052179)</i>	32,186	-
93.113 <i>Pass-Through from Northeastern University (50048478050, 50054678050)</i>	177,047	-
93.113 <i>Pass-Through from ReproTOX, LLC (AWD00006654)</i>	46,531	-
93.113 <i>Pass-Through from University of North Carolina (5106555)</i>	18,283	-
93.113 Total	1,452,021	274,002
93.121 Oral Diseases and Disorders Research		
93.121 <i>Direct</i>	838,969	162,040
93.121 <i>Pass-Through from Emory University (T825580)</i>	71,925	-
93.121 <i>Pass-Through from Louisiana State University Health Sciences, New Orleans (SOD-17-136-001)</i>	103,991	-
93.121 <i>Pass-Through from University of Alabama (000412838-092)</i>	239,217	-
93.121 Total	1,254,102	162,040
93.136 Injury Prevention and Control Research and State and Community Based Programs		
93.136 <i>Pass-Through from Association of University Centers On Disabilities (SP00013087)</i>	143,500	-
93.136 <i>Pass-Through from Emory University (S743980)</i>	17	-
93.136 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (6382838332)</i>	12,483	-
93.136 Total	156,000	-
93.143 NIEHS Superfund Hazardous Substances Basic Research and Education		
93.143 <i>Pass-Through from Northeastern University (50047878050, 50052078050, 50056078050)</i>	757,817	-
93.143 <i>Pass-Through from Texas A&M Research Foundation (02M1801169)</i>	22,618	-
93.143 Total	780,435	-

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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		
93.172 Human Genome Research		
93.172 <i>Direct</i>	\$ 693,867	\$ 370,347
93.172 <i>Pass-Through from Cold Spring Harbor Laboratory (55260214)</i>	(4,530)	-
93.172 <i>Pass-Through from Duke University (SP00011750)</i>	16,316	-
93.172 <i>Pass-Through from Vanderbilt University (SP00013283)</i>	6,462	-
93.172 Total	712,115	370,347
93.173 Research Related to Deafness and Communication Disorders		
93.173 <i>Direct</i>	2,490,326	648,128
93.173 Total	2,490,326	648,128
93.184 Disabilities Prevention		
93.184 <i>Direct</i>	561,780	211,597
93.184 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (6382838333)</i>	6,684	-
93.184 Total	568,464	211,597
93.186 National Research Service Award in Primary Care Medicine		
93.186 <i>Direct</i>	804,813	369,120
93.186 Total	804,813	369,120
93.213 Research and Training in Complementary and Integrative Health		
93.213 <i>Direct</i>	612,581	249,406
93.213 <i>Pass-Through from HGG Research, LLC (AWD00007003)</i>	59,237	-
93.213 <i>Pass-Through from Virginia Commonwealth University (PT112083-SC107082)</i>	46,727	-
93.213 <i>Pass-Through from Virginia Polytechnic Institute and State University (055142)</i>	169,009	-
93.213 Total	887,554	249,406
93.226 Research on Healthcare Costs, Quality and Outcomes		
93.226 <i>Direct</i>	370,377	-
93.226 <i>Pass-Through from Duke University (PO 4550280744)</i>	1,986	-
93.226 <i>Pass-Through from University of Maryland, Baltimore County (1400238C)</i>	6,881	-
93.226 <i>Pass-Through from William Beaumont Hospital Research Institute (WBH17001 AUGUSTA)</i>	15,179	-
93.226 Total	394,423	-
93.239 Policy Research and Evaluation Grants		
93.239 <i>Pass-Through from Deloitte, LLP (101055-1)</i>	28,667	-
93.239 Total	28,667	-
93.241 State Rural Hospital Flexibility Program		
93.241 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (6382838334)</i>	170,118	-
93.241 Total	170,118	-

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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		
93.242 Mental Health Research Grants		
93.242 <i>Direct</i>	\$ 4,995,916	\$ 806,478
93.242 <i>Pass-Through from Boston College (51056221)</i>	16,173	-
93.242 <i>Pass-Through from Centre for Addiction and Mental Health (SP00011928)</i>	7,886	-
93.242 <i>Pass-Through from Columbia University (4GG006605)</i>	20,172	-
93.242 <i>Pass-Through from Emory University (SP00012469, T923072)</i>	44,806	-
93.242 <i>Pass-Through from Harvard University (1165505095947)</i>	26,552	-
93.242 <i>Pass-Through from Icahn School of Medicine at Mount Sinai (SUB 0255-3351-4609)</i>	21,603	-
93.242 <i>Pass-Through from Johns Hopkins University (#145278)</i>	51,697	-
93.242 <i>Pass-Through from Kaiser Permanente (SP00012256, SP00013037)</i>	22,104	-
93.242 <i>Pass-Through from Mind Research Network (SP00012504, SP00012814)</i>	210,574	-
93.242 <i>Pass-Through from New York University (F875209S)</i>	22,935	-
93.242 <i>Pass-Through from Northwestern University (SP00012281)</i>	24,201	-
93.242 <i>Pass-Through from RAND Corporation (9920180024)</i>	41,041	-
93.242 <i>Pass-Through from The Research Foundation for The State University of New York (100-1127288-72487)</i>	61,394	-
93.242 <i>Pass-Through from University of California, San Francisco (SP00011468)</i>	25,826	-
93.242 <i>Pass-Through from University of Florida (SP00012864)</i>	14,342	-
93.242 <i>Pass-Through from University of South Carolina (173196)</i>	57,639	-
93.242 <i>Pass-Through from University of Texas at San Antonio (SP00012458)</i>	65,597	-
93.242 <i>Pass-Through from Wake Forest University (SUB WFUHS 558548)</i>	93,401	-
93.242 Total	5,823,859	806,478
93.243 Substance Abuse and Mental Health Services Projects of Regional and National Significance		
93.243 <i>Direct</i>	732,589	30,000
93.243 <i>Pass-Through from Cobb and Douglas Counties Community Services Board (SP00012679)</i>	38,231	-
93.243 <i>Pass-Through from Kennesaw State University Research and Service Foundation (1H79T1026010-01)</i>	6,213	-
93.243 Total	777,033	30,000
93.262 Occupational Safety and Health Program		
93.262 <i>Direct</i>	128,181	-
93.262 <i>Pass-Through from University of Alabama (500836021)</i>	2,376	-
93.262 <i>Pass-Through from University of South Florida (6402109003B)</i>	7,291	-
93.262 Total	137,848	-
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 (SP00012744)</i>	124,129	-
93.266 Total	124,129	-
93.273 Alcohol Research Programs		
93.273 <i>Direct</i>	809,545	133,099
93.273 <i>Pass-Through from Behavioral Science Technologies, LLC (SP00012694)</i>	175,782	-
93.273 <i>Pass-Through from Mayo Clinic, Rochester (PO NO. 63326127)</i>	1,855	-
93.273 Total	987,182	133,099

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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		
93.279 Drug Abuse and Addiction Research Programs		
93.279 <i>Direct</i>	\$ 1,694,285	\$ 338,931
93.279 <i>Pass-Through from Butler Hospital (92408302)</i>	40,921	-
93.279 <i>Pass-Through from Emory University (T625564, T808933)</i>	22,725	-
93.279 <i>Pass-Through from National Bureau of Economic Research (SP00013212)</i>	15,090	-
93.279 <i>Pass-Through from University of Connecticut (69979)</i>	125,086	-
93.279 <i>Pass-Through from University of Michigan (3004831299)</i>	3,789	-
93.279 Total	1,901,896	338,931
93.283 Centers for Disease Control and Prevention Investigations and Technical Assistance		
93.283 <i>Direct</i>	32,631	-
93.283 <i>Pass-Through from Emory University (SP00012658)</i>	11,980	-
93.283 <i>Pass-Through from University of Wisconsin - Madison (SP00013182)</i>	13,200	-
93.283 Total	57,811	-
93.286 Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.286 <i>Direct</i>	4,927,151	960,690
93.286 <i>Pass-Through from Auburn University (13PS201272UGRF)</i>	84	-
93.286 <i>Pass-Through from Case Western Reserve University (SP00013181)</i>	75,716	-
93.286 <i>Pass-Through from Cornell University (16111826-GEORGIA)</i>	37,194	-
93.286 <i>Pass-Through from Emory University (T288007, T693776/T693791, T929459)</i>	200,694	-
93.286 <i>Pass-Through from InLighta Biosciences, LLC (SP00012754)</i>	72,190	-
93.286 <i>Pass-Through from Michigan State University (RC104170GT)</i>	137,403	-
93.286 <i>Pass-Through from Northeastern University (500396-78050)</i>	41,374	-
93.286 <i>Pass-Through from University of California, San Francisco (10547SC)</i>	48,853	-
93.286 <i>Pass-Through from University of Louisville (ULRF 14-1431)</i>	30,639	-
93.286 <i>Pass-Through from University of Memphis (5-40604)</i>	292,015	-
93.286 <i>Pass-Through from University of Texas Southwestern Medical Center (GMO 160807)</i>	155,928	-
93.286 Total	6,019,241	960,690
93.292 National Public Health Improvement Initiative		
93.292 <i>Pass-Through from Fulton County (AGR DTD 5/6/15)</i>	139,401	-
93.292 Total	139,401	-
93.307 Minority Health and Health Disparities Research		
93.307 <i>Direct</i>	107,904	-
93.307 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (6382838337)</i>	609,094	486,689
93.307 <i>Pass-Through from Hampton University (HU150002)</i>	87,459	-
93.307 <i>Pass-Through from Morehouse School of Medicine (SP00012474)</i>	11,918	-
93.307 <i>Pass-Through from University of Utah (10044779-01)</i>	58,953	-
93.307 Total	875,328	486,689

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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		
93.310 Trans-NIH Research Support		
93.310 <i>Direct</i>	\$ 3,485,944	\$ 576,996
93.310 <i>Pass-Through from Case Western Reserve University (RES512662)</i>	53,461	-
93.310 <i>Pass-Through from Emory University (S699823, T491511, T662893, T744619)</i>	340,060	-
93.310 <i>Pass-Through from New York University (15-A1-00-002912-01)</i>	63,595	-
93.310 <i>Pass-Through from Northeastern University (50050278052, 50055978052 P1803156)</i>	256,728	-
93.310 <i>Pass-Through from University of California, Davis (SP00013119, SP00013127)</i>	329,974	-
93.310 <i>Pass-Through from University of Florida (UFDSP00011394, UFDSP00011936)</i>	44,152	-
93.310 Total	4,573,914	576,996
93.311 Mobilization For Health: National Prevention Partnership Awards		
93.311 <i>Direct</i>	90,442	-
93.311 Total	90,442	-
93.319 Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas		
93.319 <i>Direct</i>	573,134	-
93.319 Total	573,134	-
93.323 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)		
93.323 <i>Pass-Through from Florida Department of Health (CODNR)</i>	57,339	-
93.323 Total	57,339	-
93.331 Partnerships to Improve Community Health		
93.331 <i>Pass-Through from Fulton County (SP00012705)</i>	65,555	-
93.331 Total	65,555	-
93.350 National Center for Advancing Translational Sciences		
93.350 <i>Pass-Through from Emory University (T477965, T648282, T895408, T916186, T917068, T920808, T920860, T920868, T926219)</i>	1,655,172	68,950
93.350 Total	1,655,172	68,950
93.351 Research Infrastructure Programs		
93.351 <i>Direct</i>	537,776	-
93.351 <i>Pass-Through from Emory University (T620910, T659844)</i>	334,575	-
93.351 Total	872,351	-
93.353 21st Century Cures Act - Beau Biden Cancer Moonshot		
93.353 <i>Pass-Through from University of Alabama (516421001)</i>	8,122	-
93.353 Total	8,122	-
93.361 Nursing Research		
93.361 <i>Direct</i>	88,808	-
93.361 Total	88,808	-
93.389 National Center for Research Resources		
93.389 <i>Pass-Through from University of Alaska (UAF150082)</i>	365	-
93.389 <i>Pass-Through from University of California, San Diego (10319666)</i>	116,919	-
93.389 Total	117,284	-

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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		
93.393 Cancer Cause and Prevention Research		
93.393 <i>Direct</i>	\$ 2,330,404	\$ 105,239
93.393 <i>Pass-Through from Texas Tech University Health Sciences Center (15LMF0178NLS)</i>	18,708	-
93.393 <i>Pass-Through from University of Utah (10044693-02, 10045740-01)</i>	46,694	-
93.393 Total	2,395,806	105,239
93.394 Cancer Detection and Diagnosis Research		
93.394 <i>Direct</i>	1,621,178	21,598
93.394 <i>Pass-Through from Emory University (PO#T342893, SP00013103, T416905)</i>	2,648	-
93.394 <i>Pass-Through from InLighta Biosciences, LLC (SP00013336)</i>	3,015	-
93.394 <i>Pass-Through from University of Pennsylvania (3760691/569205, 566729)</i>	47,791	-
93.394 <i>Pass-Through from University of Pittsburgh (0035722(129643-1))</i>	91,779	-
93.394 Total	1,766,411	21,598
93.395 Cancer Treatment Research		
93.395 <i>Direct</i>	4,160,877	913,192
93.395 <i>Pass-Through from ECOG-ACRIN Cancer Research Group (SUG1CA189828-03-MCG1)</i>	14,459	-
93.395 <i>Pass-Through from Emory University (SP00011359, T692510, T692521, T692799)</i>	192,026	-
93.395 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (6382838338)</i>	4,755	-
93.395 <i>Pass-Through from Leidos, Inc. (AGREE #: 16X106)</i>	160,236	-
93.395 <i>Pass-Through from ProDa BioTech, LLC (SP00013266)</i>	20,899	-
93.395 Total	4,553,252	913,192
93.396 Cancer Biology Research		
93.396 <i>Direct</i>	5,142,321	367,971
93.396 <i>Pass-Through from Emory University (SP00012944)</i>	55,049	-
93.396 <i>Pass-Through from Henry Ford Health System (PNDG 5/1-07/31/2018)</i>	92,118	-
93.396 <i>Pass-Through from University of Florida (UFDSP00011398)</i>	50,657	-
93.396 <i>Pass-Through from University of Michigan (3004589137)</i>	117,872	-
93.396 <i>Pass-Through from University of North Texas Health Science (SP00013125)</i>	76,429	-
93.396 <i>Pass-Through from University of Texas MD Anderson Cancer (2792, 3000919974, PNDG 03/01-08/31/18)</i>	180,012	-
93.396 Total	5,714,458	367,971
93.398 Cancer Research Manpower		
93.398 <i>Direct</i>	49,953	11,400
93.398 Total	49,953	11,400
93.399 Cancer Control		
93.399 <i>Pass-Through from Kaiser Permanente (SP00012884, SP00013271)</i>	18,242	-
93.399 Total	18,242	-

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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		
93.424 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 (SP00012712)</i>	\$ 2,012	\$ 2,012
93.424 <i>Pass-Through from National Network of Public Health Institutes (SP00013232, SP00013261)</i>	217,947	309
93.424 <i>Pass-Through from Taskforce for Global Health (SP00012900)</i>	109,768	-
93.424 Total	329,727	2,321
93.433 ACL National Institute on Disability, Independent Living, and Rehabilitation Research		
93.433 <i>Direct</i>	1,864,337	147,875
93.433 <i>Pass-Through from Thomas Jefferson University (08026000R84004)</i>	11,409	-
93.433 <i>Pass-Through from University of Pittsburgh (0058440 (130293-1))</i>	18,968	-
93.433 Total	1,894,714	147,875
93.456 CDC Undergraduate Public Health Scholars Program (CUPS): A Public Health Experience to Expose Undergraduates Interested in Minority Health to Public Health and the Public Health Professions		
93.456 <i>Direct</i>	42,299	-
93.456 Total	42,299	-
93.464 ACL Assistive Technology		
93.464 <i>Direct</i>	624,384	238,742
93.464 Total	624,384	238,742
93.631 Developmental Disabilities Projects of National Significance		
93.631 <i>Direct</i>	221,096	-
93.631 <i>Pass-Through from Quality Trust (Lanier)</i>	103	-
93.631 Total	221,199	-
93.632 University Centers for Excellence in Developmental Disabilities Education, Research, and Service		
93.632 <i>Direct</i>	493,623	-
93.632 Total	493,623	-
93.701 Trans-NIH Recovery Act Research Support		
93.701 <i>Direct</i>	168,396	51,950
93.701 Total	168,396	51,950
93.732 Mental and Behavioral Health Education and Training Grants		
93.732 <i>Direct</i>	113,603	-
93.732 <i>Pass-Through from ICF International, Inc. (15JTSK0513)</i>	54,768	-
93.732 Total	168,371	-
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>	7,009	-
93.734 Total	7,009	-

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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		
93.738 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 (SP00011912)</i>	\$ 31,738	\$ -
93.738 Total	31,738	-
93.765 PPHF-CDC Partnership: Strengthening Public Health Laboratories		
93.765 <i>Direct</i>	6	-
93.765 Total	6	-
93.779 Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.779 <i>Pass-Through from Second Wind Dreams, Inc. (054824)</i>	157,968	87,495
93.779 Total	157,968	87,495
93.822 Health Careers Opportunity Program		
93.822 <i>Pass-Through from Infectious Disease Research Institute (SB1022UGARF2018)</i>	89,707	-
93.822 Total	89,707	-
93.823 Ebola Support: Transmission and Prevention Control, Public Health Preparedness, Vaccine Development		
93.823 <i>Pass-Through from Emory University (T562794, SP00012388)</i>	266,555	-
93.823 Total	266,555	-
93.837 Cardiovascular Diseases Research		
93.837 <i>Direct</i>	22,375,039	2,421,336
93.837 <i>Pass-Through from Baylor College of Medicine (#P.O. 700000129)</i>	34,832	-
93.837 <i>Pass-Through from Boston Children's Hospital (GENFD0001137986)</i>	100,844	-
93.837 <i>Pass-Through from Emory University (#: T549620, #: T657728, T586137, T595904, T610484, T692389)</i>	371,418	-
93.837 <i>Pass-Through from Massachusetts General Hospital (PROTOCOL #: A5332)</i>	9,832	-
93.837 <i>Pass-Through from Temple University (SUB # 260382-AURI)</i>	9,548	-
93.837 <i>Pass-Through from University of Iowa (SUB W000912176)</i>	12,262	-
93.837 <i>Pass-Through from University of Pennsylvania (561713/PO 3406412)</i>	101,317	-
93.837 <i>Pass-Through from University of South Carolina (142608)</i>	40,963	-
93.837 <i>Pass-Through from University of Texas at Austin (UTA13-000981)</i>	342,217	-
93.837 <i>Pass-Through from UT-Battelle, LLC (4000128353)</i>	1,197	-
93.837 <i>Pass-Through from Weill Cornell Medicine (SP00013233)</i>	31,053	-
93.837 Total	23,430,522	2,421,336
93.838 Lung Diseases Research		
93.838 <i>Direct</i>	2,459,349	355,848
93.838 <i>Pass-Through from Emory University (T518451, T702687, T863524)</i>	134,699	-
93.838 <i>Pass-Through from Johns Hopkins University (2001302420, 2002969514)</i>	303,960	-
93.838 <i>Pass-Through from Louisiana State University Health Sciences, New Orleans (1764144, 1764145)</i>	203,781	-
93.838 <i>Pass-Through from University of Pittsburgh (PNDG 6/1-8/31/18, PNDG 7/1/18-9/30/18)</i>	394,627	-
93.838 <i>Pass-Through from University of South Alabama (12-110234-01)</i>	64,188	-
93.838 Total	3,560,604	355,848

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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		
93.839 Blood Diseases and Resources Research		
93.839 <i>Direct</i>	\$ 3,134,930	\$ 683,282
93.839 <i>Pass-Through from Boston University (4500001981)</i>	6,110	-
93.839 <i>Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (6382838340)</i>	39,662	-
93.839 Total	3,180,702	683,282
93.846 Arthritis, Musculoskeletal and Skin Diseases Research		
93.846 <i>Direct</i>	3,137,164	348,174
93.846 <i>Pass-Through from Emory University (T684328)</i>	7,543	-
93.846 <i>Pass-Through from Temple University (360863-05786-02)</i>	(2,167)	-
93.846 Total	3,142,540	348,174
93.847 Diabetes, Digestive, and Kidney Diseases Extramural Research		
93.847 <i>Direct</i>	12,950,824	3,493,160
93.847 <i>Pass-Through from Baylor College of Medicine (7000000244)</i>	12,895	-
93.847 <i>Pass-Through from Beth Israel Deaconess Medical Center (1028778)</i>	52,994	-
93.847 <i>Pass-Through from Emory University (#T663443, SP00013234, T701372)</i>	189,037	-
93.847 <i>Pass-Through from Infrared Rx, Inc. (SUB00001001)</i>	25,764	-
93.847 <i>Pass-Through from Mayo Clinic, Rochester (GEO-235217/PO#65641111)</i>	47,777	-
93.847 <i>Pass-Through from Pennsylvania State University (UGRFDK099364)</i>	34,364	-
93.847 <i>Pass-Through from Sanford Burnham Prebys Medical Discovery Institute (5830012467UOG03)</i>	68,051	-
93.847 <i>Pass-Through from Texas A&M University (SUB #06-S130676)</i>	118,175	-
93.847 <i>Pass-Through from University of Florida (SP00012632)</i>	86,698	-
93.847 <i>Pass-Through from University of Iowa (SP00012852, SP00013296)</i>	45,683	-
93.847 <i>Pass-Through from University of North Carolina (#: 5104850)</i>	69,639	-
93.847 <i>Pass-Through from University of South Florida (#: 6163-1017-00-O, 6163-1017-00-E-TEDDY)</i>	347,116	-
93.847 <i>Pass-Through from University of Utah (1004050001)</i>	5,227	-
93.847 Total	14,054,244	3,493,160
93.853 Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853 <i>Direct</i>	8,702,082	1,640,404
93.853 <i>Pass-Through from ArunA Biomedical, Inc. (AWD00007783)</i>	100,991	-
93.853 <i>Pass-Through from Duke University (203-5568)</i>	38,000	-
93.853 <i>Pass-Through from Emmes Corporation (Point Study)</i>	7,800	-
93.853 <i>Pass-Through from Emory University (SUB NO S980284, T800420)</i>	407,536	-
93.853 <i>Pass-Through from George Washington University (SP00012307)</i>	39,870	-
93.853 <i>Pass-Through from Harvard University (150935.5081744-0010)</i>	12,807	-
93.853 <i>Pass-Through from Kennesaw State University Research and Service Foundation (1R15NS100632-01)</i>	58,869	-
93.853 <i>Pass-Through from Massachusetts General Hospital (PROT: INO-PD-P3-2014)</i>	952	-
93.853 <i>Pass-Through from Massachusetts Institute of Technology (#64620)</i>	98,811	-
93.853 <i>Pass-Through from Medical University of South Carolina (#: MUSC16-067-8A171)</i>	15,560	-
93.853 <i>Pass-Through from Mind Research Network (SP00012137)</i>	5,006	-
93.853 <i>Pass-Through from Temple University (SUB #361374-05430-02)</i>	2,820	-
93.853 <i>Pass-Through from Trinity University (SP00012870)</i>	76,020	-

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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		
93.853 Pass-Through from University of California (00008936, 00008937)	\$ 326,360	\$ -
93.853 Pass-Through from University of California, Davis (20140289001)	82,152	-
93.853 Pass-Through from University of California, San Francisco (8445 (U54 NS065705))	8,400	-
93.853 Pass-Through from University of Michigan (SUB 360908-05430-02)	6,120	-
93.853 Pass-Through from University of Virginia (SUB GC12107-143858)	142,006	-
93.853 Total	10,132,162	1,640,404
93.855 Allergy and Infectious Diseases Research		
93.855 Direct	23,018,253	7,409,318
93.855 Pass-Through from Baylor College of Medicine (7000000308)	216,827	-
93.855 Pass-Through from Boston University (4500001690)	109,126	-
93.855 Pass-Through from Brigham and Women's Hospital (REPRIEVE TRIAL A5332)	1,576	-
93.855 Pass-Through from Camellix, LLC (SUB AWARD #: AU-1)	36,945	-
93.855 Pass-Through from Caucaseco Scientific Research Center (C01-2013)	(7,838)	-
93.855 Pass-Through from Cincinnati Children's Hospital Medical Center (139397)	180,688	-
93.855 Pass-Through from Emory University (SP00012028, SP00012861, SP00012911, T197244, T253685, T365272, T559136, T715255, T765853, T807471, T811960, T939590)	890,130	-
93.855 Pass-Through from EpiVax, Inc. (ISBIRR43A1118189, PRE \$\$ 061-08/31/18)	280,453	-
93.855 Pass-Through from George Washington University (SP00012921)	140,900	-
93.855 Pass-Through from Georgia Southern University Research and Service Foundation, Inc. (6382838341)	38,102	-
93.855 Pass-Through from Henry Ford Health System (B23830AURI, P01 AAI089473-01A1, P01 AI089473-01A1)	49,467	-
93.855 Pass-Through from Icahn School of Medicine at Mount Sinai (25586614609, 25805384609)	67,522	-
93.855 Pass-Through from Imperial College of Science, Technology and Medicine (P53441GEORGIA)	92,491	-
93.855 Pass-Through from Infectious Disease Research Institute (SB100205648)	15,749	-
93.855 Pass-Through from MediSynergics, LLC (056533)	40,578	-
93.855 Pass-Through from Microbiotix, Inc. (SP00012733)	47,797	-
93.855 Pass-Through from New York University (F440008, F440011, F440012, F856108, F880208, F880215S)	342,023	-
93.855 Pass-Through from Northeastern University (50049178050)	227,440	-
93.855 Pass-Through from Pennsylvania State University (5288UGRFDHHSO793)	150,096	-
93.855 Pass-Through from Regents of the University of Michigan (3003627287)	137,924	-
93.855 Pass-Through from Ross University (12162016)	14,023	-
93.855 Pass-Through from The Research Foundation for The State University of New York (R1061806)	47,995	-
93.855 Pass-Through from Thomas Jefferson University (SP00012768)	158,189	-
93.855 Pass-Through from Trellis Bioscience (FU)	(1)	-
93.855 Pass-Through from University Health Network (HHSN2722010000311)	(41,322)	-
93.855 Pass-Through from University of Alabama at Birmingham (000338217-003)	(98)	-
93.855 Pass-Through from University of Arizona (Y502536)	1	-
93.855 Pass-Through from University of Houston-Clear Lake (R160073)	560	-
93.855 Pass-Through from University of Louisiana at Lafayette (#330136, 87100-01)	286,668	-
93.855 Pass-Through from University of Louisville (ULRF-17-0481-01)	153,502	-
93.855 Pass-Through from University of Maryland (SP00012506)	28,310	-
93.855 Pass-Through from University of Maryland, Baltimore County (140011012612)	8,533	-

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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		
93.855 <i>Pass-Through from University of Michigan (3004744318)</i>	\$ 168	\$ -
93.855 <i>Pass-Through from University of Minnesota (FLU 006 IVIG/GENOMIC)</i>	17,600	-
93.855 <i>Pass-Through from University of North Carolina (SP00013251)</i>	7,811	-
93.855 <i>Pass-Through from University of Pennsylvania (571380, SP00012961, SP00013314)</i>	297,338	-
93.855 <i>Pass-Through from University of South Florida (7920100300A)</i>	82,165	-
93.855 <i>Pass-Through from University of Texas at Austin (UTA16000225, UTA16000613)</i>	28,660	-
93.855 <i>Pass-Through from University of Texas at El Paso (226141140A01)</i>	(32)	-
93.855 <i>Pass-Through from University of Texas MD Anderson Cancer (4783)</i>	51,621	-
93.855 <i>Pass-Through from Veralase, LLC (A222069)</i>	(6,349)	-
93.855 <i>Pass-Through from Virginia Polytechnic Institute and State University (43198019105)</i>	22,939	-
93.855 <i>Pass-Through from Washington State University (SP00012377, SP00012498, SP00012530)</i>	656,098	-
93.855 <i>Pass-Through from Yale University (GR100385 CON80000804)</i>	37,010	-
93.855 Total	27,927,638	7,409,318
93.856 Microbiology and Infectious Diseases Research		
93.856 <i>Direct</i>	14,164	-
93.856 Total	14,164	-
93.859 Biomedical Research and Research Training		
93.859 <i>Direct</i>	23,791,158	2,304,243
93.859 <i>Pass-Through from East Carolina University (SP00013088)</i>	14,687	-
93.859 <i>Pass-Through from Emory University (SP00012817, T087051, T379665, T546559, T648908 (T379665), T648908 T379665, T674760)</i>	471,712	-
93.859 <i>Pass-Through from Fred Hutchinson Cancer Research Center (872622, 909144, 909148)</i>	201,909	-
93.859 <i>Pass-Through from Georgetown University (PNDG 07/01-10/01/18)</i>	28,779	-
93.859 <i>Pass-Through from GlycoScientific, LLC (Haltiwanger Agrmnt)</i>	(21,074)	-
93.859 <i>Pass-Through from Harvard University (133233-5068506)</i>	144,966	-
93.859 <i>Pass-Through from Kennesaw State University Research and Service Foundation (1R01GM102336-01A1, 1R15GM102826-01A1, 1R15GM104833-01, 1R15GM11063-01S1, 1R15GM120691-01, 5R25GM111565-02, R15GM110678, RC104888KS)</i>	655,861	-
93.859 <i>Pass-Through from The American Society for Cell Biology (2813717)</i>	5,065	-
93.859 <i>Pass-Through from The Scripps Research Institute (552880, 553332)</i>	26,671	-
93.859 <i>Pass-Through from University of Alaska (PO516272)</i>	24,187	-
93.859 <i>Pass-Through from University of Illinois at Urbana-Champaign (20130183501)</i>	304	-
93.859 <i>Pass-Through from University of Pennsylvania (554404)</i>	(344)	-
93.859 <i>Pass-Through from University of Texas at San Antonio (SP00012485)</i>	76,015	-
93.859 <i>Pass-Through from University of Texas MD Anderson Cancer (3001093383)</i>	14,202	-
93.859 <i>Pass-Through from University of Washington (UWSC6607 (FORMERLY 759695))</i>	62,929	-
93.859 Total	25,497,027	2,304,243

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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		
93.865 Child Health and Human Development Extramural Research		
93.865 <i>Direct</i>	\$ 7,489,776	\$ 2,066,646
93.865 <i>Pass-Through from Drexel University (SP00011804)</i>	98,627	-
93.865 <i>Pass-Through from Emory University (T586108, T696074)</i>	224,862	-
93.865 <i>Pass-Through from George Washington University (SP00013174)</i>	37,004	-
93.865 <i>Pass-Through from Research Foundation for Mental Hygiene, Inc. (25999)</i>	134,358	-
93.865 <i>Pass-Through from Texas A&M University (06S160616)</i>	190,793	-
93.865 <i>Pass-Through from University of Alabama (UA13-001)</i>	15,146	-
93.865 <i>Pass-Through from University of Florida (UFDSP00011586)</i>	69,336	-
93.865 <i>Pass-Through from University of Pittsburgh (0048860 1268736, SP00013165)</i>	16,371	-
93.865 <i>Pass-Through from University of Texas at Austin (32191/98010441)</i>	3,069	-
93.865 <i>Pass-Through from Yale University (GR1011488CON80001022, M14A12034 (A10949), M14A12034 A10541)</i>	382,543	-
93.865 Total	8,661,885	2,066,646
93.866 Aging Research		
93.866 <i>Direct</i>	5,472,933	898,775
93.866 <i>Pass-Through from Advanced Medical Electronics (AME17ROBOTASSIST21)</i>	50,354	-
93.866 <i>Pass-Through from Boston University (4500002150)</i>	27,327	-
93.866 <i>Pass-Through from Emory University (SP00012007, SP00013115, T815795)</i>	204,523	-
93.866 <i>Pass-Through from Mayo Clinic, Rochester (GEO-233617/PO#65625722)</i>	96,961	-
93.866 <i>Pass-Through from Oregon Health and Science University (1007456UGRF, PEND 3/1/18-5/31/18)</i>	216,414	-
93.866 <i>Pass-Through from Stony Brook University, State University of New York (SUB: 75851-1134679-2)</i>	11,047	-
93.866 <i>Pass-Through from University of Arizona (PENDING 6/1-8/31/18)</i>	279,396	-
93.866 <i>Pass-Through from University of Maryland, Baltimore County (1701145825)</i>	9,589	-
93.866 <i>Pass-Through from University of Miami Medical School (SPC-000552 GR000165)</i>	92,227	-
93.866 <i>Pass-Through from University of Minnesota (SP00011820)</i>	50,711	-
93.866 <i>Pass-Through from Wake Forest University (SUB. WFUHS 115238)</i>	20,429	-
93.866 Total	6,531,911	898,775
93.867 Vision Research		
93.867 <i>Direct</i>	5,162,697	310,015
93.867 <i>Pass-Through from Emory University (T806043)</i>	46,796	-
93.867 <i>Pass-Through from Legacy Emanuel Hospital and Health Center (AGREEMENT DATED 30-JUN-2016)</i>	(825)	-
93.867 <i>Pass-Through from Massachusetts Institute of Technology (#5710003266)</i>	86,351	-
93.867 <i>Pass-Through from New York University (17-A0-00-006701-01)</i>	146,395	-
93.867 <i>Pass-Through from Northwestern University (SP0028943-PROJ0007598)</i>	106,398	-
93.867 <i>Pass-Through from University of Colorado (FY17.558.004 AMD5)</i>	66,213	-
93.867 Total	5,614,025	310,015
93.877 Autism Collaboration, Accountability, Research, Education, and Support		
93.877 <i>Pass-Through from Emory University (T652508)</i>	56,825	-
93.877 Total	56,825	-

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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		
93.879 Medical Library Assistance		
93.879 <i>Direct</i>	\$ 42,552	\$ -
93.879 <i>Pass-Through from University of California, San Francisco (SP00012254)</i>	60,061	-
93.879 <i>Pass-Through from University of Maryland, Baltimore County (SUB AWARD #: 1600679)</i>	12,490	-
93.879 Total	115,103	-
93.967 CDC's Collaboration with Academia to Strengthen Public Health		
93.967 <i>Pass-Through from Emory University (T674525, T807472 5P01A1125180-02)</i>	247,280	-
93.967 Total	247,280	-
93.989 International Research and Research Training		
93.989 <i>Direct</i>	1,857,303	1,014,553
93.989 <i>Pass-Through from Emory University (SP00013280, T657772 (T487801))</i>	40,989	-
93.989 Total	1,898,292	1,014,553
93.990 National Health Promotion		
93.990 <i>Direct</i>	156,071	-
93.990 Total	156,071	-
93.991 Preventive Health and Health Services Block Grant		
93.991 <i>Direct</i>	2,155,381	220,178
93.991 <i>Pass-Through from Dana-Farber Cancer Institute (1242101)</i>	19,932	-
93.991 <i>Pass-Through from Emory University (T648153, T783523, T846705, T847367, T923593, T935644, T953287)</i>	413,754	-
93.991 <i>Pass-Through from Icahn School of Medicine at Mount Sinai (Mount Sinai-01)</i>	1,933	-
93.991 <i>Pass-Through from IMS Government Solutions, Inc. (2017-IMS-SC-GT001, 2017-IMS-SC-GT002)</i>	311,540	-
93.991 <i>Pass-Through from Nationwide Children's Hospital (82154217)</i>	36,564	-
93.991 <i>Pass-Through from Northrop Grumman Corporation (7500152764)</i>	169,820	-
93.991 <i>Pass-Through from Northwestern University (60047538 GIT)</i>	7,815	-
93.991 <i>Pass-Through from Stanford University (61379352-111946)</i>	166,636	-
93.991 <i>Pass-Through from Thrust Interactive, Inc. (AGR DTD 03/20/2017)</i>	9,221	-
93.991 <i>Pass-Through from University of Alabama (000508606-016)</i>	31,047	-
93.991 <i>Pass-Through from University of Louisville (ULRF 17-0029-01)</i>	156,022	-
93.991 <i>Pass-Through from University of Oregon (215830A)</i>	210,415	-
93.991 <i>Pass-Through from University of Virginia (GB10347 152818)</i>	189,780	-
93.991 Total	3,879,860	220,178
93.RD Baby Hug Follow-Up Study II Core Laboratory (Baby Hug Followup Study)		
93.RD <i>Pass-Through from New England Research Institutes (HHSN268201600010C)</i>	(21,709)	-
93.RD Cancer Trials Support Unit CTSU Phase II Supplemental Payments (#N02-CM-62212)		
93.RD <i>Pass-Through from Children's Hospital of Philadelphia (#N02-CM-62212)</i>	3,000	-
93.RD Catheter Ablation Versus Anti-Arrhythmic Drug Therapy for Atrial Fibrillation (Cabana Study)		
93.RD <i>Pass-Through from Duke University (DUKCR00003)</i>	11,800	-
93.RD IPA Agreement (39G7399)		
93.RD <i>Direct</i>	(486)	-

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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.RD Mothers and Infants Home Visiting Program evaluation - Strong Start (MIHOPE-SS) (055988)		
93.RD <i>Pass-Through from MDRC (055988)</i>	\$ 48,336	\$ -
93.RD NIAID CEIRS Animal Influenza Surveillance in Argentina & Guatemala Transmission of H9 and H7 flu viruses (HHSN272201400008C)		
93.RD <i>Pass-Through from Icahn School of Medicine at Mount Sinai (HHSN272201400008C)</i>	985,300	-
93.RD PDM9846; Patient Derived Models Tissue Procurement (AGREEMENT #: 17X150)		
93.RD <i>Pass-Through from Leidos, Inc. (HHSN261200800001E)</i>	87,500	-
93.RD Pre-Clinical Models of Infectious Diseases - Alternate Proposal (HHSN2722017000351)		
93.RD <i>Direct</i>	377,349	150,566
93.RD Professional Services in Support of NLM's Outreach & Training Efforts in Biomedical Informatics (NLM00002)		
93.RD <i>Direct</i>	151,727	-
93.RD Southeast Regional Collaborative Access Team (SER-CAT) Year 14 / SAIC-NIH Intramural Research Program (12XS420)		
93.RD <i>Pass-Through from Leidos, Inc. (12XS420)</i>	817,978	-
93.RD Southeast Regional Collaborative Access Team (SER-CAT) Year 17 / LEIDOS-NIH Membership (P18001)		
93.RD <i>Pass-Through from Leidos, Inc. (P18001)</i>	368,181	-
93.RD University of South Florida; TNCC SITE #780; Natural History Study of the Development of Type 1 Diabetes (TrialNet) (TNCC Site/HHSN267200800019C)		
93.RD <i>Pass-Through from University of South Florida (HHSN267200800019C)</i>	10,044	-
93.RD Total	2,839,020	150,566
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, MIHOPE II)</i>	47,677	-
93.505 Total	47,677	-
Maternal, Infant, and Early Childhood Home Visiting Cluster Total	47,677	-
Department of Health and Human Services Total	\$ 209,590,372	\$ 33,564,080

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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)		
Corporation for National and Community Service		
94.006 AmeriCorps		
94.006 <i>Direct</i>	\$ 641,498	\$ -
94.006 <i>Pass-Through from Clarke County School District (054254)</i>	37,071	-
94.006 Total	678,569	-
94.026 National Service and Civic Engagement Research Competition		
94.026 <i>Direct</i>	42,829	15,642
94.026 Total	42,829	15,642
Corporation for National and Community Service Total	\$ 721,398	\$ 15,642

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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)		
Social Security Administration		
96.007 Social Security Research and Demonstration		
96.007 <i>Pass-Through from Boston College (5002110S5)</i>	\$ 40,931	\$ -
96.007 Total	40,931	-
Social Security Administration Total	\$ 40,931	\$ -

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>	\$ 424,060	\$ 269,303
97.005 <i>Pass-Through from BerrieHill Research Corporation (AQUA_S2212_GTARC)</i>	335,515	-
97.005 <i>Pass-Through from Dynetics, Inc. (DI-SC-18-64)</i>	6,060	-
97.005 <i>Pass-Through from IJIS Institute (302-GTRI-PI-P3-01)</i>	107,497	-
97.005 <i>Pass-Through from Scientific Research Corporation (SR20180956)</i>	79,673	-
97.005 <i>Pass-Through from Stevens Institute of Technology (TASK ORDER 0075, RT-175)</i>	64,415	-
97.005 <i>Pass-Through from The Johns Hopkins University Applied Physics Laboratory, LLC (141999)</i>	126,537	-
97.005 <i>Pass-Through from University of Illinois at Urbana-Champaign (077083-16371)</i>	134,291	-
97.005 <i>Pass-Through from Zeta Associates, Inc. (173118LS-GTARC-01)</i>	248,870	-
97.005 Total	1,526,918	269,303
97.044 Assistance to Firefighters Grant		
97.044 <i>Direct</i>	1	-
97.044 Total	1	-
97.061 Centers for Homeland Security		
97.061 <i>Pass-Through from Arizona State University (18-310, 18-340, 18-341)</i>	346,350	-
97.061 <i>Pass-Through from Intan Technologies, LLC (AGT DTD JULY 31, 2014)</i>	(3)	-
97.061 <i>Pass-Through from University of Maryland (SP00011250)</i>	6,861	-
97.061 Total	353,208	-
97.070 Map Modernization Management Support		
97.070 <i>Direct</i>	210,539	-
97.070 Total	210,539	-
97.077 Homeland Security Research, Development, Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Threat Detection		
97.077 <i>Direct</i>	1,244,963	222,582
97.077 Total	1,244,963	222,582
97.122 Bio-Preparedness Collaboratory		
97.122 <i>Pass-Through from Scientific Research Corporation (5-52937 PRIME # GM103368-05)</i>	21,715	-
97.122 Total	21,715	-
Department of Homeland Security Total	\$ 3,357,344	\$ 491,885

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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>	\$ 3,440,160	\$ 1,658,424
98.001 <i>Pass-Through from FHI 360 (#PO16003387)</i>	533,440	73,451
98.001 <i>Pass-Through from Michigan State University (RC102095, RC102095GHANA)</i>	132,695	-
98.001 <i>Pass-Through from Oklahoma State University (AB-5-18880-FVSU)</i>	10,832	-
98.001 <i>Pass-Through from Palladium USA, Inc. (217707UGA01)</i>	13,390	-
98.001 <i>Pass-Through from Research Triangle Institute (Taberna)</i>	10,000	-
98.001 <i>Pass-Through from The QED Group, LLC (KDAD160001, KDAD160005)</i>	16,485	23,435
98.001 <i>Pass-Through from Tufts University (AID 917 WANG ASIA, AIDO AAL1000006, Tufts Wang)</i>	246,293	-
98.001 <i>Pass-Through from University of California, Davis (20112145416)</i>	201,448	163,884
98.001 <i>Pass-Through from University of Florida (UFDSP00011417, UFDSP00011518)</i>	29,573	-
98.001 Total	4,634,316	1,919,194
98.012 USAID Development Partnerships for University Cooperation and Development		
98.012 <i>Pass-Through from Michigan State University (RC107526)</i>	50,438	-
98.012 <i>Pass-Through from North Carolina State University (2014031606)</i>	28,951	-
98.012 Total	79,389	-
Agency for International Development Total	\$ 4,713,705	\$ 1,919,194
Research and Development Cluster Total	\$ 964,813,272	\$ 131,322,373

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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		
84.007 Federal Supplemental Educational Opportunity Grants		
84.007 <i>Direct</i>	\$ 10,263,803	\$ -
84.007 Total	10,263,803	-
84.033 Federal Work-Study Program		
84.033 <i>Direct</i>	10,660,149	-
84.033 <i>Pass-Through from American National Red Cross (SA00030077)</i>	5,412	-
84.033 Total	10,665,561	-
84.038 Federal Perkins Loan Program Federal Capital Contributions		
84.038 <i>Direct</i>	35,349,083	-
84.038 Total	35,349,083	-
84.063 Federal Pell Grant Program		
84.063 <i>Direct</i>	756,435,858	-
84.063 Total	756,435,858	-
84.268 Federal Direct Student Loans		
84.268 <i>Direct</i>	1,540,187,475	-
84.268 Total	1,540,187,475	-
84.379 Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		
84.379 <i>Direct</i>	987,841	-
84.379 Total	987,841	-
84.408 Postsecondary Education Scholarships for Veteran's Dependents		
84.408 <i>Direct</i>	8,078	-
84.408 Total	8,078	-
Department of Education Total	\$ 2,353,897,699	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2018**

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		
93.264 Nurse Faculty Loan Program (NFLP)		
93.264 <i>Direct</i>	\$ 1,897,539	\$ -
93.264 Total	1,897,539	-
93.342 Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		
93.342 <i>Direct</i>	82,128	-
93.342 Total	82,128	-
93.364 Nursing Student Loans		
93.364 <i>Direct</i>	687,454	-
93.364 Total	687,454	-
93.925 Scholarships for Health Professions Students from Disadvantaged Backgrounds		
93.925 <i>Direct</i>	1,721,384	-
93.925 Total	1,721,384	-
Department of Health and Human Services Total	\$ 4,388,505	\$ -
Student Financial Assistance Cluster Total	\$ 2,358,286,204	\$ -
Grand Total Expenditures of Federal Awards	\$ 20,980,671,654	\$ 2,927,572,960

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, 2018. 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 seven 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, 2018. 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 through the State to eligible participants. The total value of federal financial non-cash assistance that the State reported for the fiscal year ended June 30, 2018 is presented in the table below.

Non-Cash Assistance:

CFDA No.	Program Name	Non-Cash Value
10.551	Supplemental Nutrition Assistance Program ¹	\$ 2,435,019,018
10.555	National School Lunch Program ¹	49,566,173
10.565	Commodity Supplemental Food Program ¹	1,225,017
10.569	Emergency Food Assistance Program (Food Commodities)	15,633,279
39.003	Donation of Federal Surplus Personal Property	12,356,549
93.268	Immunization Cooperative Agreements	139,185,144
Total Non-Cash Assistance		\$ 2,652,985,180

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, 2018
20.223	Transportation Infrastructure Finance and Innovation Act (TIFIA) Program	\$ 211,778,481
84.038	Federal Perkins Loan Program - Federal Capital Contributions	29,552,357
93.264	Nurse Faculty Loan Program (NFLP)	1,804,596
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	66,180
93.364	Nursing Student Loans	512,194
Total Outstanding Balance		\$ 243,713,808

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, 2018 are \$320,182,442 and \$64,432,553, respectively.



Summary Schedule of Prior Audit Findings





Brian P. Kemp
Governor

Thomas Alan Skelton, CPA
State Accounting Officer

February 21, 2019

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, 2018. 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 2017 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 "Alan Skelton", written in a cursive style.

Thomas Alan Skelton, CPA
State Accounting Officer

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FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

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FEDERAL AWARD FINDINGS AND QUESTIONED COSTS *(continued)*

U.S. DEPARTMENT OF TRANSPORTATION

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427	Department of Human Services	D-25
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¹ The entity number represents the control number that was assigned to each State entity.

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

2017-001 Continue to Improve Financial Statement Preparation

State Entity: Statewide Finding
Repeat of Prior Year Finding: 2016-001, 2015-041, 2014-054

Finding Status: Partially Resolved

State Accounting Office (SAO) continues to provide education and communication to all State Organizations, through the release of Accounting Policies, meeting and training events, working groups for more complex new standards, and detailed instructions on each year-end annual form. In particular during FY2018, SAO held two open house sessions where organizations could come ask questions about their year-end forms. SAO also held meetings with targeted agencies to discuss challenges encountered during the prior year's CAFR process. SAO continues to provide routine training to all internal staff relating to various financial accounting and reporting topics. Additionally, SAO will work with high risk data to ensure the integrity of information submitted by the organizations.

2016-001 Improve Financial Reporting and Communication with Agencies

State Entity: Statewide Finding
Repeat of Prior Year Finding: 2015-041, 2014-054

Finding Status: Partially Resolved

See response to finding number 2017-001.

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 2017-001.

2014-054 Controls over Financial Statement Preparation

State Entity: Statewide Finding

Finding Status: Partially Resolved

See response to finding number 2017-001.

2017-002 Strengthen Federal Award Expenditure Reporting Controls

State Entity: Statewide Finding
Repeat of Prior Year Finding: 2016-002

Finding Status: Partially Resolved

State Accounting Office – Previously Reported Corrective Action Implemented – SAO continues to issue more detailed guidance to all State Organizations relating to the SEFA reporting process, and again is requiring all Organizations to complete the SEFA reconciliation form. Also, SAO continues to perform data analysis on submitted data. For FY2018, SAO required Organizations to report the amount and name of the receiving Organization for internally transferred federal amounts, which allowed for additional data analysis to be performed relating to inter-Organizations transfers. Additionally, SAO will work with high risk data to ensure the integrity of information submitted by the organizations.

Department of Community Health – Partially Resolved. DCH continues to refine the timing of the reconciliation process, to enable the reconciliation to occur prior to submission of the SEFA data, and to allow for more timely communications with impacted state agencies.

Department of Human Services – Partially Resolved. DHS continues to refine the timing of the reconciliation process, to enable the reconciliation to occur prior to submission of the SEFA data, and to allow for more timely communications with impacted state agencies.

Department of Behavioral Health and Developmental Disabilities – Partially Resolved. DBHDD continues to refine the timing of the reconciliation process, to enable the reconciliation to occur prior to submission of the SEFA data, and to allow for more timely communications with impacted state agencies.

Department of Revenue – Previously Reported Corrective Action Implemented

Georgia Bureau of Investigation – Previously Reported Corrective Action Implemented

2016-002 Strengthen Federal Award Expenditure Reporting Controls

State Entity: Statewide Finding

Finding Status: Partially Resolved

See response to finding number 2017-002.

2017-003 Strengthen Bank Reconciliation Procedures

State Entity: Department of Public Health

Finding Status: Unresolved

This finding will be completely resolved by December 31, 2018. The Accounting department is finalizing the review of prior year documentation to post the appropriate correcting entries.

2017-004 Develop and Implement Budgetary Controls

State Entity: Department of Insurance

Finding Status: Partially Resolved

In FY 2018 the movement of funds to move between program was authorized in the amended budget to correct the budgetary deficits in programs. For FY2019 an indirect cost allocation for special fraud has been developed and put into effect. Allocation was implemented for certain departments to reflect the costs of the agency across programs.

2017-005 Improve Internal Control Framework

State Entity: Department of Insurance

Finding Status: Previously Reported Corrective Action Implemented

2017-006 Improve Financial Reporting Controls

State Entity: Department of Insurance

Finding Status: Previously Reported Corrective Action Implemented

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

State Entity: Department of Human Services

Repeat of Prior Year Finding: 2016-004

Finding Status: Partially Resolved

Processes have been established to ensure source code is authorized, tested, and approved prior to migration. Monthly reviews are conducted to review migration items. Additional work is being done to ensure source code is verified from development through the production migration. An additional process will be added to the migration process to validate the production source code prior to migration.

2016-004 Strengthen Change Management and Logical Access Controls

State Entity: Department of Human Services

Finding Status: Partially Resolved

Processes have been established to verify user provisioning, de-provisioning, and user recertification with continuous monitoring. Additionally, user recertification has been established to verify user access to the system. An additional process will be added to decouple user recertification reporting to streamline the user reviews and timeliness of the reviews.

2017-008 Strengthen Logical Access Controls

State Entity: Department of Human Services

Finding Status: Partially Resolved

Processes have been established to verify user provisioning, de-provisioning, and user recertification with continuous monitoring. Additionally, user recertification has been established to verify user access to the system. An additional process will be added to decouple user recertification reporting to streamline the user reviews and timeliness of the reviews.

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: Previously Reported Corrective Action Implemented

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: Previously Reported Corrective Action Implemented

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: Previously Reported Corrective Action Implemented

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: Previously Reported Corrective Action Implemented

FS-427-12-08 Inadequate Bank Reconciliation Procedures

State Entity: Department of Human Services

Finding Status: Previously Reported Corrective Action Implemented

2017-009 Continue to Strengthen Bank Reconciliation Procedures

State Entity: Department of Labor

Repeat of Prior Year Finding: 2016-008

Finding Status: Previously Reported Corrective Action Implemented

2016-008 Strengthen Bank Reconciliation Procedures

State Entity: Department of Labor

Finding Status: Previously Reported Corrective Action Implemented

2017-010 Continue to Strengthen Employer Tax Account Balance Controls

State Entity: Department of Labor
Repeat of Prior Year Finding: 2016-009

Finding Status: Previously Reported Corrective Action Implemented

2016-009 Strengthen Controls over Employer Tax Account Balances

State Entity: Department of Labor

Finding Status: Previously Reported Corrective Action Implemented

2017-011 Strengthen Logical Access Controls

State Entity: Department of Labor

Finding Status: Previously Reported Corrective Action Implemented

2017-012 Strengthen Controls over Census Data

State Entity: Board of Regents of the University System of Georgia

Finding Status: Previously Reported Corrective Action Implemented

2017-013 Improve Controls over Tax Refunds

State Entity: Department of Revenue

Finding Status: Previously Reported Corrective Action Implemented

2017-014 Improve Controls over Asset Management

State Entity: Department of Revenue

Finding Status: Previously Reported Corrective Action Implemented

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

State Entity: Secretary of State
Repeat of Prior Year Finding: 2016-015

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: Previously Reported Corrective Action Implemented

2017-016 Controls over Financial Reporting

State Entity: Atlanta Metropolitan State College
Repeat of Prior Year Finding: 2016-019

Finding Status: Partially Resolved

As a result of current management's efforts, new controls and procedures have been implemented to ensure that the Institution's financial statement submissions are materially correct and accurately represent the Institution's operations. All of the items listed in the finding have been resolved with the exception of adequate supporting documentation for accounts receivables. Management will continue to implement new controls and procedures in order to resolve the remaining deficiency by June 2019.

2016-019 Deficiencies in Controls over Financial Reporting

State Entity: Atlanta Metropolitan State College

Finding Status: Partially Resolved

See response to finding number 2017-016.

2017-017 Internal Controls over Capital Assets

State Entity: Atlanta Metropolitan State College
Repeat of Prior Year Finding: 2016-020

Finding Status: Previously Reported Corrective Action Implemented

2016-020 Inadequate Controls over Capital Assets

State Entity: Atlanta Metropolitan State College

Finding Status: Previously Reported Corrective Action Implemented

2016-022 Deficiencies in Controls over Financial Reporting

State Entity: Gordon State College

Finding Status: Previously Reported Corrective Action Implemented

2017-018 Continue to Strengthen Logical Access Controls

State Entity: Georgia World Congress Center Authority
Repeat of Prior Year Finding: 2016-024 (*partial repeat*)

Finding Status: Partially Resolved

In response to the prior year finding, the following changes were made during the FY18 fiscal year:

- *Policies and procedures were established.*
- *Role based security was implemented.*
- *Administrative access privileges were limited.*

Due to HR director turnover in the department, reviews of user activity within the HRIS system were not performed. Under the new HR Director, the following procedures will be implemented:

- *For base level user access, a report will be automatically generated from Paycom in January that will list all current active users by department and will be sent directly to the IT department. The IT department will send the lists to department directors who will be required to confirm the list of users by the end of January. At the end of each month other than January, a user change report will be automatically generated and sent to the IT department which will again distribute the change reports to department directors who will be required to confirm the list of changes by the 15th of the following month.*
- *For Client user access (those with supervisor level duties), role based security will be reviewed with department directors on a quarterly basis.*
- *For Admin user access, a list of users requiring admin access will be established and the duties requiring this access will be noted. The activity of these users will be reviewed by Super Admin users on a monthly basis to ensure that actions taken are in line with the duties noted in the Admin User list. Super Admin user activity will be reviewed by the Director of Internal Audit on a monthly basis.*

2016-024 Strengthen Logical Access Controls

State Entity: Georgia World Congress Center Authority

Finding Status: Partially Resolved

See response to finding number 2017-018.

2017-019 Improve Controls over Financial Reporting

State Entity: State Road and Tollway Authority
Repeat of Prior Year Finding: 2016-025 (*partial repeat*)

Finding Status: Unresolved

The corrective action plan that was identified previously has not been resolved. This is due to a number of reasons, including the Authority's decision to move to a new financial system, as well as a reorganization of the Finance Division. The Authority has since transitioned to the State's Enterprise Financial System and is planning to implement a new financial reporting process in FY 2019. In addition, we have hired additional qualified staff who are committed to establishing a fundamental internal control structure by the end of FY 2019.

2016-025 Improve Controls over Financial Reporting

State Entity: State Road and Tollway Authority

Finding Status: Unresolved

See response to finding number 2017-019.

2017-020 Improve Toll Revenue Collection and Reporting Controls

State Entity: State Road and Tollway Authority

Finding Status: Previously Reported Corrective Action Implemented

2017-021 Strengthen Logical Access Controls

State Entity: State Road and Tollway Authority

Repeat of Prior Year Finding: 2016-026, 2015-055 (*partial repeat*)

Finding Status: Partially Resolved

The corrective action plan that was identified previously was partially implemented. The State Road and Tollway Authority (SRTA) did implement a recertification process and that process is in place. However, with the Authority's decision in January 2018 to transition the current Financial System to the State's Enterprise Financial System, the bi-annual review process with SRTA Managers and Executive staff was not implemented. This was mainly due to timing. We understand the importance of logical access controls and will ensure we have the appropriate controls in place when we transition to the State's Enterprise Financial System (and on-going, in accordance with the security policies set forth by the State Accounting Office).

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

See response to finding number 2017-021.

2015-055 Inadequate Financial Accounting System

State Entity: State Road and Tollway Authority

Finding Status: Partially Resolved

See response to finding number 2017-021.

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

State Entity: Georgia Technology Authority

Repeat of Prior Year Finding: 2016-027

Finding Status: Previously Reported Corrective Action Implemented

2016-027 Increase Oversight over Third-Party Providers and Agencies

State Entity: Georgia Technology Authority

Finding Status: Previously Reported Corrective Action Implemented

PRIOR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

FA-414-07-01 Collusion and Management Override of Controls

Federal Agency: U.S. Department of Education
State Entity: Department of Education

Finding Status: Previously Reported Corrective Action Implemented

2017-023 Excessive Cash Balances

Federal Agency: U.S. Department of Education
State Entity: Albany State University

Finding Status: Partially Resolved

The University implemented procedures to ensure that Pell grant funds were disbursed within the required timeframe and did not have any instances of excessive cash balances within the Pell account during Fiscal Year 2018.

The University will establish procedures to ensure that Federal Direct Loan funds are disbursed within three business days of the receipt of such funds. This will include implementing the same cash management analysis procedures utilized by the Georgia Department of Audits and Accounts in an effort to better monitor potential instances of excessive cash balances. These procedures will be fully implemented by November 19, 2018.

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: 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. SSU has also made significant improvements in coordination efforts between the Offices of the Registrar, Academic Affairs and Financial Aid.

Over the years, a key issue has been the Institution's reporting of withdrawals when students receive all failing grades. During the 2017-2018 award year, the new Registrar reviewed students who received all failing grades to determine if each student ceased attending classes, or unofficially withdrew, during the semester. If it was determined that the student unofficially withdrew, the Registrar administratively withdrew the student and entered the last date of attendance into the student information system. However, this process will need to be completed after the term ends and later in the subsequent term to identify all students who unofficially withdrew as professors may input last date of attendance information after the first review occurs.

In addition, the Registrar's Office and Student Financial Services created an electronic withdrawal process that allows students to withdraw at any time.

SSU has worked to identify the underlying causes of this deficiency and plans to have the enhancements fully implemented by June 30, 2019.

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.

2017-029 Excessive Cash Balances

Federal Agency: U.S. Department of Education
State Entity: Abraham Baldwin Agricultural College
Repeat of Prior Year Finding: 2016-035

Finding Status: Previously Reported Corrective Action Implemented

2016-035 Excessive Cash Balances

Federal Agency: U.S. Department of Education
State Entity: Abraham Baldwin Agricultural College

Finding Status: Previously Reported Corrective Action Implemented

2017-024 Excessive Cash Balances

Federal Agency: U.S. Department of Education
State Entity: Atlanta Metropolitan State College

Finding Status: Unresolved

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.

The Institution will reflect a full year in which no excessive cash balances occur by August 21, 2018.

2017-025 Overpayment of Student Financial Assistance

Federal Agency: U.S. Department of Education
State Entity: Atlanta Metropolitan State College

Finding Status: Previously Reported Corrective Action Implemented

2017-026 Reports Not Reconciled

Federal Agency: U.S. Department of Education
State Entity: Atlanta Metropolitan State College

Finding Status: Unresolved

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.

The Institution will have all appropriate documentation to support the next FISAP submission by September 30, 2018.

2017-027 Return of Title IV Funds

Federal Agency: U.S. Department of Education
State Entity: Atlanta Metropolitan State College

Finding Status: Unresolved

The Financial Aid processes have been updated to ensure that our R2T4 calculations include the proper number of scheduled breaks and accurate institutional charges in a timely manner. The Institution plans to have all new processes and procedures implemented by June 30, 2019.

2017-028 Federal Direct Loan Program Reconciliations

Federal Agency: U.S. Department of Education
State Entity: Atlanta Metropolitan State College

Finding Status: Partially Resolved

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.

The Institution plans to have a full year of monthly reconciliations completed by January 31, 2019.

2017-030 Overpayment of Student Financial Assistance

Federal Agency: U.S. Department of Education
State Entity: West Georgia Technical College

Finding Status: Previously Reported Corrective Action Implemented

2017-031 Undocumented Cost of Attendance Budgets

Federal Agency: U.S. Department of Education
State Entity: West Georgia Technical College

Finding Status: Previously Reported Corrective Action Implemented

2017-032 Overpayment of Student Financial Assistance

Federal Agency: U.S. Department of Education
State Entity: Georgia Piedmont Technical College

Finding Status: Partially Resolved

The Office of Financial Aid at GPTC has updated its standard operating procedures pertaining to the awarding of Financial Aid and the review of academic progress (SAP). In addition, GPTC has recently employed new, experienced personnel in the Office of Financial Aid and are in the process of hiring a new Financial Aid Director.

The Institution plans to have all new processes and procedures in place by June 30, 2019.

2017-033 Return of IV Funds

Federal Agency: U.S. Department of Education
State Entity: Georgia Piedmont Technical College

Finding Status: Unresolved

Banner set-up is monitored to ensure the correct, required information is implemented in order to correctly calculate Title IV eligibility in the event of withdrawal. Going forward, withdrawal forms and last date of attendance (LDA) information will be appropriately maintained.

GPTC has updated its standard operating procedures pertaining to the calculation and return of Title IV funds and plans to have all new processes and procedures in place by June 30, 2019.

2017-034 Unofficial Withdrawals

Federal Agency: U.S. Department of Education
State Entity: Georgia Piedmont Technical College

Finding Status: Unresolved

The Institution will ensure that all faculty access the Banner Attendance Module to record attendance on class meeting days. Faculty is required to adhere to the GPTC attendance policy when reporting no-shows, withdrawals and students receiving failing grades. Faculty is required to enter the last date of attendance (LDA) for all F grades. In addition, instructor-initiated withdrawal requests will be communicated to the Registrar's Office within 14 days of the LDA.

Standard operating procedures for processing withdrawals have been updated and implemented as of November 20, 2018 to avoid future errors.

2017-035 Unofficial Withdrawals

Federal Agency: U.S. Department of Education
State Entity: North Georgia Technical College

Finding Status: Previously Reported Corrective Action Implemented

2017-036 Strengthen Controls over Medical Providers

Federal Agency: U.S. Department of Health and Human Services
State Entity: Department of Community Health

Finding Status: Previously Reported Corrective Action Implemented

2017-037 Strengthen Application Risk Management Program

Federal Agency: U.S. Department of Health and Human Services
State Entity: Department of Community Health
Repeat of Prior Year Finding: 2016-044

Finding Status: Partially Resolved

The Department of Community Health's (DCH) Office of Information Technology (OIT) is working with its Medicaid System/Fiscal Agent Vendor to complete an Independent Security Controls Assessment of the Medicaid Management Information System. The Assessment Engagement was expected to be completed in August, 2018.

- *OIT is working with the Georgia Technology Authority (GTA) to procure Third-Party Security & Privacy Assessment Services to conduct an Agency-wide Security & Privacy Assessment of the Departments compliance status pertaining to the Federal HIPAA OCR Audit Protocol Criteria. The Activity is part of the OIT Security Office's Federal HIPAA Audit Readiness Project. The Procurement has begun and the OIT Staff is now reviewing Vendor Proposals received on June 14, 2018. The Assessment was expected to be completed by September 30, 2018.*
- *OIT has obtained one additional Auditor Resource and has made significant progress regarding its Organizational Complimentary User Entity Controls (CUEC) Remediation Plan as recommended by the Georgia Department of Audits and Accounts. The Project is on-going.*
- *OIT has budgeted for additional security and audit resources which it expects to procure beginning in FY 2019.*

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

See response to finding number 2017-037.

2017-038 Strengthen Controls over Eligibility Documentation

Federal Agency: U.S. Department of Health and Human Services
State Entity: Department of Human Services

Finding Status: Unresolved

The Department of Family and Children Services will implement a comprehensive three-layer internal controls monitoring process, specifically targeting Temporary Assistance for Needy Families (TANF).

Corrective Action Plan:

- *Monthly, District TANF Field Program Specialists (FPS) are performing full first-level Case Accuracy Review on sample TANF cases prior to client notification of eligibility status. In addition, second-level reviews are also being completed by FPS staff.*
- *Monthly, TANF Field Program Specialists (FPS) will perform separate first and second-level Case Accuracy Reviews on sample cases.*
- *Supervisors and/or administrators per district, perform first and second level reviews.*
- *All training should be completed by October 2018.*

The Division was unable to resolve the finding due to not providing a refresher training on the procedures/processes for uploading hard copy case file documents to electronic case files within the Gateway System.

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

Finding Status: Unresolved

- *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.*

The Division was unable to resolve the finding due to the monthly non-compliant parental reports received from DCSS were not compatible with DFCS custodial parent case files. Therefore, sanctions were not applied to the appropriate case file.

2017-040 Strengthen Logical Access Controls

Federal Agency: U.S. Department of Health and Human Services
State Entity: Department of Human Services

Finding Status: Partially Resolved

Processes have been established to verify user provisioning, de-provisioning, and user recertification with continuous monitoring. User recertification has been established to verify user access to the system and an additional process will be added to decouple user recertification reporting to streamline user and timeliness of reviews.

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

During FY 2018, the following steps were taken to assure that ETA UI-3 reports were transmitted timely.

- 1.) Additional staff was assigned to submit the reports.*
- 2.) Travel was assigned to take in consideration the reporting due dates.*
- 3.) Lines of communication with USDOL were maintained to inform when delays were inevitable.*

Also, during FY 2018, the primary reviewer was out on unexpected leave. This necessitated the need for a substitute who was in the process of being trained. Because the training was not finalized until March 2018, several ETA UI-3 worksheets were not submitted in a timely manner.

2017-041 Continue to Improve Subrecipient Monitoring Controls

Federal Agency: U.S. Department of Transportation
State Entity: Department of Transportation
Repeat of Prior Year Finding: 2016-049, 2015-036, 2014-019, FA-484-13-03, FA-484-12-05

Finding Status: Partially Resolved

GDOT's response to the prior year finding remains the same with the exception of the following two (2) updates for two (2) of the offices noted in the prior year response:

- 1. Office of Audits - An additional step will be added to the Subrecipient Risk Assessment Report process by requesting the various program heads to provide responses on current and anticipated monitoring activities for the high-risk subrecipients (based on FY 18 data). These responses will be included in the report. The anticipated release date of the report will be September 30, 2018.*
- 2. Office of Program Control - The Accounting Control Questionnaire noted below was not released to LAP subrecipients as of the response date. However, this office has recently procured a LAP consultant to assist with managing the LAP program. This person will also assist in disseminating the questionnaire with other updates to the subrecipients. The anticipated completion date will be September 30, 2018.*

2017-041 Continue to Improve Subrecipient Monitoring Controls (continued)

Once these updates are implemented we believe this finding will be fully 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 2018 LAP certification applications. This questionnaire will assist in evaluating the subrecipient's accounting controls as part of its Local Administered Project (LAP) certification process.

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.*

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

See response to finding number 2017-041.

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 2017-041.

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 2017-041.

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 2017-041.

FA-484-12-05 Inadequate Internal Controls over Subrecipient Monitoring

Federal Agency: U.S. Department of Transportation
State Entity: Department of Transportation

Finding Status: Partially Resolved

See response to finding number 2017-041.

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

Federal Agency: Various Federal Agencies:
U.S. Department of Agriculture,
U.S. Department of Health and Human Services

State Entity: Department of Human Services

Repeat of Prior Year Finding: 2016-052

Finding Status: Partially Resolved

- 1. Processes have been established to ensure source code is authorized, tested, and approved prior to migration. In addition, the source code is verified from development through the production migration and an additional process will be added to the migration process to validate the production source code prior to migration.*
- 2. Processes have been established to verify user provisioning, de-provisioning, and user recertification with continuous monitoring. Additionally, user recertification has been established to verify user access to the system. An additional process will be added to decouple user recertification reporting to streamline the user reviews and timeliness of the reviews.*

2016-052 Strengthen Change Management and Logical Access Controls

Federal Agency: Various Federal Agencies:
U.S. Department of Agriculture,
U.S. Department of Health and Human Services

State Entity: Department of Human Services

Finding Status: Partially Resolved

Processes have been established to ensure source code is authorized, tested, and approved prior to migration. Monthly reviews are conducted to review migration items. Additional work is being done to ensure source code is verified from development through the production migration. An additional process will be added to the migration process to validate the production source code prior to migration.

2017-043 Continue to Improve Controls over Subrecipient Monitoring

Federal Agency: Various Federal Agencies:
U.S. Department of Agriculture,
U.S. Department of Health and Human Services

State Entity: Department of Human Services

Repeat of Prior Year Finding: 2016-045

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: Previously Reported Corrective Action Implemented

2017-044 Monitoring of Logical Access Controls

Federal Agency:

Various Federal Agencies:

U.S. Department of Education,

U.S. Department of Health and Human Services

State Entity:

Georgia Southern University

Finding Status: Previously Reported Corrective Action Implemented

Corrective Action Plan for Current Year Findings





Brian P. Kemp
Governor

Thomas Alan Skelton, CPA
State Accounting Officer

March 19, 2019

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, 2018. 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

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

2018-001 Continue to Improve Financial Statement Preparation

State Entity: Statewide Finding

Corrective Action Plans:

Much of the data required for production of the CAFR is based on information provided by state reporting entities. To ensure consistency in financial reporting within and across fund types, we will continue to enhance our processes and procedures where applicable; and thus reduce the errors noted. We will also continue to update our disclosure checklist and reporting forms for new GASBs and provide guidance regarding submission of year-end information used to prepare and issue the CAFR. While we will continue to train and meet with these reporting entities about reporting requirements, we cannot always ensure that information provided by them will not ultimately have to be revised.

Estimated Completion Date: December 31, 2019

Contact Person: Kris Martins, Deputy State Accounting Officer - Financial Reporting
Telephone: (404) 463-1528; **E-mail:** kris.martins@sao.ga.gov

**2018-002 Improve the Accounting and Reporting of Refunded General Obligation Bonds'
Outstanding Premiums**

State Entity: Statewide Finding

Corrective Action Plans:

The State Accounting Office (SAO) will adjust the accounting for premiums on refunding bonds to ensure compliance with generally accepted accounting principles (GAAP). SAO will also review the statewide policies and procedures in the Accounting Policy Manual and update as needed.

Estimated Completion Date: December 31, 2019

Contact Person: Kris Martins, Deputy State Accounting Officer - Financial Reporting
Telephone: (404) 463-1528; **E-mail:** kris.martins@sao.ga.gov

2018-003 Improve Financial Reporting Controls

State Entity: Department of Public Health

Corrective Action Plans:

DPH continues to monitor year-end close processes to reduce the amount of manual adjustments recorded during the closing adjustment period. DPH is working to identify opportunities to automate the tracking and reconciliation of federal fund sources to expedite closing processes and complete data entry in the modules.

Staff responsible for the SEFA reporting will receive additional training, and DPH is seeking opportunities to automate the largely manual reporting process for the SEFA. Further, management has implemented additional levels of review to ensure accurate and complete reporting.

2018-003 Improve Financial Reporting Controls (continued)

DPH is working to identify opportunities to automate the tracking and reconciliation of federal fund sources to expedite closing processes. Staff will receive training and additional levels of review will be implemented for year-end reporting.

Estimated Completion Date: June 30, 2020

Contact Person: Kisha Wesley, Deputy Chief Financial Officer
Telephone: (404) 657-2770; **E-mail:** kisha.wesley@dph.ga.gov

2018-004 Improve Internal Controls over Claims Processing

State Entity: Department of Community Health

Corrective Action Plans:

No corrective action plan is necessary as SHBP has already contracted with a third party vendor to provide benefit claims review services.

Estimated Completion Date: Not Applicable

Contact Person: Jeff Rickman, Executive Director, State Health Benefit Plan
Telephone: (404) 463-0826; **E-mail:** jrickman@dch.ga.gov

2018-005 Strengthen Financial Reporting Controls

State Entity: Department of Community Health

Corrective Action Plans:

The Department of Community Health will implement the following corrective actions to remediate the finding and to address the causes.

- *DCH will implement an annual engagement meeting with its contracted actuary to prepare a timeline of key dates for data sharing, to discuss methodologies and assumptions and reporting requirements to ensure schedules and calculations are accurate and complete.*
- *DCH will document accounting policies and procedures for year-end accrual journal entries and provide training to DCH staff.*
- *DCH will ensure Financial Reporting staff receive additional hours of training in GASB, GAAP and government financial reporting annually.*
- *DCH will seek to hire staff in the area of Financial Reporting with higher technical accounting skills to help oversee the preparation of financial statements.*

Estimated Completion Date: June 30, 2019

Contact Person: Tisha Phillips, Director of Financial Services
Telephone: (404) 434-3369; **E-mail:** tisha.phillips@dch.ga.gov

2018-006 Continue to Strengthen Application Risk Management Program

State Entity: Department of Community Health

Corrective Action Plans:

The Department will strengthen controls over its application risk management program with the following remediation plan.

- *The Department of Community Health Office of Information Technology (DCH OIT) manages a FISMA Compliant Cybersecurity Program and as such, requires all vendors and service organizations which provide critical Healthcare Services or Business Technology Solutions to the Agency; provide the Department with a detailed system security plan that demonstrates compliance with applicable NIST Special Publication 800-53, Moderate-Impact-Baseline Security Controls for which they are contractually responsible. DCH requires that a signed HIPAA Business Associate Agreement be provided for all contracted HIPAA Covered Entity related services involving Protected Health Information as well as, an Annual System Security Assessment Report from the service organizations which includes a gap analysis and remediation plan for any identified regulatory compliance gaps.*
- *DCH OIT has completed an independent third-party NIST based security controls assessment of our Medicaid Management Information System in order to conduct a comprehensive risk assessment of the system and services in order to ensure that the system remains in compliance with applicable NIST Federal computer security standards as well as, the appropriate HIPAA federal security laws, regulations and standards. The annual Independent Security Assessment of the Georgia Medicaid Management Information System (GAMMIS) was completed in May of 2018 and OIT obtained a Security Assessment Report which included a Security Controls Gap Analysis along with a Remediation Plan from the Vendor for any identified security control gaps. DCH OIT is working closely with the third-party service organization to track the closure of the remaining four low risk compliance gaps.*
- *DCH requires all Medicaid Transaction Processing Vendors to provide an Annual AICPA SSAE 18, SOC1 Type II Financial Controls Assessment Report. DCH reviews these reports for any major or significant findings and ensures 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 applicable vendors. In order to continue the significant progress OIT has made pertaining to this project an additional Full-Time Audit Resource will be added to complete this project. DCH OIT has budgeted for a full-time financial controls audit resource in order to meet this requirement and is in the process of submitting a personnel request to our Human Resources Division.*

2018-006 Continue to Strengthen Application Risk Management Program (continued)

- *DCH OIT is also 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. Continuous internal security audit compliance under direction of a Security Audit Manager with quarterly system audit cadence. This activity will require the periodic assistance of security audit contractors which will be obtained (as needed) from contracting and agency temp services.*
- *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 ITSS Pre-qualified vendor pool. OIT plans to complete the SON, evaluate proposals and on-board a qualified vendor by the end of 2019. OIT plans to complete the engagement and deliverables by June 30, 2019.*
- *DCH OIT has secured the funding needed in order to procure security resources, services, and tools to remediate the audit findings. This includes authorization to draw-down Federal matching funds at 90% match rate. DCH OIT is drafting a Statement of Need Procurement document in order to procure the security resources and services needed in order to complete the development of 18 organization-wide security policies and associated procedures, and processes 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 be completed by February 28, 2020; allowing three months for internal processing and Commissioner Approval to occur by May 31, 2020.*
- *DCH OIT and the General's Counsel's Office has completed an independent third-party HIPAA Security & Privacy Assessment of the Agency and its Application Risk Management Program based on the OCR Audit Protocol as specified by the U.S. Department of Health and Human Services. The assessment criteria covers DCH transaction processing systems, computing networks, support systems as well as, the federal compliance areas of security, privacy and breach notification. The deliverables include a compliance assessment report, audit protocol gap analysis, and a recommended plan of action and milestones report required for the remediation of any identified compliance gaps. The Engagement end date is scheduled for April 30, 2019.*

Estimated Completion Date: May 31, 2020

Contact Person: Matthew Jarrard, Chief Information Officer
Telephone: (404) 656-2375; **E-mail:** mjarrard@dch.ga.gov

2018-007 Continue to Strengthen Logical Access Controls

State Entity: Department of Human Services

Corrective Action Plans:

DHS will establish a process to review user access level for database job role appropriateness. Monthly monitoring will be implemented to verify privileged access.

Estimated Completion Date: May 31, 2019

Contact Person: Ananias Williams, Deputy Chief Information Officer

Telephone: (470) 463-0929; **E-mail:** ananias.williams@dhs.ga.gov

2018-008 Continue to Strengthen Logical Access Controls

State Entity: Department of Human Services

Corrective Action Plans:

DHS will work with the payment collection vendor to add additional user information to the user re-certification report that will identify the user's access requirements. In addition, a review process will be conducted to verify various user information such as provisioning, de-provisioning, and re-certifications by the local office, etc.

Estimated Completion Date: June 30, 2019

Contact Person: Ananias Williams, Deputy Chief Information Officer

Telephone: (470) 463-0929; **E-mail:** ananias.williams@dhs.ga.gov

2018-009 Implement Controls over SNAP Benefits Reporting

State Entity: Department of Human Services

Corrective Action Plans:

The FNS-46 Monthly and Summary reports will be completed together. Both reports will be reviewed, verified and submitted to the DHS Office of Financial Services (OFS). OFS will review the FNS 46 Monthly and Summary reports, and reconcile any differences with the applicable unit before final submission of the annual Schedule of Expenditures of Federal Awards (SEFA) report.

Estimated Completion Date: August 31, 2019

Contact Person: Tamara Hall, EBT Unit Manager

Telephone: (404) 457-7696; **E-mail:** tamara.hall@dhs.ga.gov

2018-010 Improve Capital Asset Management and Reporting

State Entity: Department of Juvenile Justice

Corrective Action Plans:

The Department of Juvenile Justice implemented new procedures to strengthen internal controls over the reporting of capital assets. These new procedures are designed to prevent and detect errors and omissions in the capital asset information reporting process. The Department of Juvenile Justice expects these procedures to be fully functioning prior to the end of Fiscal Year 2019. The procedures established in our corrective action plan to enhance communication and coordination between Accounting, Engineering, and Property Management will build our internal control framework and allow the Department to provide accurate and complete information moving forward on the SAO year-end capital asset form.

Estimated Completion Date: June 30, 2019

Contact Person: Andrew Laarhoven, Chief Financial Officer

Telephone: (404) 508-7263; **E-mail:** andrewlaarhoven@djj.state.ga.us

2018-011 Processing of Tax Refund Requests and Estimating a Tax Refund Obligation for Refunds Pending Approval at Year-End

State Entity: Department of Revenue

Corrective Action Plans:

DOR will document policies and procedures that define an expected timeframe for review and completion of the refunds in the ITS "Approval Queue", to include monitoring their status.

Estimated Completion Date: June 30, 2019

Contact Person: Staci Guest, Chief Tax Officer

Telephone: (404) 417-2296; **E-mail:** staci.guest@dor.ga.gov

2018-012 Continue to Strengthen Logical Access Controls

State Entity: Georgia World Congress Center Authority

Corrective Action Plans:

In FY 2019, GWCCA management and staff will implement the following procedures:

- *For base level user access, a report listing all current active users by department will be automatically generated from Paycom in January of each year. The report will be sent directly to the IT department. The IT department will send the report to department directors who will be required to confirm the list of users for their department by the end of January. At the end of each month other than January, a user change report will be automatically generated and sent to the IT department. The change report will be sent to department directors who will be required to confirm the list of changes by the 15th of the following month.*

2018-012 Continue to Strengthen Logical Access Controls (continued)

- *For Client user access (those with supervisor level duties), role based security will be reviewed and confirmed with department directors on a semi-annual basis.*
- *For Admin user access, a list of users requiring admin access will be established and confirmed with Paycom to ensure the user requires Admin access to perform duties. The specific duties requiring this access will be noted. Activity reports for these users will be reviewed by Super Admin users (limited to two) on a monthly basis to ensure that actions taken are in line with the duties noted in the Admin User list. Super Admin user activity will be reviewed by the Director of Internal Audit on a monthly basis.*

Estimated Completion Date: March 31, 2019

Contact Person: Ron Miranda, Director of Human Resources
Telephone: (404) 223-4417; **E-mail:** rmiranda@gwcc.com

2018-013 Internal Controls over Financial Reporting

State Entity: Georgia World Congress Center Authority

Corrective Action Plans:

GWCCA fiscal management has actively sought guidance from available sources, including the State Accounting Office, the Department of Audits and Accounts Professional Standards and Practices group and an independent CPA firm. The adjustments made were mostly related to unusual financial activity and new GASB standards. As recommended, we will continue to strengthen procedures for preparing financial statements and seek guidance from appropriate parties. For FY 2019, GWCCA fiscal management will schedule pre-audit meetings with the State Accounting Office and Department of Audits and Accounts to discuss new transactions and/or activities that will occur in the upcoming fiscal year.

Estimated Completion Date: June 30, 2019

Contact Person: Janet Arsenault, Senior Director of Finance
Telephone: (404) 223-4220; **E-mail:** jarsenault@gwcc.com

2018-014 Improve Controls over Financial Reporting

State Entity: State Road and Tollway Authority

Corrective Action Plans:

In FY 2019, it is the action of the State Road and Tollway Authority (SRTA) to establish new procedures and systems to ensure that the GAAP based financial statements are complete and accurate. SRTA will implement monthly and quarterly financial balance reviews, which will include maintaining reconciliation schedules, with supporting details of all balances, as required for financial reporting disclosure. We will implement year-end checklists and proper review procedures to ensure the financial statements are materially correct. SRTA's transition to the State's TeamWorks Financial System, as well as the adoption of new financial reporting systems in FY 2019, will assist with the accuracy and streamlining of financial reporting data. With the transition to TeamWorks, SRTA is also taking a fresh look at our internal controls policies and structure, which will also improve financial reporting controls and the accuracy of the financial data being reported.

Estimated Completion Date: June 30, 2019

Contact Person: Monique Simmons, Chief Financial Officer
Telephone: (404) 893-3003; **E-mail:** msimmons@srta.ga.gov

2018-015 Strengthen Logical Access Controls

State Entity: State Road and Tollway Authority

Corrective Action Plans:

In FY 2019, it is the action of the State Road and Tollway Authority (SRTA) to adopt the technology security standards established by the Georgia Technology Authority and State Accounting Office related to logical access controls. Beginning July 1, 2018, SRTA will reduce the MS Dynamic AX license count and will implement new controls over user access monitoring, within the historical financial system, for the 1st quarter in FY 2019. SRTA plans to sunset the historical financial system no later than January 31, 2019. Beginning July 1, 2018, SRTA will transition to the State's Enterprise Financial System (TeamWorks) and will use the State's platform and procedures for system security access. SRTA will identify an Agency Security Officer by July 1, 2018 to streamline the process and have a central location for user set up and security role approvals. SRTA's Agency Security Officer will work closely with the State Accounting Office on security access and will implement quarterly review procedures to ensure access roles are properly assigned and reviewed by internal management.

Estimated Completion Date: December 31, 2018

Contact Person: Monique Simmons, Chief Financial Officer
Telephone: (404) 893-3003; **E-mail:** msimmons@srta.ga.gov

FEDERAL AWARD FINDINGS

2018-016 Federal Work Study Earmarking Requirements

Federal Agency: U.S. Department of Education

State Entity: Georgia State University

Corrective Action Plans:

Guidance from the US Department of Education suggests that the institution is entitled to a waiver of the Federal Work-Study earmarking requirement in response to the Hurricanes Harvey, Irma, and Maria Education Relief Act of 2017. The Institution did not apply for the waiver within the appropriate time frame. The institution has already taken corrective actions to ensure a repeat finding does not occur in the 2018-19 award year. The Institution will significantly increase the number of students employed in community service and literacy related activities to account for the reduced earnings of students employed in these roles. Second, the Institution will monitor the spend rate in this area to ensure either a waiver or reallocation of funds is accomplished within the respective time frames.

Estimated Completion Date: June 30, 2019

Contact Person: Aristeia Williams, Director of Financial Aid

Telephone: (404) 413-2136; **E-mail:** awilliams416@gsu.edu

2018-017 Improve Controls over Cash Management

Federal Agency: U.S. Department of Education

State Entity: Augusta University

Corrective Action Plans:

Augusta University will continue to coordinate with the financial aid office at the beginning of the term to capture the amount of funds needed. The Institution will take a conservative approach related to the timing and amount of the drawdown of federal funds.

Estimated Completion Date: November 19, 2018

Contact Person: Lee Fruitticher, Vice President for Finance

Telephone: (706) 721-7928; **E-mail:** lfruitticher@augusta.edu

2018-018 Improve Controls over Cash Management

Federal Agency: U.S. Department of Education

State Entity: University of West Georgia

Corrective Action Plans:

Before Federal funds are ordered, the Bursar's Office will contact the Financial Aid Office and obtain confirmation of funds to be ordered based upon the calculation performed. Additionally, after funds are ordered, the Bursar's Office will notify the Financial Aid Office of the amount ordered for additional verification. The Bursar's Office now has access to a form in our Banner Information System that we can use for additional verification of total amount of funds disbursed for comparison also.

Estimated Completion Date: October 31, 2017

Contact Person: Patresa Murphy, Bursar

Telephone: (678) 839-5650; **E-mail:** pmurphy@westga.edu

2018-019 Strengthen Controls over the Awarding Process

Federal Agency: U.S. Department of Education

State Entity: Atlanta Technical College

Corrective Action Plans:

The Institution will work with staff from the Technical College System of Georgia to address all deficiencies noted. The awarding and disbursement rules within the student information system will be reviewed and modified to ensure that students are awarded and disbursed the appropriate Direct Student Loan funds. In addition, an improved process for assigning cost of attendance budgets within the student information system will be developed. Furthermore, the SAP module within the student information system will be reviewed to ensure that calculations are accurate and SAP statuses are assigned appropriately.

Estimated Completion Date: June 30, 2019

Contact Person: Lamario Primas, Financial Aid Director

Telephone: (404) 225-4714; **E-mail:** lprimas@atlantatech.edu

2018-020 Strengthen Controls over Matching Requirements

Federal Agency: U.S. Department of Education

State Entity: Atlanta Technical College

Corrective Action Plans:

The Institution has hired a Grants Coordinator who will ensure that a waiver for the matching requirement is obtained each award year. The Institution has already been approved for a waiver for the matching requirement for the 2019-2020 award year.

Estimated Completion Date: July 1, 2019

Contact Person: Lamario Primas, Financial Aid Director

Telephone: (404) 225-4714; **E-mail:** lprimas@atlantatech.edu

2018-021 Improve Controls over the Verification Process

Federal Agency: U.S. Department of Education

State Entity: Atlanta Technical College

Corrective Action Plans:

The Institution will be contracting with a third party to assist with streamlining the verification process. In addition, the Institution will be transitioning all verification forms to an electronic format.

Estimated Completion Date: July 1, 2019

Contact Person: Lamario Primas, Financial Aid Director

Telephone: (404) 225-4714; **E-mail:** lprimas@atlantatech.edu

2018-022 Improve Controls over the Return of Title IV Funds Process

Federal Agency: U.S. Department of Education

State Entity: Atlanta Technical College

Corrective Action Plans:

The Institution has implemented a policy to ensure that the withdrawal date utilized within Return of Title IV calculations associated with official withdrawals is the date in which the student initiates the withdrawal process. In addition, the Institution has assigned responsibility for the Return of Title IV calculations and implemented procedures to submit refunds in a timely manner.

Estimated Completion Date: July 1, 2019

Contact Person: Lamario Primas, Financial Aid Director

Telephone: (404) 225-4714; **E-mail:** lprimas@atlantatech.edu

2018-023 Strengthen Controls over the Student Financial Aid Awarding Process

Federal Agency: U.S. Department of Education

State Entity: Augusta Technical College

Corrective Action Plans:

To ensure that student financial assistance is disbursed appropriately after student enrollment adjustments occur, the Institution will modify rules within the student information system to allow batch processing of aid to be performed throughout the term rather than only at the beginning of the term. In addition, the SAP appeal process will be improved to include a committee review. Furthermore, the SAP policy will be revised to reflect all required components.

Estimated Completion Date: March 1, 2019

Contact Person: Beverly Smyre Hines, Financial Aid Director

Telephone: (706) 771-4156; **E-mail:** bsmyre@augustatech.edu

2018-024 Strengthen Controls over Matching Requirements

Federal Agency: U.S. Department of Education

State Entity: Southern Crescent Technical College

Corrective Action Plans:

The Institution is revising its Financial Aid Procedure Manual to include clarification on matching requirements associated with the FWS program. The procedures will include a monitoring process to ensure controls are implemented in a timely and appropriate manner. In addition, the Institution will ensure that a waiver is requested each year. Furthermore, the Institution has been granted a waiver for the matching requirement under the FWS program for the 2018-2019 and 2019-2020 award years.

Estimated Completion Date: March 1, 2019

Contact Person: Xenia Johns, Vice President for Student Affairs

Telephone: (770) 229-3046; **E-mail:** xenia.johns@sctech.edu

2018-025 Improve Controls over Unofficial Withdrawals

Federal Agency: U.S. Department of Education

State Entity: Southern Crescent Technical College

Corrective Action Plans:

The institution will revise the Return of Title IV Unofficial Withdrawal procedure. This revision will strengthen internal controls to ensure that every student who unofficially withdraws and receives Title IV funds is identified, required refund calculations are performed for each student, and funds are returned to the Department of Education.

Estimated Completion Date: March 1, 2019

Contact Person: Xenia Johns, Vice President for Student Affairs

Telephone: (770) 229-3046; **E-mail:** xenia.johns@sctech.edu

2018-026 Continue to 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 controls over its application risk management program with the following remediation plan.

- *The Department of Community Health Office of Information Technology (DCH OIT) manages a FISMA Compliant Cybersecurity Program and as such, requires all vendors and service organizations which provide critical Healthcare Services or Business Technology Solutions to the Agency; provide the Department with a detailed system security plan that demonstrates compliance with applicable NIST Special Publication 800-53, Moderate-Impact-Baseline Security Controls for which they are contractually responsible. DCH requires that a signed HIPAA Business Associate Agreement be provided for all contracted HIPAA Covered Entity related services involving Protected Health Information as well as, an Annual System Security Assessment Report from the service organizations which includes a gap analysis and remediation plan for any identified regulatory compliance gaps.*
- *DCH OIT has completed an independent third-party NIST based security controls assessment of our Medicaid Management Information System in order to conduct a comprehensive risk assessment of the system and services in order to ensure that the system remains in compliance with applicable NIST Federal computer security standards as well as, the appropriate HIPAA federal security laws, regulations and standards. The annual Independent Security Assessment of the Georgia Medicaid Management Information System (GAMMIS) was completed in May of 2018 and OIT obtained a Security Assessment Report which included a Security Controls Gap Analysis along with a Remediation Plan from the Vendor for any identified security control gaps. DCH OIT is working closely with the third-party service organization to track the closure of the remaining four low risk compliance gaps.*
- *DCH requires all Medicaid Transaction Processing Vendors to provide an Annual AICPA SSAE 18, SOC1 Type II Financial Controls Assessment Report. DCH reviews these reports for any major or significant findings and ensures 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 applicable vendors. In order to continue the significant progress OIT has made pertaining to this project an additional Full-Time Audit Resource will be added to complete this project. DCH OIT has budgeted for a full-time financial controls audit resource in order to meet this requirement and is in the process of submitting a personnel request to our Human Resources Division.*

2018-026 Continue to Strengthen Application Risk Management Program (continued)

- *DCH OIT is also 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. Continuous internal security audit compliance under direction of a Security Audit Manager with quarterly system audit cadence. This activity will require the periodic assistance of security audit contractors which will be obtained (as needed) from contracting and agency temp services.*
- *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 ITSS Pre-qualified vendor pool. OIT plans to complete the SON, evaluate proposals and on-board a qualified vendor by the end of 2019. OIT plans to complete the engagement and deliverables by June 30, 2019.*
- *DCH OIT has secured the funding needed in order to procure security resources, services, and tools to remediate the audit findings. This includes authorization to draw-down Federal matching funds at 90% match rate. DCH OIT is drafting a Statement of Need Procurement document in order to procure the security resources and services needed in order to complete the development of 18 organization-wide security policies and associated procedures, and processes 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 be completed by February 28, 2020; allowing three months for internal processing and Commissioner Approval to occur by May 31, 2020.*
- *DCH OIT and the General's Counsel's Office has completed an independent third-party HIPAA Security & Privacy Assessment of the Agency and its Application Risk Management Program based on the OCR Audit Protocol as specified by the U.S. Department of Health and Human Services. The assessment criteria covers DCH transaction processing systems, computing networks, support systems as well as, the federal compliance areas of security, privacy and breach notification. The deliverables include a compliance assessment report, audit protocol gap analysis, and a recommended plan of action and milestones report required for the remediation of any identified compliance gaps. The Engagement end date is scheduled for April 30, 2019.*

Estimated Completion Date: May 31, 2020

Contact Person: Matthew Jarrard, Chief Information Officer
Telephone: (404) 656-2375; **E-mail:** mjarrard@dch.ga.gov

2018-027 Continue to Monitor 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 continue to execute and monitor the control procedures related to full first-level Case Accuracy reviews on sample TANF case files prior to client notification of their eligibility status. In addition, separate monthly first and second level Case Accuracy Reviews will be performed on sample cases completed by Field Program Specialists.

Estimated Completion Date: June 30, 2019

Contact Person: Laura Beggs, TANF Unit Manager

Telephone: (404) 657-3603; **E-mail:** laura.beggs@dhs.ga.gov

2018-028 Monitor 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 continue executing and monitoring the three-layer internal controls monitoring process, which includes reviewing monthly sanction request logs, documented District procedures, and on-going staff training.

Estimated Completion Date: June 30, 2019

Contact Person: Laura Beggs, TANF Unit Manager

Telephone: (404) 657-3603; **E-mail:** laura.beggs@dhs.ga.gov

2018-029 Improve Controls over Medicaid Eligibility Determinations

Federal Agency: U.S. Department of Health and Human Services

State Entity: Various State Agencies:
Department of Community Health
Department of Human Services

Corrective Action Plans:

The Department of Community Health in conjunction with the Division of Family and Children Services (DFCS) who provides Eligibility Services for Supplemental Security Income (SSI) Ex-Parte members will implement the following corrective action measures to ensure compliance.

- *Training materials will be developed and submitted to DCH Member Policy Unit for review and approval. Once approved, the DFCS State Office Medicaid Unit will re-train appropriate Aged, Blind and Disabled and Family Medicaid Administrators, Field Program Specialists, Medicaid eligibility supervisors and Medicaid eligibility workers on the correct procedures for Ex-Parte. Ongoing training will be provided for new staff.*

2018-029 Improve Controls over Medicaid Eligibility Determinations (continued)

- *The DFCS State Office Medicaid Unit will designate an individual to obtain the daily reports ELG-5003-D SSI MAO-Q Track Ex-Parte Determination List and ELG-5004-D SSI RSM Ex-Parte Determination List, and the monthly reports ELG-5103-M SSI Q-Track Non-Confirmation List and ELG-5104-M SSI RSM Non-Confirmation List from GAMMIS.*
- *The assigned designee will format and filter the daily and monthly lists by District and distribute to the assigned field ABD administrator with a copy to the District's Medicaid Field Program Specialist (FPS).*
- *The DFCS FPS staff will monitor progress of the lists and remind Districts who have not submitted responses in a timely manner. Assigned staff are to review the lists and take action daily, including filling out the DCH notification forms. Field staff are to report up to the DFCS State office Medicaid unit manager weekly on progress. In addition, they will report any issues encountered for review and resolution. District Leadership will be notified of any issues related to untimely completion of this work.*
- *A summary report will be sent to DCH from the DFCS Medicaid Unit to advise of the number of outstanding cases by the 15th of each month to include the following: the number of cases assigned, cases completed, and cases that remain pending for the previous month. The report will specify district, the number of Ex-Parte from the end of the previous reporting period, the number of any additional Ex-Parte, the number completed, and the remaining at the end of the reporting period.*
- *DCH MEQC will monitor the monthly submission of reports, track progress, and review efforts as part of quarterly Program Improvement Plan (PIP) meetings with DFCS. The Member Policy unit will address progress on a monthly basis as part of regular meetings with DFCS Medicaid Unit and provide guidance on any additional steps required.*
- *DCH Member Policy unit will receive a report from DXC of Ex-Parte cases closed on a monthly basis to track action taken on the cases and ensure there is no overlap in eligibility.*
- *DCH will develop a plan to automate the Ex-Parte CMD process between GAMMIS and Gateway and submit the appropriate Change Requests to the system vendors in support of the plan.*

Estimated Completion Date: June 30, 2019

Contact Person: Jonathan Duttweiler, Assistant Chief, Medical Assistance Plans
Telephone: (404) 651-9981; **E-mail:** jduttweiler@dch.ga.gov

2018-030 Sub-recipient Monitoring

Federal Agency: U.S. Environmental Protection Agency

State Entity: Georgia Environmental Finance Authority

Corrective Action Plans:

The Authority will develop controls sufficient to permit for the required monitoring process.

Estimated Completion Date: July 1, 2018

Contact Person: Jammie Harden, Director of Fiscal Services

Telephone: (404) 584-1015; **E-mail:** jharden@gefa.ga.gov

2018-031 Sub-recipient Monitoring

Federal Agency: U.S. Environmental Protection Agency

State Entity: Georgia Environmental Finance Authority

Corrective Action Plans:

The Authority will develop controls sufficient to permit for the required monitoring process.

Estimated Completion Date: July 1, 2018

Contact Person: Jammie Harden, Director of Fiscal Services

Telephone: (404) 584-1015; **E-mail:** jharden@gefa.ga.gov

2018-032 Continue to Strengthen Logical Access Controls

Federal Agency: Various Federal Agencies:

U.S. Department of Agriculture

U.S. Department of Health and Human Services

State Entity: Department of Human Services

Corrective Action Plans:

DHS will establish a process to review user access level for database job role appropriateness.

Monthly monitoring will be implemented to verify privileged access.

Estimated Completion Date: May 31, 2019

Contact Person: Ananias Williams, Deputy Chief Information Officer

Telephone: (470) 463-0929; **E-mail:** ananias.williams@dhs.ga.gov



**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
Education, Department of	414
Environmental Finance Authority, Georgia (*)	928
Financing and Investment Commission, Georgia State (*)	409
Forestry Commission, State	420
General Assembly, Georgia (*)	444
Governor, Office of the	422
Higher Education Assistance Corporation, Georgia (*)	918
Higher Education Facilities Authority, Georgia (*)	969
Housing and Finance Authority, Georgia (*)	923
Human Services, Department of	427
Insurance, Department of (<i>I</i>)	408
International and Maritime Trade Center Authority, Georgia	974
Investigation, Georgia Bureau of	471

<u>ORGANIZATIONAL UNIT</u>	<u>CONTROL NUMBERS</u>
Jekyll Island State Park Authority	910
Jekyll Island Foundation	993
Judicial Branch	430
Court of Appeals	432
Judicial Council of Georgia	434
Juvenile Court Judges, Council of	431
Prosecuting Attorneys' Council (<i>I</i>)	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
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

<u>ORGANIZATIONAL UNIT</u>	<u>CONTROL NUMBERS</u>
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
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. and Subsidiaries (*)	5038
Georgia Tech Athletic Association (*)	5032
Georgia Tech Facilities, Inc. (*)	5034
Georgia Tech Foundation, Inc. (*)	5035
Georgia Tech Research Corporation (*)	5036
Augusta University	512
Augusta University Foundation, Inc. and Subsidiaries (*)	5272
AU Health System, Inc. (*)	5127
Augusta University Research Institute, Inc. (*)	5126
Georgia Health Sciences Foundation, Inc. (*)	5273
Medical College of Georgia Foundation, Inc. (*)	5122
Georgia State University	509
Georgia State University Athletic Association, Inc. (*)	5093
Georgia State University Foundation, Inc. (*)	5091
Georgia State University Research Foundation, Inc. (*)	5092
University of Georgia	518
University of Georgia Athletic Association, Inc. (*)	5181
University of Georgia Foundation (*)	5182
University of Georgia Research Foundation, Inc. and Subsidiaries (*)	5184
Comprehensive Universities	
Georgia Southern University	539
Georgia Southern University Housing Foundation, Inc. and Subsidiaries (*)	5392
Kennesaw State University	543
Kennesaw State University Foundation, Inc. (*)	5431
University of West Georgia	554
UWG Real Estate Foundation, Inc. (*)	5543
Valdosta State University	551
VSU Auxiliary Services Real Estate Foundation, Inc. (*)	5512

<u>ORGANIZATIONAL UNIT</u>	<u>CONTROL NUMBERS</u>
State Universities	
Albany State University	522
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. and Subsidiaries (*)	5362
Georgia Southwestern State University	542
Middle Georgia State University (<i>I</i>)	583
Middle Georgia State University Real Estate Foundation, Inc. and Subsidiaries (*)	5841
Savannah State University	548
University of North Georgia	553
University of North Georgia Real Estate Foundation, Inc. and Subsidiaries (*)	5452
State Colleges	
Abraham Baldwin Agricultural College	557
Atlanta Metropolitan State College	561
College of Coastal Georgia	563
Dalton State College	569
East Georgia State College (<i>I</i>)	572
Georgia Gwinnett College	540
Georgia Gwinnett College Foundation, Inc. (*)	5365
Georgia Highlands College	573
Gordon State College	576
South Georgia State College	588
University System of Georgia Foundation, Inc. & Affiliates (*)	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

<u>ORGANIZATIONAL UNIT</u>	<u>CONTROL NUMBERS</u>
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
Secretary of State (<i>I</i>)	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
REACH Georgia Foundation, Inc.	4761
Subsequent Injury Trust Fund	489
Superior Court Clerks' Cooperative Authority, Georgia (*)	955
Technical College System of Georgia	415
State Technical Colleges	
Albany Technical College	820
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 (<i>I</i>)	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 (<i>I</i>)	837

<u>ORGANIZATIONAL UNIT</u>	<u>CONTROL NUMBERS</u>
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

(I) Organization has elected to use the 10% de minimis cost rate, see accompanying notes to the SEFA schedule for additional information.

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