



Single Audit Report

Fiscal Year Ended June 30, 2015



Tallulah in October
Peter McIntosh, Clayton, Georgia



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

State of Georgia

NATHAN DEAL, GOVERNOR

Single Audit Report For the Fiscal Year Ended June 30, 2015

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





March 8, 2016

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

We are honored to present the *Single Audit Report* of the State of Georgia for the fiscal year ended June 30, 2015. Organizational units comprising the State of Georgia reporting entity are listed in Appendix "A" of this report.

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

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

Respectfully submitted,

Thomas Alan Skelton, CPA

A handwritten signature in black ink, appearing to read "Thomas Skelton".

State Accounting Officer

Greg S. Griffin, CPA

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

State Auditor



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DEPARTMENT OF AUDITS AND ACCOUNTS

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

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

Independent Auditor's Report

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Georgia (State) as of and for the year ended June 30, 2015, 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 8, 2016.

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

Department of Community Health	Georgia Ports Authority
Employees' Retirement System of Georgia	Teachers Retirement System of Georgia
Georgia College & State University Foundation, Inc.	Georgia Tech Athletic Association
Georgia Environmental Finance Authority	Georgia Tech Facilities, Inc.
Georgia State Financing and Investment Commission	Georgia Tech Foundation, Inc.
Georgia Housing and Finance Authority	Georgia Tech Research Corporation
Kennesaw State University Foundation, Inc.	University of Georgia Athletic Association, Inc.
Georgia Lottery Corporation	University of Georgia Foundation
MCG Health System, Inc.	University of Georgia Research Foundation, Inc.
Medical College of Georgia Foundation, Inc.	University System of Georgia Foundation, Inc.
Georgia State University Foundation	

The financial statements of the State agencies listed below 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 agencies.

Georgia College & State University Foundation, Inc.	Georgia Tech Facilities, Inc.
Kennesaw State University Foundation, Inc.	Georgia Tech Foundation, Inc.
Georgia Lottery Corporation	University of Georgia Athletic Association, Inc.
Georgia State University Foundation	University of Georgia Foundation
Medical College of Georgia Foundation, Inc.	University System of Georgia Foundation, Inc.
Georgia Tech Athletic Association	

This report includes our consideration of the results of other auditors' testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we and the other auditors did not identify any deficiencies in internal control that we consider to be material weaknesses. We and the other auditors did identify certain deficiencies in internal control, described in the accompanying *Schedule of Findings and Questioned Costs*, that we consider to be significant deficiencies (2015-041, 2015-042, 2015-043, 2015-044, 2015-045, 2015-046, 2015-047, 2015-048, 2015-049, 2015-050, 2015-051, 2015-052, 2015-053, 2015-054, and 2015-055).

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 and those of the other auditors disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We and other auditors noted certain matters that were reported to management of various State agencies in separate letters.

State's Response to Findings

The State's response to the findings identified in our audit and in the reports of other auditors are described in the accompanying *Corrective Action Plan for Current Year Findings*. The State's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

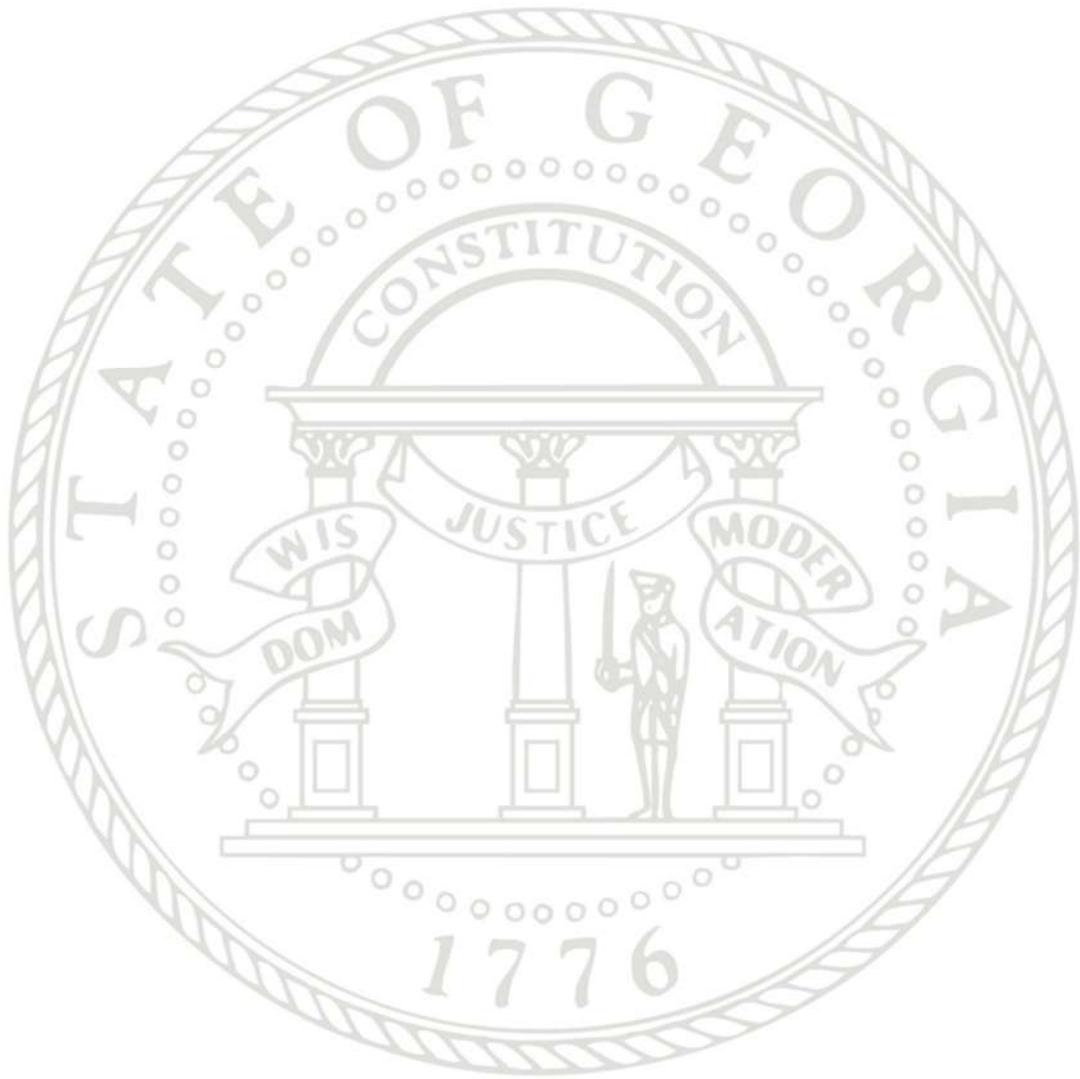
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Greg S. Griffin". The signature is written in a cursive style with a horizontal line extending to the right.

Greg S. Griffin
State Auditor

January 8, 2016





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 OMB Circular A-133

Independent Auditor's Report

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

Report on Compliance for Each Major Federal Program

We have audited the State of Georgia's (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, 2015. 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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the State'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 agencies listed below nor did we audit compliance for the major federal programs or percentages of these federal programs at the State agencies identified in the table on the following page.

Department of Community Health
Employees' Retirement System of Georgia
Georgia College & State University Foundation, Inc.
Georgia Environmental Finance Authority
Georgia State Financing and Investment Commission
Georgia Housing and Finance Authority
Kennesaw State University Foundation, Inc.
Georgia Lottery Corporation
MCG Health System, Inc.
Medical College of Georgia Foundation, Inc.
Georgia State University Foundation

Georgia Ports Authority
Teachers Retirement System of Georgia
Georgia Tech Athletic Association
Georgia Tech Facilities, Inc.
Georgia Tech Foundation, Inc.
Georgia Tech Research Corporation
University of Georgia Athletic Association, Inc.
University of Georgia Foundation
University of Georgia Research Foundation, Inc.
University System of Georgia Foundation, Inc.

The financial statements of the above mentioned State agencies and the compliance for the federal programs 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 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 Agency	CFDA Number	Program or Cluster Title	% of Program or Cluster Audited by Other Auditors
Georgia Housing and Finance Authority	14.239	Home Investment Partnerships Program	100%
	14.238	Shelter Plus Care	100%
Department of Community Affairs	14.871, 14.879, 14.880	Housing Voucher Cluster	100%
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	9%
Department of Community Health	93.767	Children's Health Insurance Program	100%
	93.775, 93.777, 93.778	Medicaid Cluster	100%
Georgia Institute of Technology Georgia Tech Research Corporation University of Georgia University of Georgia Research Foundation, Inc.	R&D ¹	Research and Development Cluster	86%
Percent of the State's Total Expenditures of Federal Awards Audited by Other Auditors			
The Medicaid Cluster comprises 35%, the Research and Development Cluster comprises 4%, the Children's Health Insurance program comprises 2%, and the other programs or clusters listed above comprise 1% or less of the State's total expenditures of federal awards.			
¹ The CFDA Number and Title of programs included within this 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Basis for Qualified Opinion on Low-Income Home Energy Assistance Program, Housing Voucher Cluster, Shelter Plus Care, Highway Planning and Construction Cluster, and Disability Insurance/Supplemental Security Income Cluster

As described in findings 2015-030, 2015-032, 2015-033, 2015-036, and 2015-038 in the accompanying *Schedule of Findings and Questioned Costs*, the State did not comply with requirements regarding the following:

Federal Agency	Finding Number	Compliance Requirement	CFDA Number	Program or Cluster Title
U.S. Department of Health and Human Services	2015-030	Subrecipient Monitoring	93.568	Low-Income Home Energy Assistance Program
U.S. Department of Housing and Urban Development	2015-032	Eligibility	14.871, 14.879, 14.880	Housing Voucher Cluster
	2015-033	Reporting	14.238	Shelter Plus Care Program
U.S. Department of Transportation	2015-036	Subrecipient Monitoring	20.205, 20.219, 23.003	Highway Planning and Construction Cluster
U.S. Social Security Administration	2015-038	Special Tests and Provisions	93.001, 96.006	Disability Insurance/Supplemental Security Income Cluster

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

Qualified Opinion on Low-Income Home Energy Assistance Program, Housing Voucher Cluster, Shelter Plus Care, Highway Planning and Construction Cluster, and Disability Insurance/Supplemental Security Income 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 Low-Income Home Energy Assistance Program, Housing Voucher Cluster, Shelter Plus Care, Highway Planning and Construction Cluster, and Disability Insurance/Supplemental Security Income Cluster for the year ended June 30, 2015.

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, 2015.

Other Matters

The results of our and other auditors' auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying *Schedule of Findings and Questioned Costs* in findings 2015-001, 2015-002, 2015-003, 2015-004, 2015-005, 2015-006, 2015-007, 2015-008, 2015-009, 2015-011, 2015-012, 2015-013, 2015-014, 2015-015, 2015-016, 2015-018, 2015-019, 2015-020, 2015-021, 2015-022, 2015-023, 2015-024, 2015-025, 2015-027, 2015-028, 2015-029, 2015-031, 2015-034, 2015-035, 2015-039, and 2015-040. Our opinion on each major federal program is not modified with respect to these matters.

State's Response to Findings

The State's response to the noncompliance findings identified in our audit and in the reports of other auditors are described in the accompanying *Corrective Action Plan for Current Year Findings*. The State's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the State 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 OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we and other auditors identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We and other auditors consider the deficiencies in internal control over compliance described in the accompanying *Schedule of Findings and Questioned Costs* in findings 2015-030, 2015-032, 2015-033, 2015-036, and 2015-038 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 and other auditors consider the deficiencies in internal control over compliance described in the accompanying *Schedule of Findings and Questioned Costs* in findings 2015-001, 2015-002, 2015-003, 2015-004, 2015-005, 2015-006, 2015-007, 2015-008, 2015-009, 2015-010, 2015-011, 2015-012, 2015-013, 2015-014, 2015-015, 2015-016, 2015-017, 2015-018, 2015-019, 2015-020, 2015-021, 2015-022, 2015-023, 2015-024, 2015-025, 2015-026, 2015-027, 2015-028, 2015-029, 2015-031, 2015-034, 2015-035, 2015-037, and 2015-039 to be significant deficiencies.

State's Response to Findings

The State's response to the internal control over compliance findings identified in our audit and in the reports of other auditors are described in the accompanying *Corrective Action Plan for Current Year Findings*. The State's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Purpose of This Report

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

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

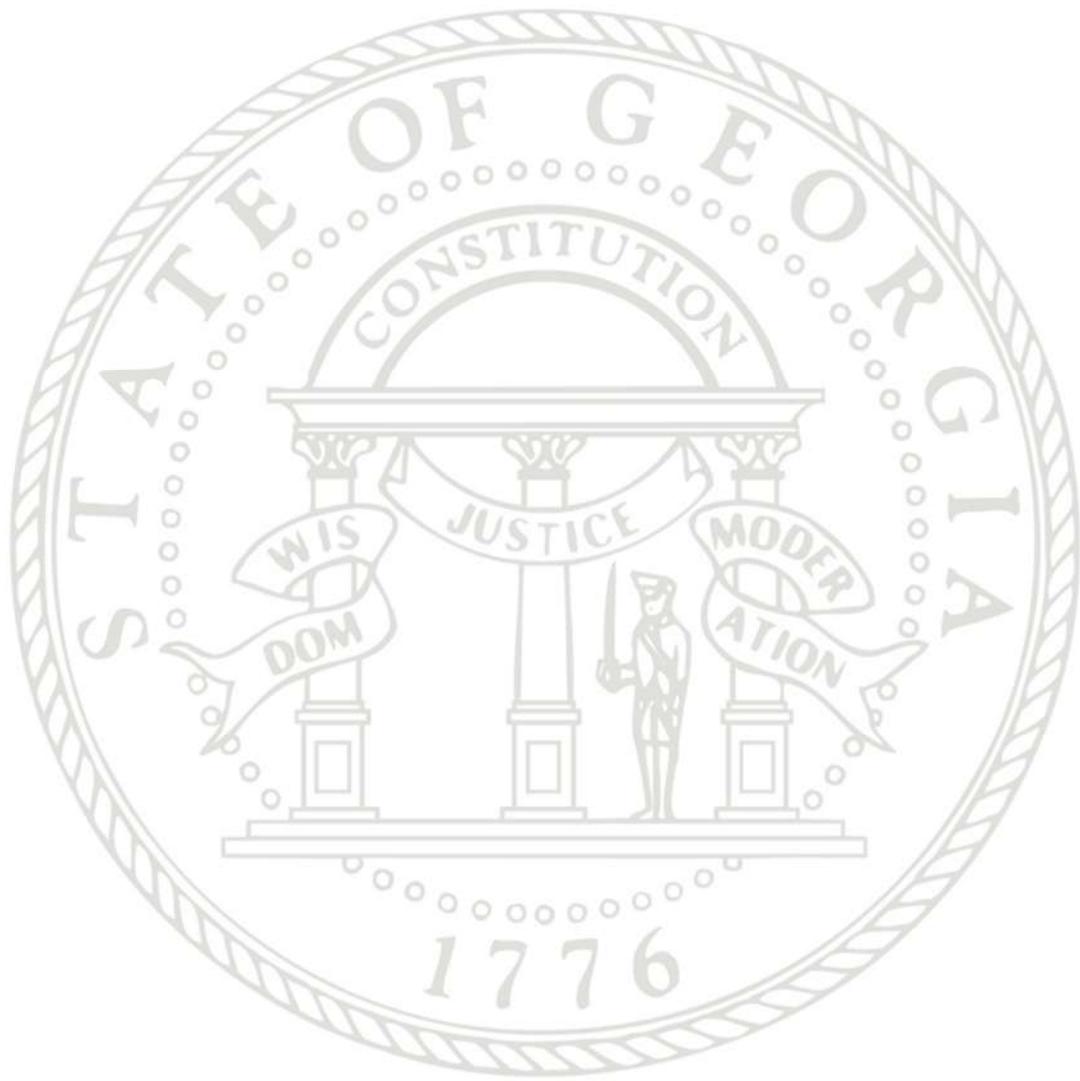
We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the State's basic financial statements. We issued our report thereon dated January 8, 2016, 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 as a whole. The accompanying *Schedule of Expenditures of Federal Awards* is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied by us and other auditors in the audit of the 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 State of America. In our opinion, based on our audit, the procedures performed as described above, and the reports of the other auditors, the *Schedule of Expenditures of Federal Awards* is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Respectfully submitted,



Greg S. Griffin
State Auditor

March 8, 2016



Schedule of Findings and Questioned Costs

The *Schedule of Findings and Questioned Costs* (Schedule) was prepared in accordance with OMB Circular A-133. 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, followed by a summary of the financial statement findings and the federal award findings and questioned costs that are reported in sections II and III of this 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 agency (entity number) and control category. The State's response and corrective action plan, as presented in the accompanying *Corrective Action Plan for Current Year Findings*, is included below each financial statement finding under Views of Responsible Officials and Corrective Action Plans.

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 under Circular A-133, Section .510(a). Federal award findings are presented by federal agency, State agency (entity number), compliance requirement and federal program. The State's response and corrective action plan, as presented in the accompanying *Corrective Action Plan for Current Year Findings*, is included below each federal award finding under Views of Responsible Officials and Corrective Action Plans.



SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued:

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

Internal control over financial reporting:

Significant Deficiencies identified? Yes
Significant Deficiencies evaluated as Material Weaknesses? No

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

Significant Deficiencies identified? Yes
Significant Deficiencies evaluated as Material Weaknesses? Yes

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

Low-Income Home Energy Assistance Program Qualified
Housing Voucher Cluster Qualified
Shelter Plus Care Program Qualified
Highway Planning and Construction Cluster Qualified
Disability Insurance/Supplemental Security Income Cluster Qualified

All other major programs Unmodified

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

Identification of Major Programs

Federal Agency	Program 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-Entitlement Grants in Hawaii	14.228
	Shelter Plus Care Program	14.238
	Home Investment Partnerships Program	14.239
	Housing Voucher Cluster	14.871, 14.879, 14.880

**Schedule of Findings and Questioned Costs
Section I – Summary of Auditor’s Results
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Identification of Major Programs (continued)

Federal Agency	Program or Cluster Title	CFDA No.
U.S. Department of the Interior	Fish and Wildlife Cluster	15.605, 15.611
U.S. Department of Labor	Unemployment Insurance	17.225
	Employment Service Cluster	17.207, 17.801, 17.804
	Workforce Investment Act Cluster	17.258, 17.259, 17.278
U.S. Department of Transportation	Airport Improvement Program	20.106
	Highway Planning and Construction Cluster	20.205, 20.219, 23.003
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 Financial Assistance Cluster	84.SFA ¹
U.S. Department of Health and Human Services	Public Health Emergency Preparedness	93.069
	Immunization Cooperative Agreements	93.268
	Low-Income Home Energy Assistance Program	93.568
	Social Services Block Grant	93.667
	Children's Health Insurance Program	93.767
	Medicaid Cluster	93.775, 93.777, 93.778
U.S. Social Security Administration	Disability Insurance/Social Security Income Cluster	96.001, 96.006
U.S. Department of Homeland Security	Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036
Various	Research and Development Cluster	Various ¹
<i>¹The CFDA Number and Title of programs included within the respective cluster are identified in the Schedule of Expenditures of Federal Awards.</i>		

Dollar threshold used to distinguish between Type A and Type B programs: \$30,000,000

Auditee Qualified as low-risk auditee? No

SUMMARY OF FINDINGS AND QUESTIONED COSTS

Financial Statement Findings Reported Under *Government Auditing Standards*

State Agency	Finding Number	Finding Title	ICI	IC	Page No.
Statewide	2015-041	Financial Statement Preparation	SD	None	B-13
	2015-042	Restatements of Prior Year Balances	SD	None	B-15
Department of Education	2015-043	Inadequate Quality Basic Education Grant Allocation Procedures	SD	NN	B-17
	2015-044	Inadequate Supporting Documentation for Unearned Revenue	SD	NN	B-20
	2015-045	Internal Control Deficiencies over Revenue and Expenditure Recognition	SD	NN	B-22
Technical College System of Georgia	2015-046	Errors Noted in Financial Statement Preparation	SD	None	B-24
Department of Community Health ¹	2015-047	Accounts Receivable	SD	NN	B-26
Department of Human Services	2015-048	Insufficient Bank Reconciliation Process	SD	NN	B-29
Department of Revenue	2015-049	Inadequate Internal Controls over Capital Assets	SD	None	B-32
Georgia Regents University	2015-050	Inadequate Internal Controls over Capital Assets	SD	None	B-34
Albany State University	2015-051	Deficiencies in Controls over Financial Reporting	SD	None	B-36
Georgia Southern University	2015-052	Inadequate Controls over the Information Technology Store	SD	None	B-38
Gordon State College	2015-053	Inadequate Internal Controls over Capital Assets	SD	None	B-40
Oconee Fall Line Technical College	2015-054	Inadequate Separation of Duties	SD	None	B-42
State Road and Tollway Authority	2015-055	Inadequate Financial Accounting System	SD	None	B-43

Internal Control Impact (ICI): SD – Significant Deficiency, MW – Material Weakness, or None
Compliance Impact (CI): NN – Nonmaterial Noncompliance, MN – Material Noncompliance, or None

¹The audit of this State agency was performed in whole or in part by other auditors.

SUMMARY OF FINDINGS AND QUESTIONED COSTS

Findings Relating to Federal Awards

Federal Agency	State Agency	Finding Number	Finding Title	ICI	CI	Page No.	
U.S. Department of Agriculture	Department of Human Services	2015-001	Inadequate Monitoring of Subrecipients	SD	NN	B-47	
U.S. Department of Education	Department of Education	2015-002	Eligibility and Funding Allocation Noncompliance	SD	NN	B-49	
	Albany State University	2015-003	Overpayment of Student Financial Assistance	SD	NN	B-53	
		2015-004	Undocumented Cost of Attendance Budgets	SD	NN	B-55	
		2015-005	Reports Not Reconciled	SD	NN	B-57	
		2015-006	Verification Process	SD	NN	B-59	
		2015-007	Return of Title IV Funds	SD	NN	B-61	
		2015-008	Inadequate Control Procedures over Unofficial Withdrawals	SD	NN	B-63	
		2015-009	Failure to Reconcile the Federal Direct Loan Program	SD	NN	B-65	
		Fort Valley State University	2015-010	Weakness in Logical Access IT General Controls	SD	None	B-67
			2015-011	Undocumented Cost of Attendance Budgets	SD	NN	B-69
	2015-012		Failure to Reconcile the Federal Direct Loan Program	SD	NN	B-71	
	Kennesaw State University	2015-013	Satisfactory Academic Progress Determinations	SD	NN	B-73	
	Savannah State University	2015-014	Undocumented Cost of Attendance Budgets	SD	NN	B-75	
		2015-015	Satisfactory Academic Progress Determinations	SD	NN	B-77	
		2015-016	Return of Title IV Funds	SD	NN	B-79	

SUMMARY OF FINDINGS AND QUESTIONED COSTS

Findings Relating to Federal Awards (*continued*)

Federal Agency	State Agency	Finding Number	Finding Title	ICI	CI	Page No.
U.S. Department of Education (<i>continued</i>)	University of North Georgia	2015-017	Inadequate Separation of Duties	SD	None	B-81
		2015-018	Return of Title IV Funds	SD	NN	B-83
	Darton State College	2015-019	Overpayment of Student Financial Assistance	SD	NN	B-85
	Gordon State College	2015-020	Inadequate Control Procedures over Withdrawals	SD	NN	B-87
		2015-021	Failure to Comply with Federal Work Study Earmarking	SD	NN	B-89
	South Georgia State College	2015-022	Return of Title IV Funds	SD	NN	B-91
	Gwinnett Technical College	2015-023	Overpayment of Student Financial Assistance	SD	NN	B-93
		2015-024	Undocumented Cost of Attendance Budget	SD	NN	B-95
	Savannah Technical College	2015-025	Return of Title IV Funds	SD	NN	B-97
	Southwest Georgia Technical College	2015-026	Inadequate Separation of Duties	SD	None	B-100
U.S. Department of Health and Human Services	Department of Public Health	2015-027	Noncompliance with Level of Effort Requirements	SD	NN	B-102
	Department of Community Health ¹	2015-028	Federal Receivables and Cash Management	SD	NN	B-104
		2015-029	Verification and Documentation of Medicaid Eligibility	SD	NN	B-105
	Department of Human Services	2015-030	Inadequate Monitoring of Subrecipients	MW	MN	B-107
		2015-031	Inadequate Monitoring of Subrecipients	SD	NN	B-110

SUMMARY OF FINDINGS AND QUESTIONED COSTS

Findings Relating to Federal Awards (continued)

Federal Agency	State Agency	Finding Number	Finding Title	ICI	CI	Page No.
U.S. Department of Housing and Urban Development	Department of Community Affairs ¹	2015-032	Incorrect Income Determination	MW	MN	B-112
	Georgia Housing and Finance Authority ¹	2015-033	Federal Reports Not Submitted Timely	MW	MN	B-113
U.S. Department of the Interior	Department of Natural Resources	2015-034	Expenditures Recorded Outside of Grant Period of Performance	SD	NN	B-115
		2015-035	Suspension and Debarment Documentation Not Maintained	SD	NN	B-117
U.S. Department of Transportation	Department of Transportation	2015-036	Noncompliance with Subrecipient Monitoring Requirements	MW	MN	B-119
		2015-037	Inadequate Documentation of Certified Payroll Reviews	SD	None	B-122
U.S. Social Security Administration	Department of Human Services	2015-038	Inadequate Internal Controls over the Consultative Examination Process	MW	MN	B-125
Various Federal Agencies	Department of Natural Resources	2015-039	Inadequate Personal Service Costs Documentation	SD	NN	B-127
	Statewide	2015-040	Noncompliance with Allowable Costs/Cost Principles – Applicable Credits	None	NN	B-129
<p>Internal Control Impact (ICI): SD – Significant Deficiency, MW – Material Weakness, or None Compliance Impact (CI): NN – Nonmaterial Noncompliance, MN – Material Noncompliance, or None</p>						
<p>¹The audit of this State agency was performed in whole or in part by other auditors.</p>						

SUMMARY OF FINDINGS AND QUESTIONED COSTS

Summary of Known Questioned Costs

Federal Agency	State Agency	Finding Number	Program or Cluster Name	Known¹ Questioned Costs
U.S. Department of Education	Albany State University	2015-003	Student Financial Assistance Cluster	\$12,797
		2015-006	Student Financial Assistance Cluster	\$38,382
		2015-007	Student Financial Assistance Cluster	\$1,609
		2015-008	Student Financial Assistance Cluster	\$18,824
	Kennesaw State University	2015-013	Student Financial Assistance Cluster	\$9,049
	Savannah State University	2015-016	Student Financial Assistance Cluster	\$26,490
	University of North Georgia	2015-018	Student Financial Assistance Cluster	\$3,688
	Darton State College	2015-019	Student Financial Assistance Cluster	\$17,770
	Gordon State College	2015-020	Student Financial Assistance Cluster	\$13,601
	South Georgia State College	2015-022	Student Financial Assistance Cluster	\$534
	Gwinnett Technical College	2015-023	Student Financial Assistance Cluster	\$6,900
Savannah Technical College	2015-025	Student Financial Assistance Cluster	\$1,024	
U.S. Department of the Interior	Department of Natural Resources	2015-034	Fish and Wildlife Cluster	\$22,170
Total Known Questioned Costs				\$172,838
<p>¹Circular A-133 defines questioned costs as costs that are questioned by the auditor because of an audit finding (1) that resulted from a violation or possible violation of a provision of a law, regulation contract, grant, cooperative agreement, or other agreement or document governing the use of federal funds; (2) for which the costs, at the time of the audit, are not supported by adequate documentation; or (3) for which the costs incurred appear unreasonable and do not reflect the actions that a prudent person would take in the circumstances.</p> <p>The findings above also describe any likely questioned costs in the accompanying Schedule of Findings and Questioned Costs. When evaluating the effect of questioned costs on the opinion on compliance, both known questioned costs and the best estimate of total costs questioned (likely questioned costs) are considered.</p>				



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 agency.



STATEWIDE FINDINGS

2015-041 Financial Statement Preparation

Control Categories:	Accounting Controls (Overall) General Ledger Revenues and Receivables Expenses/Expenditures and Liabilities Equity and Financial Statement Reconciliation Financial Reporting and Disclosure
Internal Control Impact:	Significant Deficiency
Compliance Impact:	None
Repeat of Prior Year Finding:	2014-054

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

Criteria:

The SAO is responsible for the preparation of the State’s financial statements in accordance with generally accepted accounting principles (GAAP), as well as maintaining the policies and procedures regarding financial reporting. State agencies are required to provide information to SAO to permit the proper accounting and reporting for the State’s financial statements in accordance with GAAP. The SAO created several financial reporting forms to facilitate this process at year-end. State agencies are responsible for completing and submitting the forms to SAO by the prescribed deadlines as part of the annual reporting process (O.C.G.A § 50-5B-4).

Condition:

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

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

- The SAO did not record accounts payable estimated to be \$178.9 million and associated revenue and accounts receivable estimated to be \$99 million. In addition, SAO did not accrue receivables and the related allowance for uncollectibles at year-end resulting in the probability that additional accounts receivables were misstated or omitted. In response to our prior audit recommendation on Controls over Financial Statement Preparation, SAO took steps to develop and put in place queries in TeamWorks and an Unrecorded Payables and Receivables form with instructions for State agencies to capture and report their accounts payable and receivables at year-end.
- In the Governmental Activities, general obligation debt related to assets presented as Net Investment in Capital Assets in the Business-type Activities column was classified as Net Investment in Capital Assets instead of Unrestricted. An adjustment of \$3.0 billion was proposed and recorded.

- Program revenues of \$2.7 billion were reclassified to general revenues within the Governmental Activities. This amount included \$1.2 billion of General Fund Licenses and Permits that were reclassified to Taxes. An adjustment was proposed and recorded. This adjustment had no effect on the State's net position.
- In the Business-type Activities, program revenue for Operating Grants and Contributions of \$3.2 billion was reclassified to Sales and Charges for Services. An adjustment was proposed and recorded. This adjustment had no effect on the State's net position.
- The reported assets for the State's two local government investment pools, Georgia Fund 1 and Georgia Extended Asset Pool (GEAP), were combined in section E. Investments of Note 5 – Deposits and Investments. A proposal to separate out the assets into Cash and Cash Equivalents and Investments for both pools was proposed and recorded. The correcting adjustments resulted in a \$3.5 billion increase in investments and decrease in cash and cash equivalents for Georgia Fund 1 and a \$129.5 million increase in cash and decrease in investments for GEAP.
- The SAO reclassified capital assets of \$2.5 billion primarily between the buildings and building improvements and machinery and equipment categories within the Higher Education Fund to correct the classification of assets. This adjustment did not have an effect on the State's net position.

Cause:

The SAO has made significant changes to the process used to compile financial information. However, the State prepares its financial statements in a high-risk environment. The high-risk environment is due to the State's primary accounting system, TeamWorks, not being able to generate accurate GAAP financial statements without requiring significant manual calculations and adjusting entries, and SAO relying on personnel in other State agencies to accurately account for many unique financial transactions according to a complex set of governmental accounting principles. The SAO has not addressed all risks to effectively resolve these financial reporting weaknesses.

Effect or Potential Effect:

The audit and correction of these errors delayed the preparation and issuance of the State's Comprehensive Annual Financial Report (CAFR). In addition, SAO may not prevent, or detect and correct, financial statement misstatements and omissions in a timely manner.

Recommendation:

We recommend SAO continue its efforts to assess the risk of material misstatements to the financial statements and to strengthen internal controls to identify such misstatements in a timely manner. The SAO should also continue to provide guidance to State agencies in the preparation and submission of year-end information used to prepare and issue the State's CAFR and work on developing processes that will require fewer manual procedures.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding and will continue to assess risk of material misstatements and also continue providing guidance on the preparation and submission of year-end information. Also, we will continue to review the CAFR preparation process, and update processes if possible or implement compensating controls.

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STATEWIDE FINDINGS (continued)

2015-042 Restatements of Prior Year Balances

Control Categories:	General Ledger Revenues and Receivables Capital Assets Expenses/Expenditures and Liabilities Equity and Financial Statement Reconciliation Financial Reporting and Disclosure
Internal Control Impact:	Significant Deficiency
Compliance Impact:	None
Repeat of Prior Year Finding:	2014-055

The State Accounting Office (SAO) reported several prior period adjustments to correct prior year errors.

Criteria:

The State is required to maintain a system of controls over the preparation of financial statements in accordance with generally accepted accounting principles (GAAP). State 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 Standards Board (GASB). In addition, internal controls over financial reporting should be designed to allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements of the financial statements on a timely basis.

Condition:

The SAO identified and recorded several prior period adjustments to the State's financial statements. The need to adjust prior period financial statements shows that the prior period's financial reporting process had some deficiencies, which increased the risk that the current period's process could allow similar errors to occur without detection. We adjusted our audit procedures to address this increased risk and highlighted the prior period adjustments in our audit opinion.

The restatements of prior year balances were as follows:

- During the fiscal year, the State revised its methodology in determining taxes receivable and implemented a new tax system. As a result, SAO recorded a net prior period adjustment of \$1.2 billion. This adjustment was a reduction of prior period taxes receivable of \$414.4 million in the General Fund and an increase to taxes receivable at the government-wide level.
- The SAO reduced beginning net position of the Governmental Activities by \$44.2 million to correct an error in the reported amounts for accumulated depreciation and net capital assets.
- The beginning net position of the Governmental Activities was increased to correct a \$7.4 million error in the reported amounts for certain capital lease liabilities.
- Beginning fund balance/net position was decreased by \$11.0 million within the Special Revenue Fund to correct an error related to a portion of unspent grant fund revenues.

- An adjustment to increase net position by \$7.2 million within the Higher Education Fund was recorded to correct errors in the reporting of capital assets and capital leases by various institutions of the Board of Regents of the University System of Georgia.
- Beginning net position was reduced by \$15.9 million within the Nonmajor Enterprise Fund to reflect an adjustment for capital leases and bond issuance costs.
- An adjustment to the discretely presented component units was made decreasing beginning net position by \$31.0 million to reflect corrections to prior year amounts primarily related to the Financial Accounting Standards Board (FASB) to GASB conversions, which are performed for certain higher education foundations and similar organizations that report under FASB standards.

Cause:

Adequate controls were not in place for ensuring that all financial information was accurately reported to the SAO from the State organizations. In addition, the State revised its methodology in determining taxes receivables and implemented a new tax system.

Effect or Potential Effect:

The need for prior period adjustments can raise uncertainties as to the reliability of the State's financial information being presented.

Recommendation:

We recommend SAO continue to work with State agencies to strengthen internal controls over capturing and reporting financial information needed to prepare a Comprehensive Annual Financial Report in accordance with GAAP that is presented free of significant deficiencies.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding and will continue to work with State agencies to strengthen internal controls over financial reporting.

Contact Person: Kris Martins, Deputy State Accounting Officer – Financial Reporting
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STATE AGENCY: DEPARTMENT OF EDUCATION

2015-043 Inadequate Quality Basic Education Grant Allocation Procedures

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

The Georgia Department of Education (GaDOE) did not include in the Quality Basic Education (QBE) funding formula the rates for counselor funding for the persons with disabilities and the English for Speakers of Other Languages (ESOL) programs and used different rates for school level administrators and other certified professional personnel when calculating staff and professional development funds.

Background Information:

The QBE Act was enacted into law by the 1985 session of the Georgia General Assembly. The Act established the QBE funding formula which is the State's primary method of providing funding in 19 program areas to the State's 195 county, city, and charter school systems. The GaDOE is responsible for the calculation and allocation of QBE funding based on data collected from local school systems regarding student and staffing levels. The total QBE program appropriation for fiscal year (FY) 2015 was \$9,002,737,913.

Criteria:

Management of GaDOE 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. Internal controls over the QBE funding formula should include formally documented policies and procedures to ensure compliance with the State laws governing QBE, which impose specific program weights and funding requirements that must be included in the QBE funding calculation (Official Code of Georgia Annotated (O.C.G.A.) § 20-2-161 and § 20-2-182).

In addition, effective internal controls require proper documentation and support of transactions. The documentation requirements prescribed in the statewide Accounting Policy Manual require the entire life cycle of a transaction to be documented, including the initiation and authorization, processing, and final classification and any allocation methodology used. To comply with statewide documentation requirements, GaDOE must ensure that appropriate documentation is maintained to support the allocation of QBE funding, including the methodology used to perform the QBE funding formula calculation and to properly identify and apply changes prescribed by State laws.

Condition:

Although GaDOE was able to describe its process for the calculation and allocation of QBE funding, it was not able to provide formally documented policies and procedures for this process, nor could it provide documentation of internal controls in place to ensure the QBE funding formula is properly updated for all changes to the program weights and funding requirements prescribed by State laws. The GaDOE was also not able to provide evidence of adequate separation of duties between preparation and approval of the QBE calculation and allocation.

Our examination of the FY 2015 QBE funding formula allocation to local school systems revealed that GaDOE had not updated the formula for all changes to the program weights and funding requirements that were effective for FY 2015. Specifically, we found that GaDOE did not include sufficient funds in the QBE funding formula to pay the beginning salaries for at least one school counselor for every 450 full-time equivalent students in the persons with disabilities and the ESOL programs pursuant to O.C.G.A § 20-2-182(c). Furthermore, GaDOE did not prorate funding to the counselors cost category for the persons with disabilities and the ESOL programs as is required by O.C.G.A § 20-2-161(a) when the QBE formula earnings exceed the appropriation for the QBE formula grants. We also noted that GaDOE used different percentages of base salary (1% for school level administrators and 0.9% for other certified professional personnel) in calculating staff and professional development funds. According to O.C.G.A § 20-2-182(h), funding for school level administrators should be calculated in the same manner that it is for other certified profession personnel. There was no documentation to substantiate the use of different percentages in the funding calculation. In addition, GaDOE was not able to provide documentation to support the methodology used to calculate the Special Education Itinerant and Supplemental Speech funding.

Cause:

Internal controls over the QBE funding process, including adequate separation of duties between preparation and approval of the QBE funding calculation and allocation, were not formally documented or effectively monitored by GaDOE management to ensure compliance with the specific program weights and funding requirements prescribed by State laws.

Effect or Potential Effect:

The GaDOE did not comply with all program weights and funding requirements of O.C.G.A. § 20-2-182. As a result of not funding counselor positions for persons with disabilities and ESOL programs, the FY 2015 QBE funding calculation was potentially understated by approximately \$18,600,000. In addition, the lack of formally documented policies and procedures over the QBE funding process could result in the inconsistent application of funding allocations, which may impede GaDOE's ability to prevent, or detect and correct, misstatements in its financial statements and noncompliance with State laws on a timely basis.

Recommendation:

We recommend GaDOE formally document its policies and procedures over the QBE funding formula, including the methodology used to calculate funding for individual programs. These policies and procedures should provide evidence of adequate separation of duties between the preparation and approval process for the QBE funding calculation and allocation. In addition, management should implement effective monitoring procedures to ensure that internal controls over the QBE funding process are correctly performed and documented and designed to ensure compliance with State laws.

Views of Responsible Officials and Corrective Action Plans:

The Department partially concurs with this finding. We agree that the FY 2015 QBE schedules related to school counselors were not adjusted in such a manner so as to fully implement the requirements of O.C.G.A. § 20-2-182(c). However, we note the majority of programs identified in that code section are subject to the directive stating said programs are continually "... subject to appropriation by the General Assembly." The FY 2015 appropriation act (HB 744, subsequently amended by HB 75) did not include express appropriations for school counselors. The act did include specific language and over \$314 million in state funding for the reduction of the austerity program (HB 744, line 1566).

Article III, Section IX, Paragraph 6 of the Georgia Constitution states "...the appropriation for each department, officer, bureau, board, commission, agency, or institution for which appropriation is made shall be for a specific sum of money". Further definitions of the format and legal structure of the appropriation act are provided by O.C.G.A. § 45-12-73 and 45-12-173 in regards to the requirements for a "program budget". As such, we believe the specificity of the FY 2015 appropriations act as related to the austerity program, and the distinct absence of language or additional funding related to school counselors limits the department's ability to fulfill the obligations of O.C.G.A. § 20-2-182(c). That is, we do not believe the department had the authority to prorate these expenditures and arbitrarily set the austerity program at a funding level different than that prescribed by the FY 2015 appropriations act. Similarly, given the primacy of the aforementioned constitutional language, we would offer that our implementation of the QBE program was compliant to the extent possible, given the conflict between statute and the appropriation act.

We believe this same argument applies to the suggested adjustments for base salary schedule for school level administrators and professional development funds. We agree to the finding's recommendations regarding internal controls, documentation, and separation of duties for the administration and allocation of the various components of the QBE program.

The Department will more rigorously document the aspects of the appropriation act and supplementary information provided to us regarding the intentions of the Governor and Legislature as they apply to the calculation and allocation of the QBE program. These materials will include spreadsheet and other documents providing insight as to the manner by which the appropriation act amounts were derived. Our implementation of these calculations will be structured such that an originating party will develop the initial allocations, which will then be verified and approved by one or more secondary parties, and finally implemented in our financial management systems by a third party. We will document this process and controls framework accordingly.

Estimated Completion Date: June 30, 2016

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STATE AGENCY: DEPARTMENT OF EDUCATION (*continued*)

2015-044 Inadequate Supporting Documentation for Unearned Revenue

Control Category:	General Ledger Financial Reporting and Disclosure Revenues and Receivables Budget
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance

The Georgia Department of Education (GaDOE) could not provide supporting documentation for student tuition revenues classified as unearned revenue on its general ledger.

Background Information:

Georgia Virtual School (GaVS) is a program administered by GaDOE's Office of Technology Services. This program operates in partnership with schools and parents to offer middle school and high school level courses across the state. The GaVS provides a teacher led, virtual classroom environment, and equips students with an online media center and guidance center to support students throughout their online course experience.

Local schools will pay tuition and fees for public school students enrolled in a GaVS course that is part of the student's regular school day. An allotment of state funded seats is available for private and home school students for fall and spring semester on a first-come first-serve basis. After the allotment has been reached, students are required to pay tuition and fees for all GaVS courses. Out-of-state students are required to pay all tuition and fees associated with their GaVS courses.

Criteria:

Management of GaDOE is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance of accurate financial reporting and compliance with applicable laws and regulations and statewide policies and procedures. Effective internal controls over financial reporting should include policies and procedures to ensure recorded transactions are valid, properly classified, and supported by appropriate documentation.

Condition:

The GaDOE could not provide documentation to support the recording of \$1,929,531 in unearned revenue for the GaVS program. Further inquiry of management revealed that GaDOE did not have a process in place for identifying which semester a given tuition payment should be applied and therefore could not substantiate the journal entry (06-4-0758) that was made at year-end to move the entire balance of unspent GaVS tuition and fee revenue (Other funds) to the unearned revenue account. We also noted that this journal entry moved \$175,635 in GaVS expenditures from Other funds to State funds even though the expenditures were initially paid for by available tuition revenues. Using State funds to pay for expenditures that are appropriately funded by Other funds is a violation of the statewide Spending Order policy (4-9-1), which was jointly issued by the Office of Planning and Budget (OPB) and the State Accounting Office (SAO).

Cause:

The GaDOE has no policy or procedure in place to identify which term a given GaVS tuition and/or fee payment should be applied, and thus cannot determine if the payment was received in advance of being earned. Because there was no procedure in place to identify the exact amount of unearned revenue versus earned revenue, GaDOE chose to recognize the entire balance of Other funds as unearned revenue at year-end and reclassify expenditures of \$175,635 to expend all remaining State funds for the GaVS program.

Effect or Potential Effect:

Of the \$1,929,531 in unearned tuition and fee revenue, we estimated that \$336,911 was potentially earned as of the fiscal year-end and therefore misclassified on the general ledger. The estimated amount was based on our review of the registration dates and course dates for each semester posted on the GaVS web page in conjunction with the timing of tuition payment bank deposits made by GaDOE. We used this information to estimate the amount of tuition revenue applicable to semesters that occurred during or prior to 2015 (earned revenue) and the amount of revenue applicable to the Fall 2016 semester and the summer courses that occurred after the fiscal year-end (unearned revenue).

In addition, GaDOE did not comply with the statewide Spending Order policy and may be required to remit \$336,911 to the Office of the State Treasurer.

Recommendation:

We recommend GaDOE develop and implement procedures to ensure tuition and fee revenue is recognized over the course of the term for which it is earned, regardless of when it is received. These procedures should include the use of unique accounting distribution codes which allow for the identification of each semester's tuition and fees in GaDOE's financial records. Unearned revenue should be recorded for amounts that have been received but which do not meet the "available" criteria (e.g., tuition payments which are received in advance of being earned should be recorded as unearned revenue).

In addition, GaDOE should ensure staff involved in budgeting and recording expenditure transactions are aware of and adhere to the requirements prescribed in the statewide Spending Order policy, including the requirement to submit a reserve letter to OPB at the end of each fiscal year for all funds other than federal that the agency intends to reserve and exclude from the calculation of surplus.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

We acknowledge that complete documentation was not available to provide an appropriate audit trail for our Virtual School program's deferred revenues.

We will review and update our policies and procedures regarding revenue management for the Georgia Virtual School program, to include the validity, proper recording, and classification of all transactions, and the maintenance of documentation necessary to support these transactions. We will seek further guidance from the State Accounting Office and Department of Audits and Accounts related to the provisions of the "Spending Order Policy" (Policy Number 4-9-1, October 1, 2014) in order to ensure the appropriate level of compliance while minimizing disruptions to program operations and business cycles.

Estimated Completion Date: June 30, 2016

Contact Person: Rusk Roam, Director of Finance
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STATE AGENCY: DEPARTMENT OF EDUCATION (*continued*)

2015-045 Internal Control Deficiencies over Revenue and Expenditure Recognition

Control Category:	General Ledger Financial Reporting and Disclosure Revenues and Receivables Expenses/Expenditures and Liabilities
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance

The Georgia Department of Education (GaDOE) did not have sufficient documentation to support \$21 million of revenue and expenditures for GO bond projects.

Background Information:

The GaDOE receives GO bond proceeds for the purpose of financing educational facilities and other capital projects for local school systems. The GO bond proceeds are derived from the issuance of GO bonds by the Georgia State Financing and Investment Commission (GSFIC), which is subject to authorization by the Georgia General Assembly in an appropriation. The State Accounting Office (SAO) has established a statewide policy on *GSFIC Reimbursements for Bond Funded Construction Projects* that provides State agencies with guidance regarding the type of expenditures that are eligible to be reimbursed with GO bond proceeds and the recording of revenue and expenditures/expenses for GO bond projects. In addition, GSFIC has established criteria that the State should recognize a liability for the estimated amount of allowable costs incurred by recipients, including those costs incurred but not yet submitted for reimbursement.

Based on our discussions with management, we understand that GaDOE enters into reimbursement-type or expenditure-driven grant agreements with local school systems. Under the provisions of these grant agreements, reimbursement eligibility requirements are met when recipients incur allowable costs. In addition, GaDOE does not initially record GO bond project activity in its accounting records in the Capital Projects Fund and does not use the Transfers In account to record GO bond proceeds (i.e., GSFIC reimbursements) as specified in the statewide policy. For budgetary reporting purposes, GaDOE records GO bond activity in its General Fund and uses the Other State Funds account to record the proceeds. At year-end, GaDOE makes adjusting journal entries to move the GO bond project activity from the General Fund to the Capital Projects Fund for financial reporting in accordance with generally accepted accounting principles (GAAP).

Criteria:

Management of GaDOE is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance of accurate financial reporting and compliance with applicable laws and regulations. Internal controls should be formally documented and include policies and procedures to ensure accurate preparation and reporting of GAAP-based financial statements, including the proper elimination of statutory based transactions that do not meet the recognition requirements for reporting under GAAP.

Condition:

The GaDOE reported \$21 million in revenue and expenditures for GO bond projects in its GAAP-based financial statements. These revenue and expenditures were not supported by actual requests for reimbursement from GO bond proceeds or payments to local schools systems for GO bond project expenditures. Through discussions with management, we determined that these revenue and expenditures were based on journal entries that GaDOE recorded in its accounting records to recognize revenue and

expenditures equal to the remaining balance of appropriated GO bond proceeds at year-end. In addition, GaDOE did not include these revenue and expenditures in the journal entries moving the capital grant activity to the Capital Projects Fund when preparing its GAAP-based financial statements for reporting in the State's *Comprehensive Annual Financial Report*.

Cause:

The GaDOE's process for preparing its GAAP-based financial statements did not include procedures for estimating the year-end liability and associated GO bond revenue and expenditures that were recorded, and the movement of all capital grant activity from the General Fund to the Capital Projects Fund.

Effect or Potential Effect:

Revenue/receivables and expenditures/liabilities in GaDOE's GAAP-based financial statements included approximately \$21 million which was not adequately supported.

Recommendation:

We recommend management review their process for estimating GaDOE's year-end liability and converting statutory-based financial statements to GAAP-based, and implement new policies and procedures to ensure proper adjustments are made to move the estimated GO bond revenue and expenditures to the Capital Projects Fund.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

We acknowledge that complete documentation was not available to provide an appropriate audit trail for our estimated calculation of the department's year-end liabilities and receivables relating to GO bond proceeds. We also concur that these balances should be removed from the general fund and recorded in the capital projects fund.

To prevent these issues from reoccurring, the department will apply the same methodology utilized for recording our federal reimbursable grant payables. Utilizing our internal grants payable worksheets, we will determine an estimated amount of our liabilities at year end and adjust our budget basis financial statements accordingly. We will then remove the estimated liability and corresponding receivable out of the general fund and into the capital projects fund.

Estimated Completion Date: September 30, 2016

Contact Person: Rusk Roam, Director of Finance
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STATE AGENCY: TECHNICAL COLLEGE SYSTEM OF GEORGIA

2015-046 Errors Noted in Financial Statement Preparation

Control Category: Financial Reporting and Disclosure
Internal Control Impact: Significant Deficiency
Compliance Impact: None

The System Office did not have adequate internal controls in place over the financial statement reporting process.

Criteria:

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

Condition:

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

- Revenue and expense ending balances related to grant activity for GSFIC and Federal awards were not reconciled to the actual current year activity. The System Office analyzed this activity and posted correcting entries to eliminate overstated revenue and expense.
- The current year financial statement entry to add new capital assets purchased during the year was prepared incorrectly resulting in an overstatement of \$688,802.41 in Supplies and Other Services expense and Capital Grants and Gifts (State) revenue.
- An Accounts Payable, recorded to offset excess revenue at year end for an on-going grant was not a liability at fiscal year-end, overstating the Accounts Payable balance by \$522,651.50.
- Other misstatements were noted for revenue and/or expense that was not recognized in the current fiscal year.

Cause:

Historically, the System Office has utilized standard PeopleSoft queries to help identify all pass-through college activity for revenues and expenses that should be removed when preparing the System Office annual financial statements. As a result of additional procedures performed this year during the audit, the System Office discovered that the query being used did not account for prior year college encumbrance activity as previously thought. As a result of the incorrect financial statement adjusting entries, revenue and expense in the current year were overstated.

Traditionally, equipment that is purchased for capital projects funded through Georgia State Financing and Investment Commission (GSFIC) would be recorded as capital contributions on the financial statements from the GSFIC report. During this fiscal year, the equipment referenced in the finding was paid for by the System Office and reimbursed by GSFIC in a manner similar to the treatment for College activity rather than System Office activity. Due to the non-traditional nature of this transaction, the GAAP entry was prepared in error. Supplies and Other Services should have been decreased rather than recording Capital Contributions.

The accounting system utilized by the System Office does not contain a module for grants management accounting. Since grants cross multiple fiscal years, the System Office must establish processes to measure that grant activity accurately at the fiscal year end close. At year end, a payable was established to return excess revenue recorded for a grant that was not ending and therefore the accounts payable was unnecessary.

Effect or Potential Effect:

Misstatements and misclassifications were included in the financial statements presented for audit.

Recommendation:

As part of internal control over the preparation of financial statements, including disclosures, the System Office should continue to implement comprehensive preparation and/or review procedures to ensure that the financial statements are complete and accurate.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

When the error was identified, the System Office immediately changed the process of preparing entries to remove college revenue and expense pass-through activity to include the new reconciliation of revenue to expense requested during the audit. The revisions to the procedure have been fully documented in the financial statement instructions. The error was corrected in the current year and should not reoccur in the future. The System Office continuously works to improve procedures with regard to preparation and review of the capital asset entries on the financial statements. In addition, monthly reconciliation procedures have been expanded to include an additional review by the financial statement preparers so that non-traditional occurrences will be more easily identified at year end. The added procedures performed as a result of the audit, have given the System Office valuable information that will be used to strengthen procedures and training of all staff involved in the financial reporting process.

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STATE AGENCY: DEPARTMENT OF COMMUNITY HEALTH¹

2015-047 Accounts Receivable

Control Category: Revenues and Receivables
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Repeat of Prior Year Finding: 2014-057

Criteria:

The Department of Community Health’s management is responsible for ensuring that accounts receivable are reported accurately in the financial statements and properly reconciled to supporting documentation.

Condition:

Management of the Department of Community Health provided us with a reconciliation of federal receivables as initially reported in the June 30, 2015 financial statements. As a result of our audit procedures, we identified certain adjustments which needed to be made to the reconciliation. Additionally, we identified certain FY 2015 drug rebates received subsequent to year end which were excluded from the reported balances of the Department of Community Health at year end. Furthermore, during our testing of UPL calculations, we identified certain FY 2015 hospital UPL obligations and related receivables which were excluded from the reported balances of the Department of Community Health at year end.

Cause:

Historically, drug rebates are collected by Goold Health Systems (“GHS”) and remitted to the Department of Community Health in the quarter following the quarter which the rebates relate to. Based on historical collections, GHS provides management of the Department of Community Health at each quarter-end with an estimate of the rebates expected to be received in the subsequent quarter. Historically, the Department of Community Health records this estimate at the end of each quarter as a receivable and adjusts the estimate to actual as amounts are collected through the end of the subsequent quarter.

In the current year, the Department of Community Health received approximately \$94 million of drug rebates through September 30, 2015, which was approximately \$53 million less than the \$147 million of drug rebates projected by GHS for the 4th quarter of FY 2015. Per our request, the Department of Community Health contacted GHS and learned that there was a slowdown in remittances to DCH in the first quarter of FY 2016 and that, as a result, the remaining projected amounts for the 4th quarter of FY 2015 were received subsequent to September 30, 2015, but prior to the issuance of the financial statements.

Regarding the UPL payments which were not recorded as of June 30, 2015, we understand that on a budget basis, these UPL payments would not be recorded until amounts are collected from the hospitals in FY 2016. However, the Department’s financial statements are presented on the accrual basis of accounting. Therefore, liabilities are recognized when they become measurable, which means the amount of the transaction can be determined, and revenues are recognized when they are earned and measurable.

¹ The audit of this State agency was performed in whole or in part by other auditors.

Effect or Potential Effect:

An adjustment of approximately \$53 million was required to properly increase drug rebate receivables and decrease the Department of Community Health's expenses. This was offset by a decrease of approximately \$36 million to federal receivables and federal revenue for a net increase of approximately \$17 million to receivables and a net decrease of \$17 million to expenses.

Additionally, as a result of the Upper Payment Limit ("UPL") testwork, it was determined that revenue and receivables (federal and other) were understated by approximately \$11 million.

Management was able to reconcile, within a difference of \$10.5 million, the federal receivable balance reported in the Department of Community Health's financial statements; however, the Medicaid Administration funding source had a variance of approximately \$15 million.

Recommendation:

We recommend management implement procedures whereby any variances between amounts expected to be received and amounts actually received are promptly and thoroughly investigated.

With regards to GHS, we recommend that the Department of Community Health continue to follow up in subsequent quarters to ensure that collections for amounts relating to the previous quarter are collected before the subsequent quarter-end, and that accounts receivable are adjusted accordingly. With regards to the continuing variance in reconciliations of federal receivables, we understand that for FY 2016, management has created new receivable accounts which will be matched dollar-for-dollar with the PMS system on a daily basis. Additionally, during FY 2015, management implemented procedures which base the drawdown request on federal funds directly to expenditures incurred. In addition to these measures, we recommend management:

- Regularly reconcile federal draws and the related general ledger balances throughout the year and timely investigate and resolve any variances between funding source draws and the supporting expenditures (Medicaid Program Services and Medicaid Administration) identified during these reconciliations;
- Implement a process which includes a careful review by an individual outside of the reconciliation process. The reviewer should carefully consider each component of the reconciliation to determine its reasonableness; and,
- Establish written procedures documenting the reconciliation process and provide training to new employees performing this reconciliation. Such training should include an explanation of not only the procedures to be performed in the reconciliation, but the rationale for the inclusion or exclusion of certain items in the reconciliation.

Additionally, we recommend the Department of Community Health establish written closing processes and provide training to employees that reinforce the accrual basis of accounting to ensure that liabilities are properly identified and recorded at the point of incurring the obligation and related revenues are recorded when earned and measurable.

Views of Responsible Officials and Corrective Action Plans:

The Department of Community Health (DCH) concurs with this finding.

DCH acknowledges that there were deficiencies in the process of reconciling the receivables from the federal government, training staff on budgetary versus full accrual accounting and following up material account variances.

The following actions have been taken to improve the reconciliation process for the federal receivable account:

- *During State Fiscal Year (SFY) 2015, we implemented a process to reconcile the authorizations, draws, and finalizations from the federal Payment Management System (PMS) on a weekly, monthly, and quarterly basis to the general ledger. Implementation of this process ensured that the federal receivable accounts were balanced to PMS. The federal draws for Medicaid Benefits and Admin are reconciled to the general ledger on a quarterly basis. Any discrepancies between the expenditures from the general ledger and the amounts drawn by funding sources are addressed with the reconciliations and resolved. Beginning with SFY2015, receivables from the federal government are reconciled on a monthly basis.*
- *During SFY2015, monthly meetings were held for management to review the federal receivables reconciliations. Adjustments and errors were discussed with management during the monthly meetings. Beginning with SFY2016 the federal receivable reconciliation will be scanned in Laser fiche on a monthly basis.*
- *The Department of Community Health formalized the policies and procedures for the federal reconciliations during SFY 2015. The policies and procedures will be revised as necessary with any updates communicated to financial staff members. Training will be provided to ensure that financial staff members understand the transaction flow for the federal receivable general ledger accounts*

The year-end process for UPL and pharmacy rebates will be documented and include a checklist that will be signed off by the preparer of the accruals. For UPL it will be noted on the checklist which accruals are budgetary versus GAAP.

Any significant variances between the estimated rebates accrued and actual amounts received will be investigated and documented. The documentation will be reviewed and signed off on by the Deputy CFO.

Estimated Completion Date: June 30, 2016

Contact Person: Demetrius Brown, Director, GL Accounting and SHBP
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STATE AGENCY: DEPARTMENT OF HUMAN SERVICES

2015-048 Insufficient Bank Reconciliation Process

Control Category: Cash, Investments, and Investment Related Activity
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Repeat of Prior Year Findings: 2014-058, FS-427-13-04, FS-427-12-08

The Department of Human Services (DHS) bank reconciliation process did not ensure timely resolution of book reconciling items and proper identification of related adjusting book entries. In addition, the Georgia Vocational Rehabilitation Agency (GVRA), an attached agency to DHS, did not document the performance and review of monthly bank reconciliations for the Vocational Rehabilitation account, which DHS transferred to the agency in July 2014.

Background Information:

As part of our fiscal year (FY) 2015 audit, we followed up on DHS's efforts to implement its corrective action plans for prior year findings 2014-058, FS-427-13-04 and FS-427-12-08. In these prior year findings, we reported that DHS did not adequately reconcile its bank accounts. In response to our recommendations to improve internal control over the bank reconciliation process, DHS developed new policies and procedures to provide detailed guidance on performing, documenting and reviewing monthly bank reconciliations. In the FY 2014 finding, we reported that the new policies and procedures had not been placed in operation until the latter part of the year. Consequently, we identified instances during FY 2014 where bank accounts for the Operating, Child Support Recovery (New), Payroll, Vital Records, Public Assistance, Child Support Recovery (Old), Revenue Collections, WIC, Decentralized Trust Funds, and Vocational Rehabilitation were not adequately reconciled.

During FY 2015, DHS's new bank reconciliation policies and procedures were in place for all bank accounts except for the Child Support Recovery (Old), Vital Records, Revenue Collections, and WIC, which were closed during the year, and the Vocational Rehabilitation account which was transferred to GVRA. While our testing revealed that DHS's FY 2015 bank reconciliations were performed on time, with appropriate sign-offs, we found that timely resolution of book reconciliation items continues to be an issue.

Criteria:

The DHS management is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance of accurate financial reporting and compliance with applicable laws and regulations as well as statewide policies and procedures. The statewide Bank Reconciliation Policy (CM-100008) requires State agencies to perform monthly reconciliations for all bank accounts and investigate book reconciling items and record adjusting book entries within the same month bank reconciliations are completed. This policy also requires all cash related transactions to be recorded by fiscal year-end.

To comply with the statewide requirements, DHS management implemented policies and procedures whereby bank reconciling items are identified within a reconciliation workbook and forwarded to the Accounts Payable, Revenue, and General Ledger sections and to the Compliance Monitor by the 10th of the month. The various sections that have outstanding reconciling items for the month are required to report resolution of the items or document the reason the items cannot be corrected by the 25th of the month. This due date is adjusted according to the close schedule for the quarter-end and year-end reconciliations. Reconciliation workbooks are updated with any comments received from the responsible sections.

Condition:

Our review of the FY 2015 bank reconciliations and supporting documentation revealed, for all accounts combined, that adjusting entries had not been recorded as of the fiscal year-end for book reconciling items amounting to \$20,280,169 in the aggregate. While the majority (approximately 90%) of these items relate to prior year uncorrected book errors that date back to September 2009, our testing of DHS's Operating account revealed 30 new book reconciling items totaling \$1,705,074 that were identified in FY 2015. The reason these items remained uncorrected at year-end was not documented in the reconciliation workbooks as required by DHS's new policy. In addition, we found that two of the 30 book reconciling items totaling \$1,690,842 were corrected during the year but were not properly removed from the outstanding book reconciling items list. Based on discussions with management, the account reconciler was either not notified of the adjusting entries or was not provided with enough information in the reconciliation workbook to identify and remove the corrected items. As a result, the account reconciler added a new offsetting item to the reconciling items list.

Additionally, GVRA was not able to provide any evidence of the performance and review of monthly reconciliations for the Vocational Rehabilitation account, with the exception of the June 2015 reconciliation. Further inquiry of management revealed that GVRA did not have a formally documented bank reconciliation process in place when the Vocational Rehabilitation account was transferred from DHS.

Cause:

In discussing this condition with management, untimely correction of book errors continues to be an issue due to staff turnover and inadequate oversight and communication between the various sections responsible for investigating and resolving the book reconciling items. In addition, the transfer of responsibility for the Vocational Rehabilitation account to GVRA contributed to the unresolved bank reconciliation issues for that account in FY 2015. At the time the account was transferred, GVRA did not have formally documented bank reconciliation policies and procedures in place.

Effect or Potential Effect:

Deficiencies within the bank reconciliation process increase the risk of misstatements in the financial statements, including misstatements due to fraud and possible misappropriations of assets. The cash balances reported in the FY 2015 financial statements for DHS and GVRA were potentially misstated by approximately \$15.7 million and \$4.6 million, respectively, as a result of the uncorrected book reconciling items at year-end.

Recommendation:

We recommend DHS management strengthen their oversight of the bank reconciliation process to ensure the new policies and procedures are being consistently followed by personnel throughout the year. Oversight should include reviews of the reconciliation workbooks to ensure personnel have properly documented resolution of the book reconciling items or documented the reason items are still being investigated by the 25th of the month. Documentation supporting the resolution of a book error should identify any related adjusting journal entry number(s).

In addition, we recommend GVRA management formally document and monitor internal controls over bank reconciliations to ensure that they are effective and consistently followed by accounting personnel.

Views of Responsible Officials and Corrective Action Plans:

We agree with the finding and will take immediate action to address the finding.

DHS Response:

DHS has established a process to complete bank reconciliations and address current outstanding reconciling items in compliance with state policy. The on-going challenge continues to be the extensive research required to resolve and clear historical reconciling items. DHS will continue its efforts to research and cleanup historical reconciling items as staffing levels permit.

DHS will monitor the process and ensure compliance with internal controls, strengthen the oversight of the reconciliation process, and improve the communication between the various sections responsible for investigating and resolving the book reconciling items.

GVRA Response:

GVRA has established a process where all monthly bank reconciliations, management reviews and approval for the Vocational Rehabilitation account are completed timely. We are currently documenting the bank reconciliation process and procedures that will be adhered to by the accounting personnel responsible for reconciling the Vocational Rehabilitation account and the Director of Accounting or designee responsible for the review and approval of the reconciliation. This process will also, incorporate the bank reconciliation process outlined by the State of Georgia to ensure that the cash balances recorded on the ledger properly reflect the cash activities shown on the bank statements. Additionally, GVRA will perform periodic internal reviews of the bank reconciliation process to monitor and ensure compliance with internal controls as well as timely and consistent reconciliations.

Estimated Completion Date: June 30, 2017

Contact Person: Bill Zisek, Director of Financial Services DHS
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STATE AGENCY: DEPARTMENT OF REVENUE

2015-049 Inadequate Internal Controls over Capital Assets

Control Category: Accounting Controls (Overall)
Capital Assets
Financial Reporting and Disclosure
Internal Control Impact: Significant Deficiency
Compliance Impact: None

The Department of Revenue (DOR) did not properly account for or maintain its Construction in Progress (CIP) account information in the asset management module. As a result, asset category balances and related depreciation on the capital assets year-end form initially submitted to the State Accounting Office (SAO) were misstated.

Background:

State organizations are required to provide capital asset information to SAO to permit the proper accounting and reporting of all capital assets in the State's financial statements in accordance with generally accepted accounting principles (GAAP). SAO created a capital asset form to facilitate this process of reporting changes in capital asset balances (i.e., additions, deletions, adjustments). State organizations are responsible for accurately completing the form and submitting it to SAO by the established deadline.

Construction in Progress is defined as a long-term asset account in which the costs of constructing long-term assets are recorded. The costs of a constructed asset are accumulated in the Construction in Progress account until the asset is placed in service. When the asset is completed and placed into service, the asset will be transferred to the appropriate capital asset account and depreciation will begin.

Criteria:

As stated in the Official Code of Georgia, Annotated (O.C.G.A.) 50-5B-4, all organizations within the state reporting entity must provide necessary information to SAO in order to properly account for and report real property and personal property in the statewide Comprehensive Annual Financial Report (CAFR).

DOR follows the State Accounting Policy Manual and the related Capital Asset guidance. In addition, DOR has written monthly asset management procedures to reconcile the assets listed in the asset management module within the GFAAG ledger, as well as procedures to reconcile the asset expenditures in the general ledger to the asset management module.

Condition:

Examination of the initial capital asset form submitted to SAO and the documentation provided for the amounts reported on the form revealed the following:

- Construction in Progress incorrectly included Software of \$50,000,000. Of that amount, \$27,477,194 was incorrectly reported as both Construction in Progress and Software. The remaining \$22,522,806 was not transferred to the appropriate asset account when it was placed in service; therefore, related depreciation was also understated by \$10,498,651.
- Machinery and Equipment items of \$2,259,329 were incorrectly reported to SAO as both Construction in Progress and Machinery and Equipment.

- Two items totaling \$756,965 were not included as Machinery and Equipment. Additionally, accumulated depreciation of \$478,780 was not included on the initial form.

Because the auditors requested information concerning the CIP, DOR began researching items and attempted to adjust CIP on the initial capital asset form. After review and discussion, DOR provided the auditors with a reconciliation between their ledger and the Capital Asset Form and were able to submit a revised Capital Asset form to SAO correcting these items.

Cause:

The DOR does not have procedures in place to adequately complete and review the Capital Asset form submitted to SAO. Upon inquiry regarding the review process, it was noted that “all year-end forms are reviewed by accounting management prior to submission;” however, review is not formally documented. Additionally, the information submitted to SAO on the Capital Asset Form did not reconcile to the accounting records.

Effect or Potential Effect:

Reporting inaccurate capital asset information to SAO did initially result in misstatements to the capital asset accounts on the financial statements, including the Capital Asset Note in the CAFR. A revised form was ultimately submitted to SAO to accurately report the capital assets in the CAFR

Recommendation:

We recommend DOR management establish policies and procedures for reviewing capital asset information prepared by accounting staff to ensure the information is accurate and complete prior to being submitted to SAO. These policies and procedures should be formally documented along with procedures for preparing and reporting the required information and should describe documentation requirements, such as, signing and dating the form and attaching the appropriate supporting documentation. Additionally, DOR should provide training on the General Accounting Procedures for Construction in Progress as outlined in the Accounting Policy Manual to personnel responsible for preparing capital asset information

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

The agency is currently in the process of adjusting specific construction-in-progress, capital asset and depreciation in the TeamWorks Financial Asset Management module. These adjustments are being recorded in phases to ensure the appropriate amounts / balances are verified. In addition, management and appropriate personnel have reviewed the state-wide policies for construction-in-progress, capital asset, intangible property and internally generated software to ensure personnel have the knowledge / training when recording these type of transactions in TeamWorks Financials.

Implementation Date: December 31, 2015

Contact Person: Michael Joyner, Controller

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STATE AGENCY: GEORGIA REGENTS UNIVERSITY

2015-050 Inadequate Internal Control over Capital Assets

Control Category: Capital Assets
Internal Control Impact: Significant Deficiency
Compliance Impact: None

The University did not perform a complete physical inventory of all equipment items for the fiscal year under review. Capital asset activity recorded by the University contained significant errors and omissions.

Criteria:

The Board of Regents' Business Procedures Manual Section 11.4 *Mandatory Physical Equipment Inventory Requirements* states in part, "All institutions within the University System of Georgia must conduct a mandatory physical equipment inventory annually. The results of this inventory will be updated into the equipment inventory systems utilized by the institution to satisfy state reporting requirements."

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

Condition:

The following deficiencies were noted relating to capital assets:

1. The Asset Management Department did not receive verification for performance of physical inventories for thirty eight of the sixty five departments included in our testing.
2. A sample of forty eight equipment items revealed seven items that could not be located, resulting in a projected misstatement in the amount of \$1,063,535.00. The asset location was not properly updated within the accounting system for five additional items included in the sample.
3. One equipment item purchased during the year was not capitalized at the correct amount.

Cause:

In discussing these issues with University management, they stated that deficiencies related to the physical inventory of equipment occurred as a result of not adequately monitoring the inventory process and that the other errors were attributable to human error.

Effect or Potential Effect:

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

Recommendation:

The University should review the accounting controls and procedures currently in place, identify weaknesses, and design and implement procedures necessary to strengthen controls over capital assets. This should include, but not be limited to, a physical inventory of equipment performed annually. Management should monitor these procedures to ensure Capital Assets are properly maintained and accurately recorded.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

We acknowledge that our inventory procedures were not followed and a complete annual inventory was not performed during the fiscal year. All departments will have a delegated property manager who will be held responsible for completing a departmental inventory annually. Inventory records will be maintained and provided to enable update in the system. Procedures and policies will be created, reviewed, and/or revised as necessary to ensure inventory is completed in accordance with the Board of Regents Business Procedures Manual physical inventory requirements.

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STATE AGENCY: ALBANY STATE UNIVERSITY

2015-051 Deficiencies in Controls over Financial Reporting

Control Category: Financial Reporting and Disclosure
Internal Control Impact: Significant Deficiency
Compliance Impact: None

The University's accounting procedures were insufficient to provide for adequate internal control over the preparation of the financial statements

Criteria:

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

Condition:

Numerous errors were noted during our review of the University's GAAP basis financial statements, budget basis financial statements and Notes to the Financial Statements. Some of the problems are listed below:

1. Errors noted in year-end entries caused Employee Benefits to be overstated by \$1,872,378, Salaries – Staff to be understated by \$1,113,230, Scholarships Allowance to be understated by \$464,356 and scholarships and fellowships to be understated by \$294,792.
2. The University understated uncollectible accounts receivable by \$1,196,169.
3. The University could not provide adequate supporting documentation for several items reflected on the Statement of Net Position including \$658,419 of accounts receivable, \$339,983 of deposits, and \$542,959 of advances.
4. The University overstated the outstanding balance of a capital lease by \$132,608 in the capital lease note disclosure.
5. The University overstated the bank balance by \$250,000 and overstated the bank balances collateralized with securities by \$500,000 within the cash note disclosure.

Cause:

In discussing this deficiency with the University, management indicated that the cause was due to errors incurred in AFR preparation and in reconciling system details to the General ledger.

Effect or Potential Effect:

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

Recommendation:

The University should review the accounting controls and procedures currently in place, identify weaknesses, and design and implement procedures necessary to strengthen controls over the preparation of the financial statements.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

We will strengthen the controls and improve the review to prevent and/or correct errors in a timelier manner at FY2016 Year End Close.

We will change our procedures to properly record and report uncollectable accounts receivable, deposits and advances at June 30, 2016.

We will work with Board of Regents (BOR) staff to make the capital lease and deposits adjustments needed prior to June 30, 2016.

We will update our reconciliation and documentation to fully resolve the discrepancies in accounts receivable and the capital lease prior to June 30, 2016.

We met with BOR staff and have been informed of additional training on the Cash Note to be presented at the FY2016 Year End Workshop April 27-28.

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STATE AGENCY: GEORGIA SOUTHERN UNIVERSITY

2015-052 Inadequate Controls over the Information Technology Store

Control Category: Expenses/Expenditures and Liabilities
Inventories
Internal Control Impact: Significant Deficiency
Compliance Impact: None

The University's Information Technology Store did not have adequate separation of duties and internal controls in place over the expenditure and inventory processes to ensure that all inventory for resale were run through the Point-of-Sale inventory system as required.

Criteria:

Management is responsible for designing and maintaining internal controls that provide reasonable assurance that all transactions are processed according to established procedures. All inventory for resale should be entered into the Point-of-Sale inventory system when received. In addition, all sales should be recorded in the Point-of-Sale inventory system.

Condition:

Our test of seven Technology Store orders revealed that four orders (457 items with a total value of \$10,039.00) were not entered into the Point-of-Sale inventory system when received. Included in these items was a computer that was sold and delivered to a customer without being entered into the Point-of-Sale inventory system or receipt of payment from the customer. After this issue was brought to the attention of management by the auditors, the computer was entered into the inventory system and payment was processed. The ordering/purchasing, receiving, inventory control and record keeping functions were not properly separated.

Cause:

In discussing the deficiency with management, they stated that the employees did not properly enter the items into the point-of-sale inventory system and track payments. In addition, there was not appropriate staffing to adequately separate all duties.

Effect or Potential Effect:

Inventory for resale items were purchased and sold without being properly accounted for and recorded. Failure to implement and maintain adequate internal controls over inventory for resale increases the risk that misappropriation of assets, fraud, errors, and irregularities could occur and not be detected by the University.

Recommendation:

Management should investigate any inventory items not entered into the Point-of-Sale inventory system and take appropriate action. The University should implement controls to ensure that all merchandise items purchased for retail are properly accounted for in the Point-of-Sale inventory system. Management should also monitor controls to provide reasonable assurance that transactions are processed according to established procedures and payment is received for all transactions. In addition, the University should implement procedures to ensure the key accounting functions of ordering/purchasing, receiving, inventory control and record keeping are properly separated.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

Tech Corner current procedures for ordering, receiving, recording in point of sale inventory and subsequent recording of sales, will be reviewed by a team comprised of store management, Auxiliary Division accounting management and University financial management. Processes will be flowcharted and examined for weaknesses in separation of duties and generally accepted accounting internal controls. This task will be finalized by development of written procedures approved by Auxiliary AVP, AVP-Finance and Vice President for Business and Finance.

In July 2015, The Tech Corner store purchased and implemented a new inventory point of sale system specifically designed for operations of this business type. The implementation of this system coupled with implementation of revised procedures will further enhance the security and controls over Tech Corner inventory and sales operations. In addition to development of written procedures, Tech Corner staff, Auxiliary accounting staff and Financial Account staff will be trained on approved procedures.

The addition of an assistant manager in Tech Corner has allowed implementation of more separation of duties, by implementation of separate job duties for ordering resale product and receiving of products for resale

Contact Person: Eddie Mills, Director of Auxiliary Operations
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STATE AGENCY: GORDON STATE COLLEGE

2015-053 Inadequate Internal Controls over Capital Assets

Control Category: Capital Assets
Internal Control Impact: Significant Deficiency
Compliance Impact: None

The College did not have adequate procedures in place to ensure that Capital Assets were properly reported.

Criteria:

According to the Board of Regents' Business Procedures Manual Section 10.6.2, subsidiary reconciliations are required to be performed quarterly. Additionally, the College's management is responsible for designing and maintaining internal controls to provide assurance that Capital Assets are recorded in the correct amount and the correct period.

Condition:

Deficiencies noted during our engagement were as follows:

1. The Asset Management Module and the Capitals Ledger did not agree and the College was unable to reconcile the two.
2. Documentation was not adequate to ensure the accuracy of all capital asset additions. Amounts added related to the Student Activity and Recreation Center appeared to be overstated by \$67,763. Additionally, \$245,974 in items appeared to be misclassified between Buildings and Equipment.
3. The Military Monument was not added at the correct amount. The costs related to the planning and design phase in the amount of \$23,250 were not included in the capitalizable cost.
4. A reconciliation between the Capital Grants and Gifts and the additions to Capital Assets disclosed likely understatements of Capital Assets in the amount of \$312,902.
5. Several errors were noted with the College's calculation of Library Collections Depreciation.

Cause:

In discussing these issues with management, they believe that these deficiencies were the result of changes in management during the year under review.

Effect or Potential Effect:

These deficiencies lead to inaccurate internal and external reporting, as well as noncompliance with generally accepted accounting principles.

Recommendation:

The College should implement controls over Capital Assets to ensure (1) the Asset Management Module is reconciled to the Capitals Ledger at least quarterly and (2) asset additions are added at the correct amount, in the correct period and are properly documented.

Views of Responsible Officials and Corrective Action Plans:

Management concurs with the deficiency noted as inadequate controls over capital assets.

The College will ensure that the assets management module will be reconciled to the capitals ledger on a monthly basis. Additionally, the asset management module and the capitals ledger will be reconciled to the annual financial report (AFR) annually. The Student Activity and Recreation Center and Military Monument Additions will be reviewed and adjusted as needed in order to correct the Misstatements/Misclassifications. Library depreciation schedule will be reviewed and adjusted in order to correct the errors noted. All items will be reviewed and corrected by June 30, 2016.

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STATE AGENCY: OCONEE FALL LINE TECHNICAL COLLEGE

2015-054 Inadequate Separation of Duties

Control Category: Accounting Controls (Overall)
Internal Control Impact: Significant Deficiency
Compliance Impact: None

Policies and procedures were insufficient to provide adequate Separation of Duties and internal controls over logical access IT general controls for certain significant financial applications.

Criteria:

Management is responsible for designing and maintaining internal controls that provide reasonable assurance that transactions are properly processed and reported and password standards meet minimum requirements.

Condition:

Our review of the established internal control structure associated with significant financial applications at the Technical College revealed design deficiencies in logical access controls intended to protect information from unauthorized access, manipulation and corruption.

The details related to these deficiencies have been provided to management of the Technical College in accordance with Official Code of Georgia Annotated §50-6-9.

Cause:

In discussing these deficiencies with management, they stated that the cause was directly related to design errors and failure to monitor logical access controls.

Effect or Potential Effect:

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

Recommendation:

Management should review and enhance their policies and procedures to ensure the integrity and accuracy of the information used within the financial statements and as part of awarding financial assistance to students. Additionally, management should ensure proper separation of duties as it relates to financial and student financial assistance processes.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The College will be working with the Technical College System of Georgia team and IT security team to address these recommendations as a system and implement the necessary protocol and database modifications to properly secure the system accounts. Changes will be made as recommended as to limit access to only authorized individuals and develop proper segregation of duties to control access to various functionalities for significant financial applications.

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STATE AGENCY: STATE ROAD AND TOLLWAY AUTHORITY

2015-055 Inadequate Financial Accounting System

Control Category: Financial Reporting and Disclosure
Internal Control Impact: Significant Deficiency
Compliance Impact: None

The State Road and Tollway Authority (SRTA) could not produce accurate financial reports during the fiscal year without significant manual effort by management due to deficiencies within its financial accounting system.

Background Information:

SRTA utilizes several stand-alone systems to track its financial transactions. The financial data from these systems is summarized and manually entered into the main financial accounting system that generates SRTA's trial balance. Several manual reconciliation procedures are required to ensure the information in the main financial accounting system agrees to the various stand-alone systems.

On May 1, 2014, SRTA implemented a new financial accounting system for fiscal year 2015.

Criteria:

SRTA is responsible for maintaining an adequate financial accounting system and designing and following internal controls to ensure that accounting transactions are properly processed and recorded into its primary accounting system. Effective internal controls related to financial reporting include changes to accounting information systems, logical access to those systems, and providing appropriate monitoring of controls. These controls ensure the reliability of financial reporting and compliance with applicable laws and regulations.

Condition:

We identified many instances where financial system functionality limitations were inhibiting SRTA's ability from improving the efficiency and reliability of its financial reporting process, including implementing and maintaining process-level IT application controls supporting financial data processing and reporting. Some of the financial system limitations lead to extensive manually intensive and redundant procedures to process transactions, to verify accuracy of data and to prepare the financial statements as more fully described below.

SRTA discovered these limitations when the new financial accounting system was placed into production. As a result, SRTA had difficulty processing transactions within the system, implementing application controls, and monitoring logical access. In addition, the system produced instances of inaccurate and unreliable financial reports due to errors that were caused by system generated transactions.

Subsequent to identifying the system issues, management took steps to mitigate the data processing errors and resolved a majority of the underlying system deficiencies by the end of the fiscal year. Management also initiated additional manual reconciliations between the trial balance and the supporting source data and made adjusting entries to correct the reporting errors identified. SRTA is still addressing additional issues related to system generated transactions and is developing a process for performing logical access reviews.

Cause:

In discussing this condition with management, the system testing that was performed in development did not detect any of the deficiencies that were discovered when the financial accounting system was placed into production. In addition, some of the solutions that were implemented to correct the system deficiencies during the fiscal year created new problems according to management.

Effect or Potential Effect:

The manual effort involved in preparing the financial statements and the lack of continuous monitoring of logical access exposed SRTA to unnecessary risk and could have led to inaccurate financial reporting within its financial statements. The conditions noted above, collectively limit SRTA's ability to process, store, and report financial data in a manner to ensure accuracy, integrity and availability. Some of the weaknesses may result in significant errors in SRTA's financial data that are not detected in a timely manner through the normal course of business. In addition, because of IT control and financial system functionality weaknesses, there is added pressure on mitigating controls to operate effectively. Because mitigating controls were often more manually focused, there is an increased risk of human error that could significantly affect the financial statements.

Recommendation:

We recommend management continue its efforts to address the system issues that were not fully resolved during the year and implement a process for performing logical access reviews and monitoring application controls to ensure that they are operating effectively within the financial accounting system. Also, we do recognize that SRTA has non-system mitigating controls in place to further enhance its control environment. Regarding these additional controls, we recommend that SRTA ensure there is an established audit trail which demonstrates adequate support, proper segregation of duties, and the necessary reviews and approvals for those processes.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The Authority will continue to address system issues. The Authority is working with a new audit tool to implement warnings and generate reports to perform logical access reviews and monitor application controls. This tool will also establish audit trails that are not available within the accounting system. We will also prepare detailed flow charts to support segregation of duties within accounting functions.

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FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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



FEDERAL AGENCY: U.S. DEPARTMENT OF AGRICULTURE

STATE AGENCY: DEPARTMENT OF HUMAN SERVICES

2015-001 Inadequate Monitoring of Subrecipients

Compliance Requirement:	Subrecipient Monitoring
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Agriculture
Pass-Through Entity:	None
CFDA Number and Title:	10.561 – State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
Federal Award Number:	2014CQ252045, 2014IQ750345, 2014IS251945, 2014IS251845, 2014IS251445, 2014IS750345, 2013IS750345, 2014IS803645, 2014IS252045, 2014IQ390345, 2014CQ251445
Questioned Costs:	None Identified

The Department of Human Services (DHS) did not adequately monitor subrecipients of the State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP).

Background Information:

The SNAP Administrative Matching grants provide assistance to state agencies for costs incurred to operate the SNAP program. The SNAP Employment and Training (E&T) funds provide grants to states to provide E&T education to assist SNAP participants in finding work. The Nutrition Education and Obesity Prevention Grants (SNAP-ED) provide nutrition education to low-income individuals. Of the \$100.7 million in SNAP funds that DHS expended during the fiscal year (FY) ended June 30, 2105, DHS passed-through approximately \$2.9 million to 13 subrecipients.

Criteria:

As the pass-through entity, DHS is responsible for monitoring the activities of subrecipients to ensure that subawards are used for authorized purposes, in compliance with federal laws, regulations, and the terms and conditions of the subawards, and performance goals are achieved (*Title 2 CFR Part 200.331*). The DHS has procedures in place whereby SNAP Program Managers perform reviews of subrecipient expenditure and programmatic reports for compliance with applicable program requirements. These reviews are performed monthly or quarterly depending on the terms stated in the subaward agreements. These reviews are documented on the reports that are maintained in the subrecipient files.

Condition:

The DHS did not effectively monitor report submissions by SNAP subrecipients. We examined the documentation on file for a random sample of five of the 13 SNAP subrecipients. These five subrecipients expended a total of \$200,751 in program funds during FY 2015. We identified inconsistencies in the submissions of the expenditure and programmatic reports by the subrecipients. The files for three of the five subrecipients tested showed evidence of reports being consistently submitted late to program personnel in violation of the subaward agreements. The late report submissions resulted in untimely monitoring by SNAP Program Managers. Furthermore, the files did not contain any documentation of procedures performed to follow-up with the subrecipients that had not complied with the report submission deadlines specified in the subaward agreements.

Cause:

The DHS management did not have formally documented policies and procedures in place for monitoring report submissions and following up with subrecipients that do not comply with the deadlines specified in the subaward agreements.

Effect or Potential Effect:

The late submission of expenditure and programmatic reports by subrecipients prevents DHS from performing timely reviews of program activities, which could result in inaccurate financial reports and unrecorded expenditures or liabilities at fiscal year-end, in addition to noncompliance with program regulations. The grantor may penalize DHS for noncompliance by suspending or terminating the award or withholding future awards.

Recommendation:

We recommend DHS management review its internal controls over Subrecipient Monitoring and implement additional policies and procedures, as needed, to effectively track report submissions and follow-up with subrecipients that are not complying with the requirements in the subaward agreements. Management should ensure that these policies and procedures are formally documented and monitored to ensure that the controls over Subrecipient Monitoring are effective and consistently performed and documented by program personnel.

Views of Responsible Officials and Corrective Action Plans:

We agree with the finding and will take immediate action to address the finding.

The State SNAP program is instituting a monitoring process to ensure appropriate procedures for sub-recipient performance reviews are executed by its staff. The process includes:

- Monitoring timely submission of monthly programmatic and expenditure reports from sub-recipients.*
- Documented management reviews of monthly programmatic and expenditure reports.*
- Timely submission and recording of monthly expenditures.*
- A template for evaluating sub-recipient performance and compliance.*

Estimated Completion Date: June 30, 2016

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FEDERAL AGENCY: U.S. DEPARTMENT OF EDUCATION

STATE AGENCY: DEPARTMENT OF EDUCATION

2015-002 Eligibility and Funding Allocation Noncompliance

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:	84.048 – Career and Technical Education -- Basic Grants to States
Federal Award Number:	V048A120010 - 12A (Year: 2013), 048A130010 - 13A (Year: 2014), V048A140010 (Year: 2015)
Questioned Costs:	None Identified

The Georgia Department of Education (GaDOE) did not properly allocate funds reserved for secondary school career and technical education programs to subrecipients in accordance with the Eligibility requirements for the Career and Technical Education (CTE) (Perkins IV) program.

Background Information:

The CTE (Perkins IV) program is administered by GaDOE. The program provides grants to states and outlying areas to develop the career, technical, vocational, and academic skills of secondary students and postsecondary students. To be eligible, a subrecipient must be a local educational agency (LEA), including a public charter school that is eligible to receive \$15,000 in Perkins IV funding, or an area career and technical education school or an educational service agency. An LEA that does not meet the minimum grant requirement of \$15,000 may combine with one or more LEAs to meet the eligibility requirements or request a waiver from the State.

A minimum of 85% of the Perkins IV funds are required to be reserved for secondary and postsecondary career and technical education programs. Of these reserved funds, 10 % can be earmarked as PerkinsPlus funds, which are used to fund grants to eligible subrecipients in (a) rural areas; (b) areas with high percentages of career and technical education students; and (c) areas with high numbers of career and technical education students.

In fiscal year (FY) 2015, GaDOE reserved \$32.5 million in CTE funds for secondary and postsecondary career and technical education programs. Allocations of Perkins IV and PerkinsPlus funds to LEAs for these programs totaled approximately \$30.2 million and \$2.3 million, respectively.

Criteria:

As a recipient of federal awards, GaDOE is required to establish and maintain internal controls over federal awards and evaluate and monitor those controls to ensure that they provide reasonable assurance of compliance with federal laws, regulations, and the terms and conditions of the federal awards (*Title 2 CFR Part 200.303*). The GaDOE's internal controls should be formally documented and include policies and procedures to ensure proper eligibility determinations and funding allocations in accordance with the Eligibility requirements of the CTE program and the criteria for PerkinsPlus funds (Section 133(a) of Perkins IV (20 USC 2353(a))).

Federal regulations require the amount of Perkins IV funds reserved for secondary school career and technical education programs to be allocated as follows: (1) 30% to each LEA in proportion to the number of individuals aged 5 through 17 who reside in the school district served by such LEA and 70% to each LEA in proportion to the number of individuals aged 5 through 17 who reside in the school district and are from families with incomes below the poverty level.

PerkinsPlus funds are allocated in two rounds of funding. To be eligible for round one, an LEA must be classified as a rural area, and either be classified as an area with high percentage CTE participation (i.e., at least 15% of grade 9-12 students participate), or have been adversely affected by the FY 2014 Perkins IV funding reductions. Round one awards are funded at 100% of the proposed grant amount. Those LEAs not eligible for round one will be funded proportionally in round two (at 90%) based on the ratio of funds remaining available to the total of all proposed grant amounts for LEAs not funded in round one.

The GaDOE uses an Excel spreadsheet populated with formulas to calculate the eligibility criteria and funding amounts. The results of the calculations are transferred to a funding matrix that identifies the round of funding for which an LEA qualifies.

Condition:

Our review of documentation supporting the allocations of Perkins IV and PerkinsPlus funds revealed the following issues:

- Perkins IV - In calculating the funding allocations for the Perkins IV awards, GaDOE double counted the number of individuals aged 5 through 17 when combining school districts for four (4) LEAs. The population totals for these LEAs were combined before they were entered into the Excel spreadsheet. The spreadsheet formulas then added the LEA populations again, resulting in the double counting of population counts for these LEAs. We also found a formula error in the spreadsheet that caused the number of individuals aged 5 through 17 from families with incomes below the poverty level for one LEA to be inadvertently added to another LEA.
- PerkinsPlus - The GaDOE incorrectly classified two (2) LEAs as "non-rural" that should have been classified as "rural" due to an error that was made when transferring data to the funding matrix. The misclassification caused these LEAs to be relegated to round two of funding (which is funded at 90% instead of 100%).

In addition, errors were made in calculating what constitutes "High Percentage CTE Participation" for 36 LEAs. The GaDOE used grades 9-12 student enrollment data rather than Full Time Equivalent (FTE) data as the denominator in the formula. An FTE is a student present for six periods each day and as such, is a smaller number than the total student enrollment. As a result, the percentage of CTE students for these 36 LEAs was lower, which caused 12 of these LEAs to qualify for funding in round two rather than round one. The other 24 LEAs had initially qualified for round one funding due to meeting the Adverse Reduction in Funding criteria and thus were not impacted by this error.

Cause:

Internal controls over the CTE eligibility and funding process, including adequate separation of duties between preparation and approval of eligibility and allocation calculations, were not formally documented or effectively monitored by GaDOE management to ensure compliance with federal laws and regulations. Additionally, there was a lack of controls in the spreadsheet that was used to calculate the eligibility criteria and funding amounts.

Effect or Potential Effect:

The GaDOE did not fully comply with the Eligibility and funding allocation requirements for the CTE program, as it did not ensure that each eligible LEA received the correct percentage of reserved funds for its secondary school career and technical education programs.

The Perkin IV funding errors resulted in an estimated total over-allocation of \$57,082 to five (5) LEAs, ranging from \$263 to \$18,219 per LEA. Because, the total funding amount is fixed, each of the other 176 LEAs were under-allocated by a proportional amount ranging from \$9 to \$4,468 or approximately 0.4% of the amount awarded.

In addition, the PerkinsPlus funding errors resulted in an estimated total under-allocation of \$10,380 to 11 LEAs. We found that one of the two LEAs misclassified as “non-rural,” was combined with another LEA for funding and, as such, was not impacted by the error. Additionally, two of the 12 LEAs that were relegated to round two funding due to errors in calculating “High Percentage CTE Participation” were not impacted, as they did not apply for PerkinsPlus grants.

Recommendation:

We recommend GaDOE management formally document their policies and procedures over the CTE funding process and ensure that the established controls provide for adequate separation of duties between the preparation and approval of eligibility determinations and funding allocations. In addition, management should implement effective monitoring procedures to ensure that controls over the CTE funding process are correctly performed and documented and designed to ensure compliance with federal laws and regulations.

The following additional recommendations for implementing or improving spreadsheet controls were discussed with management:

- Using a password to control who can make changes to the file;
- Protecting individual cells so that cells containing formulas cannot be changed;
- Using the Data Validation tool to stop unrealistic inputs (e.g., if the minimum award is 85% then a number less than this should not be allowed);
- Using control totals (e.g., if the total population of all the systems to be allocated is 459,000, build a control into the spreadsheet to check that the total remains 459,000 after combining LEAs as described above); and
- Setting formula error checking rules to flag formulas that are inconsistent with other formulas in the spreadsheet.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

We acknowledge that spreadsheet calculation errors were made in our Perkins IV and PerkinsPlus grants.

To prevent these issues from reoccurring, additional controls will be instated by assigning non-programmatic staff to review the accuracy of the allocation sheets prepared by the Career and Technical Education (CTAE) program for the Perkins IV and PerkinsPlus grants. The CTAE program will also review their internal policies and procedures to ensure the source data utilized for their allocations complies with all applicable program guidelines.

Estimated Completion Date: September 30, 2016

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

STATE AGENCY: ALBANY STATE UNIVERSITY

2015-003 Overpayment of Student Financial Assistance

Compliance Requirement:	Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	\$12,797

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

Criteria:

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

Condition:

A sample of 60 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. One student in the sample was in default on loans made under Title IV loan program. Federal regulations (34 CFR 668.32 and 668.35) state that a student is eligible to receive financial assistance under Title IV programs if the student is not in default, and certifies that he or she is not in default, on a loan made under any Title IV, HEA loan program. Over disbursements totaling \$2,865.00 were noted.
3. One student in the sample was not in compliance with the University's published satisfactory academic progress (SAP) policies. Federal regulations (34 CFR 668.32 and 668.34) state that a student is eligible to receive financial assistance under Title IV programs if satisfactory academic progress is maintained. The student did not meet the qualitative requirement of satisfactory academic progress, which resulted in SFA over disbursements totaling \$9,932.00.

Questioned Costs:

Questioned costs of \$12,797.00, with likely questioned costs of \$831,942.67, were identified for the students who received student financial assistance in excess of their eligible need.

Cause:

In discussing these deficiencies with management, they stated that there was inadequate monitoring of processes related to SAP and student financial aid eligibility determination.

Effect or Potential Effect:

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

Recommendation:

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

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The University has changed leadership in the Office of Financial Aid.

All processes and procedures relative to determining student eligibility will be reviewed and updated to ensure Federal Student Aid compliance.

The new leadership will implement a system of internal controls and monitoring.

The Office of Financial Aid staff will engage in consultation with the Department of Education, as required, and consistently review the FSA Handbook for guidance on policy and procedures.

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

STATE AGENCY: ALBANY STATE UNIVERSITY *(continued)*

2015-004 Undocumented Cost of Attendance Budgets

Compliance Requirement:	Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	None Identified

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

Criteria:

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

Condition:

Upon review of the University's Cost of Attendance (COA) budgets, it was noted that University personnel could not provide supporting documentation or explanations for the calculation of several components of the COA budgets, including Books, Supplies, Miscellaneous Expenses and Transportation for all students and Room for students living with their parents. In addition, the Undergraduate and Graduate in-state tuition amounts did not agree to the University's published tuition rates.

Cause:

In discussing these deficiencies with management, they stated that due to turnover in the SFA Office, the University could not locate documentation for the procedures used in calculating COA budget components or determine if this documentation initially existed.

Effect or Potential Effect:

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

Recommendation:

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

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The University has implemented a change in leadership in the Office of Financial Aid.

All processes and procedures, relative to ensuring reasonable estimated costs used for each component of the Cost of Attendance (COA) budget, will be updated to ensure compliance.

All documentation used in the COA determination will be stored securely and made readily available upon request.

The Office of Financial Aid staff will engage in consultation with the Department of Education, as required, and consistently review the FSA Handbook for guidance on policy and procedural determinations.

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

STATE AGENCY: ALBANY STATE UNIVERSITY *(continued)*

2015-005 Reports Not Reconciled

Compliance Requirement:	Reporting
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	None Identified

Fiscal year 2014 amounts reported on the Fiscal Operations and Application to Participate (FISAP) report submitted by the University to the U.S. Department of Education were not properly reconciled.

Criteria:

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

Condition:

The fiscal year 2014 FISAP report included amounts reported for Tuition and Fees for Undergraduates, the Perkins Loan Program, and the Federal Work-Study Program that did not reconcile to the accounting records.

Cause:

In discussing these deficiencies with management, they stated that due to turnover in the SFA Office, the University could not locate documentation to support amounts reported on the FISAP or determine if this documentation initially existed.

Effect or Potential Effect:

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

Recommendation:

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

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The University has changed leadership in the Office of Financial Aid.

The new leadership will implement a system of internal controls and monitoring to ensure accurate and timely reporting.

Each office will designate a reconciliation specialist to ensure that reports are reconciled monthly and annually.

All supporting documentation will be maintained and made readily available upon request.

The Office of Financial Aid staff will engage in consultation with the Department of Education, as required, and consistently review the FSA Handbook for guidance on policy and procedural development.

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

STATE AGENCY: ALBANY STATE UNIVERSITY *(continued)*

2015-006 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 Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	\$38,382

The University'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 University 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 two students.

Questioned Costs:

Questioned cost of \$38,382.00, with likely questioned cost of \$1,757,329.09, were identified for the students who received student financial assistance in excess of their eligibility.

Cause:

In discussing these deficiencies with management, they stated that due to turnover in the SFA Office, the University could not locate documentation for the verifications or determine if this documentation initially existed.

Effect or Potential Effect:

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

Recommendation:

The University should develop and implement procedures to ensure that verification requirements are met. The University should also contact the U.S. Department of Education regarding resolution of this finding.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The University has changed leadership in the Office of Financial Aid.

All processes and procedures relative to determining student eligibility and conducting verification will be reviewed and updated to ensure Federal Student Aid compliance.

The new leadership will implement a system of internal controls and monitoring to ensure that documents are received and maintained securely.

Appropriate modifications will be made to correct deficiencies.

All staff responsible for completing verification will be trained to ensure compliance.

The Office of Financial Aid staff will engage in consultation with the Department of Education, as required, and consistently review the FSA Handbook for guidance on policy and procedural development.

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

STATE AGENCY: ALBANY STATE UNIVERSITY *(continued)*

2015-007 Return of Title IV Funds

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	\$1,609
Repeat of Prior Year Finding:	FA-521-11-01

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

Criteria:

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

Condition:

Forty students who received Federal financial assistance for the Fall 2014 and Spring 2015 semesters and withdrew from the University were selected to determine if refunds were calculated and returned in the correct amount to the proper funding agency and/or student in a timely manner. Our examination revealed the following deficiencies.

1. The refund calculation for two students who withdrew during the Fall 2014 semester was calculated incorrectly due the use of incorrect Title IV aid information and the improper number of scheduled break days. These students were requested to return \$1,608.98 less than the required amount to various SFA programs.
2. The refund calculation for four students who withdrew during the Fall 2014 semester and five students who withdrew during the Spring 2015 semester was calculated incorrectly due to the use of inaccurate institutional charges and/or the improper number of scheduled break days. These students were required to return \$4,643.75 in excess of the required amount to various SFA programs.
3. The proration between the school and student portion of the refund was incorrect for four of the students who withdrew during the Fall 2014 semester and three of the students who withdrew during the Spring 2015 semester.

4. Funds were not returned to the appropriate grantor programs within the required time frame of 45 days for one of the withdrawn students tested.
5. Funds were not returned to the appropriate grantor programs within the required time frame of 30 days after the semester ended for four of the withdrawn students tested.
6. Documentation for funds returned to the appropriate grantor programs by the University did not agree to the amount calculated by and deducted within the University's student information system in two instances.
7. Documentation for funds returned to the appropriate grantor programs was not provided by the entity in eleven instances. Therefore, auditor could not determine if the funds had been returned to the appropriate grantor programs within the appropriate timeframe for these students.

Questioned Costs:

Questioned cost of \$1,608.98, with likely questioned cost of \$10,730.89, were identified for refunds calculated incorrectly.

Cause:

In discussing these deficiencies with management, they stated that the miscalculation of refund amounts occurred because scheduled break days were not properly determined. Additionally, internal procedural errors led to the untimely return of funds to the appropriate grantor programs or the inability to obtain documentation to support the timely return of funds to the appropriate grantor programs.

Effect or Potential Effect:

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

Recommendation:

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

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The University has changed leadership in the Office of Financial Aid. The Office of Financial Aid, coupled with the Registrar's Office has updated its policy and procedure for the accurate and timely reporting of Return to Title IV (R2T4).

System generated reports are reviewed daily and at the end of the term to assess the need for R2T4 completion on each eligible student. Internal procedures for calculating R2T4s will be monitored and updated annually to ensure compliance.

The Office of Financial Aid staff will engage in consultation with the Department of Education, as required, and consistently review the FSA Handbook for guidance on policy and procedural development.

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

STATE AGENCY: ALBANY STATE UNIVERSITY *(continued)*

2015-008 Inadequate Control Procedures over Unofficial Withdrawals

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	\$18,824

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

Criteria:

34 CFR 668.22 provides requirements over the treatment of Title IV funds when a student withdraws. The University 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:

All five students sampled who received Federal financial assistance for the Fall 2014 and Spring 2015 semesters and withdrew from the University but for whom no Return of Title IV calculation was performed were selected to determine if a refund should have been calculated. Our examination revealed that refund calculations were not performed for any of these students who unofficially withdrew during the Fall 2014 and Spring 2015 semesters.

Questioned Costs:

Questioned cost of \$18,824.43, with likely questioned cost of \$172,850.34, were identified for refunds calculated incorrectly.

Cause:

In discussing these deficiencies with management, they stated that the omission of three of these Return of Title IV calculations occurred as a result of an error in the Banner process used to identify students who may have unofficially withdrawn. In addition, two of these students' final grades were adjusted from F (failing) to W (withdrawal) at the end of the semester and this activity was not properly reported to the SFA Office to have a Return of Title IV calculation performed. Furthermore, withdrawal documentation for these two students could not be located by the University to support the students' last date of attendance.

Effect or Potential Effect:

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

Recommendation:

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

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The University has changed leadership in the Office of Financial Aid.

All policies and procedures relating to calculating the Return of Title IV funds have been reviewed to determine gaps in practice.

All relevant personnel will undergo training to ensure the accurate and timely return of funds to the Department of Education.

The Office of Financial Aid staff will engage in consultation with the Department of Education, as required, and consistently review of the FSA Handbook for guidance on policy and procedural development.

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

STATE AGENCY: ALBANY STATE UNIVERSITY *(continued)*

2015-009 Failure to Reconcile the Federal Direct Loan Program

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	None Identified

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

Criteria:

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

Condition:

University personnel perform a reconciliation of amounts reported in the student information system and the financial accounting system at the end of each month. However, monthly reconciliations of amounts disbursed by student per the Direct Loan Common Origination and Disbursement (COD) system and the student information system were not performed for any months in the fiscal year.

Cause:

In discussing these deficiencies with management, they stated that due to turnover in the SFA Office, the University could not locate documentation for the reconciliations performed during the fiscal year or determine if this documentation initially existed.

Effect or Potential Effect:

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

Recommendation:

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

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The University has changed leadership in the Office of Financial Aid.

A system of conducting monthly reconciliations between COD, Banner, and PeopleSoft will be implemented to guarantee compliance.

A Loan Reconciliation Specialist position will be added to the Office of Financial Aid to increase compliance.

The Office of Financial Aid staff will engage in training in regards to awarding, disbursing, and reconciling Federal Direct Loans.

The Office of Financial Aid staff will engage in consultation with the Department of Education, as required, and consistently review the FSA Handbook for guidance on policy and procedural development.

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

STATE AGENCY: FORT VALLEY STATE UNIVERSITY

2015-010 Weakness in Logical Access IT General Controls

Compliance Requirement:	Activities Allowed or Unallowed Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	None
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster Program
Questioned Costs:	None Identified
Repeat of Prior Year Finding:	2014-025

University policies and procedures were insufficient to provide adequate internal controls over logical access IT general controls.

Criteria:

Management of the University is responsible for designing and maintaining internal controls that provide reasonable assurance that transactions are properly processed and reported.

Condition:

Our review of the established internal control structure associated with significant financial applications at the University revealed design and operating effectiveness deficiencies in logical access controls intended to protect financial and student financial assistance information from unauthorized access, manipulation and corruption.

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

Cause:

In discussing these deficiencies with the University, management stated that the cause was directly related to ineffective policies and failure to adequately monitor general security settings and user access to the financial application.

Effect or Potential Effect:

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

Recommendation:

Management should review and enhance their policies and procedures to ensure the integrity and accuracy of the information used within the financial statements and as part of awarding financial assistance to students. Additionally, management should ensure proper separation of duties as it relates to financial and student financial assistance processes.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

To address the specific deficiencies noted in the audit, the University will review policies and procedures related to access controls. The Information Technology (IT) Department will conduct a review of all roles and access on a quarterly basis and distribute to all Banner coordinators. All discrepancies cited will be forwarded to IT for correction and or removal.

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

STATE AGENCY: FORT VALLEY STATE UNIVERSITY *(continued)*

2015-011 Undocumented Cost of Attendance Budgets

Compliance Requirement:	Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	None Identified
Repeat of Prior Year Finding:	2014-028

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

Criteria:

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

Condition:

Upon review of the University's Cost of Attendance (COA) budgets, it was noted that University personnel could not provide supporting documentation or explanations for the calculation of several components of the COA budgets, including Books and Supplies, Personal Expenses and Transportation.

Cause:

In discussing these deficiencies with management, they stated that due to turnover in the SFA Office, the University could not locate documentation for the procedures used in calculating COA budget components or determine if this documentation initially existed.

Effect or Potential Effect:

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

Recommendation:

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

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

To address the specific deficiencies noted in the audit, the University's Financial Aid Director will review the processes and procedures relative to determining the cost of attendance and maintain documentation.

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

STATE AGENCY: FORT VALLEY STATE UNIVERSITY *(continued)*

2015-012 Failure to Reconcile the Federal Direct Loan Program

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	None Identified

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

Criteria:

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

Condition:

University personnel perform a reconciliation of amounts reported in the student information system and the financial accounting system at the end of each month. However, monthly reconciliations of amounts disbursed by student per the Direct Loan Common Origination and Disbursement (COD) system and the student information system were not performed for eleven out of the twelve months in the fiscal year.

Cause:

In discussing these deficiencies with management, they stated that due to turnover in the SFA Office, the University could not locate documentation for the reconciliations performed during the fiscal year or determine if this documentation initially existed.

Effect or Potential Effect:

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

Recommendation:

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

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

To address the specific deficiencies noted in the audit, the University will establish guidelines to ensure the Federal Direct Loan Program is reconciled monthly. The designated Financial Aid Office and Accounting Services staff will include the reconciliation as part of the end of month process. A detailed comparison will include Banner, General Ledger and Department of Education awards made to students. All variances or exceptions will be finalized and noted on a monthly basis.

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

STATE AGENCY: KENNESAW STATE UNIVERSITY

2015-013 Satisfactory Academic Progress Determinations

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.SFA Student Financial Assistance Cluster
Questioned Costs:	\$9,049

Kennesaw State University Student Financial Aid Office improperly calculated Satisfactory Academic Progress (SAP) determinations by not including transfer credits and repeated coursework.

Criteria:

Provisions included in the 34 CFR 668 provide general requirements for administering Student Financial Assistance (SFA) programs. 34 CFR 668(a)(6) states that an institution's satisfactory academic progress policy is reasonable if "the policy describes how a student's GPA and pace of completion are affected by course incompletes, withdrawals, or repetitions, or transfers of credit from other institutions. Credit hours from another institution that are accepted and completed hours."

Condition:

In a sample of fifty (50) students that received Federal awards during the fiscal year, one student incorrectly received aid during the Fall semester when he should have had financial aid suspended.

Questioned Costs:

\$9,049.00, with likely questioned cost of \$1,836,201.36.

Cause:

In discussing the deficiency with the University, it appeared that the SAP calculation in Banner was not including transfer credit hours, nor were they calculating repeated coursework correctly. An employee error caused the improper calculation.

Effect or Potential Effect:

This deficiency caused a student to receive financial assistance when they were not eligible.

Recommendation:

We recommend that the University review and update internal policies to ensure that SAP determinations are in compliance with federal regulations. Additionally we recommend that the University develop and implement a monitoring process to ensure that controls are properly implemented.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The deficiency applies to the Marietta Campus and involves the Fall 2014 term which is prior to the merger with Kennesaw State University.

We have taken the following actions to address the specific deficiency noted:

- *When the restructuring of the University began to occur, and the Financial Aid Office on the Marietta Campus became the responsibility of the Kennesaw State University staff (which occurred in October of 2014), the SAP process was revised to ensure compliance with 34 CFR 668 (a)(6).*
- *Following the Fall 2014 term, all calculations were correctly administered and replicated the Kennesaw State University policies and procedures. The SAP process is compliant with no errors noted.*
- *As is standard, Kennesaw State University implemented its quality assurance program to check for accuracy and monitor compliance.*

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

STATE AGENCY: SAVANNAH STATE UNIVERSITY

2015-014 Undocumented Cost of Attendance Budgets

Compliance Requirement:	Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	None Identified

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

Criteria:

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

Condition:

Upon review of the University's Cost of Attendance (COA) budgets, it was noted that University personnel could not provide supporting documentation or explanations for the calculation of several components of the COA budgets, including Books and Supplies, Personal Expenses, Transportation, and Off-Campus Room and Board.

Cause:

In discussing these deficiencies with management, they stated that due to turnover in the SFA Office, the University could not locate documentation for the procedures used in calculating COA budget components or determine if this documentation initially existed.

Effect or Potential Effect:

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

Recommendation:

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

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

To address the specific deficiencies noted in the audit, the University's Financial Aid Director will review the processes and procedures relate to determining the cost of attendance and maintain documentation.

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

STATE AGENCY: SAVANNAH STATE UNIVERSITY *(continued)*

2015-015 Satisfactory Academic Progress Determinations

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.SFA Student Financial Assistance Cluster
Questioned Costs:	None Identified

The University's satisfactory academic progress policy fails to describe how a student's GPA and pace of completion are affected by course incompletes, withdrawals, or repetitions, or transfers of credit from other institutions.

Criteria:

34 CFR 668 provides general provisions for administering Student Financial Assistance programs. 34 CFR 668(a)(6) states that an institution's satisfactory academic progress policy is reasonable if "the policy describes how a student's GPA and pace of completion are affected by course incompletes, withdrawals, or repetitions, or transfers of credit from other institutions. Credit hours from another institution that are accepted toward the student's educational program must count as both attempted and completed hours."

Condition:

The University's satisfactory academic progress policy did not detail how a student's GPA and pace of completion are affected by various grades. In addition, the policy did not include credit hours from another institution that are accepted toward the student's educational program as both attempted and completed hours for calculating the pace of completion.

Cause:

In discussing this deficiency with management, this deficiency was the result of an outdated policy that did not adequately cover specific SAP requirements.

Effect or Potential Effect:

This deficiency could potentially cause a student to receive Title IV financial aid whom otherwise would not be eligible to receive funds.

Recommendation:

We recommend that the University review and update internal policies to ensure that satisfactory academic progress determinations are in compliance with federal regulations. Additionally, we recommend the University develop and implement a monitoring process to ensure that controls are properly implemented.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The University self-reported to the U.S. Department of Education (USDOE) that problems in this area were found to exist. An off-Site Program Review was scheduled to begin July 23, 2015. The Satisfactory Academic Progress policy for 2012-13, 2013-14 2014-15 and the new corrected policy for 2015-16 were reviewed. A Program Review Report was issued on August 19, 2015 to which the University responded. As of the date of this finding response, the USDOE has not issued clearance letter in relation to this matter. The current policy that went into effect for the 2015-2016 school year corrected the issues stated in this finding. In addition, Banner has been modified with additional controls.

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

STATE AGENCY: SAVANNAH STATE UNIVERSITY *(continued)*

2015-016 Return of Title IV Funds

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	\$26,490
Repeat of Prior Year Finding:	2014-033

The Student Financial Assistance Office (SFA) did not properly perform the refund process and ensure unearned Title IV funds were accurately calculated and returned in a timely manner.

Criteria:

34 CFR 668 provides general provisions for administering Student Financial Assistance programs. 34 CFR 668.22 provides requirements over the treatment of the Title IV funds when a student withdraws. The University is required to determine the amount of the 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 the Title IV programs when the total amount of the Title IV grant that the student earned is less than the amount of Title IV grant that was disbursed to the student as of the withdrawal date. 34 CFR 668.22(j)(1) states that "An institution must return the amount of Title IV funds...as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew."

Condition:

The University did not properly perform the refund process for official and unofficial student withdrawals and return unearned Title IV funds to the U.S Department of Education within the required timeframe of forty-five days. Additionally, the University's method of identifying withdrawn students was not detecting all students, including students enrolled only in e-courses, who unofficially withdrew from the University.

A sample of twenty-five students that received Federal financial assistance and withdrew, officially or unofficially, from the University were selected to determine if refunds were calculated in conformity with Title IV requirements and returned in a timely manner in accordance with Federal regulations. Our examination revealed the following:

1. Fourteen instances were noted where the University did not correctly calculate the amount of unearned funds. This resulted in an overpayment of Title IV funds returned to the U.S. Department of Education by the University for six students in the amount of \$1,684.33 and an underpayment for eight students totaling \$5,919.55.
2. Ten refunds were not processed within the required timeframe of forty-five (45) days.

In addition, the auditor reviewed the listing of all students who received all failing and/or incomplete grades for which no return of Title IV funds were made to ascertain whether the students sufficiently completed the enrollment period. Refunds were not calculated for six students with all failing and/or incomplete grades and did not complete 60% of the enrollment period. The University did not return \$22,254.63 of unearned Title IV funds.

Questioned Costs:

Known questioned cost of \$26,489.85 were identified of unearned Title IV funds not returned to the U.S. Department of Education. Additional questioned costs totaling \$205,557.00 were projected to the remaining population.

Cause:

In discussing these deficiencies with management, they stated that untimely refunds were caused as a result of instructors who did not report student withdrawals in a timely manner. Management also stated that a lack of monitoring of the processing of student financial assistance refunds in accordance with federal regulations and an oversight in reviewing unofficial withdrawals, resulted in refunds not being calculated for these students. Additionally, the University's SFA policy does not address unofficial withdrawal determination for students enrolled in e-courses.

Effect or Potential Effect:

The University was not in compliance with Federal regulations concerning the return of unearned Title IV funds to the U.S. Department of Education. Refunds were not calculated correctly and the University did not apply SFA refunds to the Title IV Federal programs within the required timeframe.

Recommendation:

The University should develop, implement, and monitor policies and procedures to ensure that student financial aid refunds are properly calculated and that unearned funds are returned to the U.S. Department of Education in a timely manner.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The University has implemented procedures to identify and process withdraw students. The Office of Financial Aid review reports to insure timely and accurate calculations are performed. Additional training has been provided to individuals in the Office of Financial Aid that are responsible for monitoring the Return of Title IV process.

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

STATE AGENCY: UNIVERSITY OF NORTH GEORGIA

2015-017 Inadequate Separation of Duties

Compliance Requirement:	Activities Allowed or Unallowed Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	None
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance
Questioned Costs:	None Identified

Policies and procedures were insufficient to provide adequate Separation of Duties and internal controls over change management and logical access IT general controls for certain significant financial applications.

Criteria:

Management of the University is responsible for designing and maintaining internal controls that provide reasonable assurance that transactions are properly processed and reported and password standards meet minimum requirements.

Condition:

Our review of the established internal control structure associated with significant financial applications at the University revealed design and operating effectiveness deficiencies in change management, including separation of duties, and logical access controls intended to protect financial and student financial assistance information from unauthorized access, manipulation, and corruption.

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

Cause:

In discussing these deficiencies with the University, management stated that the cause was directly related to ineffective policies and failure to adequately monitor change management, general security settings, and user access to the financial application.

Effect or Potential Effect:

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

Recommendation:

Management should review and enhance their policies and procedures to ensure the integrity and accuracy of the information used within the financial statements and as part of awarding financial assistance to students. Additionally, management should ensure proper separation of duties as it relates to financial and student financial assistance processes.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

UNG will review relevant State, USG and UNG policies and will continue to develop procedures to provide adequate separation of duties and internal controls over change management and logical access to IT general controls. These procedures will be developed and applied to ensure all accounts are handled correctly to limit risk. User account permissions will be evaluated for the appropriate level of access across the system. The principle of least privilege will be applied. The accounts will be monitored for recertification on a quarterly basis.

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

STATE AGENCY: UNIVERSITY OF NORTH GEORGIA *(continued)*

2015-018 Return of Title IV Funds

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	\$3,688

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

Criteria:

34 CFR 668.22 provides requirements over the treatment of Title IV funds when a student withdraws. The University 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:

A sample of 25 students that received Federal financial assistance for the Fall 2014 and Spring 2015 semesters and officially withdrew from the University revealed the following deficiencies:

1. The refund calculation for four students who officially withdrew during the Fall 2014 semester and one student who officially withdrew during the Spring 2015 semester was calculated incorrectly due to the use of inaccurate institutional charges. These students were requested to return \$3,688.47 less than the required amount to various Student Financial Assistance programs.
2. The refund calculation for two students who officially withdrew during the Spring 2015 semester was calculated incorrectly due to the use of inaccurate institutional charges and/or incorrect Title IV aid information. These students were required to return \$2,287.23 in excess of the required amount to various SFA programs.
3. The proration between the school and student portion of the refund was incorrect for five of the students who officially withdrew during the Fall 2014 semester and four of the students who withdrew during the Spring 2015 semester.
4. Funds were not returned to the appropriate grantor programs within the required time frame of 45 days for two of the officially withdrawn students tested.

Questioned Costs:

Questioned costs of \$3,688.47, with likely questioned costs of \$70,206.71, were identified for refunds calculated incorrectly.

Cause:

In discussing the condition with University of North Georgia officials, these issues occurred as a result of an error within the student information system. This error caused the refund calculation process within the student information system to utilize a reduced institutional charge amount based on an incorrect original charge date.

Effect or Potential Effect:

The Student Financial Assistance Office did not calculate the correct amount of refunds for the Title IV Federal program and did not apply the SFA refunds to the Title IV programs within the required time frame.

Recommendation:

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

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

UNG investigated the cause of the refund calculation error and two issues were found. The first issue was whether bookstore charges were to be classified as institutional charges for the R2T4 calculations. Based on the 2014-2015 Federal Student handbook chapter 5 -17, we did not include the bookstore charges since we believed that students had a real and reasonable opportunity to purchase the required books from an independent bookstore. Upon discussion with the auditors and the USDOE, they clarified for us that since we require the students to complete a process to get the funds to use at the other bookstore we cannot state that it is a reasonable opportunity to get the books and we must include the bookstore charges.

The second issue is based on the Federal Regulations regarding Institutional Charges in the Return to Title IV Calculations, it was discovered that the Original Charges Cut-Off Date reflected in Fall 2014 was an incorrect date which caused the inclusion of some reduced original charges in the Banner calculation. The Original Charges Date listed on the SOATERM Screen in Banner was Nov. 11, 2014 for Fall Semester 2014. The Original Charges Cut-Off Date for Spring 2014 was listed as January 5, 2015 in SOATERM. It caused a return of more than required amount. We have developed a new policy to establish the Original Charges Date as the first day following the full session drop/add period during each semester. The Registrar was notified 9/28/15 and the change was made beginning Spring 2015. We have also reviewed the names of the UNG team members who have access to the SOATERM screen and have reduced it to a limited number to eliminate the possibility of this error accruing again. We have corrected the BANNER date issue and updating the institutional charges to reflect any student who used the bookstore credit. We are recalculating all R2T4s to determine the exact calculation error amount and will contact USDOE to resolve the deficiency as quickly as possible.

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

STATE AGENCY: DARTON STATE COLLEGE

2015-019 Overpayment of Student Financial Assistance

Compliance Requirement:	Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	\$17,770
Repeat of Prior Year Finding:	2014-038

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

Criteria:

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

Condition:

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

1. One student in the sample received Direct Unsubsidized Student Loans before the Subsidized need-based loan limit was reached.
2. Two students in the sample were not in compliance with the College's published satisfactory academic progress policies. Federal regulations (34 CFR 668.32 and 668.34) state that a student is eligible to receive financial assistance under Title IV programs if satisfactory academic progress is maintained. The students did not meet the quantitative requirement of satisfactory academic progress, which resulted in SFA over disbursements totaling \$17,770.00.

Questioned Costs:

Questioned costs of \$17,770.00, with likely questioned costs of \$2,015,153.22, were identified for the students who received student financial assistance in excess of their eligible need.

Cause:

In discussing this condition with Darton State College officials, they stated that this deficiency occurred as a result of processing errors within the student information system.

Effect or Potential Effect:

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

Recommendation:

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

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

Darton State College (DSC) is currently performing additional testing of any financial aid student that was falling below the minimum Satisfactory Academic Progress (SAP) standards in 2014-2015. Based on preliminary testing results, DSC is hopeful that the actual questioned costs will be substantially lower than the auditor's projected questioned cost amount.

With respect to the issues identified relating to the misaward of federal student aid to students in a suspended status, the following actions have been put into place:

- 1. A manual review and calculation of the SAP status for every financial aid student before aid is awarded/packaged to ensure that the status in Banner is correct in accordance to the current SAP policy. If the status in Banner is correct and the student is eligible for aid, the student will be packaged. If it is determined that the status in Banner is incorrect, the status in Banner will be updated appropriately so as not to perpetuate Banner using an incorrect status to determine eligibility when an automated process is run, and so as not inadvertently pay an ineligible student.*
- 2. DSC will update our auto packing requirements table to ensure that any student who is in a suspended status will not be packaged until that status has been rectified by the receipt and approval of a SAP appeal, or until the student has attempted classes at his/her own expense until back into good SAP standing. Students who were packaged aid for an award year and fell into suspended status mid-award year will monitored to ensure that no aid pays to the student until he/she is back in good academic standing.*

In relation to the student identified in the sample as having been allocated an incorrect amount of subsidized versus unsubsidized funding, DSC has created a report that will allow us to identify students that have transfer credits accepted toward their degree of study after he/she was awarded their original aid package. We will run this report regularly to identify any student who needs a recalculation of loan limits as a result of transfer credits. We will also ensure that Banner is appropriately set up to properly identify the loan limits for each student and accurately package the student in accordance with his/her proper loan limit and amount.

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

STATE AGENCY: GORDON STATE COLLEGE

2015-020 Inadequate Control Procedures over Withdrawals

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	\$13,601

The Student Financial Assistance Office did not properly perform the refund process and ensure unearned Title IV funds were accurately calculated and returned in a timely manner.

Criteria:

34 CFR 668 provides general provisions for administering Student Financial Assistance (SFA) programs. 34 CFR 668.22 provides requirements over the treatment of the Title IV funds when a student withdraws. The College is required to determine the amount of Title IV grant that the student earned as of the student's withdrawal date when a recipient of a Title IV grant withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance. A refund must be returned to Title IV programs when the total amount of Title IV grant that the student earned is less than the amount of Title IV grant that was disbursed to the student as of the withdrawal date. 34 CFR 668.22(j)(1) states that "An institution must return the amount of Title IV funds...as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew."

Condition:

The College did not properly perform the refund process for official and unofficial student withdrawals.

A sample of 51 students who received Federal financial assistance and withdrew, officially or unofficially, from the College were selected to determine whether refunds were calculated in conformity with Title IV requirements and returned in a timely manner in accordance with Federal regulations. Our examination revealed the following:

1. The refund calculation for 12 students was calculated incorrectly due to the improper number of scheduled break days being used in the calculation. Eleven of these students were requested to return \$576.12 more than the required amount to various SFA programs, and 11 of these students were requested to return \$82.71 less than the required amount to various SFA programs.
2. The proration between the school and student portion of the refund was incorrect for 12 students who withdrew.
3. One refund was not processed within the required timeframe of 45 days after the date of the student's official withdrawal, and seven refunds were not processed within the required timeframe of 30 days after the final class date for the period of enrollment in which students unofficially withdrew.

4. The amount of refunds calculated for five students were returned to the U.S. Department of Education in a different amount.

In addition, auditor sampled 26 students who received all failing and/or incomplete grades for which no return of Title IV funds were made to ascertain whether the students sufficiently completed the enrollment period. A refund was not calculated for three students with all failing and/or incomplete grades and did not complete 60% of the enrollment period. This resulted in an underpayment of Title IV funds to the U.S. Department of Education in the amount of \$13,518.52.

Questioned Costs:

Questioned costs of \$13,601.23, with likely questioned costs of \$153,537.33 were identified for unearned Title IV funds not returned to the U.S. Department of Education.

Cause:

In discussing these deficiencies with the College, management stated that the cause was directly related to relying on professors to report students' attendance. However, there was not a mandated attendance policy in place.

Effect or Potential Effect:

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

Recommendation:

The College should implement policies and procedures to ensure that unofficial withdrawals that received Title IV funds are identified, that the required refund calculation is performed, that refund calculations are reviewed for accuracy, and that refunds are sent back to the various SFA programs in a timely manner. The College should also contact the U.S. Department of Education regarding the resolution of this finding.

Views of Responsible Officials and Corrective Action Plans:

Management concurs with the finding noted as inadequate control procedures over withdrawals.

The College will ensure that any breaks over 5 days are calculated as scheduled breaks starting Spring 2016. The College will review the official withdrawals on a weekly basis, to ensure all returns to Title IV are completed within the 45 days. The College will also verify that the amount of awards sent back to the Department of Education matches the College's calculated amount of return. Additionally, all faculty members will be required to enter a date of last attendance for all "F" grades beginning Spring 2016. This will allow the College to calculate the unofficial withdrawals with the correct last date of attendance.

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

STATE AGENCY: GORDON STATE COLLEGE *(continued)*

2015-021 Failure to Comply with Federal Work Study Earmarking

Compliance Requirement:	Matching, Level of Effort, and 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.SFA Student Financial Assistance Cluster
Questioned Costs:	\$3,064.75

The College did not use at least seven percent of the sum of its initial and supplemental Federal Work-Study (FWS) allocations for an 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:

Upon review of expenditures related to the FWS Program, it was noted that the proper amount was not expended for community service activities. The FWS amount authorized and expended for the College was \$103,828.00. Seven percent of the authorization is \$7,267.96. The College expended \$4,203.21 for community service activities. The College should have expended an additional \$3,064.75 for community service activities to be in compliance with Federal regulations.

Questioned Costs:

\$3,064.75

Cause:

In discussing these deficiencies with the College, they stated that the cause was due to the lack of community service opportunities in the surrounding area.

Effect or Potential Effect:

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

Recommendation:

The College should establish procedures to ensure that the proper amount of FWS Program funds is expended for community service activities. Additionally, the College should develop and implement a monitoring process to ensure that controls are properly implemented. The College should also contact the U.S. Department of Education regarding the resolution of this finding.

Views of Responsible Officials and Corrective Action Plans:

Management concurs with the deficiency noted with Federal Work-Study Earmarking Requirements.

The College will increase the number of Federal Work study students working off campus for the 2016-2017 aid year to ensure compliance with the seven percent requirement.

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

STATE AGENCY: SOUTH GEORGIA STATE COLLEGE

2015-022 Return of Title IV Funds

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	\$534
Repeat of Prior Year Finding:	2014-044

The Student Financial Assistance Office (SFA) did not properly perform the refund process and ensure unearned Title IV funds were accurately calculated and returned in a timely manner.

Criteria:

34 CFR 668 provides general provisions for administering Student Financial Assistance programs. 34 CFR 668.22 provides requirements over the treatment of the Title IV funds when a student withdraws. The College is required to determine the amount of Title IV grants that the student earned as of the student's withdrawal date when a recipient of the 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 the Title IV programs when the total amount of the Title IV grant that a student earned is less than the amount of Title IV grant that was disbursed to the student as of the withdrawal date. 34 CFR 668.22(j)(1) states that "An institution must return the amount of Title IV funds...as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew."

Condition:

A sample of eleven students who received Federal financial assistance and withdrew, officially or unofficially, from the College was selected to determine if refunds were calculated in conformity with Title IV requirements and returned in a timely manner in accordance with federal regulations. Our examination revealed that refund calculations were incorrect for four students sampled due to the institutional charges and/or amounts of grants and loans paid. In three instances, students were requested to return \$534.39 less than the required amount and in one instance, a student was requested to return \$237.65 more than the required amount to various SFA programs. The proration between the school and student portion of the refund was also incorrect for these five students. In addition, funds were not returned to the appropriate grantor programs within the required time frame of 45 days for two of the eleven students tested.

Questioned Costs:

Questioned costs of \$534.39, with likely questioned costs of \$3,426.79 were identified for unearned Title IV funds not returned to the U.S. Department of Education by the College.

Cause:

In discussing these deficiencies with management, they stated that these issues were the result of clerical errors during the performance and review of financial assistance refund calculations.

Effect or Potential Effect:

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

Recommendation:

The College should review existing procedures and provide training to ensure that Student Financial Aid refunds are properly calculated and returned in accordance with the Higher Education Amendments of 1998, Public Law 105-244. The College should contact the U.S. Department of Education regarding resolution of this finding.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

South Georgia State College (SGSC) self-reported to the United States Department of Education (USDOE) on March 20, 2015, that problems in this area were found to exist. On March 25, 2015, the USDOE notified SGSC that an Off-Site Program Review was scheduled to begin April 7, 2015. A Program Review Report was issued on April 24, 2015, to which SGSC responded on June 23, 2015. As of the date of this finding response, the USDOE has not issued a clearance letter in relation to this matter. Additional training on the refund calculation process has been provided to personnel in the SGSC Student Financial Aid office in response to the four immaterial clerical errors noted for fiscal year 2015.

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

STATE AGENCY: GWINNETT TECHNICAL COLLEGE

2015-023 Overpayment of Student Financial Assistance

Compliance Requirement:	Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	\$6,900

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

Criteria:

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

Condition:

A sample of 60 financial assistance files were selected to determine if financial assistance was properly calculated and disbursed to eligible students. The following deficiencies were noted:

1. Sixteen students in the sample were eligible to receive \$10 more per semester in Pell Grant funds for all semesters that they were enrolled less than half-time based upon an incorrect maximum Pell limit calculated from the incorrect input of the Cost of Attendance budget within the student information system.

This matter was brought to the attention of the Technical College who upon review determined that 1,287 students were under awarded in total of \$12,870.00 due to this error.

2. Two students in the sample were not in compliance with the Technical College's published satisfactory academic progress policies. Federal regulations (34 CFR 668.32 and 668.34) state that a student is eligible to receive financial assistance under Title IV programs if satisfactory academic progress is maintained. The students failed to meet the quantitative requirement of satisfactory academic progress, which resulted in SFA over disbursements totaling \$6,900.00.

Questioned Costs:

Questioned costs of \$6,900.00, with likely questioned costs of \$694,826.56, were identified for the students who received student financial assistance in excess of their eligible need.

Cause:

In discussing this condition with Gwinnett Technical College officials, they stated that these deficiencies occurred as a result of inaccurate data included within the Banner student information system.

Effect or Potential Effect:

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

Recommendation:

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

Views of Responsible Officials and Corrective Action Plans:

Gwinnett Technical College is in concurrence with the findings and recommendations of this finding.

The Pell calculation error was due to a system error, which was made by an administrator who no longer works at GTC. The error has been identified and corrected. Pell monitoring and reconciliation procedures are in place and will be reviewed regularly.

Contact Person: Lisa Martin, Director of Financial Aid

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

STATE AGENCY: GWINNETT TECHNICAL COLLEGE *(continued)*

2015-024 Undocumented Cost of Attendance Budget

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.SFA Student Financial Assistance Cluster
Questioned Costs:	None Identified

The Technical College's Student Financial Aid Office failed to document the procedures used to establish their Cost of Attendance budgets.

Criteria:

Provisions included in 34 CFR 668 provide general provisions for administering Student Financial Aid (SFA) programs. The determination of SFA award amounts is based on financial need. Financial need is generally defined as the student's cost of attendance (COA) minus financial resources reasonably available.

Condition:

Upon review of the Technical College's Cost of Attendance (COA) budgets, it was noted that Technical College personnel could not provide supporting documentation or explanations for the calculation of several components of the COA budgets. Additionally, Technical College personnel could not explain an inconsistency noted in the comparison of the Books and Supplies and Miscellaneous components to the prior year and to comparable technical colleges.

Cause:

In discussing these deficiencies with management, they stated that due to turnover in the SFA Office, the Technical College could not locate documentation for the procedures used in calculating COA budget components or determine if this documentation initially existed.

Effect or Potential Effect:

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

Recommendation:

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

Views of Responsible Officials and Corrective Action Plans:

Gwinnett Technical College is in concurrence with the findings and recommendations of this finding.

Policies and procedures have been developed for determining Cost of Attendance figures beginning with the new 2015 – 2016 aid year. All policies and procedures are being saved to a shared department drive housed on the institutional server to ensure procedures are no longer able to be misplaced.

Contact Person: Lisa Martin, Director of Financial Aid

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

STATE AGENCY: SAVANNAH TECHNICAL COLLEGE

2015-025 Return of Title IV Funds

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	\$1,024

The Student Financial Aid Office (SFA) did not properly perform the refund process and ensure unearned Title IV funds were accurately calculated and returned in a timely manner.

Criteria:

34 CFR 668 provides general provisions for administering Student Financial Assistance programs. 34 CFR 668.22 provides requirements over the treatment of Title IV funds when a student withdraws. The Technical College is required to determine the amount of the Title IV grant that the student earned as of the student's withdrawal date when a recipient of the 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 the Title IV programs when the total amount of the Title IV grant that the student earned is less than the amount of Title IV grant that was disbursed to the student as of the withdrawal date. 34 CFR 668.22(j)(1) states that "An institution must return the amount of Title IV funds...as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew".

Condition:

The Technical College did not properly perform the refund process for official and unofficial student withdrawals and return unearned Title IV funds to the U.S Department of Education within the required timeframe of forty-five days. The Technical College did not review any fall 2014 unofficial withdrawals, to ascertain whether refunds were required.

A sample of 50 students that received federal financial assistance and withdrew, officially or unofficially, from the Technical College were selected to determine if refunds were calculated in conformity with Title IV requirements and returned in a timely manner in accordance with federal regulations. Our examination revealed the following:

1. One student withdrew October 17, 2014 and the refund process was not completed until December 11, 2014. This student's refund was correctly calculated; however the refund was not processed within the 45 day maximum time requirement.
2. One student withdrew on March 3, 2015 and the refund process was not completed until May 22, 2015. This student's refund was correctly calculated; however the refund was not processed within the 45 day maximum time requirement.
3. Two students that unofficially withdrew did not have refund calculations performed resulting in \$1,024.00 in questioned cost.

Questioned Costs:

Questioned costs of \$1,024.00 with likely questioned costs of \$27,493.11, were identified as unearned Title IV funds not returned to the U.S. Department of Education.

Cause:

In discussing these deficiencies with the Technical College's Management, they stated that untimely refunds were caused as a result of instructors who did not report student withdrawals in a timely manner. Management also stated that a lack of monitoring of the processing of student financial assistance refunds in accordance with federal regulations and an oversight in reviewing unofficial withdrawals, resulted in refunds not being calculated for these students.

Effect or Potential Effect:

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

Recommendation:

The Technical College should develop, implement, and monitor policies and procedures and provide training to ensure that student financial aid refunds are properly calculated and that unearned fund are returned to the U.S. Department of Education in a timely manner.

Views of Responsible Officials and Corrective Action Plans:

The Technical College concurs with the stated findings.

Corrective Action Plan 1

The two instances of late return of Title IV funds are considered isolated cases related to late withdrawal submission by adjunct instructors. The Executive Director for Student Financial Services (EDSFS), in conjunction with the Vice President of Academic Affairs and Division Deans, will develop and implement a communication strategy that will educate all faculty and emphasize the importance of timeliness and the impact of the withdrawal notification process on Title IV funding. The communication strategy will consist of written materials and in-person presentations deployed through faculty senate, new faculty orientation sessions, divisional meetings, and will include, at least once per semester, an Academic Affairs faculty professional development session. The sessions will be used to reinforce and underscore the importance and effect of late withdrawal submissions and the return of Title IV funding. In addition, the Deans will be charged with implementing a communication plan that will remind all faculty of submission deadlines and the importance of timeliness.

Corrective Action Plan 2

The financial aid office took action to obtain documentation to support the determination whether Title IV refund calculations were required for students who earned failing grades in fall 2014. For those students in which the college determined that the failing grades were not earned, a Return to Title IV calculation was performed and if applicable, funds were returned to the Department of Education.

In spring of 2015, the Technical College identified a gap in the unofficial withdrawal analysis of students receiving all 'F' or a combination of 'F' and 'W' grades and quickly implemented a corrective action plan. Effective with spring 2015 grades, the Technical College executed a process with input from the instructors to confirm if the student earned the 'F' grade, or if they should be an unofficial withdraw. In conjunction with the strategies identified in Corrective Action Plan 1, the EDSFS, Vice President of Academic Affairs,

Schedule of Findings and Questioned Costs
Section III – Federal Award Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2015

State of Georgia

and Division Deans will continue to educate faculty, reinforce the unofficial withdrawal policy and highlight the significance of the timely submission and notification of grades and withdrawals.

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

STATE AGENCY: SOUTHWEST GEORGIA TECHNICAL COLLEGE

2015-026 Inadequate Separation of Duties

Compliance Requirement:	Activities Allowed or Unallowed Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	None
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	None Identified

Policies and procedures were insufficient to provide adequate Separation of Duties and internal controls over logical access IT general controls for certain significant financial applications.

Criteria:

Management is responsible for designing and maintaining internal controls that provide reasonable assurance that transactions are properly processed and reported and password standards meet minimum requirements.

Condition:

Our review of the established internal control structure associated with significant financial applications at the Technical College revealed design deficiencies in logical access controls intended to protect information from unauthorized access, manipulation and corruption. The details related to this deficiency have been provided to the Technical College management in accordance with Official Code of Georgia Annotated §50-6-9.

Cause:

In discussing these deficiencies with management, they stated that the cause was directly related to design errors and failure to monitor logical access controls.

Effect or Potential Effect:

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

Recommendation:

Management should review and enhance their policies and procedures to ensure the integrity and accuracy of the information used within the financial statements and as part of awarding financial assistance to students. Additionally, management should ensure proper separation of duties as it relates to financial and student financial assistance processes

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

Southwest Georgia Technical College merged with Moultrie Technical College effective July 1, 2015. Deficiencies noted in the finding were relative to Banner access controls. As a result of the merger, the newly formed Southern Regional Technical College adopted the Banner system and controls brought forward from the former Moultrie Technical College. These controls include a formal process beginning with supervisors request for employee access. The form used to document the request is reviewed for approval by the Vice President for Administration. The Vice President for Administration ensures that employee access is restricted to provide for the adequate separation of duties in the areas of registration, financial aid, and student refund management.

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

STATE AGENCY: DEPARTMENT OF PUBLIC HEALTH

2015-027 Noncompliance with Level of Effort Requirements

Compliance Requirement:	Matching, Level of Effort, Earmarking
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
Pass-Through Entity:	None
CFDA Number and Title:	93.069 - Public Health Emergency Preparation
Federal Award Numbers:	5U90TP000511-03 (Year: 2014)
Questioned Costs:	None Identified

The Department of Public Health (DPH) did not maintain the required Level of Effort (LOE) for the Public Health Emergency Preparation (PHEP) program.

Background Information:

The PHEP program assists state and local health departments in demonstrating measurable and sustainable progress toward achieving the public health preparedness capabilities identified by the Centers for Disease Control and Prevention (CDC) and other activities that promote safer and more resilient communities. The DPH is responsible for administering this program and reporting LOE in CDC's PERFORMS Federal system. This system is used to calculate the level of expenditures from state sources that must be maintained.

During fiscal year (FY) 2015, DPH expended \$16 million in PHEP funds and designated \$2.65 million of its estimated state funded expenditures in the PERFORMS Federal system to meet the LOE requirement. These state funded expenditures consisted of costs related to DPH's Infant and Child Health Promotion (IHP) lab, which services the PHEP program.

Criteria:

As a recipient of federal awards, DPH is required to establish and maintain internal controls designed to provide reasonable assurance of compliance with federal laws, regulations, and the terms and conditions of the federal awards (*Title 2 CFR Part 200.303*). The LOE requirement specified in the PHEP grant Notice of Award (NOA) requires DPH to maintain expenditures at a level that is not less than the average level of such expenditures maintained for the preceding two years.

Condition:

The DPH maintained \$2.65 million in state funded IHP lab expenditures, which did not meet the LOE requirement for the fiscal year. Based on the average level of expenditures maintained in the preceding two years, DPH should have maintained at least \$2.75 million in state funded expenditures to comply with the LOE requirement.

Cause:

The expenditures DPH entered into the PERFORMS Federal system for calculating LOE were estimated expenditures instead of actual expenditures. The DPH used estimated yearly expenditures of \$2.65 million, which was the amount appropriated for the ICHP lab. In FY 2014, actual expenditures were greater than the estimated expenditures causing the average for the two prior years (and the required LOE amount for the current year) to be higher than normal. The DPH misunderstood the CDC requirement to utilize actual expenditures for the prior two years when calculating LOE.

Effect or Potential Effect:

The DPH did not comply with the LOE requirement for the PHEP program. Grant conditions allow the grantor to penalize DPH for noncompliance by suspending or terminating the award or withholding future awards.

Recommendation:

We recommend DPH develop and implement policies and procedures to monitor compliance with the LOE requirement to ensure that state funded expenditures are maintained at a level that is not less than the average level of actual expenditures maintained for the preceding two years. In addition, we recommend DPH cap expenditures at the expected and estimated amount as actual expenditures may not be utilized in the PERFORMS Federal system.

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

DPH recognizes the importance of compliance with federal award requirements.

DPH will continue to monitor expenditures to ensure compliance with LOE requirements. DPH will continue to submit federal award application as instructed by the grantor. Expenditures will be monitored to ensure that each fiscal year actual state expenditures for LOE do not exceed the projected expenditures required for the PERFORMS Federal System.

Implementation Date: August 7, 2015

Contact Person: Kate Pfirman, Chief Financial Officer
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FEDERAL AGENCY: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)

STATE AGENCY: DEPARTMENT OF COMMUNITY HEALTH¹

2015-028 Federal Receivables and Cash Management

Compliance Requirement: Cash Management
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: 93.777 – State Survey and Certification of Health Care Providers and Suppliers Medicare
93.778 – Medical Assistance Program
Federal Award Number: 05-1505GABIPP, 05-1505GAIMPL, 05-1505GA5MAP, 05-1505GA5ADM, 05-1505-GA-5001, 15-1505-GA-5002, 05-1505GAINCT (Year: 2015), 05-1405-GA-5001, 05-1405GABIPP, 05-1405GAIMPL, 05-1405GA5ADM, 05-1405GA5MAP, 05-1405-GA-5002, 05-1405GAINCT (Year: 2014)
Questioned Costs: None Identified
Repeat of Prior Year Finding: 2014-003

Criteria:
See Financial Statement Finding 2015-047.

Condition:
See Financial Statement Finding 2015-047.

Cause:
See Financial Statement Finding 2015-047.

Effect or Potential Effect:
See Financial Statement Finding 2015-047.

Recommendation:
See Financial Statement Finding 2015-047.

Views of Responsible Officials and Corrective Action Plans:
See Financial Statement Finding 2015-047.

Estimated Completion Date: June 30, 2016

Contact Person: Demetrius Brown, Director of GL Accounting and SHBP
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¹The audit of this State agency was performed in whole or in part by other auditors.

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

STATE AGENCY: DEPARTMENT OF COMMUNITY HEALTH¹ (*continued*)

2015-029 Verification and Documentation of Medicaid Eligibility

Compliance Requirement:	Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
Pass-Through Entity:	None
CFDA Number and Title:	93.777 – State Survey and Certification of Health Care Providers and Suppliers Medicare 93.778 – Medical Assistance Program
Federal Award Number:	05-1505GA5ADM, 05-1505GAIMPL, 05-1505-GA-5001, 05-1505-GA-5002, 05-1505GABIPP, 05-1505GAINCT, 05-1505GA5MAP (Year: 2015), 05-1405GA5ADM, 05-1405GABIPP, 05-1405GAINCT, 05-1405GAIMPL (Year: 2014)
Questioned Costs:	None Identified
Repeat of Prior Year Finding:	2014-005

The Department of Community Health does not have effective controls over verification and documentation of Medicaid eligibility.

Background Information:

Medicaid provides financial assistance to states for payments of medical assistance on behalf of eligible low-income individuals. It operates as a vendor payment program, with states paying providers of medical services directly. Participating providers are required to accept the Medicaid reimbursement level as payment in full.

Medicaid is the State's largest program and accounts for approximately one third of its total expenditures of federal awards. During fiscal year 2015, the State expended approximately \$6.9 billion in Medicaid funds.

Criteria:

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

Condition:

The Department of Community Health has contracted with the Department of Family and Children Services (DFCS) to provide enrollment and monitoring services for Medicaid members. During fieldwork we noted three recipient files in a sample of 60 Medicaid recipients whose eligibility was not properly documented. Those three files did not contain adequate documentation of timely recertification.

¹The audit of this State agency was performed in whole or in part by other auditors.

Without adherence to the Department of Community Health's policies and procedures to determine and document Medicaid eligibility, members in the Medicaid program may not be eligible to receive benefits if documentation of their eligibility status is incomplete or inadequate

Cause:

The Department of Community Health does not have effective monitoring controls in place to detect deficiencies in documentation of a member's eligibility and does not have effective controls in place to enforce corrective actions of findings once noted.

Effect or Potential Effect:

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

Recommendation:

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

Views of Responsible Officials and Corrective Action Plans:

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

DCH implemented a Program Improvement Plan (PIP) on March 12, 2010. The PIP requires DFCS to remedy areas of deficiencies such as untimely renewals. DCH and DFCS management staff meet quarterly to discuss and review progress towards improving the deficiencies.

The DCH Medicaid Eligibility Quality Control (MEQC) staff read cases in accordance to CMS required guidelines through the 2014-2016 CMS MEQCPERM Pilots. The results are reported to DFCS management and CMS. Any deficiencies or errors cited, require a Corrective Action Plan (CAP). The CAP is tracked as part of the PIP process and continues until the issue is resolved. These findings will be included in their next CAP review.

DCH and DFCS are in the process of implementing a new Integrated Eligibility System for public assistance programs called Georgia Gateway. This system will make renewals more efficient and provide DCH more direct oversight of the Medicaid eligibility process.

Estimated Completion Date: March 1, 2016

Contact Person: Wesley Merritt, Medicaid Quality Control Program Director
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FEDERAL AGENCY: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (*continued*)

STATE AGENCY: DEPARTMENT OF HUMAN SERVICES

2015-030 Inadequate Monitoring of Subrecipients

Compliance Requirement:	Subrecipient Monitoring
Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
Pass-Through Entity:	None
CFDA Number and Title:	93.568 – Low-Income Home Energy Assistance
Federal Award Number:	2015G992201 (Year: 2015), 2014G992201 (Year: 2014)
Questioned Costs:	None Identified
Repeat of Prior Year Finding:	2014-011

The Department of Human Services (DHS) did not adequately monitor subrecipients of the Low-Income Home Energy Assistance Program (LIHEAP).

Background Information:

LIHEAP grants assist states in providing services to help low-income households meet the costs of home energy, increase their energy self-sufficiency, and reduce their vulnerability resulting from energy needs. Of the \$60.4 million in LIHEAP funds that DHS expended during the fiscal year (FY) ended June 30, 2015, DHS passed through approximately \$59.3 million to 19 subrecipients. Approximately \$5.0 million (8%) of this amount was allotted to subrecipients for administrative expenses.

As part of our FY 2015 audit, we followed up on DHS's efforts to implement its corrective action plan for prior year finding 2014-011. In the prior year finding, we reported that DHS did not adequately monitor the LIHEAP subrecipients. In response to our recommendation to improve subrecipient monitoring oversight, DHS instituted new policies and procedures for documenting and monitoring the performance of its monthly subrecipient reviews. Implementation of these new policies and procedures did not occur until February 2015. Consequently, we continued to identify instances of inadequate subrecipient monitoring during FY 2015.

Criteria:

As the pass-through entity, DHS is responsible for monitoring the activities of subrecipients to ensure that subawards are used for authorized purposes, in compliance with federal laws, regulations, and the terms and conditions of the subawards, and performance goals are achieved (*Title 2 CFR Part 200.331*). DHS has established monitoring procedures whereby program personnel perform reviews of monthly expenditure reports and programmatic reports that subrecipients are required to submit by the 15th of each month in accordance with subaward agreements. Generally, these reviews and reports are documented in the subrecipient files that are maintained by program personnel, with evidence of review by the program manager and director on a cover sheet attached to the reports. DHS's subrecipient monitoring policy requires the reviews to be completed by the 25th of each month.

Condition:

We determined that while DHS is monitoring its subrecipients' total program expenditures and progress toward performance measures for LIHEAP, it is not performing sufficient fiscal monitoring to ensure program funds are being spent only for allowable purposes. We examined documentation maintained in the subrecipient files for a random sample of six of the 19 subrecipients. During FY 2015, these six subrecipients expended LIHEAP funds totaling \$13.2 million, including \$1.2 million in administrative costs. We found that the subrecipient files did not contain any supporting detail for administrative costs that would allow DHS to evaluate whether the costs were in compliance with program requirements. Further inquiry of management regarding this matter revealed that there is no current requirement for subrecipients to submit documentation supporting the administrative costs total included in their monthly expenditure reports.

Additionally, we identified inconsistencies in the performance and documentation of DHS's monitoring procedures. Specifically, we found instances where reviews of monthly expenditure and programmatic reports were not performed by the 25th of the month as required by DHS's policy. The cover sheets that were attached to these reports were dated months after the date of the reports. We also identified several programmatic reports that did not contain evidence of review for four of the six subrecipients tested and one instance where a programmatic report was missing from a subrecipient file. These exceptions occurred prior to the implementation of DHS's new subrecipient monitoring policies and procedures in February 2015.

Cause:

DHS's monitoring procedures did not require program personnel to obtain and review documentation supporting the monthly administrative costs total reported by subrecipients. In addition, DHS did not have sufficient oversight of its subrecipient monitoring process throughout FY 2015. As previously noted, the new policies and procedures that DHS established to address the prior year finding were not implemented until February 2015.

Effect or Potential Effect:

Inadequate monitoring of subrecipients could result in federal funds being expended for unallowable purposes and subrecipients not properly administering federal programs in accordance with laws, regulations, and grant agreements. In addition, grant conditions allow the grantor to penalize DHS for noncompliance by suspending or terminating the award or withholding future awards.

Recommendation:

We recommend DHS include in the terms and conditions of its subawards a requirement for subrecipients to submit details of administrative costs along with the monthly expenditure reports and establish procedures for reviewing the detail to ensure the costs are in compliance with program requirements. We also recommend DHS continue its efforts to monitor the performance and results of its new Subrecipient Monitoring policies and procedures to ensure they are effective and consistently followed by program personnel throughout the year.

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

The State LIHEAP program has addressed the FY2014 audit finding. The corrective action for this finding established a new standard for processing and management review of monthly expenditure and programmatic reports. The plan was initiated in February 2015 and was fully implemented by April 2015.

Regarding the review of monthly Administrative Expenses charged by the sub-recipients, the State LIHEAP program is working to refine the documentation and review process supporting the Administrative Cost charged by the sub-recipients.

Estimated Completion Date: June 30, 2016

Contact Person: Ann Carter, OFI State Operations Director-DFCS
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FEDERAL AGENCY: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)

STATE AGENCY: DEPARTMENT OF HUMAN SERVICES (continued)

2015-031 Inadequate Monitoring of Subrecipients

Compliance Requirement:	Subrecipient Monitoring
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:	93.667 – Social Services Block Grant
Federal Award Number:	G-1401GASOSR (Year: 2014), G-1501GASOSR (Year: 2015)
Questioned Costs:	None Identified

The Department of Human Services (DHS) did not adequately monitor subrecipients of the Social Services Block Grant (SSBG) program.

Background Information:

The SSBG program enables each state to furnish social services best suited to the needs of the individuals residing in the state. Federal block grant funds may be used to provide services toward one of the following five goals: (1) To prevent, reduce, or eliminate dependency; (2) to achieve or maintain self-sufficiency; (3) to prevent neglect, abuse, or exploitation of children and adults; (4) to prevent or reduce inappropriate institutional care; and (5) to secure admission or referral for institutional care when other forms of care are not appropriate. Of the \$11.2 million in SSBG funds that DHS expended during the fiscal year (FY) ended June 30, 2105, DHS passed-through approximately \$5.3 million to 12 subrecipients.

Criteria:

As the pass-through entity, DHS is required to monitor the activities of its subrecipients (Title 2 CFR Part 200.331). This includes ensuring that the subrecipients expending \$500,000 or more in federal funds during their fiscal year have the required audit conducted in accordance with Title 2 CFR Part 200.514. In addition, DHS is required to issue management decisions on any findings reported in these subrecipient audits affecting grant funds it awarded and ensure subrecipients take appropriate and timely corrective action on all audit findings. The requirement for Subrecipient Audits is designed to ensure that subawards are used for authorized purposes, in compliance with federal laws, regulations, and the terms and conditions of the subawards.

The DHS Office of Audits established a tracking spreadsheet for monitoring the receipt of subrecipient audit reports and an audit program for conducting reviews of the reports and performing following up procedures pursuant to the Subrecipient Audits requirement. In addition, the Office of Audits uses the tracking spreadsheet to create a monthly delinquent list that identifies all subrecipients that have not submitted the required audit report within nine months of their fiscal year-end. This list is sent to the SSBG program staff that are responsible for following up with these subrecipients to ensure they received the required audit and to obtain a copy of the report.

Condition:

We examined the subrecipient monitoring documentation maintained by the DHS Office of Audits for all 12 subrecipients of the SSBG program. We found that only 10 of the 12 subrecipients submitted audit reports during FY 2015. While the Office of Audits was able to provide documentation of the tracking spreadsheet that was used to monitor receipt of the subrecipient audit reports during the year, it was not able to provide evidence of the follow up procedures performed for the two subrecipients that did not submit their audit reports. The missing audit reports were subsequently obtained by the Office of Audits following our inquiry of their status.

During our review of the subrecipient audit reports, including the two that were subsequently obtained, we noted that the reports did not contain any audit findings or questioned costs that would require follow up by the Office of Audits.

Cause:

The DHS Office of Audits did not have sufficient oversight of procedures performed to follow up with subrecipients that had not submitted their audit reports. In addition, documentation requirements for the follow up procedures performed by SSBG program staff had not been established.

Effect or Potential Effect:

Inadequate monitoring of subrecipients by DHS could result in federal funds being expended for unallowable purposes and subrecipients not properly administering federal programs in accordance with laws, regulations, and grant agreements. In addition, the grantor may penalize DHS for noncompliance by suspending or terminating the award or withholding future awards.

Recommendation:

We recommend DHS review its internal controls over Subrecipient Monitoring and implement additional policies and procedures, as needed, to ensure that all subrecipients receive the required audit and timely actions are taken when subrecipients do not comply with the audit requirements. These policies and procedures should be formally documented and monitored by management to ensure that they are effective and consistently performed. In addition, documentation requirements for the follow up procedures performed by SSBG program staff should be established and incorporated in DHS's policies and procedures for monitoring subrecipients.

Views of Responsible Officials and Corrective Action Plans:

We agree with the finding and will continue monitoring the process to prevent future findings.

During 2015, the DHS internal audit unit redesigned the subrecipient tracking database to better identify providers not submitting audited financial statements timely. Employees have been trained on the new database and process. This finding was addressed and resolved in December 2015.

Implementation Date: December 31, 2015

Contact Person: Luz Hunter, DHS Audit Manager
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FEDERAL AGENCY: U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

STATE AGENCY: DEPARTMENT OF COMMUNITY AFFAIRS¹

2015-032 Incorrect Income Determination

Compliance Requirement:	Eligibility
Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance
Federal Awarding Agency:	U.S. Department of Housing and Urban Development
Pass-Through Entity:	None
CFDA Number and Title:	14.871 - Section 8 Housing Choice Vouchers
Questioned Costs:	None Identified
Repeat of Prior Year Finding:	2014-012

DCA-RAD did not correctly determine income for two tenants selected for eligibility testing.

Criteria:

OMB Circular A-133 requires that income eligibility and tenant rent payment must be calculated using the documentation from third party verification in accordance with 24 CFR part 5 subpart F.

Condition:

DCA-RAD did not correctly determine income for two tenants selected for eligibility testing.

Cause:

DCA-RAD failed to follow the policies and procedures which have been established for determining tenant eligibility in accordance with HUD guidelines.

Effect or Potential Effect:

Noncompliance with HUD guidelines could result in units being rented to ineligible tenants or errors in the rent subsidies paid by HUD.

Recommendation:

Management should establish procedures and monitor compliance with those procedures to ensure that the determination of tenant eligibility in accordance with guidelines specified by HUD.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

DCA's RAD continues to conduct a monthly file review to ensure that rental calculations are processed according to HUD Rules and Regulations.

Staff has participated in rent calculation trainings over the last year to ensure that they have a clear comprehension of processing rental calculations accurately however, when we are aware that a calculation has been inaccurately calculated, a correction is conducted immediately to resolve the calculation error.

Implementation Date: August 30, 2015

Contact Person: Shawn Williams, Director, Housing Assistance Division
Telephone: 404-679-0621; E-mail: Shawn.Williams@dca.ga.gov

¹The audit of this State agency was performed in whole or in part by other auditors.

FEDERAL AGENCY: U.S. DEPARTMENT OF HOUSING AND
URBAN DEVELOPMENT (*continued*)

STATE AGENCY: GEORGIA HOUSING AND FINANCE AUTHORITY¹

2015-033 Federal Reports Not Submitted Timely

Compliance Requirement:	Reporting
Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance
Federal Awarding Agency:	U.S. Department of Housing and Urban Development
Pass-Through Entity:	None
CFDA Number and Title:	14.238 – Shelter Plus Care Program
Questioned Costs:	None Identified

The Georgia Housing and Finance Authority (Authority) did not ensure timely submission of required program reports.

Background Information:

The Shelter Plus Care program provides assistance with linking rental assistance to supportive services for hard-to-serve homeless persons with disabilities. During fiscal year 2015, the Authority expended \$12.6 million in Shelter Plus Care program funds.

Criteria:

OMB Circular A-133 requires that HUD Form 40118 be filed within 90 days of the end of each sub-grantees' operating year.

Condition:

The Authority did not file HUD Form 40118 - Annual Progress Report in a timely manner for 51 sub-grantees selected for reporting testing.

Cause:

The Authority did not follow the policies and procedures which have been established for submitting HUD Form 40118 within 90 days of the end of each sub-grantees' operating year.

Effect or Potential Effect:

Untimely filing of HUD Form 40118 could delay the receiving of grant funds and may result in a determination of lack of capacity of future homeless assistance funding.

Recommendation:

The Authority should implement policies and procedures to ensure that the reports are submitted in a timely manner with HUD.

¹The audit of this State agency was performed in whole or in part by other auditors.

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

The Authority acknowledges that form 40118, the Annual Performance Report (APR), established by the U.S. Department of Housing and Urban Development (HUD) was not filed in a timely manner. In order to ensure that APR's are submitted by the required timeframe in the future, we have updated our internal procedures to ensure timely submission.

Implementation Date: October 1, 2015

Contact Person: Shawn Williams, Housing Assistance Division Director
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FEDERAL AGENCY: U.S. DEPARTMENT OF THE INTERIOR

STATE AGENCY: DEPARTMENT OF NATURAL RESOURCES

2015-034 Expenditures Recorded Outside of Grant Period of Performance

Compliance Requirement:	Period of Performance
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of the Interior
Pass-Through Entity:	None
CFDA Number and Title:	15.605 – Sport Fish and Restoration Program 15.611 – Wildlife Restoration and Basic Hunter Education
Federal Award Number:	F14AF00774 (Year: 2014), F14AF00796 (Year: 2014), F14AF00794 (Year: 2014), F13AF00668 (Year: 2013), F14AF01058 (Year: 2014), F14AF01057 (Year: 2014), F14AF01059 (Year: 2014)
Questioned Costs:	\$22,170

The Department of Natural Resources (DNR) charged expenditures that were outside the period of performance to federal grants.

Background Information:

The objective of the Sport Fish Restoration Program is to restore, conserve, and enhance sport fish populations and to provide for public use and enjoyment of these fishery resources. The objective of the Wildlife Restoration and Basic Hunter Education Program (Wildlife Restoration Program) is to restore, conserve, and enhance wildlife populations, provide for public use and enjoyment of these resources, and to provide training to hunters and archers in skills, knowledge, and attitudes necessary to be responsible hunters or archers. These two programs are part of Fish and Wildlife cluster (FWC).

During fiscal year (FY) 2015, DNR expended approximately \$24.5 million in FWC funds.

Criteria:

As a recipient of federal awards, DNR is required to establish and maintain internal control designed to provide reasonable assurance of compliance with federal laws, regulations, and program compliance requirements.

According to 43 CFR 12.63, when a funding period has been specified, the grantee may charge to the award only costs resulting from obligations incurred during the funding period. The U.S. Department of Interior specified funding periods for all of the FWC grants received by DNR.

The DNR assigns appropriate personnel the responsibility of reviewing and approving transactions. This includes verifying that transactions are recorded in the proper grant period.

Condition:

The DNR assigns each grant a project number which is used to identify transactions applicable to that grant. As part of our review of expenditures charged by DNR to FWC grants, we used these project numbers to identify transactions with purchase order or invoice dates that were either before or after the time period specified for the applicable grant. We reviewed the documentation supporting these transactions and found 16 transactions, which totaled \$22,170, that were for expenditures outside of the grant period. Of these 16 transactions, 15 (totaling \$20,750) occurred before the applicable grant period began; one transaction for \$1,311 occurred after the end of the grant period.

Cause:

The DNR's system for approving and recording expenditures did not detect errors in assigning project numbers to expenditure transactions.

Effect or Potential Effect:

Recording of FWC expenditures to incorrect grants resulted in noncompliance with federal regulations. We are questioning \$22,170 (\$108 for CFDA No. 15.605 and \$22,062 for CFDA No. 15.611), which is the actual expenditure amount recorded outside of the period of performance.

Recommendation:

We recommend DNR enhance its procedures for reviewing coding of transactions near the beginning and end of grant periods to ensure that federal funds are spent within the time period applicable to the grant. In addition, DNR should consult with the federal awarding agency to discuss repayment of the questioned costs.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The referenced invoices were dated in May and June of 2014 and processed for payment in the subsequent fiscal year and charged to the grant period beginning July 2014. It should be noted that these are allowable costs to the new grant period for the same grant type activities. Even though the invoices were dated prior to the end of the grant period, it is highly probable that the majority of use would benefit the new grant period.

The invoices are received, coded, and approved for payment in the field offices, then submitted for payment processing in the central office. They were not submitted in a timely manner and coded to be charged against the new grant period beginning July 1, 2014. The amount is .09% of the \$24.5 million spent and insignificant to the total grant expenditures.

Closer monitoring of grant period charges are being implemented. Testing is in process for deactivating project numbers in the accounting system to prevent charging expenses after a grant period expires. However, this could be problematic due to post closing transactions.

Estimated Completion Date: July 31, 2016

Contact Person: Timothy Wright, Accounting Director
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FEDERAL AGENCY: U.S. DEPARTMENT OF THE INTERIOR (*continued*)

STATE AGENCY: DEPARTMENT OF NATURAL RESOURCES (*continued*)

2015-035 Suspension and Debarment Documentation Not Maintained

Compliance Requirement:	Procurement and Suspension and Debarment
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of the Interior
Pass-Through Entity:	None
CFDA Number and Title:	15.605 – Sport Fish and Restoration Program 15.611 – Wildlife Restoration and Basic Hunter Education
Federal Award Number:	Various
Questioned Costs:	None Identified

The Department of Natural Resources (DNR) did not maintain documentation of its verification that its contractors had not been suspended or debarred from participating in federal programs.

Background Information:

The objective of the Sport Fish Restoration Program is to restore, conserve, and enhance sport fish populations and to provide for public use and enjoyment of these fishery resources. The objective of the Wildlife Restoration and Basic Hunter Education Program (Wildlife Restoration Program) is to restore, conserve, and enhance wildlife populations, provide for public use and enjoyment of these resources, and to provide training to hunters and archers in skills, knowledge, and attitudes necessary to be responsible hunters or archers. These two programs are part of the Fish and Wildlife Cluster (FWC).

During fiscal year (FY) 2015, DNR expended approximately \$24.5 million in FWC funds.

Criteria:

As a recipient of federal awards, DNR is required to establish and maintain internal control designed to provide reasonable assurance of compliance with federal laws, regulations, and program compliance requirements.

According to 2 CFR 180.300 when entering into certain transactions, recipients of federal awards must verify that the other party (with whom it intends to do business) has not been excluded or disqualified from participating in federal programs. The recipient of federal awards may meet this requirement by (a) checking the System for Award Management (SAM) Exclusions; or (b) collecting a certification from other party; or (c) adding a clause or condition to the applicable transaction agreement. The SAM is the Official U.S. Government system containing all active exclusion records entered by the Federal government identifying those parties excluded from receiving federal contracts, certain subcontracts, and certain types of federal financial and nonfinancial assistance and benefits. To meet this compliance requirement DNR has chosen to check SAM Exclusions for its vendors prior to approving the related Purchase Orders.

Condition:

The DNR did not maintain documentation to support that it had checked the SAM Exclusions database for vendors prior to related Purchase Orders being approved and transacted against.

Cause:

Although DNR has an informal process to verify vendors against the SAM Exclusions, it did not establish requirements for documenting the procedures performed.

Effect or Potential Effect:

Not maintaining SAM Exclusions documentation diminishes DNR's ability to ensure that it has complied with suspension and debarment requirements. Without this documentation, management cannot monitor and evaluate its policies and procedures to ensure that they are effective and consistently followed by program personnel. Grant conditions allow the grantor to penalize DNR for noncompliance by suspending or terminating the award or withholding future awards.

Recommendation:

We recommend DNR formally document its policies and procedures for verification of vendors against the SAM Exclusions database. These policies and procedures should be monitored by management to ensure that they are effective and consistently performed.

Views of Responsible Officials and Corrective Action Plans:

We do not concur with this finding.

The agency has established procedures for verifying that vendors have not been suspended or debarred by checking the System for Award Management (SAM). However, no paper trail was maintained documenting that a vendor's search was performed. The auditors did not report to us that any vendors were discovered that were suspended or debarred from doing business with the programs.

DNR has implemented additional procedures to document that a search was performed, by screen printing "vendor not found" by name search.

Estimated Completion Date: February 29, 2016

Contact Person: Timothy Wright, Accounting Director
Telephone: 404-656-7736; E-mail: tim.wright@dnr.ga.gov

Auditor's Concluding Remarks

Although DNR does not concur with this matter being considered a finding, its management is implementing additional procedures to retain documentation that its contractors have not been suspended or debarred from participating in federal programs.

FEDERAL AGENCY: U.S. DEPARTMENT OF TRANSPORTATION

STATE AGENCY: DEPARTMENT OF TRANSPORTATION

2015-036 Noncompliance with Subrecipient Monitoring Requirements

Compliance Requirement: Subrecipient Monitoring
Internal Control Impact: Material Weakness
Compliance Impact: Material Noncompliance
Federal Awarding Agency: U.S. Department of Transportation
Pass-Through Entity: None
CFDA Number and Title: 20.205 - Highway Planning and Construction
Federal Award Numbers: N 4510.782 (Year: 2015), N 4520.232 (Year: 2015), N 4510.783 (Year: 2015), N 4510.779 (Year: 2014), N 4510.778 (Year: 2014)
Questioned Costs: None Identified
Repeat of Prior Year Findings: 2014-019, FA-484-13-03, FA-484-12-05

The Department of Transportation (DOT) did not adequately perform or document monitoring procedures for subrecipients receiving federal awards under the Highway Planning and Construction program.

Background Information:

The Highway Planning and Construction program is part of the Highway Planning and Construction Cluster (HPCC). This program provides funding to construct and rehabilitate the National Highway System, including interstate highways and public roads. During fiscal year (FY) 2015, DOT expended \$1.3 billion in HPCC funds, of which it passed-through approximately \$79.4 million to 188 HPCC subrecipients.

During our FY 2015 audit of HPCC, we followed up on DOT's efforts to implement its corrective action plan for prior year findings 2014-019, FA-484-13-03 and FA-484-12-05. In these prior year findings, we reported that DOT did not have sufficient internal controls in place to ensure compliance with all requirements for Subrecipient Monitoring. In response to these findings, DOT developed a corrective action plan and implemented part of the plan in FY 2014, which included a new Report Tracking Spreadsheet and a DUNS Number Tracking Log to monitor compliance with the requirements for Subrecipient Audits and Determining Subrecipient Eligibility.

Criteria:

As the pass-through entity, DOT is responsible for monitoring the activities of subrecipients to ensure that subawards are used for authorized purposes, in compliance with federal laws, regulations, and the terms and conditions of the subawards, and performance goals are achieved (*Title 2 CFR Part 200.331*). The DOT is required to establish and maintain controls designed to provide reasonable assurance of compliance with Subrecipient Monitoring requirements for: Determining Subrecipient Eligibility, System for Award Management, Award Identification, During-the-Award Monitoring, Subrecipient Audits, Ensuring Accountability of For-Profit Subrecipients, and Pass-through Entity Impact. The DOT is also responsible for evaluating and documenting whether subrecipients of Federal-aid highway funds have adequate project delivery systems for approved projects and sufficient accounting controls to properly manage funds (*23 USC 106(g)(4)(A)*).

Condition:

The DOT did not implement corrective actions to fully resolve all conditions reported in the prior year findings. As a result, we identified the following conditions again during our testing of subrecipients that expended \$79.4 million in HPCC funds during FY 2015:

- Award Identification – Subaward agreements identified the federal awarding agency and the federal award name and number but did not consistently identify the CFDA title and number.
- During-the-Award Monitoring – There was no evidence of monitoring procedures performed to address all compliance requirements that are direct and material to HPCC subrecipients.
- Pass-through Entity Impact – Due to the lack of documentation for during-the-award monitoring, we were not able to determine if DOT fully complied with the requirement to evaluate pass-through entity impact.
- Subrecipient Project Delivery Systems and Accounting Controls – While DOT did have an established process for evaluating and documenting whether subrecipients have adequate project delivery systems, it did not have policies and procedures in place to evaluate the accounting controls of the subrecipients.

Cause:

The DOT has still not implemented policies and procedures that specifically address all of the Subrecipient Monitoring requirements for During-the-Award Monitoring, Pass-through Entity Impact, and Subrecipient Project Delivery Systems and Accounting Controls. Furthermore, DOT did not have sufficient oversight over its procedures for Award Identification to ensure that CFDA title and number were included in all HPCC subaward agreements.

Effect or Potential Effect:

Inadequate subrecipient monitoring could result in federal funds being expended for unallowable purposes and subrecipients not properly administering federal programs in accordance with laws, regulations, and grant agreements. In addition, the grantor may penalize DOT for noncompliance by suspending or terminating the award or withholding future awards.

Recommendation:

We recommend DOT provide Grant Administrators in District Offices with additional guidance (i.e., detailed policies and procedures) for performing on-site visits to ensure that the site visit procedures address all compliance requirements that are direct and material to HPCC subrecipients and are adequately documented. We also recommend DOT:

- Review its current process for preparing subawards and implement changes, as needed, to ensure that CFDA title and number are included in all subawards.
- Establish procedures for evaluating and documenting pass-through entity impact and subrecipient accounting controls.
- Monitor the performance of established procedures to ensure that they are being consistently followed and documented by all program personnel.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

We agree that the Department of Transportation (DOT) did not adequately perform or document monitoring procedures for subrecipients receiving federal awards under the Highway Planning and Construction program.

We acknowledge that as the pass-through entity, DOT is responsible for monitoring the activities of subrecipients to ensure that subawards are used for authorized purposes, in compliance with federal laws, regulations, and the terms and conditions of the subawards, and performance goals are achieved.

To ensure consistency with federal award identification, we will begin putting the CFDA title and number on the Exhibit A – Budget page of each subaward agreement.

The deficiencies noted in during-the award monitoring are addressed in the two parts:

- 1. Monitoring of the local-let projects during the various stages of the project – For the preliminary engineering/ROW stages of a project, the Office of Program Delivery has developed a Federal Local Records Compliance Checklist to be used on all active federal projects. For the construction stage of a project, the Office of Construction will provide guidance to the districts for ensuring consistency in documentation of site-visits on local-let projects.*
- 2. Monitoring of LAP certified subrecipients - The Office of Program Control is developing a LAP subrecipient audit form for use with their staff performing programmatic reviews of subrecipients on a sample basis throughout the year. This will also help us assess subrecipient impact to GDOT.*

The Office of Audits also provides an annual subrecipient risk assessment report to executive management which notes subrecipients with a material financial impact to GDOT.

Additionally, to address the accounting controls portion of this finding, we will supplement the LAP certification forms with an accounting control questionnaire which would help identify key accounting controls and assist with evaluation of the controls.

Estimated Completion Date: June 30, 2016

Contact Person: Josh Nix, Audits Administrator
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FEDERAL AGENCY: U.S. DEPARTMENT OF TRANSPORTATION (*continued*)

STATE AGENCY: DEPARTMENT OF TRANSPORTATION (*continued*)

2015-037 Inadequate Documentation of Certified Payroll Reviews

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	None
Federal Awarding Agency:	U.S. Department of Transportation
Pass-Through Entity:	None
CFDA Number and Title:	20.205 - Highway Planning and Construction
Federal Award Numbers:	N 4510.782 (Year: 2015), N 4520.232 (Year: 2015), N 4510.783 (Year: 2015), N 4510.779 (Year: 2014), N 4510.778 (Year: 2014)
Questioned Costs:	None Identified
Repeat of Prior Year Findings:	2014-016, FA-484-13-01, FA-484-12-01

Reviews of certified payrolls were not consistently documented.

Background Information:

The Highway Planning and Construction program is part of the Highway Planning and Construction Cluster (HPCC). This program provides funding to construct and rehabilitate the National Highway System, including interstate highways and public roads. The Department of Transportation (DOT) expended \$1.3 billion in HPCC funds during fiscal year (FY) 2015.

As part of our FY 2015 audit of HPCC, we followed up on DOT's efforts to implement its corrective action plan for prior year findings 2014-016, FA-484-13-01 and FA-484-12-01. In these prior year findings, we reported that DOT did not have sufficient policies and procedures in place to ensure compliance with Davis-Bacon Act requirements. In response to these findings, DOT revised its Construction Manual and provided additional clarification and guidance in the manual for its payroll review procedures. However, our testing revealed that the procedures for documenting payroll reviews were not consistently followed by staff at all of DOT's district offices during FY 2015.

Criteria:

The Davis-Bacon Act is a federal law that requires contractors and subcontractors to pay federally prescribed prevailing wages to laborers and mechanics working on federally funded construction contracts in excess of \$2,000. Construction contracts subject to the Davis-Bacon Act are required to include prevailing wage rate clauses that notify the contractor and subcontractor of the requirements to comply with the Davis-Bacon Act and the U.S. Department of Labor regulations (*29 CFR part 5*). This includes a requirement for the contractor or subcontractor to submit a copy of weekly payroll and a statement of compliance (i.e., certified payrolls) for each week in which contract work is performed.

The DOT is responsible for administering and enforcing the prevailing wage rate requirements in its covered contracts and has established policies and procedures in its Construction Manual for collection, inspection, and verification of certified payrolls. The Construction Manual includes requirements for performing payroll reviews and withholding monthly payments for any labor standard violations.

Condition:

We examined certified payrolls for FY 2015 active construction projects at two of DOT's seven district offices. We identified a total of 246 active projects at these offices and randomly selected 25 projects to test. For each of these projects, we reviewed documentation maintained in the project files, including the certified payrolls, for two randomly selected weekly payroll periods. We found the project files at both district offices included all of the certified payrolls for the periods selected for testing. However, none of the required payroll reviews were documented at one of the two district offices.

Cause:

The DOT management did not have sufficient oversight of the payroll review process at the district offices to ensure that the procedures for documenting the performance of payroll reviews were fully implemented and consistently followed by staff.

Effect or Potential Effect:

Inconsistent documentation of payroll reviews diminishes DOT's ability to administer and enforce the prevailing wage rate requirements, which increases the risk of workers not being paid the federally prescribed prevailing wage rates.

Recommendation:

We recommend DOT monitor the performance of its established payroll review procedures at the district offices to ensure that they are being followed by staff and properly documented in accordance with the new guidelines specified in the Construction Manual. Additionally, we recommend DOT continue to provide training to district office staff who oversee Davis-Bacon Act compliance on all applicable policies and procedures.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

We acknowledge that none of the required payroll reviews were documented at one of the two district offices tested during the period under review in accordance with Davis-Bacon Act requirements. We agree that inconsistent documentation of payroll reviews diminishes DOT's ability to administer and enforce the prevailing wage rate requirements, which increases the risk of workers not being paid the federally prescribed prevailing wage rates.

We agree that DOT management is responsible for ensuring sufficient oversight of the payroll review process at the district offices to ensure that the procedures for documenting the performance of payroll reviews are fully implemented and consistently followed by staff.

In a memo dated December 11, 2015 and titled "Compliance with Construction Contract Documents", the Deputy Commissioner communicated to District personnel the importance of complying with Davis Bacon requirements on construction projects and following GDOT's Construction Manual related to the process. The memo also established that going forward expectations in performance management documents for all district construction personnel would include monitoring of federal aid contract compliance requirements in accordance with construction contract documents and Departmental established procedures.

To address the monitoring of the payroll review process, GDOT has employed staff from a current CEI (construction engineering and inspection) firm who will provide Compliance Officers to assist with the monitoring and oversight of GDOT's processes for complying with EEO and Davis Bacon compliance requirements.

Schedule of Findings and Questioned Costs
Section III – Federal Award Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2015

State of Georgia

GDOT also held a GDOT Project Engineer's Academy during the week of February 28 – March 4, 2016. Projects engineers from each of the Districts attended the training which included topics related to EEO and Davis Bacon requirements.

Estimated Completion Date: June 30, 2016

Contact Person: Mike Dover, Deputy Commissioner
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FEDERAL AGENCY: U.S. SOCIAL SECURITY ADMINISTRATION

STATE AGENCY: DEPARTMENT OF HUMAN SERVICES

2015-038 Inadequate Internal Controls over the Consultative Examination Process

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance
Federal Awarding Agency:	U.S. Social Security Administration
Pass-Through Entity:	None
CFDA Number and Title:	96.001 - Social Security – Disability Insurance 96.006 - Supplemental Security Income
Federal Award Number:	4005904 (Year: 2014), 4005904 (Year: 2015)
Questioned Costs:	None Identified

The Disability Adjudication Services (DAS) division did not have adequate internal controls in place to ensure all requirements for verifications of Consultative Examination (CE) providers were met for the Disability Insurance/Supplemental Security Income (DI/SSI) programs.

Background Information:

The DAS is responsible for managing the DI/SSI programs for the State of Georgia on behalf of the U.S. Social Security Administration (SSA). The DAS is a rehabilitation division within the Georgia Vocational Rehabilitation Agency (GVRA), which is an attached agency of the Department of Human Services (DHS). DI/SSI grant awards assist states in making proper disability determinations for SSA. Each state making disability determinations is entitled to receive reimbursement for the cost of making those determinations for SSA.

The DAS is authorized to purchase medical examinations, x-rays, and laboratory tests on a consultative basis to supplement evidence obtained from claimants’ physicians or other treating sources. The DAS spent \$66.4 million in DI/SSI grant funds in fiscal year (FY) 2015, of which \$5.7 million was spent on Consultative Examinations (CEs).

Criteria:

The DAS is responsible for comprehensive oversight management of its CE process for ensuring accuracy, integrity, and economy of the process. At a minimum, DAS must provide procedures for performing medical license verifications to ensure only qualified providers perform CEs. By “qualified,” the medical source must be currently licensed in the state and have the training and experience to perform the type of examination or test that DAS requests. The medical source must also not be barred from participation in Medicare, Medicaid or any other Federal or federally assisted programs.

Prior to using the services of any CE provider, DAS must check the U.S. Health and Human Services (HHS), Office of the Inspector General (OIG) List of Excluded Individuals and Entities (LEIE) and verify medical licenses, credentials, and certifications with state medical boards. The DAS is also required to review the LEIE for each CE provider at least annually and verify medical licenses, credentials, and certifications have not expired.

Condition:

Our audit of the DI/SSI programs revealed instances where the required CE provider verifications were not performed in accordance with program requirements. As part of our review of the CE process, we examined documentation maintained in the provider files for a random sample of 25 of the 802 CE providers. We noted that the required annual review of LEIE was not performed and/or documented by program personnel for 15 of the 25 providers. We also noted that the medical license renewals were not verified on a predetermined schedule.

Cause:

The DAS's process for performing reviews of the LEIE prior to using the services of a CE provider and at the time medical licenses are renewed does not ensure that the required LEIE verification is performed annually. In addition, DAS has not formally documented its policies and procedures for provider verifications and has not established requirements for documenting and evaluating the performance of its internal controls over the CE process.

Effect or Potential Effect:

Inadequate internal controls over the CE process could result in improper disability determinations by unqualified providers, which may prevent eligible disabled workers from receiving the appropriate benefit payments and/or may allow ineligible applicants to participate in the programs. In addition, grant conditions allow the grantor to penalize DAS for noncompliance by suspending or terminating the award or withholding future awards.

Recommendation:

We recommend DAS review its current CE process and implement additional policies and procedures to ensure that all CE provider license renewals are verified and each provider is compared to the LEIE on an annual basis. These policies and procedures should be formally documented along with procedures for monitoring and evaluating internal controls over the CE process.

Additional recommendations and enhancements discussed with DAS management include registering for e-mail alerts for OIG exclusions; creation of a tracking spreadsheet of all consultative examiners to include provider's name, license number, license expiration date, license and OIG exclusions verification dates, verification sources, and verifier's name; and training for staff to ensure their awareness of the requirements for license and exclusion verification.

Views of Responsible Officials and Corrective Action Plans:

We agree with the finding and will take immediate action to address the finding.

To ensure medical license renewals and OIG Exclusions are verified timely and consistently, the Disability Adjudication Services unit is updating its business processes to include: register for e-mail alerts for OIG Exclusions; maintain spreadsheet of all consultative examiners to include provider's name, license number, license expiration date, license and OIG Exclusions verification dates, verification sources and verifier's name; ensure our AS400 vendor files are utilized efficiently to document license numbers and expiration dates to ensure accurate queries of expiring licenses; routinely review the Georgia Composite State Board list of monthly public board orders and the Georgia Secretary of State list of yearly public board orders. Training will be provided to staff to ensure that they are aware of the requirements for license and Exclusions verifications, as well as maintenance and retention of records.

Estimated Completion Date: June 30, 2016

Contact Person: Jimmy Wilson, Chief Financial Officer-GVRA
Telephone: 404-232-1987; E-mail: Jimmy.Wilson@gvra.ga.gov

VARIOUS FEDERAL AGENCIES

STATE AGENCY: DEPARTMENT OF NATURAL RESOURCES

2015-039 Inadequate Personal Services Costs Documentation

Compliance Requirement:	Allowable Costs/Cost Principles
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Interior U.S. Department of Homeland Security
Pass-Through Entity:	None
CFDA Number and Title:	15.605 - Sport Fish Restoration Program 15.611 - Wildlife Restoration and Basic Hunter Education 97.012 - Boating Safety Financial Assistance
Federal Award Number:	F14AF00774 (Year: 2014)
Questioned Costs:	Undetermined

The Department of Natural Resources (DNR) did not have adequate time and attendance records to support personal services costs charged to the Fish and Wildlife Cluster (FWC).

Background Information:

The objective of the Sport Fish Restoration Program is to restore, conserve, and enhance sport fish populations and to provide for public use and enjoyment of these fishery resources. The objective of the Wildlife Restoration and Basic Hunter Education Program (Wildlife Restoration Program) is to restore, conserve, and enhance wildlife populations, provide for public use and enjoyment of these resources, and to provide training to hunters and archers in skills, knowledge, and attitudes necessary to be responsible hunters or archers. These two programs are part of FWC.

During fiscal year (FY) 2015, DNR expended approximately \$24.5 million in FWC funds.

Criteria:

As a recipient of federal awards, DNR is required to establish and maintain internal control designed to provide reasonable assurance of compliance with federal laws, regulations, and program compliance requirements.

OMB Circular A-87 requires that personal services charged to federal programs be reasonable in amount for the services rendered and supported by documentation such as time and attendance records, personal activity reports or salary distribution audit documentation. In addition, charges for leave and benefits must be supported by an approved system or plan and be equitably distributed to federal programs and other activities.

Condition:

During our review of personal services charged to FWC programs, we noted one employee worked on the Sport Fish Restoration program, Wildlife Restoration program, Boating Safety Financial Assistance program and non-federal activities. However, all of the salary and benefit costs for this employee, which totaled \$142,127, were charged to the three federal programs; there were no costs charged to non-federal activities. The salary and benefit costs were divided evenly among these three federal programs rather than being allocated based on timesheets or other records supporting the employee's time spent working on each federal program and non-federal activities. The DNR did not have any documentation to support this allocation of personal services costs.

Cause:

The DNR did not include this employee in its system for allocating personal services costs among all activities.

Effect or Potential Effect:

Since documentation to support the allocation of personal services costs to federal programs was not maintained, there is a probability that non-allowable costs could be charged to a Federal program. However, we could not determine the questioned cost amount because DNR did not maintain any time records or other documentation.

Recommendation:

We recommend DNR establish policies and procedures to ensure that allocations of personal services costs to federal programs are supported by appropriate documentation.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The Department of Natural Resources does have established procedures and guidelines for charging personal services to the Fish and Wildlife Cluster. These procedures are designed primarily for charging salaries for individual direct hours worked on various federal programs. The auditors tested a minimum of sixty-six payroll transactions distributed to the Wildlife Cluster and no discrepancies were noted for employees working directly on the grant program. The one employee referred to in this finding is an administrative position in the Information Technology section of DNR, which is difficult to charge on an hourly work basis. Without an Indirect Cost process for charging administrative cost to the programs, the agency had elected to split this one IT position cost over three grants, with two-thirds being charged against two FWC programs. This amounted to \$95,238 being charged to the Fish & Wildlife Cluster, while the total costs of Information Technology personal services is approximately \$1 million, not to mention there are other administrative service cost not charged that benefit the program. The questioned costs amounted to approximately .388% of the total expenditures. Also, DNR exceeded the state matching requirement for the program.

The Department has since moved salary cost associated with this individual to non-federally funded programs. The agency will work with the grantor to create a distribution basis for charging administrative costs to the programs.

Implementation Date: February 29, 2016

Contact Person: Timothy Wright, Accounting Director
Telephone: 404-656-7736; E-mail: tim.wright@dnr.ga.gov

VARIOUS FEDERAL AGENCIES (continued)

STATEWIDE FINDING

2015-040 Noncompliance with Allowable Costs/Cost Principles – Applicable Credits

Compliance Requirement:	Allowable Costs/Cost Principles
Internal Control Impact:	None
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	Various
Pass-Through Entity:	None
CFDA Number and Title:	Various
Federal Award Number:	Various
Questioned Costs:	Undetermined

The State did not receive prior approval from the U.S. Department of Health and Human Services (HHS) to use its chosen methodology for Purchasing Card (P-Card) rebates and statewide contract administrative fees.

Background Information:

The State receives a “rebate” for credit card purchases from the State purchasing card vendor. The rebate is based on a percentage of total P-Card transactions by all participants of the State p-card program. The State also receives administration fees (generally 1% of total purchases) from vendors doing business with the State through statewide contracts.

Criteria:

The State is required to establish and maintain effective internal control over federal awards and evaluate and monitor those controls to ensure that they provide reasonable assurance that awards are managed in compliance with federal statutes, regulations, and the terms and conditions of the Federal awards pursuant to *Title 2 CFR §200.303*.

Federal regulations contained in *Title 2 CFR §200.406* require the State to net any Applicable Credits with charges to federal awards, either as a cost reduction or cash refund, as appropriate. Applicable Credits refer to those receipts or reduction of expenditure-type transactions that offset or reduce costs allocable to Federal awards as direct or indirect costs. Examples of such transactions are: purchase discounts, rebates or allowances, recoveries or indemnities on losses, insurance refunds or rebates, and adjustments of overpayments or erroneous charges.

Condition:

During a review of the Statewide Central Service Cost Allocation Plans (SWCAP), we identified potential noncompliance issues with the State’s use of rebates and administrative fees it receives from p-card transactions and certain contract purchases made with federal grant funds.

In fiscal years 2010-2015, the State received approximately \$22.6 million in rebates and \$63.7 million in vendor administrative fees. These rebates and administrative fees have been used to fund operations of the Department of Administrative Services (DOAS) State Purchasing Division (SPD), which oversees the procurement functions of the State, including the P-Card Program and all statewide purchasing contracts and vendor agreements, and a portion of the DOAS administrative function. A portion of these funds have also been transferred to the general fund and to the State Accounting Office. The transferred amounts totaled \$9.5 million and \$1.2 million, respectively. The State’s methodology for netting rebates and

administrative fees against SPD expenditures has not yet been approved by HHS Division of Cost Allocation (DCA), as noted in the letters included with the State's rate agreements for the FY 2015, 2014, and 2013 SWCAPs.

Although we were not able to tie rebates and administrative fees back to the purchases from which they were generated, we believe some portion of the rebates and administrative fees may likely have to be returned to the federal government.

Cause:

The State's methodology for netting rebates and administrative fees against SPD expenditures was not pre-approved by HHS. In addition, the State did not receive prior approval from HHS to transfer excess funds to the General Fund and SAO.

Effect or Potential Effect:

We are concerned that the State did not comply with the Allowable Costs/Cost Principles requirement regarding Applicable Credits and may be required to repay federal grant funds plus interest. Such repayment, if any, will be dependent on negotiations with the federal government. Accordingly, we question an undetermined amount. In addition, the method used to fund SPD may need to be changed going forward to ensure compliance with federal grant guidance.

Recommendation:

We recommend the State ensure that any purchases made with federal grant funds are charged to federal grants net of any applicable rebates or administrative fees. There are several methods that other states have used which could be considered when developing a statewide method for ensuring compliance with federal grant guidance.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding and will work with HHS accordingly.

Contact Person: Kris Martins, Deputy State Accounting Officer - Financial Reporting
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Schedule of Expenditures of Federal Awards

The *Schedule of Expenditures of Federal Awards* (Schedule) is presented for purposes of additional analysis as required by OMB Circular A-133. The Schedule provides a summary of the State's federal program expenditures for the fiscal year ended June 30, 2015. The federal program information in the Schedule is organized as follows:

1. Individual Programs and Other Clusters (pages C-3 through C-68)
2. Research and Development Cluster (pages C-69 through C-134)
3. Student Financial Assistance Cluster (pages C-135 through C-136)

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-137 through C-141, 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, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Individual Programs and Other Clusters		
African Development Foundation		
01.OFA Other Federal Assistance		
01.OFA <i>Direct</i>	\$ 156,773	\$ -
01.OFA <i>Pass-Through from Army Educational Outreach Program (071307)</i>	15,839	-
01.OFA <i>Pass-Through from University of North Texas Health Sciences (710986983)</i>	9,955	-
01.OFA Total	182,567	-
African Development Foundation Total	\$ 182,567	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Agriculture		
10.025 Plant and Animal Disease, Pest Control, and Animal Care		
10.025 <i>Direct</i>	\$ 917,319	\$ -
10.025 Total	917,319	-
10.092 Tree Assistance Program		
10.092 <i>Direct</i>	47,923	-
10.092 Total	47,923	-
10.093 Voluntary Public Access and Habitat Incentive Program		
10.093 <i>Direct</i>	4,452	-
10.093 Total	4,452	-
10.153 Market News		
10.153 <i>Direct</i>	12,565	-
10.153 Total	12,565	-
10.163 Market Protection and Promotion		
10.163 <i>Direct</i>	11,324	-
10.163 Total	11,324	-
10.170 Specialty Crop Block Grant Program - Farm Bill		
10.170 <i>Direct</i>	863,971	537,381
10.170 <i>Pass-Through from Kennesaw State University Research and Service Foundation (371535589)</i>	4,499	-
10.170 Total	868,470	537,381
10.171 Organic Certification Cost Share Programs		
10.171 <i>Direct</i>	55,061	-
10.171 Total	55,061	-
10.443 Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers		
10.443 <i>Direct</i>	145,823	-
10.443 Total	145,823	-
10.475 Cooperative Agreements with States for Intrastate Meat and Poultry Inspection		
10.475 <i>Direct</i>	6,691,031	-
10.475 Total	6,691,031	-
10.479 Food Safety Cooperative Agreements		
10.479 <i>Direct</i>	243,292	-
10.479 Total	243,292	-
10.500 Cooperative Extension Service		
10.500 <i>Direct</i>	7,074,015	-
10.500 <i>Pass-Through from University of Illinois (20144877022587)</i>	85,029	-
10.500 Total	7,159,044	-
10.557 Special Supplemental Nutrition Program for Women, Infants, and Children		
10.557 <i>Direct</i>	195,354,130	56,329,645
10.557 Total	195,354,130	56,329,645
10.558 Child and Adult Care Food Program		
10.558 <i>Direct</i>	8,108,186	6,147,598
10.558 Total	8,108,186	6,147,598

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Agriculture		
10.560 State Administrative Expenses for Child Nutrition		
10.560 <i>Direct</i>	\$ 11,284,781	\$ 341,491
10.560 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	52,802	-
10.560 Total	11,337,583	341,491
10.572 WIC Farmers' Market Nutrition Program (FMNP)		
10.572 <i>Direct</i>	574,515	-
10.572 Total	574,515	-
10.574 Team Nutrition Grants		
10.574 <i>Direct</i>	145,436	2,464
10.574 Total	145,436	2,464
10.575 Farm to School Grant Program		
10.575 <i>Direct</i>	23,474	-
10.575 Total	23,474	-
10.576 Senior Farmers Market Nutrition Program		
10.576 <i>Direct</i>	456,644	-
10.576 Total	456,644	-
10.579 Child Nutrition Discretionary Grants Limited Availability		
10.579 <i>Direct</i>	1,135,949	-
10.579 Total	1,135,949	-
10.582 Fresh Fruit and Vegetable Program		
10.582 <i>Direct</i>	4,470,759	4,470,759
10.582 Total	4,470,759	4,470,759
10.596 Pilot Projects to Reduce Dependency and Increase Work Requirements and Work Effort under SNAP		
10.596 <i>Direct</i>	1,795	-
10.596 Total	1,795	-
10.664 Cooperative Forestry Assistance		
10.664 <i>Direct</i>	6,960,558	-
10.664 Total	6,960,558	-
10.676 Forest Legacy Program		
10.676 <i>Direct</i>	25,267	-
10.676 Total	25,267	-
10.678 Forest Stewardship Program		
10.678 <i>Direct</i>	135,760	-
10.678 Total	135,760	-
10.680 Forest Health Protection		
10.680 <i>Direct</i>	925,612	-
10.680 Total	925,612	-
10.683 National Fish and Wildlife Foundation		
10.683 <i>Direct</i>	12,783	-
10.683 Total	12,783	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Agriculture		
10.692 Disaster Relief Appropriations Act for Emergency Forest Restoration Program (EFRP)		
10.692 <i>Direct</i>	\$ 123,365	\$ -
10.692 Total	123,365	-
10.769 Rural Business Enterprise Grants		
10.769 <i>Direct</i>	263,879	-
10.769 Total	263,879	-
10.901 Resource Conservation and Development		
10.901 <i>Direct</i>	668	-
10.901 Total	668	-
10.902 Soil and Water Conservation		
10.902 <i>Direct</i>	218,167	-
10.902 Total	218,167	-
10.912 Environmental Quality Incentives Program		
10.912 <i>Direct</i>	71,942	-
10.912 Total	71,942	-
10.914 Wildlife Habitat Incentive Program		
10.914 <i>Direct</i>	62,400	-
10.914 Total	62,400	-
10.924 Conservation Stewardship Program		
10.924 <i>Direct</i>	13,000	-
10.924 Total	13,000	-
10.961 Scientific Cooperation and Research		
10.961 <i>Direct</i>	7,298	19,995
10.961 Total	7,298	19,995
Supplemental Nutrition Assistance Program Cluster		
10.551 Supplemental Nutrition Assistance Program		
10.551 <i>Direct</i>	2,832,613,155	-
10.551 Total	2,832,613,155	-
10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		
10.561 <i>Direct</i>	99,706,349	2,869,753
10.561 Total	99,706,349	2,869,753
Supplemental Nutrition Assistance Program Cluster Total	2,932,319,504	2,869,753

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Agriculture		
<i>Child Nutrition Cluster</i>		
10.553 School Breakfast Program		
10.553 <i>Direct</i>	\$ 175,399,049	\$ 175,399,049
10.553 Total	175,399,049	175,399,049
10.555 National School Lunch Program		
10.555 <i>Direct</i>	674,688,777	640,337,122
10.555 Total	674,688,777	640,337,122
10.556 Special Milk Program for Children		
10.556 <i>Direct</i>	3,056	3,056
10.556 Total	3,056	3,056
10.559 Summer Food Service Program for Children		
10.559 <i>Direct</i>	68,694	-
10.559 Total	68,694	-
Child Nutrition Cluster Total	850,159,576	815,739,226
<i>Food Distribution Cluster</i>		
10.565 Commodity Supplemental Food Program		
10.565 <i>Direct</i>	1,107,219	199,020
10.565 Total	1,107,219	199,020
10.568 Emergency Food Assistance Program (Administrative Costs)		
10.568 <i>Direct</i>	2,365,681	2,294,267
10.568 Total	2,365,681	2,294,267
10.569 Emergency Food Assistance Program (Food Commodities)		
10.569 <i>Direct</i>	17,572,025	-
10.569 <i>Pass-Through from Step Up Savannah-United Way (58-0623603)</i>	12,748	-
10.569 Total	17,584,773	-
Food Distribution Cluster Total	21,057,673	2,493,286
<i>Forest Service Schools and Roads Cluster</i>		
10.665 Schools and Roads - Grants to States		
10.665 <i>Direct</i>	1,405,769	1,405,769
10.665 Total	1,405,769	1,405,769
Forest Service Schools and Roads Cluster Total	1,405,769	1,405,769
<i>Community Facilities Loans and Grants Cluster</i>		
10.766 Community Facilities Loans and Grants		
10.766 <i>Direct</i>	27,500	-
10.766 Total	27,500	-
Community Facilities Loans and Grants Cluster Total	27,500	-
Department of Agriculture Total	\$ 4,051,555,496	\$ 890,357,369

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Commerce		
11.013 Education Quality Award Ambassadorship		
11.013 <i>Direct</i>	\$ 580	\$ -
11.013 Total	580	-
11.020 Cluster Grants		
11.020 <i>Direct</i>	4,961	-
11.020 Total	4,961	-
11.303 Economic Development_Technical Assistance		
11.303 <i>Direct</i>	2,618,642	-
11.303 Total	2,618,642	-
11.313 Trade Adjustment Assistance for Firms		
11.313 <i>Direct</i>	1,345,454	712,490
11.313 Total	1,345,454	712,490
11.407 Interjurisdictional Fisheries Act of 1986		
11.407 <i>Direct</i>	11,011	-
11.407 <i>Pass-Through from Research Triangle Institute (50-0686338)</i>	73,381	-
11.407 Total	84,392	-
11.419 Coastal Zone Management Administration Awards		
11.419 <i>Direct</i>	2,458,173	108,073
11.419 Total	2,458,173	108,073
11.420 Coastal Zone Management Estuarine Research Reserves		
11.420 <i>Direct</i>	753,083	-
11.420 Total	753,083	-
11.434 Cooperative Fishery Statistics		
11.434 <i>Direct</i>	134,390	-
11.434 Total	134,390	-
11.435 Southeast Area Monitoring and Assessment Program		
11.435 <i>Direct</i>	109,459	-
11.435 <i>Pass-Through from South Carolina Dept. of Natural Resources (576000286)</i>	5,923	-
11.435 Total	115,382	-
11.441 Regional Fishery Management Councils		
11.441 <i>Pass-Through from South Atlantic Fishery Management Council (57-0648302)</i>	42,399	-
11.441 Total	42,399	-
11.469 Congressionally Identified Awards and Projects		
11.469 <i>Pass-Through from Consortium for Ocean Leadership (52-1892964)</i>	7,166	-
11.469 Total	7,166	-
11.472 Unallied Science Program		
11.472 <i>Direct</i>	766,705	-
11.472 <i>Pass-Through from South Carolina Dept. of Natural Resources (576000286)</i>	100,614	-
11.472 Total	867,319	-
11.474 Atlantic Coastal Fisheries Cooperative Management Act		
11.474 <i>Direct</i>	615,627	-
11.474 Total	615,627	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Commerce		
11.549 State and Local Implementation Grant Program		
11.549 <i>Direct</i>	\$ 130,492	\$ -
11.549 Total	130,492	-
11.558 State Broadband Data and Development Grant Program		
11.558 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	8,398	-
11.558 ARRA - State Broadband Data and Development Grant Program		
11.558 <i>Direct</i>	2,255,675	-
11.558 Total	2,264,073	-
11.611 Manufacturing Extension Partnership		
11.611 <i>Direct</i>	286,733	123,962
11.611 Total	286,733	123,962
11.620 Science, Technology, Business and/or Education Outreach		
11.620 <i>Direct</i>	21,124	-
11.620 Total	21,124	-
11.805 MBDA Business Center		
11.805 <i>Direct</i>	446,232	-
11.805 Total	446,232	-
Economic Development Cluster		
11.307 Economic Adjustment Assistance		
11.307 <i>Direct</i>	52,812	-
11.307 Total	52,812	-
Economic Development Cluster Total		52,812
Department of Commerce Total		\$ 12,249,034 \$ 944,524

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Defense		
12.100 Aquatic Plant Control		
12.100 <i>Direct</i>	\$ 315,592	\$ -
12.100 Total	315,592	-
12.112 Payments to States in Lieu of Real Estate Taxes		
12.112 <i>Direct</i>	3,823,234	3,823,234
12.112 Total	3,823,234	3,823,234
12.113 State Memorandum of Agreement Program for the Reimbursement of Technical Services		
12.113 <i>Direct</i>	749,652	-
12.113 Total	749,652	-
12.300 Basic and Applied Scientific Research		
12.300 <i>Direct</i>	7,368	-
12.300 <i>Pass-Through from Amewas (PO13-01310)</i>	50,823	-
12.300 <i>Pass-Through from Brandes Associates Incorporated (10264)</i>	67,651	-
12.300 <i>Pass-Through from Kennesaw State University Research and Service Foundation (371535589)</i>	15,809	-
12.300 Total	141,651	-
12.351 Basic Scientific Research - Combating Weapons of Mass Destruction		
12.351 <i>Direct</i>	472,850	-
12.351 Total	472,850	-
12.357 ROTC Language and Culture Training Grants		
12.357 <i>Pass-Through from Institute of International Education (2013-GO-GTECH)</i>	25,473	-
12.357 <i>Pass-Through from Institute of International Education (2603-GT-16)</i>	157,683	-
12.357 Total	183,156	-
12.369 Marine Corps Systems Command Federal Assistance Program		
12.369 <i>Direct</i>	321,721	-
12.369 Total	321,721	-
12.400 Military Construction, National Guard		
12.400 <i>Direct</i>	2,626,685	-
12.400 Total	2,626,685	-
12.401 National Guard Military Operations and Maintenance (O&M) Projects		
12.401 <i>Direct</i>	44,386,431	-
12.401 Total	44,386,431	-
12.404 National Guard ChalleNge Program		
12.404 <i>Direct</i>	10,099,550	-
12.404 Total	10,099,550	-
12.431 Basic Scientific Research		
12.431 <i>Direct</i>	174,415	-
12.431 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	52,032	-
12.431 Total	226,447	-
12.550 The Language Flagship Grants to Institutions of Higher Education		
12.550 <i>Pass-Through from Institute of International Education (NSEP-U631063-GT-CHN)</i>	13,492	-
12.550 Total	13,492	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Defense		
12.610 Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies		
12.610 <i>Direct</i>	\$ 35,440	\$ -
12.610 Total	35,440	-
12.617 Economic Adjustment Assistance for State Governments		
12.617 <i>Direct</i>	216,809	-
12.617 Total	216,809	-
12.630 Basic, Applied, and Advanced Research in Science and Engineering		
12.630 <i>Pass-Through from iCES Corp. (AGMT 4272012)</i>	158,960	-
12.630 Total	158,960	-
12.800 Air Force Defense Research Sciences Program		
12.800 <i>Direct</i>	245,115	-
12.800 Total	245,115	-
12.OFA Other Federal Assistance		
12.OFA <i>Direct</i>	1,985,027	3,424
12.OFA <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	12,237	-
12.OFA <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	13,062	-
12.OFA Total	2,010,326	3,424
Department of Defense Total	\$ 66,027,111	\$ 3,826,658

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Housing and Urban Development		
14.169 Housing Counseling Assistance Program		
14.169 <i>Direct</i>	\$ 462,576	\$ -
14.169 Total	462,576	-
14.171 Manufactured Home Dispute Resolution		
14.171 <i>Direct</i>	1,085,926	-
14.171 Total	1,085,926	-
14.228 Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii		
14.228 <i>Direct</i>	41,805,567	40,107,556
14.228 Total	41,805,567	40,107,556
14.231 Emergency Solutions Grant Program		
14.231 <i>Direct</i>	3,822,144	-
14.231 Total	3,822,144	-
14.235 Supportive Housing Program		
14.235 <i>Direct</i>	1,216,506	-
14.235 Total	1,216,506	-
14.238 Shelter Plus Care		
14.238 <i>Direct</i>	12,641,451	-
14.238 Total	12,641,451	-
14.239 Home Investment Partnerships Program		
14.239 <i>Direct</i>	17,408,655	4,639,822
14.239 Total	17,408,655	4,639,822
14.241 Housing Opportunities for Persons with AIDS		
14.241 <i>Direct</i>	2,182,454	-
14.241 Total	2,182,454	-
14.248 Community Development Block Grants_Section 108 Loan Guarantees		
14.248 <i>Pass-Through from Atlanta Housing Authority (Unknown)</i>	41,173	-
14.248 Total	41,173	-
14.264 Neighborhood Stabilization Program		
14.264 <i>Direct</i>	1,072,063	930,475
14.264 Total	1,072,063	930,475
14.703 Sustainable Communities Regional Planning Grant Program		
14.703 <i>Pass-Through from Shelby County Government (Unknown)</i>	5,292	-
14.703 Total	5,292	-
Housing Voucher Cluster		
14.871 Section 8 Housing Choice Vouchers		
14.871 <i>Direct</i>	126,779,641	-
14.871 Total	126,779,641	-
Housing Voucher Cluster Total	126,779,641	-
Department of Housing and Urban Development Total	\$ 208,523,448	\$ 45,677,853

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of the Interior		
15.608 Fish and Wildlife Management Assistance		
15.608 <i>Direct</i>	\$ 25,863	\$ -
15.608 Total	25,863	-
15.614 Coastal Wetlands Planning, Protection and Restoration Program		
15.614 <i>Direct</i>	390,650	384,350
15.614 Total	390,650	384,350
15.615 Cooperative Endangered Species Conservation Fund		
15.615 <i>Direct</i>	697,743	-
15.615 Total	697,743	-
15.616 Clean Vessel Act Program		
15.616 <i>Direct</i>	207,048	-
15.616 Total	207,048	-
15.628 Multistate Conservation Grant Program		
15.628 <i>Direct</i>	2,000	-
15.628 Total	2,000	-
15.631 Partners for Fish and Wildlife		
15.631 <i>Direct</i>	179,525	-
15.631 Total	179,525	-
15.634 State Wildlife Grants		
15.634 <i>Direct</i>	1,607,426	-
15.634 <i>Pass-Through from South Carolina Dept. of Natural Resources (576000286)</i>	809	-
15.634 Total	1,608,235	-
15.663 National Fish and Wildlife Foundation		
15.663 <i>Direct</i>	162,585	-
15.663 Total	162,585	-
15.904 Historic Preservation Fund Grants-In-Aid		
15.904 <i>Direct</i>	863,254	96,739
15.904 Total	863,254	96,739
15.914 National Register of Historic Places		
15.914 <i>Direct</i>	22,853	-
15.914 Total	22,853	-
15.916 Outdoor Recreation_Acquisition, Development and Planning		
15.916 <i>Direct</i>	560,668	321,649
15.916 Total	560,668	321,649
15.945 Cooperative Research and Training Programs - Resources of the National Park System		
15.945 <i>Direct</i>	222,600	-
15.945 Total	222,600	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of the Interior		
<i>Fish and Wildlife Cluster</i>		
15.605 Sport Fish Restoration Program		
15.605 <i>Direct</i>	\$ 6,545,459	\$ -
15.605 Total	6,545,459	-
15.611 Wildlife Restoration and Basic Hunter Education		
15.611 <i>Direct</i>	21,195,315	-
15.611 Total	21,195,315	-
<i>Fish and Wildlife Cluster Total</i>	27,740,774	-
Department of the Interior Total	\$ 32,683,798	\$ 802,737

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Justice		
16.001 Law Enforcement Assistance_Narcotics and Dangerous Drugs_Laboratory Analysis		
16.001 <i>Direct</i>	\$ 2,122	\$ -
16.001 Total	2,122	-
16.013 Violence Against Women Act Court Training and Improvement Grants		
16.013 <i>Direct</i>	124,616	-
16.013 Total	124,616	-
16.017 Sexual Assault Services Formula Program		
16.017 <i>Direct</i>	322,205	315,180
16.017 Total	322,205	315,180
16.111 Joint Law Enforcement Operations (JLEO)		
16.111 <i>Direct</i>	239,493	-
16.111 Total	239,493	-
16.523 Juvenile Accountability Block Grants		
16.523 <i>Direct</i>	1,238,782	1,167,125
16.523 Total	1,238,782	1,167,125
16.527 Supervised Visitation, Safe Havens for Children		
16.527 <i>Direct</i>	148,923	148,076
16.527 Total	148,923	148,076
16.528 Enhanced Training and Services to End Violence and Abuse of Women Later in Life		
16.528 <i>Direct</i>	13,789	13,789
16.528 Total	13,789	13,789
16.540 Juvenile Justice and Delinquency Prevention_Allocation to States		
16.540 <i>Direct</i>	451,564	300,381
16.540 Total	451,564	300,381
16.543 Missing Children's Assistance		
16.543 <i>Direct</i>	417,977	-
16.543 Total	417,977	-
16.548 Title V_Delinquency Prevention Program		
16.548 <i>Direct</i>	(2)	-
16.548 Total	(2)	-
16.550 State Justice Statistics Program for Statistical Analysis Centers		
16.550 <i>Direct</i>	147,658	-
16.550 Total	147,658	-
16.554 National Criminal History Improvement Program (NCHIP)		
16.554 <i>Direct</i>	227,971	-
16.554 Total	227,971	-
16.575 Crime Victim Assistance		
16.575 <i>Direct</i>	14,995,794	10,587,405
16.575 Total	14,995,794	10,587,405
16.576 Crime Victim Compensation		
16.576 <i>Direct</i>	3,584,102	-
16.576 Total	3,584,102	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Justice		
16.582 Crime Victim Assistance/Discretionary Grants		
16.582 <i>Direct</i>	\$ 109	\$ 109
16.582 Total	109	109
16.585 Drug Court Discretionary Grant Program		
16.585 <i>Direct</i>	5,570	5,570
16.585 Total	5,570	5,570
16.588 Violence Against Women Formula Grants		
16.588 <i>Direct</i>	4,107,972	3,462,682
16.588 Total	4,107,972	3,462,682
16.590 Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program		
16.590 <i>Direct</i>	51,784	1,784
16.590 Total	51,784	1,784
16.593 Residential Substance Abuse Treatment for State Prisoners		
16.593 <i>Direct</i>	582,632	45,187
16.593 Total	582,632	45,187
16.601 Corrections_Training and Staff Development		
16.601 <i>Direct</i>	66,904	-
16.601 Total	66,904	-
16.607 Bulletproof Vest Partnership Program		
16.607 <i>Direct</i>	1,294	-
16.607 Total	1,294	-
16.609 Project Safe Neighborhoods		
16.609 <i>Direct</i>	149,089	99,414
16.609 Total	149,089	99,414
16.710 Public Safety Partnership and Community Policing Grants		
16.710 <i>Direct</i>	22,226	-
16.710 Total	22,226	-
16.727 Enforcing Underage Drinking Laws Program		
16.727 <i>Direct</i>	(23,514)	(23,514)
16.727 Total	(23,514)	(23,514)
16.735 PREA Program: Demonstration Projects to Establish "Zero Tolerance" Cultures for Sexual Assault in Correctional Facilities		
16.735 <i>Direct</i>	166,945	-
16.735 Total	166,945	-
16.738 Edward Byrne Memorial Justice Assistance Grant Program		
16.738 <i>Direct</i>	6,755,243	2,954,599
16.738 <i>Pass-Through from City of Atlanta (58-6000511)</i>	97,650	-
16.738 Total	6,852,893	2,954,599
16.741 DNA Backlog Reduction Program		
16.741 <i>Direct</i>	3,207,718	-
16.741 Total	3,207,718	-

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Justice		
16.742 Paul Coverdell Forensic Sciences Improvement Grant Program		
16.742 <i>Direct</i>	\$ 223,245	\$ -
16.742 Total	223,245	-
16.745 Criminal and Juvenile Justice and Mental Health Collaboration Program		
16.745 <i>Direct</i>	15,128	-
16.745 Total	15,128	-
16.746 Capital Case Litigation Initiative		
16.746 <i>Direct</i>	64,571	-
16.746 Total	64,571	-
16.750 Support for Adam Walsh Act Implementation Grant Program		
16.750 <i>Direct</i>	375,691	331,063
16.750 Total	375,691	331,063
16.751 Edward Byrne Memorial Competitive Grant Program		
16.751 <i>Direct</i>	44,611	-
16.751 <i>Pass-Through from Vera Institute of Justice (131941627)</i>	125,000	-
16.751 Total	169,611	-
16.754 Harold Rogers Prescription Drug Monitoring Program		
16.754 <i>Direct</i>	147,716	-
16.754 Total	147,716	-
16.812 Second Chance Act Reentry Initiative		
16.812 <i>Direct</i>	663,810	-
16.812 Total	663,810	-
16.816 John R. Justice Prosecutors and Defenders Incentive Act		
16.816 <i>Direct</i>	36,432	-
16.816 Total	36,432	-
16.827 Justice Reinvestment Initiative		
16.827 <i>Direct</i>	136,583	-
16.827 Total	136,583	-
16.922 Equitable Sharing Program		
16.922 <i>Direct</i>	2,416,375	38,293
16.922 Total	2,416,375	38,293
16.OFA Other Federal Assistance		
16.OFA <i>Direct</i>	324,829	-
16.OFA <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	11,679	-
16.OFA Total	336,508	-
Department of Justice Total	\$ 41,692,286	\$ 19,447,144

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Labor		
17.002 Labor Force Statistics		
17.002 <i>Direct</i>	\$ 1,447,945	\$ -
17.002 Total	1,447,945	-
17.005 Compensation and Working Conditions		
17.005 <i>Direct</i>	152,787	-
17.005 Total	152,787	-
17.225 Unemployment Insurance		
17.225 <i>Direct</i>	523,392,202	-
17.225 Total	523,392,202	-
17.235 Senior Community Service Employment Program		
17.235 <i>Direct</i>	1,839,660	1,839,660
17.235 Total	1,839,660	1,839,660
17.245 Trade Adjustment Assistance		
17.245 <i>Direct</i>	9,516,640	-
17.245 Total	9,516,640	-
17.260 WIA Dislocated Workers		
17.260 <i>Direct</i>	66,074	-
17.260 <i>Pass-Through from Job Training Unlimited (58-2581803)</i>	181,354	-
17.260 <i>Pass-Through from Middle Georgia Consortium (58-1391833)</i>	24,308	-
17.260 <i>Pass-Through from River Valley Regional Commission (27-0432727)</i>	63,008	-
17.260 <i>Pass-Through from Georgia Mountains Regional Commission (58-0918142)</i>	99,792	-
17.260 <i>Pass-Through from City of Colquitt (Unknown)</i>	46,469	-
17.260 <i>Pass-Through from Southern Georgia Regional Commission (Unknown)</i>	17,279	-
17.260 <i>Pass-Through from Northeast Georgia Regional Commission (58-0902860)</i>	92,519	-
17.260 ARRA - WIA Dislocated Workers		
17.260 <i>Pass-Through from River Valley Regional Commission (58-1937286)</i>	59,572	-
17.260 Total	650,375	-
17.267 Incentive Grants - WIA Section 503		
17.267 <i>Direct</i>	153,528	68,803
17.267 Total	153,528	68,803
17.268 H-1B Job Training Grants		
17.268 <i>Direct</i>	1,903,608	360,986
17.268 Total	1,903,608	360,986
17.270 Reintegration of Ex-Offenders		
17.270 <i>Pass-Through from Urban League of Greater Atlanta (58-0593386)</i>	12,097	-
17.270 Total	12,097	-
17.271 Work Opportunity Tax Credit Program (WOTC)		
17.271 <i>Direct</i>	499,944	-
17.271 Total	499,944	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Labor		
17.273 Temporary Labor Certification for Foreign Workers		
17.273 <i>Direct</i>	\$ 410,741	\$ -
17.273 Total	410,741	-
17.277 WIOA National Dislocated Worker Grants / WIA National Emergency Grants		
17.277 <i>Direct</i>	169,157	-
17.277 Total	169,157	-
17.280 WIA/WIOA Dislocated Worker National Reserve Demonstration Grants		
17.280 <i>Direct</i>	145,832	-
17.280 Total	145,832	-
17.282 Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants		
17.282 <i>Direct</i>	5,210,608	-
17.282 <i>Pass-Through from Lawson State Community College (630641064)</i>	42	-
17.282 Total	5,210,650	-
17.600 Mine Health and Safety Grants		
17.600 <i>Direct</i>	133,760	-
17.600 Total	133,760	-
Employment Service Cluster		
17.207 Employment Service/Wagner-Peyser Funded Activities		
17.207 <i>Direct</i>	16,301,615	-
17.207 Total	16,301,615	-
17.801 Disabled Veterans' Outreach Program (DVOP)		
17.801 <i>Direct</i>	4,320,207	-
17.801 Total	4,320,207	-
17.804 Local Veterans' Employment Representative Program		
17.804 <i>Direct</i>	2,144,546	-
17.804 Total	2,144,546	-
Employment Service Cluster Total	22,766,368	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Labor		
<i>Workforce Investment Act Cluster</i>		
17.258 WIA/WIOA Adult Program		
17.258 <i>Direct</i>	\$ 22,813,257	\$ 21,052,658
17.258 <i>Pass-Through from Atlanta Regional Commission (58-6002324)</i>	560,412	-
17.258 <i>Pass-Through from City of Macon (58-6000612)</i>	80,589	-
17.258 <i>Pass-Through from Job Training Unlimited (58-2181803)</i>	309,047	-
17.258 <i>Pass-Through from Middle Georgia Consortium (58-1391833)</i>	124,284	-
17.258 <i>Pass-Through from Northwest Georgia Regional Commission (01-03-45-CA2)</i>	411,998	-
17.258 <i>Pass-Through from Northwest Georgia Regional Commission (58-6015195)</i>	410,501	-
17.258 <i>Pass-Through from River Valley Regional Commission (27-0432727)</i>	96,583	-
17.258 <i>Pass-Through from River Valley Regional Commission (58-1937286)</i>	163,632	-
17.258 <i>Pass-Through from West Central GA Workforce Development Corporation (58-1835067)</i>	89,628	-
17.258 <i>Pass-Through from Georgia Mountains Regional Commission (58-0918142)</i>	94,451	-
17.258 <i>Pass-Through from City of Colquitt (Unknown)</i>	105,933	-
17.258 <i>Pass-Through from Southern Georgia Regional Commission (Unknown)</i>	159,019	-
17.258 <i>Pass-Through from Northeast Georgia Regional Commission (58-0902860)</i>	162,781	-
17.258 Total	25,582,115	21,052,658
17.259 WIA/WIOA Youth Activities		
17.259 <i>Direct</i>	25,977,180	24,004,150
17.259 <i>Pass-Through from Job Training Unlimited (58-2181803)</i>	292,259	-
17.259 <i>Pass-Through from Northwest Georgia Regional Commission (01-03-45-CA2)</i>	519,376	-
17.259 <i>Pass-Through from Northwest Georgia Regional Commission (58-6015195)</i>	63,784	-
17.259 <i>Pass-Through from West Central GA Workforce Development Corporation (58-1835067)</i>	153,363	-
17.259 <i>Pass-Through from Georgia Mountains Regional Commission (58-0918142)</i>	8,806	-
17.259 <i>Pass-Through from City of Colquitt (Unknown)</i>	43,398	-
17.259 <i>Pass-Through from Southern Georgia Regional Commission (Unknown)</i>	61,270	-
17.259 <i>Pass-Through from Northeast Georgia Regional Commission (58-0902860)</i>	17,939	-
17.259 <i>Pass-Through from Richmond Burke Job Training Authority (58-6000881)</i>	3,000	-
17.259 ARRA - WIA/WIOA Youth Activities		
17.259 <i>Pass-Through from Southwest Georgia Workforce Investment Board (58-6002009)</i>	84,731	-
17.259 Total	27,225,106	24,004,150
17.278 WIA/WIOA Dislocated Worker Formula Grants		
17.278 <i>Direct</i>	24,070,044	21,564,195
17.278 Total	24,070,044	21,564,195
Workforce Investment Act Cluster Total	76,877,265	66,621,003
Department of Labor Total	\$ 645,282,559	\$ 68,890,453

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of State		
19.009 Academic Exchange Programs - Undergraduate Programs		
19.009 <i>Pass-Through from International Research and Exchanges Board (Unknown)</i>	\$ 38,305	\$ -
19.009 Total	38,305	-
19.040 Public Diplomacy Programs		
19.040 <i>Pass-Through from Kennesaw State University Research and Service Foundation (371535589)</i>	32,713	-
19.040 Total	32,713	-
19.501 Public Diplomacy Programs for Afghanistan and Pakistan		
19.501 <i>Pass-Through from Southern Polytechnic Applied Research Corporation (45-2222487)</i>	169,918	-
19.501 Total	169,918	-
19.OFA Other Federal Assistance		
19.OFA <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	6,766	-
19.OFA Total	6,766	-
Department of State Total	\$ 247,702	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Transportation		
20.106 Airport Improvement Program		
20.106 <i>Direct</i>	\$ 31,541,539	\$ 31,231,445
20.106 Total	31,541,539	31,231,445
20.215 Highway Training and Education		
20.215 <i>Direct</i>	100,200	-
20.215 Total	100,200	-
20.218 National Motor Carrier Safety		
20.218 <i>Direct</i>	5,381,553	-
20.218 Total	5,381,553	-
20.232 Commercial Driver's License Program Improvement Grant		
20.232 <i>Direct</i>	488,742	-
20.232 Total	488,742	-
20.237 Commercial Vehicle Information Systems and Networks		
20.237 <i>Direct</i>	1,319,757	-
20.237 Total	1,319,757	-
20.313 Railroad Research and Development		
20.313 <i>Direct</i>	160,747	-
20.313 Total	160,747	-
20.319 High-Speed Rail Corridors and Intercity Passenger Rail Service - Capital Assistance Grants		
20.319 <i>Direct</i>	523,044	-
20.319 Total	523,044	-
20.505 Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research		
20.505 <i>Direct</i>	2,510,405	2,572,344
20.505 Total	2,510,405	2,572,344
20.509 Formula Grants for Rural Areas		
20.509 <i>Direct</i>	17,529,229	16,682,582
20.509 ARRA - Formula Grants for Rural Areas		
20.509 <i>Direct</i>	460,072	432,675
20.509 Total	17,989,301	17,115,257
20.528 Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program		
20.528 <i>Direct</i>	143,130	-
20.528 Total	143,130	-
20.614 National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants		
20.614 <i>Direct</i>	93,104	-
20.614 Total	93,104	-
20.700 Pipeline Safety Program State Base Grant		
20.700 <i>Direct</i>	1,207,277	-
20.700 Total	1,207,277	-
20.703 Interagency Hazardous Materials Public Sector Training and Planning Grants		
20.703 <i>Direct</i>	428,464	6,629
20.703 Total	428,464	6,629

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Transportation		
20.720 State Damage Prevention Program Grants		
20.720 <i>Direct</i>	\$ 106,832	\$ -
20.720 Total	106,832	-
20.762 Research Grants		
20.762 <i>Direct</i>	60,135	-
20.762 Total	60,135	-
20.OFA Other Federal Assistance		
20.OFA <i>Direct</i>	47,988	-
20.OFA Total	47,988	-
Highway Planning and Construction Cluster		
20.205 Highway Planning and Construction		
20.205 <i>Direct</i>	1,272,336,287	79,365,184
20.205 ARRA - Highway Planning and Construction		
20.205 <i>Direct</i>	3,276,825	100,282
20.205 Total	1,275,613,112	79,465,466
20.219 Recreational Trails Program		
20.219 <i>Direct</i>	1,755,888	1,421,189
20.219 Total	1,755,888	1,421,189
Highway Planning and Construction Cluster Total	1,277,369,000	80,886,655
Federal Transit Cluster		
20.500 Federal Transit_Capital Investment Grants		
20.500 <i>Direct</i>	2,306,943	260,415
20.500 Total	2,306,943	260,415
20.507 Federal Transit_Formula Grants		
20.507 <i>Direct</i>	12,121,041	7,946,784
20.507 ARRA - Federal Transit_Formula Grants		
20.507 <i>Direct</i>	5,096,133	1,749,471
20.507 Total	17,217,174	9,696,255
Federal Transit Cluster Total	19,524,117	9,956,670
Transit Services Programs Cluster		
20.513 Enhanced Mobility of Seniors and Individuals with Disabilities		
20.513 <i>Direct</i>	4,131,773	-
20.513 Total	4,131,773	-
20.516 Job Access And Reverse Commute Program		
20.516 <i>Direct</i>	2,869,468	895,893
20.516 Total	2,869,468	895,893
20.521 New Freedom Program		
20.521 <i>Direct</i>	1,034,039	380,308
20.521 Total	1,034,039	380,308
Transit Services Programs Cluster Total	8,035,280	1,276,201

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Transportation		
<i>Highway Safety Cluster</i>		
20.600 State and Community Highway Safety		
20.600 <i>Direct</i>	\$ 7,382,477	\$ 3,115,757
20.600 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	7,998	-
20.600 <i>Pass-Through from Kennesaw State University Research and Service Foundation (371535589)</i>	8,718	-
20.600 Total	7,399,193	3,115,757
<hr/>		
20.601 Alcohol Impaired Driving Countermeasures Incentive Grants I		
20.601 <i>Direct</i>	139,937	8,679
20.601 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	3,570	-
20.601 Total	143,507	8,679
<hr/>		
20.602 Occupant Protection Incentive Grants		
20.602 <i>Direct</i>	115	-
20.602 Total	115	-
<hr/>		
20.610 State Traffic Safety Information System Improvement Grants		
20.610 <i>Direct</i>	8,907	-
20.610 Total	8,907	-
<hr/>		
20.612 Incentive Grant Program to Increase Motorcyclist Safety		
20.612 <i>Direct</i>	57,765	-
20.612 Total	57,765	-
<hr/>		
20.616 National Priority Safety Programs		
20.616 <i>Direct</i>	5,132,614	443,169
20.616 Total	5,132,614	443,169
<hr/>		
Highway Safety Cluster Total	12,742,101	3,567,604
<hr/>		
Department of Transportation Total	\$ 1,379,772,716	\$ 146,612,804

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Treasury		
21.000 US Treasury Asset Forfeitures		
21.000 <i>Direct</i>	\$ 213,878	\$ 3,187
21.000 <i>Pass-Through from Neighbor Works America (PL110-161.95X1350)</i>	630,057	-
21.000 Total	843,935	3,187
21.OFA Other Federal Assistance		
21.OFA <i>Direct</i>	86,041	-
21.OFA Total	86,041	-
Department of Treasury Total	\$ 929,976	\$ 3,187

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Appalachian Regional Commission		
23.001 Appalachian Regional Development (See individual Appalachian Programs)		
23.001 <i>Direct</i>	\$ 34,279	\$ -
23.001 Total	34,279	-
23.011 Appalachian Research, Technical Assistance, and Demonstration Projects		
23.011 <i>Direct</i>	43,632	-
23.011 Total	43,632	-
Appalachian Regional Commission Total	\$ 77,911	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Office of Personnel Management		
27.011 Intergovernmental Personnel Act (IPA) Mobility Program		
27.011 <i>Direct</i>	\$ 94,570	\$ -
27.011 Total	94,570	-
Office of Personnel Management Total	\$ 94,570	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	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>	\$ 35,304	\$ -
30.001 Total	35,304	-
Equal Employment Opportunity Commission Total	\$ 35,304	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
General Services Administration		
39.003 Donation of Federal Surplus Personal Property		
39.003 <i>Direct</i>	\$ 9,158,911	\$ -
39.003 Total	9,158,911	-
General Services Administration Total	\$ 9,158,911	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Library of Congress		
42.001 Books for the Blind and Physically Handicapped		
42.001 <i>Direct</i>	\$ 444,319	\$ -
42.001 Total	444,319	-
42.002 Copyright Service		
42.002 <i>Pass-Through from Waynesburg University (25-096-5603)</i>	12,489	-
42.002 <i>Pass-Through from Waynesburg University (Unknown)</i>	2,348	-
42.002 Total	14,837	-
Library of Congress Total	\$ 459,156	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
National Aeronautics & Space Administration		
43.001 Science		
43.001 <i>Direct</i>	\$ 14,001	\$ -
43.001 <i>Pass-Through from Kennesaw State University Research and Service Foundation (371535589)</i>	8,647	-
43.001 Total	22,648	-
43.002 Aeronautics		
43.002 <i>Direct</i>	105,524	-
43.002 <i>Pass-Through from Valador, Incorporated (GTRC11110071)</i>	79,258	-
43.002 Total	184,782	-
43.008 Education		
43.008 <i>Direct</i>	188,451	-
43.008 Total	188,451	-
43.009 Cross Agency Support		
43.009 <i>Direct</i>	45,949	-
43.009 Total	45,949	-
43.OFA Other Federal Assistance		
43.OFA <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	607	-
43.OFA Total	607	-
National Aeronautics & Space Administration Total	\$ 442,437	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Institute of Museum and Library Services		
45.301 Museums for America		
45.301 <i>Direct</i>	\$ 33,427	\$ -
45.301 <i>Pass-Through from Institute of Museum and Library Services (Unknown)</i>	32,770	-
45.301 Total	66,197	-
45.310 Grants to States		
45.310 <i>Direct</i>	4,450,259	-
45.310 Total	4,450,259	-
45.312 National Leadership Grants		
45.312 <i>Direct</i>	92,188	-
45.312 Total	92,188	-
45.OFA Other Federal Assistance		
45.OFA <i>Direct</i>	1,090	-
45.OFA Total	1,090	-
Institute of Museum and Library Services Total	\$ 4,609,734	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	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>	\$ 10,145	\$ -
45.024 Total	10,145	-
45.025 Promotion of the Arts_Partnership Agreements		
45.025 <i>Direct</i>	992,724	880,375
45.025 <i>Pass-Through from Southern Arts Federation (56-1129587)</i>	2,176	-
45.025 Total	994,900	880,375
National Endowment for the Arts Total	\$ 1,005,045	\$ 880,375

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
National Endowment for the Humanities		
45.129 Promotion of the Humanities_Federal/State Partnership		
45.129 <i>Direct</i>	\$ 4,000	\$ -
45.129 <i>Pass-Through from GA Humanities Council (51-0180861)</i>	1,982	-
45.129 <i>Pass-Through from Georgia Humanities Council (51-0180861)</i>	2,000	-
45.129 Total	7,982	-
<hr/>		
45.149 Promotion of the Humanities_Division of Preservation and Access		
45.149 <i>Direct</i>	95,869	-
45.149 Total	95,869	-
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45.162 Promotion of the Humanities_Teaching and Learning Resources and Curriculum Development		
45.162 <i>Direct</i>	9,454	-
45.162 Total	9,454	-
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45.163 Promotion of the Humanities_Professional Development		
45.163 <i>Direct</i>	16,530	-
45.163 <i>Pass-Through from Kennesaw State University Research and Service Foundation (371535589)</i>	6,655	-
45.163 Total	23,185	-
<hr/>		
45.164 Promotion of the Humanities_Public Programs		
45.164 <i>Pass-Through from Kennesaw State University Research and Service Foundation (371535589)</i>	486	-
45.164 Total	486	-
<hr/>		
National Endowment for the Humanities Total	\$ 136,976	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
National Science Foundation		
47.041 Engineering Grants		
47.041 <i>Direct</i>	\$ 332,104	\$ -
47.041 <i>Pass-Through from University of Washington (758363)</i>	(1,666)	-
47.041 Total	330,438	-
47.049 Mathematical and Physical Sciences		
47.049 <i>Direct</i>	188,551	-
47.049 <i>Pass-Through from University of Minnesota (00002006262)</i>	26,000	-
47.049 <i>Pass-Through from University of Washington (91-6001537)</i>	12,280	-
47.049 <i>Pass-Through from Kennesaw State University Research and Service Foundation (371535589)</i>	2,723	-
47.049 <i>Pass-Through from American Physical Society (Unknown)</i>	105,237	-
47.049 Total	334,791	-
47.050 Geosciences		
47.050 <i>Direct</i>	7,666	-
47.050 Total	7,666	-
47.070 Computer and Information Science and Engineering		
47.070 <i>Direct</i>	206,059	-
47.070 <i>Pass-Through from Winston Salem State University (566001466)</i>	16,990	-
47.070 <i>Pass-Through from Clemson University (Unknown)</i>	5,001	-
47.070 Total	228,050	-
47.074 Biological Sciences		
47.074 <i>Direct</i>	23,512	-
47.074 Total	23,512	-
47.075 Social, Behavioral, and Economic Sciences		
47.075 <i>Direct</i>	45,799	-
47.075 Total	45,799	-
47.076 Education and Human Resources		
47.076 <i>Direct</i>	7,064,711	132,233
47.076 <i>Pass-Through from Clark Atlanta University (HRD-0503372)</i>	26,085	-
47.076 <i>Pass-Through from Daytona State College (591211226)</i>	54,107	-
47.076 <i>Pass-Through from Southern Polytechnic Applied Research Corporation (45-2222487)</i>	99,581	-
47.076 <i>Pass-Through from University of Wyoming (NSF40243)</i>	10,336	-
47.076 <i>Pass-Through from Kennesaw State University Research and Service Foundation (371535589)</i>	886,249	-
47.076 <i>Pass-Through from Clark Atlanta University (Unknown)</i>	46,739	-
47.076 Total	8,187,808	132,233
47.079 Office of International Science and Engineering		
47.079 <i>Direct</i>	20,193	-
47.079 Total	20,193	-
47.080 Office of Cyberinfrastructure		
47.080 <i>Direct</i>	47,471	-
47.080 Total	47,471	-
47.082 ARRA - Trans-NSF Recovery Act Research Support		
47.082 <i>Direct</i>	124,615	-
47.082 <i>Pass-Through from Kennesaw State University Research and Service Foundation (371535589)</i>	25,926	-
47.082 Total	150,541	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
National Science Foundation		
47.083 Office of Integrative Activities		
47.083 <i>Direct</i>	\$ 467,377	\$ -
47.083 Total	467,377	-
47.OFA Other Federal Assistance		
47.OFA <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	111,434	-
47.OFA <i>Pass-Through from Laney College (941590799)</i>	119,393	-
47.OFA Total	230,827	-
National Science Foundation Total	\$ 10,074,473	\$ 132,233

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Small Business Administration		
59.007 7(j) Technical Assistance		
59.007 <i>Direct</i>	\$ 13,624	\$ -
59.007 Total	13,624	-
59.037 Small Business Development Centers		
59.037 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	121,690	-
59.037 Total	121,690	-
59.061 State Trade and Export Promotion Pilot Grant Program		
59.061 <i>Direct</i>	27,440	-
59.061 Total	27,440	-
Small Business Administration Total	\$ 162,754	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Veterans Affairs		
64.015 Veterans State Nursing Home Care		
64.015 <i>Direct</i>	\$ 17,471,406	\$ -
64.015 Total	17,471,406	-
64.028 Post-9/11 Veterans Educational Assistance		
64.028 <i>Direct</i>	2,697,324	-
64.028 Total	2,697,324	-
64.101 Burial Expenses Allowance for Veterans		
64.101 <i>Direct</i>	155,277	-
64.101 Total	155,277	-
64.120 Post-Vietnam Era Veterans' Educational Assistance		
64.120 <i>Direct</i>	637,287	-
64.120 Total	637,287	-
64.203 State Cemetery Grants		
64.203 <i>Direct</i>	56,933	-
64.203 Total	56,933	-
64.OFA Other Federal Assistance		
64.OFA <i>Direct</i>	1,885	-
64.OFA Total	1,885	-
Department of Veterans Affairs Total	\$ 21,020,112	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Environmental Protection Agency		
66.032 State Indoor Radon Grants		
66.032 <i>Direct</i>	\$ 233,861	\$ -
66.032 Total	233,861	-
66.034 Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act		
66.034 <i>Direct</i>	988,822	-
66.034 Total	988,822	-
66.039 National Clean Diesel Emissions Reduction Program		
66.039 <i>Direct</i>	330,000	-
66.039 Total	330,000	-
66.040 State Clean Diesel Grant Program		
66.040 <i>Direct</i>	185,747	-
66.040 Total	185,747	-
66.419 Water Pollution Control State, Interstate, and Tribal Program Support		
66.419 <i>Direct</i>	394,736	-
66.419 Total	394,736	-
66.433 State Underground Water Source Protection		
66.433 <i>Direct</i>	115,091	-
66.433 Total	115,091	-
66.454 Water Quality Management Planning		
66.454 <i>Direct</i>	221,788	-
66.454 <i>Pass-Through from University of Puerto Rico (Unknown)</i>	15,799	-
66.454 Total	237,587	-
66.460 Nonpoint Source Implementation Grants		
66.460 <i>Direct</i>	4,014,735	-
66.460 Total	4,014,735	-
66.461 Regional Wetland Program Development Grants		
66.461 <i>Direct</i>	331,566	-
66.461 Total	331,566	-
66.472 Beach Monitoring and Notification Program Implementation Grants		
66.472 <i>Direct</i>	288,395	-
66.472 Total	288,395	-
66.514 Science To Achieve Results (STAR) Fellowship Program		
66.514 <i>Direct</i>	53,905	-
66.514 Total	53,905	-
66.605 Performance Partnership Grants		
66.605 <i>Direct</i>	12,949,747	-
66.605 Total	12,949,747	-
66.608 Environmental Information Exchange Network Grant Program and Related Assistance		
66.608 <i>Direct</i>	132,296	-
66.608 Total	132,296	-

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 Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Environmental Protection Agency		
66.701 Toxic Substances Compliance Monitoring Cooperative Agreements		
66.701 <i>Direct</i>	\$ 35,628	\$ -
66.701 Total	35,628	-
66.707 TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals		
66.707 <i>Direct</i>	598,903	-
66.707 Total	598,903	-
66.802 Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements		
66.802 <i>Direct</i>	218,332	-
66.802 Total	218,332	-
66.804 Underground Storage Tank Prevention, Detection and Compliance Program		
66.804 <i>Direct</i>	658,613	-
66.804 Total	658,613	-
66.805 Leaking Underground Storage Tank Trust Fund Corrective Action Program		
66.805 <i>Direct</i>	1,515,399	-
66.805 Total	1,515,399	-
66.808 Solid Waste Management Assistance Grants		
66.808 <i>Direct</i>	2,484	-
66.808 Total	2,484	-
66.809 Superfund State and Indian Tribe Core Program Cooperative Agreements		
66.809 <i>Direct</i>	78,146	-
66.809 Total	78,146	-
66.817 State and Tribal Response Program Grants		
66.817 <i>Direct</i>	590,334	-
66.817 Total	590,334	-
Clean Water State Revolving Fund Cluster		
66.458 Capitalization Grants for Clean Water State Revolving Funds		
66.458 <i>Direct</i>	19,961,037	19,719,929
66.458 Total	19,961,037	19,719,929
Clean Water State Revolving Fund Cluster Total	19,961,037	19,719,929
Drinking Water State Revolving Fund Cluster		
66.468 Capitalization Grants for Drinking Water State Revolving Funds		
66.468 <i>Direct</i>	22,716,537	21,596,830
66.468 Total	22,716,537	21,596,830
Drinking Water State Revolving Fund Cluster Total	22,716,537	21,596,830
Environmental Protection Agency Total	\$ 66,631,901	\$ 41,316,759

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 Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	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>	\$ 5,931	\$ -
77.007 Total	5,931	-
77.008 U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		
77.008 <i>Direct</i>	411,007	-
77.008 <i>Pass-Through from Southern Polytechnic Applied Research Corporation (45-2222487)</i>	48,176	-
77.008 Total	459,183	-
Nuclear Regulatory Commission Total	\$ 465,114	\$ -

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 Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Energy		
81.041 State Energy Program		
81.041 <i>Direct</i>	\$ 966,875	\$ 325,411
81.041 Total	966,875	325,411
81.042 Weatherization Assistance for Low-Income Persons		
81.042 <i>Direct</i>	3,465,535	3,055,574
81.042 Total	3,465,535	3,055,574
81.049 Office of Science Financial Assistance Program		
81.049 <i>Pass-Through from Sandia National Labs/Sandia Corp (1155042)</i>	3,255	-
81.049 <i>Pass-Through from Sandia National Labs/Sandia Corp (126560)</i>	45,230	-
81.049 <i>Pass-Through from UT-Battelle LLC/Oak Ridge National Lab (SUB 4000120653)</i>	2,639	-
81.049 <i>Pass-Through from Sandia National Labs/Sandia Corp (AGMT DTD 101014)</i>	25,529	-
81.049 <i>Pass-Through from Jet Propulsion Lab/California Institute of Technology (1505606)</i>	26,202	-
81.049 <i>Pass-Through from Krell Institute (unknown)</i>	72,227	-
81.049 Total	175,082	-
81.104 Environmental Remediation and Waste Processing and Disposal		
81.104 <i>Direct</i>	198,963	-
81.104 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	158,180	-
81.104 Total	357,143	-
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 (58-0864888)</i>	270,653	-
81.106 Total	270,653	-
81.119 State Energy Program Special Projects		
81.119 <i>Pass-Through from North Carolina Sustainable Energy Association (58-1342588)</i>	463	-
81.119 <i>Pass-Through from Dept. of Mines Minerals and Energy Virginia (54-1297967)</i>	1,021	-
81.119 Total	1,484	-
81.121 Nuclear Energy Research, Development and Demonstration		
81.121 <i>Direct</i>	400,623	-
81.121 Total	400,623	-
81.214 Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis		
81.214 <i>Direct</i>	160,412	-
81.214 Total	160,412	-
81.OFA Other Federal Assistance		
81.OFA <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	157,409	-
81.OFA Total	157,409	-
Department of Energy Total	\$ 5,955,216	\$ 3,380,985

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 Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Education		
84.002 Adult Education - Basic Grants to States		
84.002 <i>Direct</i>	\$ 17,702,218	\$ -
84.002 Total	17,702,218	-
84.010 Title I Grants to Local Educational Agencies		
84.010 <i>Direct</i>	518,738,408	509,250,755
84.010 Total	518,738,408	509,250,755
84.011 Migrant Education_State Grant Program		
84.011 <i>Direct</i>	8,280,884	7,894,969
84.011 <i>Pass-Through from Southern Pine Migrant Educational Agency (58-1171281)</i>	47,895	-
84.011 Total	8,328,779	7,894,969
84.013 Title I State Agency Program for Neglected and Delinquent Children and Youth		
84.013 <i>Direct</i>	1,347,037	1,334,605
84.013 Total	1,347,037	1,334,605
84.016 Undergraduate International Studies and Foreign Language Programs		
84.016 <i>Pass-Through from Kennesaw State University Research and Service Foundation (371535589)</i>	13,924	-
84.016 Total	13,924	-
84.031 Higher Education_Institutional Aid		
84.031 <i>Direct</i>	14,230,142	-
84.031 Total	14,230,142	-
84.048 Career and Technical Education -- Basic Grants to States		
84.048 <i>Direct</i>	38,421,236	34,982,709
84.048 <i>Pass-Through from GA Vocational Staff Development Consortium (CTAE6073)</i>	35,415	-
84.048 Total	38,456,651	34,982,709
84.116 Fund for the Improvement of Postsecondary Education		
84.116 <i>Direct</i>	578,477	15,256
84.116 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	5,679	-
84.116 <i>Pass-Through from Kennesaw State University Research and Service Foundation (371535589)</i>	11,446	-
84.116 Total	595,602	15,256
84.126 Rehabilitation Services_Vocational Rehabilitation Grants to States		
84.126 <i>Direct</i>	67,446,499	-
84.126 Total	67,446,499	-
84.129 Rehabilitation Long-Term Training		
84.129 <i>Direct</i>	90,482	-
84.129 Total	90,482	-
84.133 National Institute on Disability and Rehabilitation Research		
84.133 <i>Direct</i>	173,413	(39,813)
84.133 Total	173,413	(39,813)
84.141 Migrant Education_High School Equivalency Program		
84.141 <i>Direct</i>	423,713	-
84.141 Total	423,713	-
84.149 Migrant Education_College Assistance Migrant Program		
84.149 <i>Direct</i>	54,871	-
84.149 Total	54,871	-

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 Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Education		
84.169 Independent Living_State Grants		
84.169 <i>Direct</i>	\$ 542,771	\$ -
84.169 Total	542,771	-
84.177 Rehabilitation Services_Independent Living Services for Older Individuals Who are Blind		
84.177 <i>Direct</i>	617,313	-
84.177 Total	617,313	-
84.181 Special Education-Grants for Infants and Families		
84.181 <i>Direct</i>	13,644,646	3,670,750
84.181 Total	13,644,646	3,670,750
84.187 Supported Employment Services for Individuals with the Most Significant Disabilities		
84.187 <i>Direct</i>	817,775	-
84.187 Total	817,775	-
84.196 Education for Homeless Children and Youth		
84.196 <i>Direct</i>	2,369,915	1,914,261
84.196 Total	2,369,915	1,914,261
84.200 Graduate Assistance in Areas of National Need		
84.200 <i>Direct</i>	624,667	-
84.200 Total	624,667	-
84.220 Centers for International Business Education		
84.220 <i>Direct</i>	209,903	-
84.220 Total	209,903	-
84.224 Assistive Technology		
84.224 <i>Direct</i>	544,343	395,856
84.224 <i>Pass-Through from Rehabilitation Engineering and Assistive Technology Society of NA (AGMT DTD 32514)</i>	1,974	-
84.224 <i>Pass-Through from Rehabilitation Engineering and Assistive Technology Society of NA (128046)</i>	5,820	-
84.224 Total	552,137	395,856
84.229 Language Resource Centers		
84.229 <i>Direct</i>	70,000	-
84.229 Total	70,000	-
84.264 Rehabilitation Training_Continuing Education		
84.264 <i>Pass-Through from The Museum School (125257)</i>	19,984	-
84.264 Total	19,984	-
84.265 Rehabilitation Training_State Vocational Rehabilitation Unit In-Service Training		
84.265 <i>Direct</i>	124,615	-
84.265 Total	124,615	-
84.282 Charter Schools		
84.282 <i>Direct</i>	6,617,493	6,513,821
84.282 Total	6,617,493	6,513,821
84.287 Twenty-First Century Community Learning Centers		
84.287 <i>Direct</i>	36,042,323	34,269,758
84.287 Total	36,042,323	34,269,758

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 Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Education		
84.323 Special Education - State Personnel Development		
84.323 <i>Direct</i>	\$ 1,334,169	\$ 1,319,860
84.323 Total	1,334,169	1,319,860
84.325 Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.325 <i>Direct</i>	82,812	-
84.325 Total	82,812	-
84.334 Gaining Early Awareness and Readiness for Undergraduate Programs		
84.334 <i>Direct</i>	400,715	-
84.334 <i>Pass-Through from Bibb County Schools (6111)</i>	33,590	-
84.334 Total	434,305	-
84.336 Teacher Quality Partnership Grants		
84.336 <i>Direct</i>	551,581	-
84.336 Total	551,581	-
84.350 Transition to Teaching		
84.350 <i>Direct</i>	831,726	26,000
84.350 Total	831,726	26,000
84.358 Rural Education		
84.358 <i>Direct</i>	5,967,745	5,719,950
84.358 Total	5,967,745	5,719,950
84.365 English Language Acquisition State Grants		
84.365 <i>Direct</i>	15,888,510	15,252,655
84.365 Total	15,888,510	15,252,655
84.366 Mathematics and Science Partnerships		
84.366 <i>Direct</i>	5,808,444	5,577,107
84.366 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	269,614	-
84.366 <i>Pass-Through from Rockdale County Board of Education (7221)</i>	3,555	-
84.366 <i>Pass-Through from Kennesaw State University Research and Service Foundation (371535589)</i>	589,265	-
84.366 Total	6,670,878	5,577,107
84.367 Improving Teacher Quality State Grants		
84.367 <i>Direct</i>	62,345,909	60,600,148
84.367 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	11,002	-
84.367 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	90,698	-
84.367 <i>Pass-Through from National Writing Project (94-3130846)</i>	3,462	-
84.367 <i>Pass-Through from Kennesaw State University Research and Service Foundation (371535589)</i>	90,832	-
84.367 <i>Pass-Through from National Writing Project (Unknown)</i>	5,470	-
84.367 Total	62,547,373	60,600,148
84.369 Grants for State Assessments and Related Activities		
84.369 <i>Direct</i>	9,194,884	9,194,884
84.369 Total	9,194,884	9,194,884
84.371 Striving Readers		
84.371 <i>Direct</i>	15,762,767	14,857,128
84.371 Total	15,762,767	14,857,128

The accompanying notes are an integral part of this schedule.

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State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Education		
84.372 Statewide Longitudinal Data Systems		
84.372 <i>Direct</i>	\$ (2,334)	\$ -
84.372 Total	(2,334)	-
84.375 Academic Competitiveness Grants		
84.375 <i>Direct</i>	106,630	-
84.375 Total	106,630	-
84.378 College Access Challenge Grant Program		
84.378 <i>Direct</i>	4,567,994	1,421,479
84.378 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	1,062	-
84.378 <i>Pass-Through from Southern Polytechnic Applied Research Corporation (45-2222487)</i>	8,119	-
84.378 Total	4,577,175	1,421,479
84.382 Strengthening Minority-Serving Institutions		
84.382 <i>Direct</i>	3,572,285	-
84.382 Total	3,572,285	-
84.395 ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act		
84.395 <i>Direct</i>	98,576,080	23,619,306
84.395 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	279,593	28,756
84.395 <i>Pass-Through from The Museum School (120582)</i>	28	-
84.395 Total	98,855,701	23,648,063
84.396 ARRA - State Fiscal Stabilization Fund (SFSF) - Investing in Innovation (i3) Fund, Recovery Act		
84.396 <i>Pass-Through from Ohio State University (Unknown)</i>	532,470	-
84.396 Total	532,470	-
84.411 Investing in Innovation (i3) Fund		
84.411 <i>Pass-Through from Jacksonville State (636001099)</i>	1,402	-
84.411 Total	1,402	-
84.412 Race to the Top - Early Learning Challenge		
84.412 <i>Direct</i>	549,317	-
84.412 ARRA - Race to the Top - Early Learning Challenge		
84.412 <i>Direct</i>	3,952,366	1,640,075
84.412 Total	4,501,683	1,640,075
84.416 Race to the Top - District Grants		
84.416 <i>Pass-Through from Kennesaw State University Research and Service Foundation (371535589)</i>	45,141	-
84.416 Total	45,141	-
84.928 National Writing Project		
84.928 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	(4,043)	-
84.928 Total	(4,043)	-
84.OFA Other Federal Assistance		
84.OFA <i>Direct</i>	119,696	-
84.OFA <i>Pass-Through from Kent State University (Unknown)</i>	20	-
84.OFA Total	119,716	-

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State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	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>	\$ 328,893,791	\$ 320,660,363
84.027 Total	328,893,791	320,660,363
84.173 Special Education_Preschool Grants		
84.173 <i>Direct</i>	9,146,293	9,128,897
84.173 Total	9,146,293	9,128,897
<i>Special Education Cluster (IDEA) Total</i>	338,040,084	329,789,261
<i>TRIO Cluster</i>		
84.042 TRIO_Student Support Services		
84.042 <i>Direct</i>	2,371,103	-
84.042 Total	2,371,103	-
84.044 TRIO_Talent Search		
84.044 <i>Direct</i>	1,537,634	-
84.044 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	321,463	-
84.044 Total	1,859,097	-
84.047 TRIO_Upward Bound		
84.047 <i>Direct</i>	4,482,121	-
84.047 Total	4,482,121	-
84.066 TRIO_Educational Opportunity Centers		
84.066 <i>Direct</i>	598,266	-
84.066 Total	598,266	-
<i>TRIO Cluster Total</i>	9,310,587	-
<i>School Improvement Grants Cluster</i>		
84.377 School Improvement Grants		
84.377 <i>Direct</i>	13,725,237	12,374,058
84.377 Total	13,725,237	12,374,058
84.388 ARRA - School Improvement Grants, Recovery Act		
84.388 <i>Direct</i>	3,851,536	3,693,290
84.388 Total	3,851,536	3,693,290
<i>School Improvement Grants Cluster Total</i>	17,576,773	16,067,348
Department of Education Total	\$ 1,326,355,301	\$ 1,085,316,883

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State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
United States Institute of Peace		
91.003 91.003 Annual Senior Fellowship Competition		
91.003 <i>Direct</i>	\$ (37)	\$ -
91.003 Total	(37)	-
United States Institute of Peace Total	\$ (37)	\$ -

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
National Council on Disability		
92.OFA Other Federal Assistance		
92.OFA <i>Pass-Through from Morehouse School of Medicine (58-1438873)</i>	\$ 3,984	\$ -
92.OFA Total	3,984	-
National Council on Disability Total	\$ 3,984	\$ -

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For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	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>	\$ 129,350	\$ -
93.041 Total	129,350	-
93.042 Special Programs for the Aging_ Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals		
93.042 <i>Direct</i>	398,166	261,423
93.042 Total	398,166	261,423
93.043 Special Programs for the Aging_ Title III, Part D_Disease Prevention and Health Promotion Services		
93.043 <i>Direct</i>	420,017	420,017
93.043 Total	420,017	420,017
93.048 Special Programs for the Aging_ Title IV_ and Title II_Discretionary Projects		
93.048 <i>Direct</i>	1,691,554	-
93.048 <i>Pass-Through from Southeast Georgia Regional Development Center (AAA-2015-07)</i>	9,884	-
93.048 Total	1,701,438	-
93.051 Alzheimer's Disease Demonstration Grants to States		
93.051 <i>Direct</i>	454,501	-
93.051 Total	454,501	-
93.052 National Family Caregiver Support, Title III, Part E		
93.052 <i>Direct</i>	3,284,686	3,284,686
93.052 <i>Pass-Through from Southeast Georgia Regional Development Center (51109PTC)</i>	18,130	-
93.052 <i>Pass-Through from CSRA Regional Development Commission (unknown)</i>	13,333	-
93.052 Total	3,316,149	3,284,686
93.055 PPHF - Applied Leadership for Community Health Improvement		
93.055 <i>Pass-Through from Kennesaw State University Research and Service Foundation (371535589)</i>	315	-
93.055 Total	315	-
93.065 Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure		
93.065 <i>Direct</i>	142,642	-
93.065 Total	142,642	-
93.069 Public Health Emergency Preparedness		
93.069 <i>Direct</i>	15,960,714	8,469,458
93.069 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	45,589	-
93.069 Total	16,006,303	8,469,458
93.070 Environmental Public Health and Emergency Response		
93.070 <i>Direct</i>	490,444	68,039
93.070 Total	490,444	68,039
93.071 Medicare Enrollment Assistance Program		
93.071 <i>Direct</i>	673,154	-
93.071 Total	673,154	-
93.074 Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements		
93.074 <i>Direct</i>	191,849	8,787
93.074 Total	191,849	8,787

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
93.092 Affordable Care Act (ACA) Personal Responsibility Education Program		
93.092 <i>Direct</i>	\$ 1,537,991	\$ 439,550
93.092 Total	1,537,991	439,550
93.107 Area Health Education Centers Point of Service Maintenance and Enhancement Awards		
93.107 <i>Direct</i>	395,673	-
93.107 Total	395,673	-
93.110 Maternal and Child Health Federal Consolidated Programs		
93.110 <i>Direct</i>	579,984	-
93.110 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	12,033	-
93.110 <i>Pass-Through from Hemophilia of Georgia (1H30 24046-01-00)</i>	9,073	-
93.110 <i>Pass-Through from Hemophilia of Georgia (unknown)</i>	11,471	-
93.110 <i>Pass-Through from University of North Carolina (Unknown)</i>	15,985	-
93.110 Total	628,546	-
93.116 Project Grants and Cooperative Agreements for Tuberculosis Control Programs		
93.116 <i>Direct</i>	2,579,518	302,194
93.116 Total	2,579,518	302,194
93.124 Nurse Anesthetist Traineeships		
93.124 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	36,948	-
93.124 Total	36,948	-
93.127 Emergency Medical Services for Children		
93.127 <i>Direct</i>	56,075	-
93.127 Total	56,075	-
93.130 Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices		
93.130 <i>Direct</i>	191,923	-
93.130 Total	191,923	-
93.135 Centers for Research and Demonstration for Health Promotion and Disease Prevention		
93.135 <i>Direct</i>	443	-
93.135 <i>Pass-Through from Emory University (58-0566256)</i>	14,025	-
93.135 Total	14,468	-
93.136 Injury Prevention and Control Research and State and Community Based Programs		
93.136 <i>Direct</i>	906,762	-
93.136 Total	906,762	-
93.145 AIDS Education and Training Centers		
93.145 <i>Direct</i>	587,567	29,213
93.145 Total	587,567	29,213
93.150 Projects for Assistance in Transition from Homelessness (PATH)		
93.150 <i>Direct</i>	1,581,360	1,384,423
93.150 Total	1,581,360	1,384,423
93.161 Health Program for Toxic Substances and Disease Registry		
93.161 <i>Direct</i>	47,764	3,849
93.161 Total	47,764	3,849

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 Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
93.165 Grants to States for Loan Repayment Program		
93.165 <i>Direct</i>	\$ 50,000	\$ -
93.165 Total	50,000	-
93.173 Research Related to Deafness and Communication Disorders		
93.173 <i>Direct</i>	43,389	-
93.173 Total	43,389	-
93.178 Nursing Workforce Diversity		
93.178 <i>Direct</i>	53,215	-
93.178 Total	53,215	-
93.184 Disabilities Prevention		
93.184 <i>Direct</i>	117,159	-
93.184 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	22,124	-
93.184 <i>Pass-Through from Hemophilia of Georgia (1U27DD000862-01)</i>	39,245	-
93.184 Total	178,528	-
93.185 Immunization Research, Demonstration, Public Information and Education_ Training and Clinical Skills Improvement Projects		
93.185 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	52,888	-
93.185 Total	52,888	-
93.191 Graduate Psychology Education Program and Patient Navigator and Chronic Disease Prevention Program		
93.191 <i>Direct</i>	138,592	-
93.191 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	118,067	-
93.191 Total	256,659	-
93.217 Family Planning_Services		
93.217 <i>Direct</i>	506,874	70,000
93.217 Total	506,874	70,000
93.226 Research on Healthcare Costs, Quality and Outcomes		
93.226 <i>Direct</i>	1,014,680	-
93.226 Total	1,014,680	-
93.235 Affordable Care Act (ACA) Abstinence Education Program		
93.235 <i>Direct</i>	1,812,674	867,051
93.235 Total	1,812,674	867,051
93.236 Grants to States to Support Oral Health Workforce Activities		
93.236 <i>Direct</i>	601,531	-
93.236 Total	601,531	-
93.240 State Capacity Building		
93.240 <i>Direct</i>	183,832	-
93.240 Total	183,832	-
93.241 State Rural Hospital Flexibility Program		
93.241 <i>Direct</i>	466,840	-
93.241 Total	466,840	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
93.242 Mental Health Research Grants		
93.242 <i>Direct</i>	\$ 126,150	\$ 49,548
93.242 Total	126,150	49,548
93.243 Substance Abuse and Mental Health Services_Projects of Regional and National Significance		
93.243 <i>Direct</i>	4,950,091	2,375,532
93.243 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	533,463	-
93.243 <i>Pass-Through from Morehouse School of Medicine (58-0566205)</i>	2,283	-
93.243 <i>Pass-Through from The Corporation of Mercer University (1580566167A1)</i>	14,007	-
93.243 <i>Pass-Through from Morehouse School of Medicine (58-1438873)</i>	413,750	-
93.243 ARRA - Substance Abuse and Mental Health Services_Projects of Regional and National Significance		
93.243 <i>Direct</i>	250,000	-
93.243 Total	6,163,594	2,375,532
93.247 Advanced Nursing Education Grant Program		
93.247 <i>Direct</i>	307,765	-
93.247 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	234,179	-
93.247 Total	541,944	-
93.251 Universal Newborn Hearing Screening		
93.251 <i>Direct</i>	168,162	-
93.251 Total	168,162	-
93.262 Occupational Safety and Health Program		
93.262 <i>Direct</i>	109,769	-
93.262 Total	109,769	-
93.268 Immunization Cooperative Agreements		
93.268 <i>Direct</i>	134,343,452	2,688,373
93.268 Total	134,343,452	2,688,373
93.270 Adult Viral Hepatitis Prevention and Control		
93.270 <i>Direct</i>	50,671	-
93.270 Total	50,671	-
93.273 Alcohol Research Programs		
93.273 <i>Direct</i>	37,911	-
93.273 Total	37,911	-
93.283 Centers for Disease Control and Prevention_Investigations and Technical Assistance		
93.283 <i>Direct</i>	11,226,368	3,043,576
93.283 <i>Pass-Through from Georgia Center for Oncology Research and Education (Unknown)</i>	99	-
93.283 Total	11,226,467	3,043,576
93.286 Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.286 <i>Direct</i>	220,163	-
93.286 <i>Pass-Through from BME-Emory NIH (1T90DA032466-01)</i>	117,715	-
93.286 Total	337,878	-
93.297 Teenage Pregnancy Prevention Program		
93.297 <i>Direct</i>	41,187	-
93.297 <i>Pass-Through from Georgia Campaign For Adolescent Power and Potential (31-1520709)</i>	55,961	-
93.297 Total	97,148	-

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 Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
93.301 Small Rural Hospital Improvement Grant Program		
93.301 <i>Direct</i>	\$ 379,701	\$ -
93.301 Total	379,701	-
93.307 Minority Health and Health Disparities Research		
93.307 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	332	-
93.307 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	10,710	-
93.307 Total	11,042	-
93.317 Emerging Infections Programs		
93.317 <i>Direct</i>	153,985	-
93.317 Total	153,985	-
93.323 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)		
93.323 <i>Direct</i>	125,798	-
93.323 Total	125,798	-
93.324 State Health Insurance Assistance Program		
93.324 <i>Direct</i>	930,995	655,367
93.324 Total	930,995	655,367
93.331 Partnerships to Improve Community Health		
93.331 <i>Pass-Through from American Public Health Association (AGMT DTD 1614)</i>	17,189	-
93.331 Total	17,189	-
93.351 Research Infrastructure Programs		
93.351 <i>Direct</i>	192,257	-
93.351 Total	192,257	-
93.358 Advanced Education Nursing Traineeships		
93.358 <i>Direct</i>	392,111	-
93.358 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	291,333	-
93.358 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	343,997	-
93.358 Total	1,027,441	-
93.359 Nurse Education, Practice Quality and Retention Grants		
93.359 <i>Direct</i>	875,813	-
93.359 Total	875,813	-
93.395 Cancer Treatment Research		
93.395 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	11,518	-
93.395 Total	11,518	-
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 GSU Research and Service Foundation (063828383)</i>	50,699	-
93.424 Total	50,699	-
93.505 Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program		
93.505 <i>Direct</i>	3,872,508	1,024,419
93.505 Total	3,872,508	1,024,419

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 Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
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>	\$ 218,563	\$ -
93.506 Total	218,563	-
93.507 PPHF National Public Health Improvement Initiative		
93.507 <i>Direct</i>	283,623	-
93.507 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	12,035	-
93.507 Total	295,658	-
93.513 Affordable Care Act (ACA) Advanced Nursing Education Expansion Initiative		
93.513 <i>Direct</i>	160,056	-
93.513 Total	160,056	-
93.518 Affordable Care Act - Medicare Improvements for Patients and Providers		
93.518 <i>Direct</i>	(993)	-
93.518 Total	(993)	-
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>	1,156,051	-
93.521 Total	1,156,051	-
93.523 The Affordable Care Act: Human Immunodeficiency Virus (HIV) Prevention and Public Health Fund Activities		
93.523 <i>Direct</i>	107,314	-
93.523 Total	107,314	-
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>	448,048	20,247
93.539 Total	448,048	20,247
93.544 The Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) authorizes Coordinated Chronic Disease prevention and Health Promotion Program		
93.544 <i>Direct</i>	41,031	-
93.544 Total	41,031	-
93.556 Promoting Safe and Stable Families		
93.556 <i>Direct</i>	13,743,264	3,456,731
93.556 Total	13,743,264	3,456,731
93.563 Child Support Enforcement		
93.563 <i>Direct</i>	66,863,036	5,401,913
93.563 Total	66,863,036	5,401,913
93.566 Refugee and Entrant Assistance_State Administered Programs		
93.566 <i>Direct</i>	7,522,938	-
93.566 Total	7,522,938	-
93.568 Low-Income Home Energy Assistance		
93.568 <i>Direct</i>	60,379,345	59,404,860
93.568 Total	60,379,345	59,404,860

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
93.569 Community Services Block Grant		
93.569 <i>Direct</i>	\$ 17,484,373	\$ 13,171,535
93.569 Total	17,484,373	13,171,535
93.576 Refugee and Entrant Assistance_Discretionary Grants		
93.576 <i>Direct</i>	856,737	637,424
93.576 Total	856,737	637,424
93.579 U.S. Repatriation		
93.579 <i>Direct</i>	360	-
93.579 Total	360	-
93.584 Refugee and Entrant Assistance_Targeted Assistance Grants		
93.584 <i>Direct</i>	1,573,985	1,385,224
93.584 Total	1,573,985	1,385,224
93.586 State Court Improvement Program		
93.586 <i>Direct</i>	934,855	-
93.586 Total	934,855	-
93.590 Community-Based Child Abuse Prevention Grants		
93.590 <i>Direct</i>	799,059	170,767
93.590 Total	799,059	170,767
93.597 Grants to States for Access and Visitation Programs		
93.597 <i>Direct</i>	197,366	-
93.597 Total	197,366	-
93.599 Chafee Education and Training Vouchers Program (ETV)		
93.599 <i>Direct</i>	700,559	-
93.599 Total	700,559	-
93.600 Head Start		
93.600 <i>Direct</i>	3,025,387	-
93.600 <i>Pass-Through from YMCA Child Development (58-2479523)</i>	36,038	-
93.600 Total	3,061,425	-
93.603 Adoption Incentive Payments		
93.603 <i>Direct</i>	2,017	-
93.603 Total	2,017	-
93.609 The Affordable Care Act - Medicaid Adult Quality Grants		
93.609 <i>Direct</i>	862,251	-
93.609 Total	862,251	-
93.617 Voting Access for Individuals with Disabilities_Grants to States		
93.617 <i>Direct</i>	37,444	-
93.617 Total	37,444	-
93.627 Affordable Care Act: Testing Experience and Functional Assessment Tools		
93.627 <i>Direct</i>	416,942	-
93.627 Total	416,942	-

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
93.630 Developmental Disabilities Basic Support and Advocacy Grants		
93.630 <i>Direct</i>	\$ 1,922,236	\$ 164,039
93.630 Total	1,922,236	164,039
93.632 University Centers for Excellence in Developmental Disabilities Education, Research, and Service		
93.632 <i>Direct</i>	632,501	-
93.632 Total	632,501	-
93.643 Children's Justice Grants to States		
93.643 <i>Direct</i>	309,457	156,138
93.643 Total	309,457	156,138
93.645 Stephanie Tubbs Jones Child Welfare Services Program		
93.645 <i>Direct</i>	10,814,362	-
93.645 Total	10,814,362	-
93.652 Adoption Opportunities		
93.652 <i>Pass-Through from University of Michigan (38-6006309)</i>	69,968	-
93.652 Total	69,968	-
93.658 Foster Care Title IV-E		
93.658 <i>Direct</i>	78,713,551	-
93.658 Total	78,713,551	-
93.659 Adoption Assistance		
93.659 <i>Direct</i>	37,764,653	-
93.659 Total	37,764,653	-
93.667 Social Services Block Grant		
93.667 <i>Direct</i>	43,802,974	11,699,212
93.667 Total	43,802,974	11,699,212
93.669 Child Abuse and Neglect State Grants		
93.669 <i>Direct</i>	1,360,301	-
93.669 Total	1,360,301	-
93.671 Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services		
93.671 <i>Direct</i>	1,053,988	800,136
93.671 Total	1,053,988	800,136
93.674 Chafee Foster Care Independence Program		
93.674 <i>Direct</i>	2,407,450	-
93.674 Total	2,407,450	-
93.701 ARRA - Trans-NIH Recovery Act Research Support		
93.701 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	2,074	-
93.701 Total	2,074	-
93.718 ARRA - Health Information Technology Regional Extension Centers Program		
93.718 <i>Pass-Through from Morehouse School of Medicine (172910GT)</i>	286,321	-
93.718 Total	286,321	-

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
93.733 Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance - financed in part by the Prevention and Public Health Fund (PPHF)		
93.733 <i>Direct</i>	\$ 123,744	\$ -
93.733 Total	123,744	-
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>Direct</i>	288,754	-
93.734 Total	288,754	-
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>	431,338	-
93.735 Total	431,338	-
93.745 ARRA - 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>	60,536	-
93.745 Total	60,536	-
93.753 Child Lead Poisoning Prevention Surveillance financed in part by Prevention and Public Health (PPHF) Program		
93.753 <i>Direct</i>	224,719	65,546
93.753 Total	224,719	65,546
93.758 Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)		
93.758 <i>Direct</i>	3,149,332	1,527,928
93.758 Total	3,149,332	1,527,928
93.761 Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)		
93.761 <i>Direct</i>	54,343	-
93.761 Total	54,343	-
93.767 Children's Health Insurance Program		
93.767 <i>Direct</i>	312,258,869	-
93.767 Total	312,258,869	-
93.779 Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.779 <i>Direct</i>	(49)	-
93.779 Total	(49)	-
93.789 Alternatives to Psychiatric Residential Treatment Facilities for Children		
93.789 <i>Direct</i>	1,063,784	207,276
93.789 Total	1,063,784	207,276
93.791 Money Follows the Person Rebalancing Demonstration		
93.791 <i>Direct</i>	11,346,874	-
93.791 Total	11,346,874	-
93.815 Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC).		
93.815 <i>Direct</i>	3,820	-
93.815 Total	3,820	-

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
93.837 Cardiovascular Diseases Research		
93.837 <i>Direct</i>	\$ 53,265	\$ -
93.837 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	1,172	-
93.837 Total	54,437	-
93.847 Diabetes, Digestive, and Kidney Diseases Extramural Research		
93.847 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	218,825	-
93.847 Total	218,825	-
93.853 Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853 <i>Direct</i>	118,151	-
93.853 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	7,918	-
93.853 <i>Pass-Through from Emory University (Unknown)</i>	(5,111)	-
93.853 Total	120,958	-
93.859 Biomedical Research and Research Training		
93.859 <i>Direct</i>	842,178	269,036
93.859 <i>Pass-Through from Emory University (58-0566256)</i>	45,851	-
93.859 Total	888,029	269,036
93.866 Aging Research		
93.866 <i>Direct</i>	244,968	-
93.866 Total	244,968	-
93.867 Vision Research		
93.867 <i>Pass-Through from Emory University (Unknown)</i>	23,130	-
93.867 Total	23,130	-
93.884 Grants for Primary Care Training and Enhancement		
93.884 <i>Direct</i>	675,934	-
93.884 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	144,633	-
93.884 Total	820,567	-
93.889 National Bioterrorism Hospital Preparedness Program		
93.889 <i>Direct</i>	7,589,811	1,757,913
93.889 <i>Pass-Through from Northeast GA Medical Center (NMC1)</i>	11,742	-
93.889 Total	7,601,553	1,757,913
93.913 Grants to States for Operation of Offices of Rural Health		
93.913 <i>Direct</i>	145,584	-
93.913 Total	145,584	-
93.917 HIV Care Formula Grants		
93.917 <i>Direct</i>	57,544,686	6,891,766
93.917 <i>Pass-Through from Richmond County Health Department (EC 440)</i>	8,956	-
93.917 <i>Pass-Through from Richmond County Health Department (unknown)</i>	445,297	-
93.917 Total	57,998,939	6,891,766
93.918 Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		
93.918 <i>Direct</i>	1,800,887	-
93.918 Total	1,800,887	-
93.924 Ryan White HIV/AIDS Dental Reimbursement and Community Based Dental Partnership Grants		
93.924 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	358,921	-
93.924 Total	358,921	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
93.926 Healthy Start Initiative		
93.926 <i>Direct</i>	\$ 678,326	\$ -
93.926 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	63,201	-
93.926 Total	741,527	-
93.928 Special Projects of National Significance		
93.928 <i>Direct</i>	114,123	-
93.928 Total	114,123	-
93.938 Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems		
93.938 <i>Direct</i>	18,589	-
93.938 Total	18,589	-
93.940 HIV Prevention Activities_Health Department Based		
93.940 <i>Direct</i>	8,250,384	1,879,015
93.940 Total	8,250,384	1,879,015
93.944 Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		
93.944 <i>Direct</i>	1,772,667	11,743
93.944 Total	1,772,667	11,743
93.945 Assistance Programs for Chronic Disease Prevention and Control		
93.945 <i>Direct</i>	983,913	51,260
93.945 Total	983,913	51,260
93.946 Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs		
93.946 <i>Direct</i>	187,618	-
93.946 Total	187,618	-
93.958 Block Grants for Community Mental Health Services		
93.958 <i>Direct</i>	9,004,383	6,967,807
93.958 Total	9,004,383	6,967,807
93.959 Block Grants for Prevention and Treatment of Substance Abuse		
93.959 <i>Direct</i>	53,701,800	38,498,339
93.959 Total	53,701,800	38,498,339
93.969 PPHF Geriatric Education Centers		
93.969 <i>Pass-Through from Emory University (Unknown)</i>	80,176	-
93.969 Total	80,176	-
93.977 Preventive Health Services_Sexually Transmitted Diseases Control Grants		
93.977 <i>Direct</i>	3,743,680	576,847
93.977 Total	3,743,680	576,847
93.991 Preventive Health and Health Services Block Grant		
93.991 <i>Direct</i>	886,990	295,335
93.991 Total	886,990	295,335
93.994 Maternal and Child Health Services Block Grant to the States		
93.994 <i>Direct</i>	14,392,755	8,331,229
93.994 Total	14,392,755	8,331,229

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 Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
93.OFA Other Federal Assistance		
93.OFA <i>Direct</i>	\$ 396,945	\$ -
93.OFA <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	63,066	-
93.OFA Total	460,011	-
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>	8,219,515	7,395,674
93.044 <i>Pass-Through from Southeast Georgia Regional Development Center (AAA-2015-11)</i>	25,975	-
93.044 Total	8,245,490	7,395,674
93.045 Special Programs for the Aging_ Title III, Part C_ Nutrition Services		
93.045 <i>Direct</i>	16,396,070	16,287,838
93.045 Total	16,396,070	16,287,838
93.053 Nutrition Services Incentive Program		
93.053 <i>Direct</i>	2,440,431	2,440,431
93.053 Total	2,440,431	2,440,431
Aging Cluster Total	27,081,991	26,123,944
Health Centers Cluster		
93.224 Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)		
93.224 <i>Direct</i>	3,197,122	90,323
93.224 Total	3,197,122	90,323
Health Centers Cluster Total	3,197,122	90,323
Temporary Assistance for Needy Families Cluster		
93.558 Temporary Assistance for Needy Families		
93.558 <i>Direct</i>	377,545,254	45,775,066
93.558 Total	377,545,254	45,775,066
93.714 ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program		
93.714 <i>Direct</i>	(89,913)	-
93.714 Total	(89,913)	-
Temporary Assistance for Needy Families Cluster Total	377,455,341	45,775,066
Child Care and Development Fund Cluster		
93.575 Child Care and Development Block Grant		
93.575 <i>Direct</i>	112,963,607	6,064,946
93.575 Total	112,963,607	6,064,946
93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund		
93.596 <i>Direct</i>	96,439,137	-
93.596 Total	96,439,137	-
Child Care and Development Fund Cluster Total	209,402,744	6,064,946

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 Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
<i>Medicaid Cluster</i>		
93.775 State Medicaid Fraud Control Units		
93.775 <i>Direct</i>	\$ 3,579,944	\$ -
93.775 Total	3,579,944	-
<hr/>		
93.777 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare		
93.777 <i>Direct</i>	8,470,383	-
93.777 Total	8,470,383	-
<hr/>		
93.778 Medical Assistance Program		
93.778 <i>Direct</i>	6,844,667,987	2,070,690
93.778 ARRA - Medical Assistance Program		
93.778 <i>Direct</i>	45,757,265	-
93.778 Total	6,890,425,252	2,070,690
<hr/>		
<i>Medicaid Cluster Total</i>	6,902,475,579	2,070,690
<hr/>		
Department of Health and Human Services Total	\$ 8,568,797,900	\$ 269,369,739

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Corporation for National and Community Service		
94.003 State Commissions		
94.003 <i>Direct</i>	\$ 238,039	\$ -
94.003 Total	238,039	-
94.006 AmeriCorps		
94.006 <i>Direct</i>	3,873,733	2,383,471
94.006 <i>Pass-Through from Jumpstart National (Unknown)</i>	12,183	-
94.006 Total	3,885,916	2,383,471
94.013 Volunteers in Service to America		
94.013 <i>Direct</i>	15,300	-
94.013 Total	15,300	-
<i>Foster Grandparent/Senior Companion Cluster</i>		
94.016 Senior Companion Program		
94.016 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	169,080	-
94.016 Total	169,080	-
<i>Foster Grandparent/Senior Companion Cluster Total</i>		169,080
Corporation for National and Community Service Total	\$ 4,308,335	\$ 2,383,471

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Executive Office of the President		
95.001 High Intensity Drug Trafficking Areas Program		
95.001 <i>Pass-Through from City of Atlanta (58-6000511)</i>	\$ 6,000	\$ -
95.001 <i>Pass-Through from Atlanta Police Department (58-6000511)</i>	87,765	-
95.001 Total	93,765	-
Executive Office of the President Total	\$ 93,765	\$ -

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Social Security Administration		
96.008 Social Security - Work Incentives Planning and Assistance Program		
96.008 <i>Direct</i>	\$ 199,384	\$ -
96.008 Total	199,384	-
 <i>Disability Insurance/SSI Cluster</i>		
96.001 Social Security_Disability Insurance		
96.001 <i>Direct</i>	66,438,143	-
96.001 Total	66,438,143	-
 <i>Disability Insurance/SSI Cluster Total</i>		
	66,438,143	-
 Social Security Administration Total		
	\$ 66,637,527	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Homeland Security		
97.008 Non-Profit Security Program		
97.008 <i>Direct</i>	\$ 174,800	\$ 174,800
97.008 Total	174,800	174,800
97.012 Boating Safety Financial Assistance		
97.012 <i>Direct</i>	2,889,104	-
97.012 Total	2,889,104	-
97.023 Community Assistance Program State Support Services Element (CAP-SSSE)		
97.023 <i>Direct</i>	192,612	-
97.023 Total	192,612	-
97.029 Flood Mitigation Assistance		
97.029 <i>Direct</i>	134,592	119,976
97.029 Total	134,592	119,976
97.036 Disaster Grants - Public Assistance (Presidentially Declared Disasters)		
97.036 <i>Direct</i>	37,168,847	33,455,327
97.036 Total	37,168,847	33,455,327
97.039 Hazard Mitigation Grant		
97.039 <i>Direct</i>	6,309,954	5,775,258
97.039 Total	6,309,954	5,775,258
97.041 National Dam Safety Program		
97.041 <i>Direct</i>	88,654	-
97.041 Total	88,654	-
97.042 Emergency Management Performance Grants		
97.042 <i>Direct</i>	9,155,192	3,844,762
97.042 Total	9,155,192	3,844,762
97.043 State Fire Training Systems Grants		
97.043 <i>Direct</i>	22,896	-
97.043 Total	22,896	-
97.044 Assistance to Firefighters Grant		
97.044 <i>Direct</i>	222,072	-
97.044 Total	222,072	-
97.045 Cooperating Technical Partners		
97.045 <i>Direct</i>	4,580,127	-
97.045 Total	4,580,127	-
97.046 Fire Management Assistance Grant		
97.046 <i>Direct</i>	44,269	41,424
97.046 Total	44,269	41,424
97.047 Pre-Disaster Mitigation		
97.047 <i>Direct</i>	2,290,243	2,102,749
97.047 Total	2,290,243	2,102,749
97.052 Emergency Operations Center		
97.052 <i>Direct</i>	537,757	537,757
97.052 Total	537,757	537,757

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 Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Homeland Security		
97.056 Port Security Grant Program		
97.056 <i>Direct</i>	\$ 817,505	\$ -
97.056 Total	817,505	-
97.067 Homeland Security Grant Program		
97.067 <i>Direct</i>	22,086,151	11,103,555
97.067 Total	22,086,151	11,103,555
97.089 Driver's License Security Grant Program		
97.089 <i>Direct</i>	154,564	-
97.089 Total	154,564	-
97.091 Homeland Security Biowatch Program		
97.091 <i>Direct</i>	24,880	-
97.091 Total	24,880	-
97.OFA Other Financial Assistance		
97.OFA <i>Direct</i>	34,041	-
97.OFA Total	34,041	-
Department of Homeland Security Total	\$ 86,928,260	\$ 57,155,609

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
U. S. Agency for International Development		
98.OFA Other Federal Assistance		
98.OFA <i>Direct</i>	\$ (1,016)	\$ -
98.OFA Total	(1,016)	-
U. S. Agency for International Development Total	\$ (1,016)	\$ -
Individual Programs and Other Clusters Total	\$ 16,612,600,326	\$ 2,636,498,783

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster		
African Development Foundation		
01.OFA Other Federal Assistance		
01.OFA <i>Pass-Through from Lockheed Martin (52189363)</i>	\$ 60,110	\$ -
01.OFA <i>Pass-Through from Oak Ridge Associated Universities (620476816)</i>	14,339	-
01.OFA Total	74,449	-
African Development Foundation Total	\$ 74,449	\$ -

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Agriculture		
10.001 Agricultural Research_Basic and Applied Research		
10.001 <i>Direct</i>	\$ 1,994,597	\$ 192,676
10.001 <i>Pass-Through from American Egg Board (67026)</i>	5,374	-
10.001 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	16,934	-
10.001 <i>Pass-Through from University of Florida (20220)</i>	5,331	-
10.001 <i>Pass-Through from Toyota Technical Center (TO 12222014)</i>	62,731	-
10.001 Total	2,084,967	192,676
10.025 Plant and Animal Disease, Pest Control, and Animal Care		
10.025 <i>Direct</i>	510,905	29,556
10.025 <i>Pass-Through from Cornell University (67101)</i>	9,616	-
10.025 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	14,337	-
10.025 Total	534,858	29,556
10.028 Wildlife Services		
10.028 <i>Direct</i>	945,622	-
10.028 Total	945,622	-
10.072 Wetlands Reserve Program		
10.072 <i>Pass-Through from R Sticas Del Guadalquivir (70341)</i>	12,528	-
10.072 Total	12,528	-
10.170 Specialty Crop Block Grant Program - Farm Bill		
10.170 <i>Pass-Through from University of California/Davis (20423)</i>	799	-
10.170 Total	799	-
10.200 Grants for Agricultural Research, Special Research Grants		
10.200 <i>Direct</i>	702,408	125,374
10.200 <i>Pass-Through from Almond Board of California (67176)</i>	11,328	-
10.200 <i>Pass-Through from Auburn University (20288)</i>	(160)	-
10.200 <i>Pass-Through from North Carolina State University (20211)</i>	59,739	-
10.200 <i>Pass-Through from University of Florida (20220)</i>	26,114	-
10.200 Total	799,429	125,374
10.202 Cooperative Forestry Research		
10.202 <i>Direct</i>	720,599	-
10.202 Total	720,599	-
10.203 Payments to Agricultural Experiment Stations Under the Hatch Act		
10.203 <i>Direct</i>	6,821,032	-
10.203 Total	6,821,032	-
10.205 Payments to 1890 Land-Grant Colleges and Tuskegee University		
10.205 <i>Direct</i>	6,379	-
10.205 <i>Pass-Through from University of Nebraska-Lincoln (20263)</i>	8,063	-
10.205 Total	14,442	-
10.206 Grants for Agricultural Research_Competitive Research Grants		
10.206 <i>Direct</i>	(1,266)	-
10.206 Total	(1,266)	-
10.207 Animal Health and Disease Research		
10.207 <i>Direct</i>	161,819	-
10.207 Total	161,819	-

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Agriculture		
10.210 Higher Education – Graduate Fellowships Grant Program		
10.210 <i>Direct</i>	\$ 170,221	\$ -
10.210 Total	170,221	-
10.212 Small Business Innovation Research		
10.212 <i>Pass-Through from Aptotec, Incorporated (61434)</i>	(1,121)	-
10.212 <i>Pass-Through from Project Performance Company LLC (AGMT DTD 33015)</i>	10,000	-
10.212 Total	8,879	-
10.215 Sustainable Agriculture Research and Education		
10.215 <i>Direct</i>	3,359,990	2,106,372
10.215 Total	3,359,990	2,106,372
10.216 1890 Institution Capacity Building Grants		
10.216 <i>Direct</i>	2,899,685	-
10.216 Total	2,899,685	-
10.217 Higher Education - Institution Challenge Grants Program		
10.217 <i>Direct</i>	13,395	-
10.217 Total	13,395	-
10.219 Biotechnology Risk Assessment Research		
10.219 <i>Direct</i>	218,150	127,194
10.219 Total	218,150	127,194
10.220 Higher Education - Multicultural Scholars Grant Program		
10.220 <i>Direct</i>	83,540	-
10.220 Total	83,540	-
10.225 Community Food Projects		
10.225 <i>Pass-Through from Food Bank of Northeast Georgia (67646)</i>	14,819	-
10.225 Total	14,819	-
10.250 Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations		
10.250 <i>Direct</i>	21,952	-
10.250 <i>Pass-Through from University of Delaware (Unknown)</i>	84,119	-
10.250 Total	106,071	-
10.253 Consumer Data and Nutrition Research		
10.253 <i>Pass-Through from University of Kentucky (20222)</i>	17,240	-
10.253 <i>Pass-Through from University of Mississippi (20273)</i>	6,523	-
10.253 <i>Pass-Through from University of Baltimore (Unknown)</i>	20,751	-
10.253 Total	44,514	-
10.255 Research Innovation and Development Grants in Economic (RIDGE)		
10.255 <i>Pass-Through from Purdue University (20213)</i>	18,976	-
10.255 <i>Pass-Through from University of Alabama (20216)</i>	11,604	-
10.255 <i>Pass-Through from University of Maryland/College Park (20223)</i>	1,894	-
10.255 Total	32,474	-
10.290 Agricultural Market and Economic Research		
10.290 <i>Pass-Through from Extension Foundation (69454)</i>	37,284	-
10.290 Total	37,284	-

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 Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Agriculture		
10.303 Integrated Programs		
10.303 <i>Direct</i>	\$ 327,419	\$ 66,019
10.303 <i>Pass-Through from Auburn University (20288)</i>	12,406	-
10.303 <i>Pass-Through from North Carolina State University (20211)</i>	117,836	-
10.303 <i>Pass-Through from University of Florida (20220)</i>	57,178	-
10.303 Total	514,839	66,019
10.304 Homeland Security_Agricultural		
10.304 <i>Direct</i>	161,949	-
10.304 <i>Pass-Through from University of Florida (20220)</i>	36,331	-
10.304 Total	198,280	-
10.305 International Science and Education Grants		
10.305 <i>Direct</i>	68,701	-
10.305 Total	68,701	-
10.306 Biodiesel		
10.306 <i>Direct</i>	35,601	-
10.306 Total	35,601	-
10.307 Organic Agriculture Research and Extension Initiative		
10.307 <i>Direct</i>	21,250	-
10.307 Total	21,250	-
10.309 Specialty Crop Research Initiative		
10.309 <i>Direct</i>	531,466	184,370
10.309 <i>Pass-Through from North Carolina State University (20211)</i>	44,323	-
10.309 <i>Pass-Through from University of Florida (20220)</i>	65,630	-
10.309 <i>Pass-Through from University of Maryland/College Park (20223)</i>	4,435	-
10.309 <i>Pass-Through from Texas A&M Research Foundation (69107)</i>	157,168	-
10.309 Total	803,022	184,370
10.310 Agriculture and Food Research Initiative (AFRI)		
10.310 <i>Direct</i>	4,328,348	675,227
10.310 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	114,882	13,562
10.310 <i>Pass-Through from North Carolina State University (20211)</i>	315,526	-
10.310 <i>Pass-Through from Oklahoma State University (20248)</i>	4,387	-
10.310 <i>Pass-Through from Pennsylvania State University (20269)</i>	18,646	-
10.310 <i>Pass-Through from University of California/Davis (20423)</i>	45,181	-
10.310 <i>Pass-Through from University of Florida (20220)</i>	530,702	-
10.310 <i>Pass-Through from University of Michigan (20234)</i>	32,955	-
10.310 <i>Pass-Through from University of Nebraska-Lincoln (20263)</i>	98,573	-
10.310 <i>Pass-Through from University of South Carolina (20243)</i>	(4,135)	-
10.310 <i>Pass-Through from University of Tennessee (20271)</i>	65,461	-
10.310 <i>Pass-Through from Utah State University (20336)</i>	27,678	-
10.310 <i>Pass-Through from Virginia Polytechnic Institute (20233)</i>	157,723	-
10.310 <i>Pass-Through from Washington State University (20236)</i>	8,505	-
10.310 <i>Pass-Through from University of Maryland Foundation Inc. (69818)</i>	173	-
10.310 <i>Pass-Through from University of Kentucky Research Foundation (69324)</i>	21,838	-
10.310 <i>Pass-Through from University of Connecticut (Unknown)</i>	(726)	-
10.310 <i>Pass-Through from North Carolina State University (Unknown)</i>	1,175	-
10.310 <i>Pass-Through from GA Southern University Research and Service Foundation (69340)</i>	10,880	-
10.310 Total	5,777,772	688,789

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Agriculture		
10.311 Beginning Farmer and Rancher Development Program		
10.311 <i>Direct</i>	\$ 34,246	\$ -
10.311 <i>Pass-Through from Texas Tech University (20244)</i>	813	-
10.311 Total	35,059	-
10.312 Biomass Research and Development Initiative Competitive Grants Program (BRDI)		
10.312 <i>Pass-Through from Ohio State University (20212)</i>	148,512	-
10.312 Total	148,512	-
10.318 Women and Minorities in Science, Technology, Engineering, and Mathematics Fields		
10.318 <i>Direct</i>	102,422	-
10.318 Total	102,422	-
10.319 Farm Business Management and Benchmarking Competitive Grants Program		
10.319 <i>Pass-Through from North Dakota State University (20319)</i>	6,673	-
10.319 Total	6,673	-
10.320 Sun Grant Program		
10.320 <i>Pass-Through from University of Tennessee (20271)</i>	71,550	-
10.320 Total	71,550	-
10.329 Crop Protection and Pest Management Competitive Grants Program		
10.329 <i>Direct</i>	120,019	998
10.329 <i>Pass-Through from North Carolina State University (20211)</i>	3,751	-
10.329 Total	123,770	998
10.435 State Mediation Grants		
10.435 <i>Direct</i>	37,059	-
10.435 Total	37,059	-
10.443 Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers		
10.443 <i>Direct</i>	186,535	-
10.443 Total	186,535	-
10.446 Rural Community Development Initiative		
10.446 <i>Direct</i>	36,393	-
10.446 Total	36,393	-
10.500 Cooperative Extension Service		
10.500 <i>Direct</i>	12,506,317	1,125,895
10.500 <i>Pass-Through from Auburn University (20288)</i>	333	-
10.500 <i>Pass-Through from Kansas State University (20255)</i>	99,762	-
10.500 <i>Pass-Through from North Carolina State University (20211)</i>	5,942	-
10.500 <i>Pass-Through from Pennsylvania State University (20269)</i>	4,457	-
10.500 <i>Pass-Through from Purdue University (20213)</i>	240,147	42,514
10.500 <i>Pass-Through from University of Florida (20220)</i>	4,816	-
10.500 <i>Pass-Through from University of Missouri (20226)</i>	739	-
10.500 <i>Pass-Through from University of Nebraska-Lincoln (20263)</i>	20,658	16,325
10.500 Total	12,883,171	1,184,734
10.574 Team Nutrition Grants		
10.574 <i>Pass-Through from University of Mississippi (Unknown)</i>	9	-
10.574 Total	9	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Agriculture		
10.652 Forestry Research		
10.652 <i>Direct</i>	\$ 1,463,966	\$ 3,328
10.652 <i>Pass-Through from US Endowment Forestry and Communities, Inc. (P3-2)</i>	71,809	-
10.652 <i>Pass-Through from US Endowment Forestry and Communities, Inc. (67051)</i>	113,551	165
10.652 Total	1,649,326	3,493
10.664 Cooperative Forestry Assistance		
10.664 <i>Direct</i>	90,574	-
10.664 <i>Pass-Through from State of North Carolina (20203)</i>	27,526	-
10.664 <i>Pass-Through from US Endowment Forestry and Communities, Inc. (67051)</i>	20,185	-
10.664 <i>Pass-Through from Florida Dept. of Agriculture and Consumer Services (20407)</i>	22,084	-
10.664 Total	160,369	-
10.675 Urban and Community Forestry Program		
10.675 <i>Direct</i>	54,739	-
10.675 Total	54,739	-
10.676 Forest Legacy Program		
10.676 <i>Direct</i>	49,995	-
10.676 <i>Pass-Through from National Forest Service (23-7222333)</i>	2,779	-
10.676 Total	52,774	-
10.680 Forest Health Protection		
10.680 <i>Direct</i>	355,553	-
10.680 Total	355,553	-
10.762 Solid Waste Management Grants		
10.762 <i>Direct</i>	2,479	-
10.762 Total	2,479	-
10.777 Norman E. Borlaug International Agricultural Science and Technology Fellowship		
10.777 <i>Direct</i>	111,107	-
10.777 Total	111,107	-
10.868 Rural Energy for America Program		
10.868 <i>Direct</i>	80,731	-
10.868 Total	80,731	-
10.902 Soil and Water Conservation		
10.902 <i>Direct</i>	44,341	-
10.902 <i>Pass-Through from University of Wisconsin (20513)</i>	68,715	-
10.902 Total	113,056	-
10.903 Soil Survey		
10.903 <i>Direct</i>	54,602	-
10.903 Total	54,602	-
10.912 Environmental Quality Incentives Program		
10.912 <i>Direct</i>	68,493	-
10.912 <i>Pass-Through from Avihome LLC (61690)</i>	31,436	-
10.912 <i>Pass-Through from North Carolina State University (20211)</i>	74,826	-
10.912 <i>Pass-Through from University of Florida (20220)</i>	15,695	-
10.912 <i>Pass-Through from Flint River Soil and Water Conservation (68911)</i>	85,134	-
10.912 Total	275,584	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Agriculture		
10.960 Technical Agricultural Assistance		
10.960 <i>Direct</i>	\$ 72,372	\$ -
10.960 Total	72,372	-
10.OFA Other Federal Assistance		
10.OFA <i>Direct</i>	9,897	-
10.OFA Total	9,897	-
Department of Agriculture Total	\$ 43,127,058	\$ 4,709,575

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Commerce		
11.010 Community Trade Adjustment Assistance		
11.010 <i>Direct</i>	\$ 12,049	\$ -
11.010 Total	12,049	-
11.011 Ocean Exploration		
11.011 <i>Pass-Through from Dewberry and Davis LLC (NOAA-EA133C-14-CQ-08)</i>	100,326	-
11.011 Total	100,326	-
11.012 Integrated Ocean Observing System (IOOS)		
11.012 <i>Direct</i>	49,149	24,997
11.012 <i>Pass-Through from SE Coastal Ocean Observing Regional Association (67214)</i>	123,291	-
11.012 Total	172,440	24,997
11.013 Education Quality Award Ambassadorship		
11.013 <i>Direct</i>	15,000	-
11.013 Total	15,000	-
11.030 Science and Research Park Development Grants		
11.030 <i>Pass-Through from Rutgers University (20214)</i>	14,094	-
11.030 Total	14,094	-
11.303 Economic Development_Technical Assistance		
11.303 <i>Direct</i>	158,587	-
11.303 <i>Pass-Through from Enterprize Events Incorporated (129016)</i>	32,000	-
11.303 <i>Pass-Through from Development Alternatives (Unknown)</i>	121,919	-
11.303 Total	312,506	-
11.417 Sea Grant Support		
11.417 <i>Direct</i>	1,467,263	77,458
11.417 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	3,667	-
11.417 <i>Pass-Through from University of Florida (20220)</i>	2,479	-
11.417 Total	1,473,409	77,458
11.419 Coastal Zone Management Administration Awards		
11.419 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	159,919	-
11.419 Total	159,919	-
11.420 Coastal Zone Management Estuarine Research Reserves		
11.420 <i>Direct</i>	(40)	-
11.420 Total	(40)	-
11.429 Marine Sanctuary Program		
11.429 <i>Direct</i>	536,031	-
11.429 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	12,286	-
11.429 Total	548,317	-
11.430 Undersea Research		
11.430 <i>Pass-Through from University of Mississippi (20273)</i>	398	-
11.430 Total	398	-
11.431 Climate and Atmospheric Research		
11.431 <i>Direct</i>	134,704	-
11.431 <i>Pass-Through from University of Florida (20220)</i>	170,722	-
11.431 Total	305,426	-

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Commerce		
11.432 National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes		
11.432 <i>Pass-Through from University of Southern Mississippi (20274)</i>	\$ 93	\$ -
11.432 Total	93	-
11.433 Marine Fisheries Initiative		
11.433 <i>Pass-Through from East Carolina University (20318)</i>	7,235	-
11.433 Total	7,235	-
11.463 Habitat Conservation		
11.463 <i>Direct</i>	56,787	7,997
11.463 Total	56,787	7,997
11.472 Unallied Science Program		
11.472 <i>Direct</i>	-	19,969
11.472 <i>Pass-Through from North Pacific Research Board (67239)</i>	165,213	-
11.472 <i>Pass-Through from South Carolina Dept. of Natural Resources (20329)</i>	(192)	-
11.472 Total	165,021	19,969
11.478 Center for Sponsored Coastal Ocean Research Coastal Ocean Program		
11.478 <i>Pass-Through from University of Notre Dame (68888)</i>	76,449	-
11.478 Total	76,449	-
11.481 Educational Partnership Program		
11.481 <i>Pass-Through from Maryland Eastern Shore (526002033)</i>	255,630	-
11.481 Total	255,630	-
11.482 Coral Reef Conservation Program		
11.482 <i>Direct</i>	2,262	-
11.482 Total	2,262	-
11.609 Measurement and Engineering Research and Standards		
11.609 <i>Direct</i>	1,812,173	29,800
11.609 <i>Pass-Through from National Center For Defense Manufacturing and Machining (20140221)</i>	15,000	-
11.609 Total	1,827,173	29,800
11.611 Manufacturing Extension Partnership		
11.611 <i>Direct</i>	53,964	-
11.611 Total	53,964	-
11.616 Technology Innovation Program (TIP)		
11.616 <i>Pass-Through from Edison Welding Institute (AGMT DTD 112613)</i>	98,844	-
11.616 Total	98,844	-
11.620 Science, Technology, Business and/or Education Outreach		
11.620 <i>Direct</i>	39,774	-
11.620 Total	39,774	-
11.OFA Other Federal Assistance		
11.OFA <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	20,928	-
11.OFA Total	20,928	-
Department of Commerce Total	\$ 5,718,004	\$ 160,221

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Defense		
12.100 Aquatic Plant Control		
12.100 <i>Direct</i>	\$ 77,909	\$ -
12.100 Total	77,909	-
12.101 Beach Erosion Control Projects		
12.101 <i>Direct</i>	168,497	-
12.101 Total	168,497	-
12.102 Emergency Rehabilitation of Flood Control Works or Federally Authorized Coastal Protection Works		
12.102 <i>Direct</i>	202,048	-
12.102 Total	202,048	-
12.114 Collaborative Research and Development		
12.114 <i>Direct</i>	31,732	-
12.114 <i>Pass-Through from University of Michigan (20234)</i>	82,393	-
12.114 Total	114,125	-
12.300 Basic and Applied Scientific Research		
12.300 <i>Direct</i>	33,898,978	13,028,166
12.300 <i>Pass-Through from Alliant Defense Electronic Systems (MP00069511)</i>	143	-
12.300 <i>Pass-Through from Amewas (PO14-00085)</i>	9,911	-
12.300 <i>Pass-Through from Amewas (PO14-01477)</i>	587	-
12.300 <i>Pass-Through from Ceradyne Thermo Materials (4500050876)</i>	1,858	-
12.300 <i>Pass-Through from Duke University (67922)</i>	43,401	-
12.300 <i>Pass-Through from Exelis (391297)</i>	166,367	-
12.300 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	(6,021)	-
12.300 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	131,006	-
12.300 <i>Pass-Through from Information International Asst (61816)</i>	99,905	-
12.300 <i>Pass-Through from ITT Excelis (375967)</i>	(2,741)	-
12.300 <i>Pass-Through from Johns Hopkins Applied Physics Lab (BPS/STP-14-170)</i>	43,409	-
12.300 <i>Pass-Through from Johns Hopkins University (ONRBA13-001)</i>	16,300	-
12.300 <i>Pass-Through from Luna Innovations (3277-NVY-1T/GTARC)</i>	23,785	-
12.300 <i>Pass-Through from North Carolina State University (2010-1710-01)</i>	113,329	-
12.300 <i>Pass-Through from Northrop Corporation (7600012344)</i>	12,516	-
12.300 <i>Pass-Through from Pacific Science And Engineering/San Diego, CA (PSE 13-P-1192)</i>	18,017	-
12.300 <i>Pass-Through from Pennsylvania State University (S15-08)</i>	140,061	-
12.300 <i>Pass-Through from Princeton University (SUB0000041)</i>	84,867	-
12.300 <i>Pass-Through from Stanford University (60017506-104772-A)</i>	272,794	-
12.300 <i>Pass-Through from Tybrin Corporation (CES-III-13-043)</i>	4,226,899	-
12.300 <i>Pass-Through from University of California (00006214)</i>	16,738	-
12.300 <i>Pass-Through from University of California (43019109)</i>	162,226	-
12.300 <i>Pass-Through from University of Exeter (70404)</i>	251,503	-
12.300 <i>Pass-Through from University of Michigan (3002912449)</i>	16,107	-
12.300 <i>Pass-Through from University of Michigan (3003285016)</i>	108,945	-
12.300 <i>Pass-Through from University of Michigan (3003285017)</i>	151,135	-
12.300 <i>Pass-Through from University of Michigan (3003285018)</i>	176,798	-
12.300 <i>Pass-Through from University of Oklahoma (550740)</i>	168,495	-
12.300 <i>Pass-Through from University of Southern California (51110592)</i>	49,851	-
12.300 <i>Pass-Through from Washington University (WU-12-247)</i>	9,716	-
12.300 <i>Pass-Through from Westland Technologies Incorporated (PO33060)</i>	427	-
12.300 <i>Pass-Through from Integrated Systems Solutions Incorporated (PO100590)</i>	1,323	-
12.300 <i>Pass-Through from Integrated Systems Solutions Incorporated (PO100682)</i>	33,756	-
12.300 <i>Pass-Through from Technical Data Analysis Incorporated (SBIR: 19 DEC 2014)</i>	41,566	-
12.300 <i>Pass-Through from Leidos Incorporated (P01067131)</i>	47,512	-
12.300 <i>Pass-Through from Integrated Systems Solutions Incorporated (100683)</i>	67,677	-
12.300 <i>Pass-Through from Integrated Systems Solutions Incorporated (PO100621)</i>	94,220	-
12.300 <i>Pass-Through from Georgia Aquarium Incorporated (124831)</i>	(10)	-

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Defense		
12.300 <i>Pass-Through from Creare Incorporated (AGMT DTD 11714)</i>	\$ 6	\$ -
12.300 <i>Pass-Through from ROI Defense Associates (GA150302)</i>	4,143	-
12.300 <i>Pass-Through from University of Central Florida (Unknown)</i>	4,700	-
12.300 <i>Pass-Through from Imaging Systems Technology (AGMT DTD 8142013)</i>	6,104	-
12.300 <i>Pass-Through from ROI Defense Associates (TO GA140401)</i>	7,914	-
12.300 <i>Pass-Through from Harmonia (AGMT DTD 8414)</i>	23,349	-
12.300 <i>Pass-Through from Raytheon BBN System and Technologies (AGMT DTD 11042010)</i>	24,816	-
12.300 <i>Pass-Through from Utron Kinetics LLC (AGMT DTD 102314)</i>	24,946	-
12.300 <i>Pass-Through from Optomec Incorporated (STTR: 10032014)</i>	25,000	-
12.300 <i>Pass-Through from Guerci Consulting LLC (AGMT DTD 11113)</i>	33,348	-
12.300 <i>Pass-Through from Jet Propulsion Lab/California Institute of Technology (124354)</i>	50,748	-
12.300 <i>Pass-Through from Metrolaser Incorporated (GT05NP09)</i>	85,577	-
12.300 <i>Pass-Through from Deep Springs Technology (AGMT DTD 2513)</i>	92,703	-
12.300 <i>Pass-Through from Reliant Lab Systems Incorporated (AGMT DTD 92413)</i>	100,120	-
12.300 Total	41,176,830	13,028,166
12.335 Navy Command, Control, Communications, Computers, Intelligence, Surveillance, and Reconnaissance		
12.335 <i>Direct</i>	6,311	-
12.335 Total	6,311	-
12.351 Basic Scientific Research - Combating Weapons of Mass Destruction		
12.351 <i>Direct</i>	354,573	-
12.351 Total	354,573	-
12.357 ROTC Language and Culture Training Grants		
12.357 <i>Direct</i>	390,977	-
12.357 <i>Pass-Through from Institute of International Education (2603-GT-16)</i>	105,230	-
12.357 Total	496,207	-
12.360 Research on Chemical and Biological Defense		
12.360 <i>Direct</i>	331,179	35,093
12.360 Total	331,179	35,093
12.420 Military Medical Research and Development		
12.420 <i>Direct</i>	941,250	560,730
12.420 <i>Pass-Through from Emory University (T149279)</i>	25,790	-
12.420 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	942,809	3,150
12.420 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	117,930	825
12.420 <i>Pass-Through from Karagozian and Case Structural Engineers (1101-W912HZ-C-08-029)</i>	79,506	-
12.420 <i>Pass-Through from Price Systems LLC (13-693527-18-01 / 01)</i>	25,491	-
12.420 <i>Pass-Through from Wake Forest University (WFUHS 441052 ER-02)</i>	170,173	-
12.420 <i>Pass-Through from Vertical Lift Consortium Incorporated (2014-B-11-T1.1-A01)</i>	11,612	-
12.420 <i>Pass-Through from Vertical Lift Consortium Incorporated (NRTC-FY15-W-01)</i>	56,742	-
12.420 <i>Pass-Through from Vertical Lift Consortium Incorporated (2014-B-11-03.1-A01)</i>	120,440	-
12.420 <i>Pass-Through from Leidos Incorporated (P010161400)</i>	294,470	-
12.420 <i>Pass-Through from Ohio State University (Unknown)</i>	(69,568)	-
12.420 <i>Pass-Through from Samueli Institute (129218)</i>	3,817	-
12.420 <i>Pass-Through from E'Oir Incorporated (AGMT DTD 01082015)</i>	34,558	-
12.420 <i>Pass-Through from Millennitek LLC (AGMT DTD 091514)</i>	60,000	-
12.420 <i>Pass-Through from Partech (AGMT DTD 32515)</i>	80,039	-
12.420 Total	2,895,059	564,705

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Defense		
12.431 Basic Scientific Research		
12.431 <i>Direct</i>	\$ 29,832,083	\$ 11,473,142
12.431 <i>Pass-Through from Alqimi Analytics And Intelligence LLC (AAISC-2014-GTARC-001)</i>	49,863	-
12.431 <i>Pass-Through from BAE Systems (329420)</i>	269,588	-
12.431 <i>Pass-Through from BAE Systems (899091)</i>	68,827	-
12.431 <i>Pass-Through from Ceradyne Thermo Materials (4500057954)</i>	2,644	-
12.431 <i>Pass-Through from Ceradyne Thermo Materials (4500059703, REV 1)</i>	1,500	-
12.431 <i>Pass-Through from Drexel University (202282)</i>	1,570	-
12.431 <i>Pass-Through from Duke University (11-IARPA-1012)</i>	218,680	-
12.431 <i>Pass-Through from Duke University (12-IARPA-1030)</i>	1,068,991	-
12.431 <i>Pass-Through from Emory University (S894022)</i>	385,714	-
12.431 <i>Pass-Through from Exelis (111355)</i>	56,189	-
12.431 <i>Pass-Through from Five Stones Research Corporation (W31P4Q-13-C-0022)</i>	40,248	-
12.431 <i>Pass-Through from George Mason University (E2027851)</i>	91,565	-
12.431 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	114,564	-
12.431 <i>Pass-Through from Kansas University School of Medicine (QH862880)</i>	47,673	-
12.431 <i>Pass-Through from Lockheed Martin Advanced Technology Lab (PO 7200008412)</i>	42,556	-
12.431 <i>Pass-Through from Northwestern University (SP0012711PROJ0005452)</i>	152,506	-
12.431 <i>Pass-Through from Northwestern University (SP0028098PROJ0007336)</i>	42,217	-
12.431 <i>Pass-Through from Pennsylvania State University (5184-GTRC-ARO-0566)</i>	44,998	-
12.431 <i>Pass-Through from Shared Spectrum Company (2013-01)</i>	20	-
12.431 <i>Pass-Through from University of California (KK1024)</i>	35,280	-
12.431 <i>Pass-Through from University of California, Los Angeles (1000GSA785)</i>	58,971	-
12.431 <i>Pass-Through from University of Illinois (2010-04989-03)</i>	272,331	-
12.431 <i>Pass-Through from University of Michigan (3002805832)</i>	377,547	-
12.431 <i>Pass-Through from University of Oklahoma (560102)</i>	(6,505)	-
12.431 <i>Pass-Through from University of Washington (762985)</i>	71,769	-
12.431 <i>Pass-Through from Lockheed Martin (4100477781)</i>	(79)	-
12.431 <i>Pass-Through from Vertical Lift Consortium Incorporated (2013-B-11-03.1-A01)</i>	1,689	-
12.431 <i>Pass-Through from Vertical Lift Consortium Incorporated (2013-B-13-T3.1-A01)</i>	3,379	-
12.431 <i>Pass-Through from Stevens Institute of Technology (TO 005-RES TOPIC 105)</i>	5,755	-
12.431 <i>Pass-Through from Microwave Packaging Technologies Incorporated (W911W-14-C-0014)</i>	11,882	-
12.431 <i>Pass-Through from Veloxiti Incorporated (SBIR:AGMT13 FEB 2015)</i>	12,754	-
12.431 <i>Pass-Through from South Carolina Research Authority (W15QKN-10-9-0003)</i>	14,467	-
12.431 <i>Pass-Through from Lockheed Martin (1307131)</i>	41,968	-
12.431 <i>Pass-Through from Texas A&M University (B7731)</i>	43,702	-
12.431 <i>Pass-Through from Lockheed Martin (7226687)</i>	44,548	-
12.431 <i>Pass-Through from Science Applications International Corp. (P010154753)</i>	60,718	-
12.431 <i>Pass-Through from Stevens Institute of Technology (TO 0012 - RT 112)</i>	67,819	-
12.431 <i>Pass-Through from Universal Tech Resource Services Incorporated (001470)</i>	87,224	-
12.431 <i>Pass-Through from CACI Technologies Inc. (P000007090)</i>	106,736	-
12.431 <i>Pass-Through from Science Applications International Corp. (4400167345, TO 25)</i>	280,269	-
12.431 <i>Pass-Through from Science Applications International Corp. (4600005751 1)</i>	351,201	-
12.431 <i>Pass-Through from Stevens Institute of Technology (0020-RES TOPIC 120)</i>	758,323	-
12.431 <i>Pass-Through from Science Applications International Corp. (4600005751 3)</i>	3,102,993	-
12.431 <i>Pass-Through from Universal Solutions International Incorporated (AGMT DTD 06272013)</i>	1,950	-
12.431 <i>Pass-Through from Universal Solutions International Incorporated (AGMT DTD 04212014)</i>	1,986	-
12.431 <i>Pass-Through from Academy of Applied Science (Unknown)</i>	4,000	-
12.431 <i>Pass-Through from AI Signal Research (M14 115)</i>	6,160	-
12.431 <i>Pass-Through from Nano Terra Incorporated (AGMT DTD 8172013)</i>	7,770	-
12.431 <i>Pass-Through from CACI Technologies Inc. (7114)</i>	10,481	-
12.431 <i>Pass-Through from Primordial Incorporated (AGMT DTD 6282012)</i>	21,674	-
12.431 <i>Pass-Through from Ingeniumicro (AGMT DTD 81114)</i>	29,937	-
12.431 <i>Pass-Through from California State University (Unknown)</i>	33,414	-
12.431 <i>Pass-Through from University of California/Santa Barbara (29248)</i>	54,042	-
12.431 <i>Pass-Through from Dog Star Technologies (AGMT DTD 111414)</i>	58,867	-

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State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Defense		
12.431 <i>Pass-Through from General Dynamics Information Technology Incorporated (SUBDSD-SC-14-186)</i>	\$ 63,537	\$ -
12.431 <i>Pass-Through from Microwave Packaging Technologies Incorporated (AGMT DTD 41613)</i>	91,708	-
12.431 <i>Pass-Through from University of Southern California (43941439 10127130)</i>	128,203	-
12.431 <i>Pass-Through from University of Washington (723609)</i>	204,590	-
12.431 <i>Pass-Through from University of Kansas Center For Research Institute (68904)</i>	375,468	-
12.431 Total	39,430,524	11,473,142
12.550 The Language Flagship Grants to Institutions of Higher Education		
12.550 <i>Direct</i>	280,137	-
12.550 <i>Pass-Through from Institute of International Education (68160)</i>	496,169	44,308
12.550 Total	776,306	44,308
12.607 Community Economic Adjustment Assistance for Establishment, Expansion, Realignment, or Closure of a Military Installation		
12.607 <i>Pass-Through from GA Association Regional Development Center (68045)</i>	46,433	-
12.607 Total	46,433	-
12.630 Basic, Applied, and Advanced Research in Science and Engineering		
12.630 <i>Direct</i>	65,547,865	10,023,282
12.630 <i>Pass-Through from Academy of Applied Science (67899)</i>	20,594	-
12.630 <i>Pass-Through from BAE Systems (853128)</i>	20,007	-
12.630 <i>Pass-Through from BAE Systems (884086)</i>	7,903	-
12.630 <i>Pass-Through from Bit Systems (BITS-11875)</i>	93,448	-
12.630 <i>Pass-Through from Decisive Analytics Corporation (000000027)</i>	43,150	-
12.630 <i>Pass-Through from Decisive Analytics Corporation (4223001014)</i>	40,436	-
12.630 <i>Pass-Through from Decisive Analytics Corporation (4224001004)</i>	4,193	-
12.630 <i>Pass-Through from Draper Laboratory (SC001-791)</i>	329	-
12.630 <i>Pass-Through from Drexel University (204111GT)</i>	(92,940)	-
12.630 <i>Pass-Through from Dynetics Incorporated (DI-SC-09-20 / 12)</i>	40,220	-
12.630 <i>Pass-Through from Dynetics Incorporated (DI-SC-09-20 / 14)</i>	57,355	-
12.630 <i>Pass-Through from Dynetics Incorporated (DI-SC-09-20 / 15)</i>	556,035	-
12.630 <i>Pass-Through from Dynetics Incorporated (DI-SC-09-20 / 13)</i>	510,973	-
12.630 <i>Pass-Through from Dynetics Incorporated (DI-SC-09-20/16)</i>	48,897	-
12.630 <i>Pass-Through from Emory University (S911734)</i>	34,570	-
12.630 <i>Pass-Through from General Dynamics (10204267_14-0102)</i>	416,083	-
12.630 <i>Pass-Through from Institute for Defense Analysis (A62451)</i>	826	-
12.630 <i>Pass-Through from JT3 LLC (4M13000065)</i>	177,679	-
12.630 <i>Pass-Through from Northrop Corporation (2837865)</i>	136,274	-
12.630 <i>Pass-Through from Northrop Corporation (39230820)</i>	(382)	-
12.630 <i>Pass-Through from Northrop Corporation (8140000831)</i>	11,897	-
12.630 <i>Pass-Through from Northrop Corporation (8200185838)</i>	9,630	-
12.630 <i>Pass-Through from Open Source Robotics Foundation (OSRF 12-007)</i>	44,847	-
12.630 <i>Pass-Through from Open Source Robotics Foundation (SA15-001)</i>	310	-
12.630 <i>Pass-Through from Orbital Sciences Corporation (1011522703)</i>	94,284	-
12.630 <i>Pass-Through from Princeton University (00001689)</i>	(1,318)	-
12.630 <i>Pass-Through from Raytheon BBN System and Technologies (4200836837)</i>	119,381	-
12.630 <i>Pass-Through from Sanofi Pasteur (70040-GATECH)</i>	224,988	-
12.630 <i>Pass-Through from Scientific Research Corp. (SR20130873)</i>	661	-
12.630 <i>Pass-Through from University of California (00006195)</i>	64,568	-
12.630 <i>Pass-Through from University of Illinois (2014-00121-01)</i>	224,216	-
12.630 <i>Pass-Through from University of Michigan (3002565188)</i>	186,433	-
12.630 <i>Pass-Through from University of Puerto Rico/Rio Piedra (20414)</i>	378,623	-
12.630 <i>Pass-Through from Vanderbilt University (1723-S1)</i>	2,327	-
12.630 <i>Pass-Through from Lockheed Martin (7238817)</i>	(4,166)	-
12.630 <i>Pass-Through from Sandia National Labs/Sandia Corp (977060)</i>	(2,136)	-
12.630 <i>Pass-Through from TASC Incorporated (PO-0003770)</i>	(1,826)	-
12.630 <i>Pass-Through from RF Micro Devices Incorporated (RFMD-12-C-0004)</i>	(93)	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Defense		
12.630 <i>Pass-Through from Science Applications International Corp. (PO10082959)</i>	\$ 12	\$ -
12.630 <i>Pass-Through from Science Applications International Corp. (P010149813 LTR SUB)</i>	1,054	-
12.630 <i>Pass-Through from Sandia National Labs/Sandia Corp (1195414)</i>	1,633	-
12.630 <i>Pass-Through from Lockheed Martin (4101794768)</i>	2,381	-
12.630 <i>Pass-Through from Alloy Surfaces Company, Incorporated (HC1047-05-D4000-0255)</i>	2,827	-
12.630 <i>Pass-Through from Stevens Institute of Technology (HQ0034-13-D-0004)</i>	2,988	-
12.630 <i>Pass-Through from Acquisition, Research, and Logistics Inc. (DHS.GTARC.2012-A-1.0)</i>	4,583	-
12.630 <i>Pass-Through from Stevens Institute of Technology (0031, RT-131)</i>	7,001	-
12.630 <i>Pass-Through from Leidos Incorporated (10170252-1)</i>	9,456	-
12.630 <i>Pass-Through from Honeywell Incorporated (3501196815E)</i>	15,631	-
12.630 <i>Pass-Through from Stevens Institute of Technology (0010 - RES TOPIC110)</i>	29,308	-
12.630 <i>Pass-Through from Stevens Institute of Technology (038, RT-138)</i>	32,900	-
12.630 <i>Pass-Through from Lockheed Martin (7253165)</i>	40,873	-
12.630 <i>Pass-Through from Honeywell Incorporated (PO 3500905926E)</i>	49,360	-
12.630 <i>Pass-Through from Sandia National Labs/Sandia Corp (1200260)</i>	51,610	-
12.630 <i>Pass-Through from Sandia National Labs/Sandia Corp (1126237)</i>	54,105	-
12.630 <i>Pass-Through from Stevens Institute of Technology (013-RES TOPIC 113)</i>	54,117	-
12.630 <i>Pass-Through from Science Applications International Corp. (A11755)</i>	78,126	-
12.630 <i>Pass-Through from Stevens Institute of Technology (NO. 0023 RT 123)</i>	95,634	-
12.630 <i>Pass-Through from Stevens Institute of Technology (0025 RT 125)</i>	98,743	-
12.630 <i>Pass-Through from Honeywell Incorporated (3500388075E)</i>	104,024	-
12.630 <i>Pass-Through from Honeywell Incorporated (PO 3500909253E)</i>	109,924	-
12.630 <i>Pass-Through from Aegis Technologies Group Incorporated (105-STTR-GTRI-7160)</i>	117,742	-
12.630 <i>Pass-Through from Mirna Therapeutics Incorporated (RESEARCH DTD 7/30/13)</i>	148,416	-
12.630 <i>Pass-Through from Pratt and Whitney Aircraft (24109 / 22)</i>	166,303	-
12.630 <i>Pass-Through from Stevens Institute of Technology (0011- RES TOPIC111)</i>	173,064	-
12.630 <i>Pass-Through from Lockheed Martin (3564820)</i>	229,000	-
12.630 <i>Pass-Through from TDA Research Incorporated (1917.GA.GTRC.2013-01)</i>	294,161	-
12.630 <i>Pass-Through from Honeywell Incorporated (3500835360E)</i>	294,370	-
12.630 <i>Pass-Through from Stevens Institute of Technology (0015-RES TOPIC 115)</i>	312,322	-
12.630 <i>Pass-Through from Honeywell Incorporated (3501085955E)</i>	594,698	-
12.630 <i>Pass-Through from Stevens Institute of Technology (0017; RT 117)</i>	627,081	-
12.630 <i>Pass-Through from Charles River Analytics Incorporated (C1300602)</i>	929,697	-
12.630 <i>Pass-Through from Science Applications International Corp. (4600005751 2)</i>	1,096,624	-
12.630 <i>Pass-Through from Science Applications International Corp. (PO10105875)</i>	1,983,811	-
12.630 <i>Pass-Through from Design Interactive Incorporated (AGMT DTD 62413)</i>	(2,806)	-
12.630 <i>Pass-Through from System High Corporation (DAR328)</i>	(328)	-
12.630 <i>Pass-Through from Performance Polymer Solutions Incorporated (AGMT DTD 100313)</i>	362	-
12.630 <i>Pass-Through from Gilat North America (AGMT DTD 42715)</i>	13,339	-
12.630 <i>Pass-Through from TNO Defense, Security And Safety (AGMT DTD 61713)</i>	16,496	-
12.630 <i>Pass-Through from Bodkin Design (AGMT DTD 4714)</i>	22,680	-
12.630 <i>Pass-Through from Ricardo Incorporated (ADV AG 6/5/12)</i>	24,804	-
12.630 <i>Pass-Through from Stevens Institute of Technology (TO 037 RT 137)</i>	40,913	-
12.630 <i>Pass-Through from Frontline Foundation Ltd. (128524)</i>	44,179	-
12.630 <i>Pass-Through from Magnolia Optical Technologies Incorporated (AGMT DTD 11012)</i>	46,289	-
12.630 <i>Pass-Through from Ijis Institute (T.O.4)</i>	53,639	-
12.630 <i>Pass-Through from Global Technology Connections (AGMT DTD 92612)</i>	62,700	-
12.630 <i>Pass-Through from Engeniusmicro (AGMT DTD 05132014)</i>	69,727	-
12.630 <i>Pass-Through from Zeta Associates Incorporated (AGMT 100064-GTARC-01)</i>	126,141	-
12.630 <i>Pass-Through from System High Corporation (DAR329)</i>	245,917	-
12.630 <i>Pass-Through from Jet Propulsion Lab/California Institute of Technology (125083)</i>	449,496	-
12.630 <i>Pass-Through from General Dynamics C4 Systems Incorporated (AGMT DTD 6112012)</i>	470,601	-
12.630 <i>Pass-Through from System High Corporation (Unknown)</i>	545,510	-
12.630 <i>Pass-Through from Honeywell Incorporated (AGMT DTD 552013)</i>	2,287,935	-
12.630 Total	81,347,314	10,023,282

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Defense		
12.800 Air Force Defense Research Sciences Program		
12.800 <i>Direct</i>	\$ 200,523,205	\$ 71,786,388
12.800 <i>Pass-Through from Alion Science And Technology (FA4600-06-D-0003)</i>	28,861	-
12.800 <i>Pass-Through from American Systems Corporation (ATP LTR 3.17.2014)</i>	430,164	-
12.800 <i>Pass-Through from Aurora Flight Sciences (AFS15-0097)</i>	6,387	-
12.800 <i>Pass-Through from Azimuth Corporation (61427)</i>	25,646	-
12.800 <i>Pass-Through from Berriehill Research Corp. (2204)</i>	64,360	-
12.800 <i>Pass-Through from Carnegie Mellon Institute (1150119-299956)</i>	152,744	-
12.800 <i>Pass-Through from Case Western Reserve University (RES506638)</i>	121,478	-
12.800 <i>Pass-Through from Clarkson Aerospace (13-S7700-02-C2)</i>	234,468	-
12.800 <i>Pass-Through from Craft Tech (3 DEC 2012)</i>	4,778	-
12.800 <i>Pass-Through from Ewa Warrior Services LLC (PO P190000021)</i>	251,998	132,277
12.800 <i>Pass-Through from Exelis (400798)</i>	65,715	-
12.800 <i>Pass-Through from Exelis (404261)</i>	54,561	-
12.800 <i>Pass-Through from Florida A&M University (SUB C-4106)</i>	8,733	-
12.800 <i>Pass-Through from Florida State University (R01535)</i>	180,815	-
12.800 <i>Pass-Through from Harvard University (123572)</i>	99,170	-
12.800 <i>Pass-Through from Ierus Technologies (FA8650-14-M-5037)</i>	45,241	-
12.800 <i>Pass-Through from Infoscitex Corporation (FA86501CD6354/0001)</i>	25,301	-
12.800 <i>Pass-Through from JT3 LLC (4M12000052)</i>	(15,841)	-
12.800 <i>Pass-Through from JT3 LLC (4M13000016)</i>	38,730	-
12.800 <i>Pass-Through from L3 Communications (45007688098)</i>	54,508	-
12.800 <i>Pass-Through from L3 Communications (4501272210)</i>	10,026	-
12.800 <i>Pass-Through from L3 Display Systems (A119893)</i>	954,120	-
12.800 <i>Pass-Through from Logos Technologies (352-02-GTARC)</i>	144	-
12.800 <i>Pass-Through from Northrop Corporation (7500119051)</i>	1,069,667	-
12.800 <i>Pass-Through from Northwestern University (SP0024930PROJ0006374)</i>	188,102	-
12.800 <i>Pass-Through from Ohio State University (RF01175649)</i>	26,196	-
12.800 <i>Pass-Through from Pennsylvania State University (4791-GIT-AFOSR-0004)</i>	251,601	-
12.800 <i>Pass-Through from Sarnoff Corporation (206-000078)</i>	44,014	-
12.800 <i>Pass-Through from Universal Technology Corp. (12-S7114-01-C1)</i>	117,807	-
12.800 <i>Pass-Through from Universal Technology Corp. (13S7404-02-C2)</i>	12,499	-
12.800 <i>Pass-Through from Universal Technology Corp. (14-A7506-08-C4)</i>	30,000	-
12.800 <i>Pass-Through from Universal Technology Corp. (15-S7506-07-C2)</i>	4,836	-
12.800 <i>Pass-Through from University of California (287381)</i>	496,362	-
12.800 <i>Pass-Through from University of Colorado (1552069/ 1000394545)</i>	113,502	-
12.800 <i>Pass-Through from University of Florida (DARPA- AIR FORCE)</i>	13,947	-
12.800 <i>Pass-Through from University of Illinois (2010-04904-04)</i>	115,767	-
12.800 <i>Pass-Through from University of Illinois (2012-00305-01)</i>	74,994	-
12.800 <i>Pass-Through from University of Illinois (2012-02532-01)</i>	100,000	-
12.800 <i>Pass-Through from University of Michigan (3002447199)</i>	165,134	-
12.800 <i>Pass-Through from University of Michigan (3002629732)</i>	133,591	-
12.800 <i>Pass-Through from Wyle Laboratories (WC0019FY14)</i>	52,784	-
12.800 <i>Pass-Through from State University of NY At Stony Brook (R775325)</i>	(53)	-
12.800 <i>Pass-Through from Alliant Techsystems Incorporated (MP00072770)</i>	99	-
12.800 <i>Pass-Through from Engineering Research and Consulting Incorporated (RS141182)</i>	3,006	-
12.800 <i>Pass-Through from Anatatom Incorporated (GTRC-12-C-0001)</i>	7,169	-
12.800 <i>Pass-Through from UES Incorporated (S-926-005-002)</i>	8,031	-
12.800 <i>Pass-Through from CG2 Incorporated (S-5012-13)</i>	11,195	-
12.800 <i>Pass-Through from Leidos Incorporated (PO10138714)</i>	11,340	-
12.800 <i>Pass-Through from Alliant Techsystems Incorporated (MP00088468)</i>	14,015	-
12.800 <i>Pass-Through from Texas Engineering Experiment Station-Tamu (C1442)</i>	22,805	-
12.800 <i>Pass-Through from Combustion Research and Flow Technology Incorporated (11-C-2190/C488)</i>	40,831	-
12.800 <i>Pass-Through from UES Incorporated (S-875-001-009)</i>	53,364	-
12.800 <i>Pass-Through from Cobham Tracstar Systems Incorporated (416714)</i>	55,845	-
12.800 <i>Pass-Through from Oak Ridge Institute of Science and Education (4000023786)</i>	67,292	-
12.800 <i>Pass-Through from Texas Engineering Experiment Station-Tamu (C4191)</i>	70,925	-
12.800 <i>Pass-Through from Texas Engineering Experiment Station-Tamu (C2611)</i>	84,428	-
12.800 <i>Pass-Through from ITT Corp. (392061)</i>	87,731	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Defense		
12.800 <i>Pass-Through from URS Federal Services Incorporated (LV00002523)</i>	\$ 101,656	\$ -
12.800 <i>Pass-Through from California Institute of Technology (68E-1092671)</i>	116,572	-
12.800 <i>Pass-Through from Kitware Inc. (K000886-00-S01)</i>	128,779	-
12.800 <i>Pass-Through from Grammatech Incorporated (GT S11-02)</i>	250,287	-
12.800 <i>Pass-Through from Booz Allen Hamilton Incorporated (96116DBS18)</i>	374,275	-
12.800 <i>Pass-Through from Kennesaw State University Research and Service Foundation (371535589)</i>	98,389	-
12.800 <i>Pass-Through from Booz Allen Hamilton Incorporated (TO 001)</i>	185	-
12.800 <i>Pass-Through from Riverside Research Institute (AGMT DTD 5415)</i>	2,332	-
12.800 <i>Pass-Through from Aerojet Rocketdyne (AGMT DTD 010715)</i>	5,745	-
12.800 <i>Pass-Through from Michigan Aerospace Corporation (DTD 10222014)</i>	32,000	-
12.800 <i>Pass-Through from Combustion Research and Flow Technology Incorporated (AGMT DTD 12414)</i>	37,236	-
12.800 <i>Pass-Through from Li Creative Technologies (AGMT DTD 9/27/13)</i>	55,445	-
12.800 <i>Pass-Through from Henry Jackson Foundation for the Advancement of Military Medicine (2480)</i>	90,000	-
12.800 <i>Pass-Through from Raytheon BBN System and Technologies (AGMT DTD 2222011)</i>	92,387	-
12.800 <i>Pass-Through from Cornerstone Research Group (AGMT 091014)</i>	95,662	-
12.800 <i>Pass-Through from Spectral Energies, LLC (FA9451-13-C-0001)</i>	98,754	-
12.800 <i>Pass-Through from Sinoora Incorporated (AGMT DTD 10042013)</i>	108,355	-
12.800 <i>Pass-Through from Spectral Energies, LLC (AGMT DTD 5212013)</i>	108,678	-
12.800 <i>Pass-Through from University of California (2012-2754)</i>	176,441	-
12.800 <i>Pass-Through from Survive Engineering Corporation (AGMT DTD 62514)</i>	187,599	-
12.800 <i>Pass-Through from Reservoir Labs Incorporated (AGMT DTD 52913)</i>	213,729	-
12.800 <i>Pass-Through from Applied Research Associates (AGMT DTD 10052011)</i>	353,543	-
12.800 Total	209,642,187	71,918,665
12.901 Mathematical Sciences Grants Program		
12.901 <i>Direct</i>	81,558	-
12.901 Total	81,558	-
12.902 Information Security Grants		
12.902 <i>Direct</i>	455,098	1,056,723
12.902 Total	455,098	1,056,723
12.910 Research and Technology Development		
12.910 <i>Direct</i>	5,784,497	256,581
12.910 <i>Pass-Through from Stanford University (60382691-49341-B)</i>	34,313	-
12.910 <i>Pass-Through from University of Missouri (C00043299-5)</i>	5,142	-
12.910 <i>Pass-Through from Charles River Associates (AGMT DTD 53012)</i>	14,861	-
12.910 Total	5,838,813	256,581
12.OFA Other Federal Assistance		
12.OFA <i>Direct</i>	1,268,216	192,153
12.OFA <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	173,091	20,650
12.OFA <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	13,946	-
12.OFA Total	1,455,253	212,803
Department of Defense Total	\$ 384,896,224	\$ 108,613,468

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Housing and Urban Development		
14.881 Moving to Work Demonstration Program		
14.881 <i>Direct</i>	\$ 7,873	\$ -
14.881 Total	7,873	-
<hr/>		
Department of Housing and Urban Development Total	\$ 7,873	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of the Interior		
15.231 Fish, Wildlife and Plant Conservation Resource Management		
15.231 <i>Pass-Through from East Carolina University (20318)</i>	\$ 25,784	\$ -
15.231 <i>Pass-Through from University of California (20423)</i>	2,819	-
15.231 <i>Pass-Through from Alabama Dept. of Conservation and Natural Resources (20468)</i>	71,393	-
15.231 Total	99,996	-
15.252 Abandoned Mine Land Reclamation (AMLR) Program		
15.252 <i>Pass-Through from University of Wyoming (1001541A-GIT)</i>	19,898	-
15.252 Total	19,898	-
15.424 Marine Minerals Activities - Hurricane Sandy		
15.424 <i>Direct</i>	53,191	-
15.424 Total	53,191	-
15.605 Sport Fish Restoration Program		
15.605 <i>Pass-Through from Eastern Illinois University (37-6013590)</i>	644	-
15.605 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	2,743	-
15.605 Total	3,387	-
15.608 Fish and Wildlife Management Assistance		
15.608 <i>Direct</i>	14,738	68,759
15.608 <i>Pass-Through from Gulf States Marine Fisheries Commission (FWS-800-037-2014-VSU)</i>	4,096	-
15.608 <i>Pass-Through from Gulf States Marine Fisheries Commission (67320)</i>	2,332	-
15.608 <i>Pass-Through from The Nature Conservancy (68082)</i>	21,552	-
15.608 Total	42,718	68,759
15.611 Wildlife Restoration and Basic Hunter Education		
15.611 <i>Direct</i>	-	26,778
15.611 <i>Pass-Through from University of Tennessee (20271)</i>	66,703	-
15.611 <i>Pass-Through from Kentucky Dept. Fish and Wildlife (20455)</i>	22,545	-
15.611 <i>Pass-Through from Louisiana Dept. Wildlife and Fish (20415)</i>	181,688	-
15.611 Total	270,936	26,778
15.615 Cooperative Endangered Species Conservation Fund		
15.615 <i>Direct</i>	-	21,186
15.615 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	9,327	-
15.615 <i>Pass-Through from Alabama Dept. of Conservation and Natural Resources (20468)</i>	30,555	30,555
15.615 Total	39,882	51,741
15.629 Great Apes Conservation Fund		
15.629 <i>Direct</i>	853	-
15.629 Total	853	-
15.631 Partners for Fish and Wildlife		
15.631 <i>Direct</i>	1,399	-
15.631 Total	1,399	-
15.634 State Wildlife Grants		
15.634 <i>Pass-Through from FL Fish and Wildlife Conservation Commission (20381)</i>	28,349	-
15.634 Total	28,349	-
15.648 Central Valley Project Improvement (CVPI) Anadromous Fish Restoration Program (AFRP)		
15.648 <i>Direct</i>	36,016	-
15.648 Total	36,016	-

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of the Interior		
15.650 Research Grants (Generic)		
15.650 <i>Direct</i>	\$ 262,273	\$ (108,515)
15.650 Total	262,273	(108,515)
15.655 Migratory Bird Monitoring, Assessment and Conservation		
15.655 <i>Direct</i>	171,514	-
15.655 Total	171,514	-
15.657 Endangered Species Conservation - Recovery Implementation Funds		
15.657 <i>Direct</i>	57,201	44,936
15.657 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	11,476	-
15.657 <i>Pass-Through from Wildlife Foundation of Florida (F13AC00706)</i>	6,630	-
15.657 Total	75,307	44,936
15.669 Cooperative Landscape Conservation		
15.669 <i>Direct</i>	59,687	-
15.669 Total	59,687	-
15.805 Assistance to State Water Resources Research Institutes		
15.805 <i>Direct</i>	71,001	81,175
15.805 <i>Pass-Through from GA Water Resources Institution (68476)</i>	47,022	-
15.805 Total	118,023	81,175
15.807 Earthquake Hazards Research Grants		
15.807 <i>Direct</i>	70,595	-
15.807 Total	70,595	-
15.808 U.S. Geological Survey_ Research and Data Collection		
15.808 <i>Direct</i>	120,011	-
15.808 Total	120,011	-
15.815 National Land Remote Sensing_ Education Outreach and Research		
15.815 <i>Pass-Through from Montana State University (77-0602801)</i>	27,384	-
15.815 <i>Pass-Through from Kennesaw State University Research and Service Foundation (371535589)</i>	2,016	-
15.815 Total	29,400	-
15.912 National Historic Landmark		
15.912 <i>Direct</i>	323,497	-
15.912 Total	323,497	-
15.915 Technical Preservation Services		
15.915 <i>Direct</i>	11,037	-
15.915 Total	11,037	-
15.916 Outdoor Recreation_ Acquisition, Development and Planning		
15.916 <i>Direct</i>	11,603	-
15.916 Total	11,603	-
15.922 Native American Graves Protection and Repatriation Act		
15.922 <i>Direct</i>	14,942	-
15.922 Total	14,942	-

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 Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of the Interior		
15.923 National Center for Preservation Technology and Training		
15.923 <i>Direct</i>	\$ 34,402	\$ -
15.923 Total	34,402	-
15.926 American Battlefield Protection		
15.926 <i>Direct</i>	2,938	-
15.926 Total	2,938	-
15.944 Natural Resource Stewardship		
15.944 <i>Pass-Through from University of Washington (20292)</i>	8,283	-
15.944 Total	8,283	-
15.945 Cooperative Research and Training Programs - Resources of the National Park System		
15.945 <i>Direct</i>	544,559	-
15.945 Total	544,559	-
15.979 Hurricane Sandy Program		
15.979 <i>Direct</i>	108,609	-
15.979 Total	108,609	-
15.OFA Other Federal Assistance		
15.OFA <i>Direct</i>	69,339	11,064
15.OFA <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	3,969	-
15.OFA Total	73,308	11,064
Department of the Interior Total	\$ 2,636,613	\$ 175,937

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 Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Justice		
16.203 Promoting Evidence Integration in Sex Offender Management Discretionary Grant Program		
16.203 <i>Pass-Through from Fairleigh Dickinson University (Unknown)</i>	\$ 1,443	\$ -
16.203 Total	1,443	-
16.301 Law Enforcement Assistance_FBI Crime Laboratory Support		
16.301 <i>Direct</i>	370,244	-
16.301 Total	370,244	-
16.304 Law Enforcement Assistance_National Crime Information Center		
16.304 <i>Direct</i>	1,008,204	-
16.304 Total	1,008,204	-
16.525 Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus		
16.525 <i>Direct</i>	89,824	-
16.525 Total	89,824	-
16.541 Part E - Developing, Testing and Demonstrating Promising New Programs		
16.541 <i>Direct</i>	(298)	-
16.541 Total	(298)	-
16.560 National Institute of Justice Research, Evaluation, and Development Project Grants		
16.560 <i>Direct</i>	125,329	-
16.560 <i>Pass-Through from Boston University (68149)</i>	9,995	-
16.560 <i>Pass-Through from Applied Research Services (Unknown)</i>	21,892	-
16.560 Total	157,216	-
16.610 Regional Information Sharing Systems		
16.610 <i>Direct</i>	404,999	-
16.610 <i>Pass-Through from Criminal Information Sharing Alliance (001-98-07SA)</i>	34,956	-
16.610 Total	439,955	-
16.726 Juvenile Mentoring Program		
16.726 <i>Direct</i>	61,746	9,727
16.726 <i>Pass-Through from Big Brothers Big Sisters of Metro Atlanta (Unknown)</i>	52,230	-
16.726 Total	113,976	9,727
16.738 Edward Byrne Memorial Justice Assistance Grant Program		
16.738 <i>Direct</i>	1,150,072	16,764
16.738 <i>Pass-Through from Criminal Justice Coordinating Council (234)</i>	796	-
16.738 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	10,313	-
16.738 Total	1,161,181	16,764
16.751 Edward Byrne Memorial Competitive Grant Program		
16.751 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	(1,048)	-
16.751 <i>Pass-Through from University of Alabama (UA15-034)</i>	21,310	-
16.751 Total	20,262	-
Department of Justice Total	\$ 3,362,007	\$ 26,491

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 Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Labor		
17.261 WIA/WIOA Pilots, Demonstrations, and Research Projects		
17.261 <i>Pass-Through from Goodwill of North Georgia (Unknown)</i>	\$ 67,218	\$ -
17.261 Total	67,218	-
17.502 Occupational Safety and Health_Susan Harwood Training Grants		
17.502 <i>Direct</i>	183,973	-
17.502 Total	183,973	-
17.504 Consultation Agreements		
17.504 <i>Direct</i>	1,383,662	-
17.504 Total	1,383,662	-
17.720 Disability Employment Policy Development		
17.720 <i>Pass-Through from Viscardi Center (128255)</i>	45,808	-
17.720 Total	45,808	-
Department of Labor Total	\$ 1,680,661	\$ -

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 Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of State		
19.016 Iraq Assistance Program		
19.016 <i>Pass-Through from CRDF Global (67273)</i>	\$ 7,075	\$ -
19.016 Total	7,075	-
19.017 Environmental and Scientific Partnerships and Programs		
19.017 <i>Pass-Through from National Academy of Sciences (67988)</i>	27,356	-
19.017 Total	27,356	-
19.021 Investing in People in The Middle East and North Africa		
19.021 <i>Pass-Through from International Research and Exchanges Board (Unknown)</i>	(1,345)	-
19.021 Total	(1,345)	-
19.027 Energy Governance and Reform Programs		
19.027 <i>Pass-Through from Lawrence Berkeley National Laboratory (7236430)</i>	13,300	-
19.027 Total	13,300	-
19.040 Public Diplomacy Programs		
19.040 <i>Pass-Through from Kennesaw State University Research and Service Foundation (371535589)</i>	62,514	-
19.040 Total	62,514	-
19.401 Academic Exchange Programs - Scholars		
19.401 <i>Pass-Through from Institute of International Education (S-13-05)</i>	82,164	-
19.401 Total	82,164	-
19.700 General Department of State Assistance		
19.700 <i>Direct</i>	121,110	-
19.700 Total	121,110	-
19.901 Export Control and Related Border Security		
19.901 <i>Direct</i>	828,817	-
19.901 Total	828,817	-
19.OFA Other Federal Assistance		
19.OFA <i>Direct</i>	38,515	-
19.OFA Total	38,515	-
Department of State Total	\$ 1,179,506	\$ -

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 Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Transportation		
20.108 Aviation Research Grants		
20.108 <i>Direct</i>	\$ 656,249	\$ -
20.108 Total	656,249	-
20.109 Air Transportation Centers of Excellence		
20.109 <i>Direct</i>	1,686,475	145,983
20.109 Total	1,686,475	145,983
20.200 Highway Research and Development Program		
20.200 <i>Direct</i>	-	19,460
20.200 <i>Pass-Through from Atmospheric Technology Services Company (0001/BOA 953)</i>	87,786	-
20.200 <i>Pass-Through from Florida State University (R01583)</i>	533,768	-
20.200 <i>Pass-Through from The National Academies (HR 20-07(355))</i>	73,897	10,951
20.200 <i>Pass-Through from The National Academies (HR 24-37/SUB0000130)</i>	98,976	8,509
20.200 <i>Pass-Through from The National Academies (NCHRP-163)</i>	7,047	-
20.200 <i>Pass-Through from University of Florida (UF-EIES-1200024-GAT)</i>	66,020	-
20.200 <i>Pass-Through from National Institute of Building Science (2014-090-EASTMAN-001)</i>	50,974	-
20.200 <i>Pass-Through from HDR Engineering Incorporated (0000013677)</i>	64,114	-
20.200 Total	982,582	38,920
20.205 Highway Planning and Construction		
20.205 <i>Direct</i>	159,055	64,469
20.205 Total	159,055	64,469
20.215 Highway Training and Education		
20.215 <i>Direct</i>	5,921	-
20.215 Total	5,921	-
20.514 Public Transportation Research		
20.514 <i>Direct</i>	-	52,604
20.514 <i>Pass-Through from The National Academies (TCRP B-43)</i>	62,603	52,604
20.514 Total	62,603	105,208
20.701 University Transportation Centers Program		
20.701 <i>Direct</i>	1,812,208	2,051,735
20.701 Total	1,812,208	2,051,735
20.761 Biobased Transportation Research		
20.761 <i>Pass-Through from University of Tennessee (20271)</i>	40,306	40,307
20.761 Total	40,306	40,307
20.762 Research Grants		
20.762 <i>Direct</i>	-	17,031
20.762 <i>Pass-Through from The National Academies (HR 20-59(034))</i>	(1,649)	-
20.762 <i>Pass-Through from University of California (201302432-04)</i>	430,041	-
20.762 <i>Pass-Through from University of Florida (UF-EIES-1200024-GAT)</i>	89,723	17,031
20.762 <i>Pass-Through from University of Maryland (11909-Z9825001)</i>	101,813	-
20.762 Total	619,928	34,062
20.OFA Other Federal Assistance		
20.OFA <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	96,385	-
20.OFA Total	96,385	-
Department of Transportation Total	\$ 6,121,712	\$ 2,480,683

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 Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Appalachian Regional Commission		
23.001 Appalachian Regional Development (See individual Appalachian Programs)		
23.001 <i>Direct</i>	\$ 60,563	\$ -
23.001 Total	60,563	-
23.011 Appalachian Research, Technical Assistance, and Demonstration Projects		
23.011 <i>Pass-Through from East Tennessee State University (62-6021046)</i>	4,000	-
23.011 Total	4,000	-
Appalachian Regional Commission Total	\$ 64,563	\$ -

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
General Services Administration		
39.007 Sale of Federal Surplus Personal Property		
39.007 <i>Direct</i>	\$ 159,362	\$ -
39.007 Total	159,362	-
General Services Administration Total	\$ 159,362	\$ -

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
National Aeronautics & Space Administration		
43.001 Science		
43.001 Direct	\$ 8,530,873	\$ 5,039,511
43.001 Pass-Through from Aurora Flight Sciences (AFSA4-2379)	39,108	-
43.001 Pass-Through from Drexel University (230097-3629)	52,792	-
43.001 Pass-Through from Millennium Engineering and Integration Company (2014-0138)	294,426	-
43.001 Pass-Through from Purdue University (4103-61335)	8,730	-
43.001 Pass-Through from Rolls-Royce (5100002593)	71,276	-
43.001 Pass-Through from San Jose University (21-1614-4877-GATECH)	16,511	-
43.001 Pass-Through from Smithsonian Institution (67241)	16,193	-
43.001 Pass-Through from Southwest Research Institute (699054X/15.12029)	112,570	-
43.001 Pass-Through from University of California, Los Angeles (2090-S-RB151)	25,345	-
43.001 Pass-Through from University of Texas /Austin (UTA14-001157)	763	-
43.001 Pass-Through from Smithsonian Institution (13-440-0000279842)	1,377	-
43.001 Pass-Through from California Institute of Technology (68126)	2,114	-
43.001 Pass-Through from Trout Unlimited (67246)	8,660	-
43.001 Pass-Through from Magnolia Optical Technologies Incorporated (5710002951)	172,786	-
43.001 Pass-Through from Space Telescope Science Institute (Unknown)	55,792	-
43.001 Pass-Through from Jet Propulsion Lab/California Institute of Technology (1527442)	1,516	-
43.001 Pass-Through from Jet Propulsion Lab/California Institute of Technology (106571)	1,685	-
43.001 Pass-Through from Jet Propulsion Lab/California Institute of Technology (1513677)	7,961	-
43.001 Pass-Through from Jet Propulsion Lab NASA/California Institute of Technology (1458403)	13,530	-
43.001 Pass-Through from Jet Propulsion Lab/California Institute of Technology (Unknown)	24,860	-
43.001 Pass-Through from Jet Propulsion Lab/California Institute of Technology (1501881)	45,640	-
43.001 Pass-Through from Honeywell Incorporated (SUBK 01092013)	82,798	-
43.001 Total	9,587,306	5,039,511
43.002 Aeronautics		
43.002 Direct	4,155,200	1,514,393
43.002 Pass-Through from Boeing Aerospace Company (455281; DTD 3/22/2011)	1,704	-
43.002 Pass-Through from Jacobs Sverdrup Advanced Systems Group (ESSA-GATECH-003)	160,557	-
43.002 Pass-Through from Jacobs Sverdrup Advanced Systems Group (GA TECH-004)	838,332	120,000
43.002 Pass-Through from National Space Biomedical Research Institute (PF04102)	30,667	-
43.002 Pass-Through from Rolls-Royce (5100002475)	58,790	-
43.002 Pass-Through from SETI Institute (SC-3017)	4,329	-
43.002 Pass-Through from Space Telescope Science Institute (HST-GO-13503.001-A)	33,960	-
43.002 Pass-Through from United Technologies (PO 2602355)	223,730	-
43.002 Pass-Through from University of Michigan (3003177064)	20,236	-
43.002 Pass-Through from Crown Consulting Incorporated (DTD SEP-10-2013)	(341)	-
43.002 Pass-Through from Crown Consulting Incorporated (G024-SUB-0001-03)	4,924	-
43.002 Pass-Through from Pratt and Whitney Aircraft (24102 / 23)	50,000	-
43.002 Pass-Through from Pratt and Whitney Aircraft (24102 / 21)	72,012	-
43.002 Pass-Through from Crown Consulting Incorporated (G024-SUB-0001-02)	89,646	-
43.002 Pass-Through from LMI Aerospace (NS341.01)	288,331	-
43.002 Pass-Through from Jet Propulsion Lab/California Institute of Technology (1492249)	1,052	-
43.002 Pass-Through from Jet Propulsion Lab/California Institute of Technology (117822)	6,713	-
43.002 Pass-Through from Jet Propulsion Lab/California Institute of Technology (1492037)	6,880	-
43.002 Pass-Through from San Jose State University Research Foundation (21-1614-4877)	8,939	-
43.002 Pass-Through from Jet Propulsion Lab/California Institute of Technology (1514346)	10,000	-
43.002 Pass-Through from Jet Propulsion Lab/California Institute of Technology (1371491)	14,231	-
43.002 Pass-Through from Space Telescope Science Institute (HST-AR-13895.001-A)	22,303	-
43.002 Pass-Through from Jet Propulsion Lab/California Institute of Technology (1513680)	25,000	-
43.002 Pass-Through from Jet Propulsion Lab/California Institute of Technology (1492033)	25,673	-
43.002 Pass-Through from Advanced Systems and Technologies Incorporated (AGMT DTD 7/28/14)	29,103	-
43.002 Pass-Through from Jet Propulsion Lab/California Institute of Technology (1517118)	30,424	-
43.002 Pass-Through from Crown Consulting Incorporated (TO 02)	33,509	-
43.002 Pass-Through from Johns Hopkins Applied Physics Lab (MSA 115841)	33,710	-
43.002 Pass-Through from TDA Research Incorporated (DTD 1022201)	33,975	-
43.002 Pass-Through from Crown Consulting Incorporated (Unknown)	33,994	-

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**Schedule of Expenditures of Federal Awards
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Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
National Aeronautics & Space Administration		
43.002 <i>Pass-Through from Craft Tech (AGMT DTD 7/29/14)</i>	\$ 35,530	\$ -
43.002 <i>Pass-Through from Jet Propulsion Lab/California Institute of Technology (1509102)</i>	42,860	-
43.002 <i>Pass-Through from Jet Propulsion Lab/California Institute of Technology (1492031)</i>	50,918	-
43.002 <i>Pass-Through from Crown Consulting Incorporated (TO 01)</i>	74,550	-
43.002 <i>Pass-Through from Jet Propulsion Lab/California Institute of Technology (1345180)</i>	202,417	-
43.002 Total	6,753,858	1,634,393
43.003 Exploration		
43.003 <i>Direct</i>	563,309	433,592
43.003 <i>Pass-Through from Center for the Advancement of Science in Space (GA-2013-116)</i>	(125)	-
43.003 Total	563,184	433,592
43.007 Space Operations		
43.007 <i>Direct</i>	208,976	-
43.007 <i>Pass-Through from Genesis Engineering Solutions (58-0244777)</i>	94,398	-
43.007 Total	303,374	-
43.008 Education		
43.008 <i>Direct</i>	464,894	13,670
43.008 <i>Pass-Through from Montana State University (Unknown)</i>	54,202	-
43.008 Total	519,096	13,670
43.009 Cross Agency Support		
43.009 <i>Direct</i>	632,861	260,158
43.009 <i>Pass-Through from Space Telescope Science Institute (68527)</i>	18,713	-
43.009 Total	651,574	260,158
43.OFA Other Federal Assistance		
43.OFA <i>Direct</i>	49,472	-
43.OFA <i>Pass-Through from California Institute of Technology (1458403)</i>	11,609	-
43.OFA <i>Pass-Through from AREA-I, Incorporated (264000341)</i>	84,127	-
43.OFA <i>Pass-Through from Space Telescope Science Institute (Unknown)</i>	39,298	-
43.OFA Total	184,506	-
National Aeronautics & Space Administration Total	\$ 18,562,898	\$ 7,381,323

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State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Institute of Museum and Library Services		
45.301 Museums for America		
45.301 <i>Pass-Through from Zoo Atlanta (68368)</i>	\$ 37,917	\$ -
45.301 Total	37,917	-
45.312 National Leadership Grants		
45.312 <i>Pass-Through from Oregon State University (X0159A-B)</i>	6,313	-
45.312 Total	6,313	-
45.313 Laura Bush 21st Century Librarian Program		
45.313 <i>Direct</i>	788	-
45.313 Total	788	-
Institute of Museum and Library Services Total	\$ 45,018	\$ -

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State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
National Endowment for the Arts		
45.024 Promotion of the Arts_Grants to Organizations and Individuals	\$ 33,585	\$ 4,524
45.024 Direct		
45.024 Total	33,585	4,524
National Endowment for the Arts Total	\$ 33,585	\$ 4,524

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State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
National Endowment for the Humanities		
45.161 Promotion of the Humanities_Research		
45.161 <i>Direct</i>	\$ 245	\$ -
45.161 Total	245	-
45.163 Promotion of the Humanities_Professional Development		
45.163 <i>Direct</i>	147,341	-
45.163 Total	147,341	-
45.169 Promotion of the Humanities_Office of Digital Humanities		
45.169 <i>Direct</i>	3,549	-
45.169 Total	3,549	-
National Endowment for the Humanities Total	\$ 151,135	\$ -

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Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
National Science Foundation		
47.041 Engineering Grants		
47.041 Direct	\$ 16,825,181	\$ 3,064,144
47.041 Pass-Through from Arizona State University (09-167)	74,866	-
47.041 Pass-Through from Arizona State University (20272)	8,707	-
47.041 Pass-Through from City College of New York (40B88-B)	185,660	-
47.041 Pass-Through from Clarkson University (67313)	4,740	-
47.041 Pass-Through from Clemson University (1605-206-2008905)	14,597	-
47.041 Pass-Through from Clemson University (1678-206-2009494)	718	-
47.041 Pass-Through from Cornell University (44771-7471)	1,683,829	-
47.041 Pass-Through from Emory University (T191962)	262,664	-
47.041 Pass-Through from Emory University (T330605)	29,112	-
47.041 Pass-Through from Florida International University (20344)	27,188	-
47.041 Pass-Through from Florida State University (R01706)	49,031	-
47.041 Pass-Through from Georgia Regents Research Institute (96-666-8691)	80,975	-
47.041 Pass-Through from GSU Research and Service Foundation (063828383)	121,219	-
47.041 Pass-Through from Interactive Science In 3D LLC (61665)	17,350	-
47.041 Pass-Through from Iowa State University (420-21-54A)	106,232	-
47.041 Pass-Through from Madd Institute of Technology (5710002868)	1,234,635	348,927
47.041 Pass-Through from Michigan State University (RC104008GTRC)	1,326	-
47.041 Pass-Through from Pennsylvania State University (3168M-GIT-TPSU-0000)	39,551	-
47.041 Pass-Through from Princeton University (00001972)	173,693	-
47.041 Pass-Through from University of California (201402315-01)	83,885	-
47.041 Pass-Through from University of California, Los Angeles (1000 G QB248)	55,598	-
47.041 Pass-Through from University of California/Riverside (29252)	184,755	-
47.041 Pass-Through from University of Minnesota (A003927901)	25,307	-
47.041 Pass-Through from University of Minnesota (T5306692101)	485,945	-
47.041 Pass-Through from University of Minnesota (T53066921012)	2,999	-
47.041 Pass-Through from University of Minnesota (T5306692101-INDUSTRY)	632	-
47.041 Pass-Through from University of Southern California (43415275)	41,967	-
47.041 Pass-Through from University of Southern California (48754920)	46,213	-
47.041 Pass-Through from University of Washington (758363)	39,376	-
47.041 Pass-Through from Opencell Technologies Incorporated (07.31.13)	22,136	-
47.041 Pass-Through from University of Texas /Austin (UTA13-000573)	29,946	-
47.041 Pass-Through from Texas A&M University (B5241)	52,917	-
47.041 Pass-Through from Massachusetts Institute of Technology (68196)	84,251	-
47.041 Pass-Through from Morehouse School of Medicine (PO P0044575)	485	-
47.041 Pass-Through from Florida Atlantic University (Unknown)	54,798	-
47.041 Total	22,152,484	3,413,072
47.049 Mathematical and Physical Sciences		
47.049 Direct	20,569,559	5,164,352
47.049 Pass-Through from Clemson University (20208)	90,487	-
47.049 Pass-Through from Emory University (T261312 (YR3))	423,367	-
47.049 Pass-Through from GSU Research and Service Foundation (063828383)	141,847	24,024
47.049 Pass-Through from Ohio University (UT17727)	157,704	-
47.049 Pass-Through from Purdue University (4101-38946)	681	-
47.049 Pass-Through from University of Minnesota (A000060251)	9,136	-
47.049 Pass-Through from University of North Carolina (S-37055)	9,262	-
47.049 Pass-Through from University of Notre Dame (68888)	36,944	-
47.049 Pass-Through from Washington State University (20236)	36,740	-
47.049 Pass-Through from Wayne State University (20279)	5,195	-
47.049 Pass-Through from Kennesaw State University Research and Service Foundation (371535589)	30,527	-
47.049 Pass-Through from University of Houston (Unknown)	11,539	-
47.049 Pass-Through from Illinois Wesleyan University (Unknown)	32,343	-
47.049 Total	21,555,331	5,188,376

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
National Science Foundation		
47.050 Geosciences		
47.050 <i>Direct</i>	\$ 9,323,383	\$ 346,361
47.050 <i>Pass-Through from Duke University (67922)</i>	183,823	-
47.050 <i>Pass-Through from Emory University (T235481)</i>	63,070	-
47.050 <i>Pass-Through from Marine Biological Laboratory (67228)</i>	29,220	-
47.050 <i>Pass-Through from University of California (PO 10313411)</i>	2,066	-
47.050 <i>Pass-Through from University of Florida (20220)</i>	38,911	-
47.050 <i>Pass-Through from University of Minnesota (20225)</i>	12,993	-
47.050 <i>Pass-Through from University of Minnesota (H00294503)</i>	27,297	-
47.050 <i>Pass-Through from University of New Hampshire (20306)</i>	43,094	-
47.050 <i>Pass-Through from University of Southern California (38516937)</i>	4,865	-
47.050 <i>Pass-Through from University of Southern California (49859529)</i>	20,042	-
47.050 <i>Pass-Through from University of Southern California (68139)</i>	28,844	-
47.050 <i>Pass-Through from University of Southern California (Y83150)</i>	50,000	-
47.050 <i>Pass-Through from Ohio State University (Unknown)</i>	167	-
47.050 <i>Pass-Through from University of New Hampshire (14-059)</i>	75,532	-
47.050 <i>Pass-Through from Duke University (14-NSF-1074)</i>	158,404	-
47.050 Total	10,061,711	346,361
47.070 Computer and Information Science and Engineering		
47.070 <i>Direct</i>	17,923,007	487,356
47.070 <i>Pass-Through from Carnegie Mellon Institute (1121659-317227)</i>	59,789	-
47.070 <i>Pass-Through from Carnegie Mellon Institute (1121824-332319)</i>	28,308	-
47.070 <i>Pass-Through from Computing Research Association (CCC-GT-072014)</i>	53,019	-
47.070 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	173,726	-
47.070 <i>Pass-Through from Pennsylvania State University (T.O. 13 -3168M-GIT)</i>	27,726	-
47.070 <i>Pass-Through from Princeton University (67175)</i>	21,901	-
47.070 <i>Pass-Through from Ques Tek Innovations LLC (1947)</i>	136,019	-
47.070 <i>Pass-Through from University of California (32988721)</i>	111,804	-
47.070 <i>Pass-Through from Wayne State University (WSU14116)</i>	12,336	-
47.070 <i>Pass-Through from Kennesaw State University Research and Service Foundation (371535589)</i>	21,609	-
47.070 <i>Pass-Through from Washington State University (Unknown)</i>	(7,688)	-
47.070 <i>Pass-Through from University of Maryland (Unknown)</i>	39,724	-
47.070 Total	18,601,280	487,356
47.074 Biological Sciences		
47.074 <i>Direct</i>	14,737,929	2,171,928
47.074 <i>Pass-Through from Arizona State University (T.O. 1)</i>	360,733	-
47.074 <i>Pass-Through from Colorado State University (20246)</i>	64,338	-
47.074 <i>Pass-Through from Cornell University (67101)</i>	115,751	-
47.074 <i>Pass-Through from Duke University (14-NSF-1112)</i>	53,645	-
47.074 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	371,910	-
47.074 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	76,155	17,695
47.074 <i>Pass-Through from Indiana University (20235)</i>	322,430	-
47.074 <i>Pass-Through from Iowa State University (20291)</i>	181,422	-
47.074 <i>Pass-Through from Iowa State University (420-61-87A)</i>	89,963	-
47.074 <i>Pass-Through from Iowa State University (420-62-61A)</i>	28,346	-
47.074 <i>Pass-Through from Montana State University (G124-14-W4596)</i>	109,430	-
47.074 <i>Pass-Through from Pennsylvania State University (20269)</i>	144,272	-
47.074 <i>Pass-Through from Smithsonian Institution (67241)</i>	44,666	-
47.074 <i>Pass-Through from Stanford University (67355)</i>	6,849	-
47.074 <i>Pass-Through from University of Arizona (20266)</i>	126,677	-
47.074 <i>Pass-Through from University of California/Davis (20423)</i>	101,569	-
47.074 <i>Pass-Through from University of Connecticut (20219)</i>	31,846	-
47.074 <i>Pass-Through from University of Puerto Rico/Rio Piedra (20414)</i>	92,802	-
47.074 <i>Pass-Through from Virginia Commonwealth University (20368)</i>	497	-
47.074 <i>Pass-Through from Virginia Polytechnic Institute (20233)</i>	33,122	-
47.074 <i>Pass-Through from West Virginia University (55-0665758)</i>	4,364	-

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
National Science Foundation		
47.074 <i>Pass-Through from Sila Nanotechnologies Incorporated (120358)</i>	\$ 21,127	\$ -
47.074 <i>Pass-Through from Kennesaw State University Research and Service Foundation (371535589)</i>	260,137	-
47.074 <i>Pass-Through from Washington State University (Unknown)</i>	6,528	-
47.074 <i>Pass-Through from Purdue University (P.O. 30515609)</i>	(14,100)	-
47.074 <i>Pass-Through from Stanford University (Unknown)</i>	31,918	-
47.074 Total	17,404,326	2,189,622
47.075 Social, Behavioral, and Economic Sciences		
47.075 <i>Direct</i>	2,092,617	225,628
47.075 <i>Pass-Through from Arizona State University (14-364)</i>	52,668	-
47.075 <i>Pass-Through from Clark Atlanta University (RSP-09-09-215035-002)</i>	14,231	-
47.075 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	42,782	-
47.075 <i>Pass-Through from The University of Southern Mississippi (64-6000818)</i>	10,726	-
47.075 <i>Pass-Through from University of Arizona (20266)</i>	6,184	6,099
47.075 <i>Pass-Through from University of North Texas (GF1687-1)</i>	17,955	-
47.075 <i>Pass-Through from Association for Institutional Research (68481)</i>	2,878	-
47.075 <i>Pass-Through from New Mexico Highlands University (P0130865)</i>	17,879	-
47.075 <i>Pass-Through from Research Foundation of SUNY (Unknown)</i>	45,329	-
47.075 <i>Pass-Through from Rutgers University (Unknown)</i>	64,302	-
47.075 <i>Pass-Through from Arizona State University (PO_SC 19111M00171)</i>	166,468	-
47.075 Total	2,534,019	231,726
47.076 Education and Human Resources		
47.076 <i>Direct</i>	11,158,148	520,842
47.076 <i>Pass-Through from Boise State University (4412-A)</i>	37,755	-
47.076 <i>Pass-Through from Clark Atlanta University (58-1825259)</i>	60,709	-
47.076 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	439,012	-
47.076 <i>Pass-Through from Southern Polytechnic Applied Research Corporation (45-2222487)</i>	39,856	-
47.076 <i>Pass-Through from University of Texas /Austin (20231)</i>	48,737	-
47.076 <i>Pass-Through from University of Wisconsin (419K893)</i>	320	-
47.076 <i>Pass-Through from University of Wisconsin Madison (20232)</i>	23,448	-
47.076 <i>Pass-Through from Stevens Institute of Technology (67283)</i>	1,064	-
47.076 <i>Pass-Through from San Diego State University Foundation (69098)</i>	2,687	-
47.076 <i>Pass-Through from Search Technology Incorporated (STI-GTRC-14-1)</i>	44,372	-
47.076 <i>Pass-Through from Western Michigan University (Unknown)</i>	7,518	-
47.076 Total	11,863,626	520,842
47.078 Polar Programs		
47.078 <i>Direct</i>	693,970	-
47.078 <i>Pass-Through from Purdue University (20213)</i>	8,528	-
47.078 <i>Pass-Through from University of Wisconsin (430K905)</i>	21,691	-
47.078 Total	724,189	-
47.079 Office of International Science and Engineering		
47.079 <i>Direct</i>	162,774	-
47.079 <i>Pass-Through from University of Kentucky (IIA-1355438)</i>	26,233	-
47.079 <i>Pass-Through from University of Minnesota (A003418201)</i>	201,681	-
47.079 <i>Pass-Through from University of Nevada (29238)</i>	66,614	-
47.079 <i>Pass-Through from US Civilian Research and Development Foundation (67273)</i>	5,411	-
47.079 <i>Pass-Through from Civilian Research and Development Foundation (OISE-15-61220-0)</i>	121	-
47.079 Total	462,834	-
47.080 Office of Cyberinfrastructure		
47.080 <i>Direct</i>	1,573,437	405,708
47.080 Total	1,573,437	405,708

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**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
National Science Foundation		
47.082 ARRA - Trans-NSF Recovery Act Reasearch Support		
47.082 <i>Direct</i>	\$ 360,521	\$ -
47.082 <i>Pass-Through from University of Tennessee (A10-0064-S007)</i>	(16,988)	-
47.082 Total	343,533	-
47.083 Office of Integrative Activities		
47.083 <i>Pass-Through from State University of NY At Stony Brook (51585)</i>	115,329	-
47.083 Total	115,329	-
47.OFA Other Federal Assistance		
47.OFA <i>Pass-Through from University of Cincinmati (Unknown)</i>	(5,572)	-
47.OFA Total	(5,572)	-
National Science Foundation Total	\$ 107,386,527	\$ 12,783,063

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Small Business Administration		
59.037 Small Business Development Centers		
59.037 <i>Direct</i>	\$ 3,734,413	\$ -
59.037 Total	3,734,413	-
59.050 Prime Technical Assistance		
59.050 <i>Pass-Through from Greenfield Advisors (AGMT DTD 11082011)</i>	61,515	-
59.050 Total	61,515	-
Small Business Administration Total	\$ 3,795,928	\$ -

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State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	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>	\$ 46,994	\$ -
64.009 Total	46,994	-
64.018 Sharing Specialized Medical Resources		
64.018 <i>Direct</i>	7,078	-
64.018 Total	7,078	-
64.115 Veterans Information and Assistance		
64.115 <i>Direct</i>	42,414	-
64.115 Total	42,414	-
64.116 Vocational Rehabilitation for Disabled Veterans		
64.116 <i>Direct</i>	26,192	-
64.116 Total	26,192	-
64.OFA Other Federal Assistance		
64.OFA <i>Direct</i>	222,732	-
64.OFA <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	66,464	-
64.OFA <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	2,500	-
64.OFA Total	291,696	-
Department of Veterans Affairs Total	\$ 414,374	\$ -

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	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 Mactec, Incorporated (60906)</i>	\$ (2,413)	\$ -
66.001 <i>Pass-Through from Amec Incorporated (61758)</i>	578	-
66.001 Total	(1,835)	-
66.033 Ozone Transport Commission		
66.033 <i>Pass-Through from Health Effects Institute (4943-RFA13-2 14-4-2)</i>	103,505	-
66.033 Total	103,505	-
66.034 Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act		
66.034 <i>Direct</i>	-	88,711
66.034 <i>Pass-Through from Southeastern States Air Resource Managers Incorporated (S-2010-04-01)</i>	8,985	9,679
66.034 <i>Pass-Through from Health Effects Institute (4912-RFA11-1/12-6)</i>	222,709	79,032
66.034 Total	231,694	177,422
66.202 Congressionally Mandated Projects		
66.202 <i>Pass-Through from The Consortium for Plant Biotech Research Incorporated (EPA8348801-339)</i>	15,617	-
66.202 Total	15,617	-
66.509 Science To Achieve Results (STAR) Research Program		
66.509 <i>Direct</i>	643,890	51,029
66.509 <i>Pass-Through from Emory University (S553708)</i>	245,074	7,164
66.509 <i>Pass-Through from Emory University (S553709)</i>	108,666	-
66.509 <i>Pass-Through from Emory University (S553710)</i>	173,711	-
66.509 <i>Pass-Through from Emory University (S553711)</i>	11,001	-
66.509 <i>Pass-Through from Emory University (S553712)</i>	32,429	-
66.509 <i>Pass-Through from Emory University (S553713)</i>	7,636	-
66.509 <i>Pass-Through from University of Alabama (UA15-045)</i>	7,805	-
66.509 <i>Pass-Through from University of Wisconsin (345K015)</i>	28,692	-
66.509 <i>Pass-Through from Yale University (68116)</i>	4,635	-
66.509 <i>Pass-Through from University of Alabama (Unknown)</i>	14,577	-
66.509 Total	1,278,116	58,193
66.514 Science To Achieve Results (STAR) Fellowship Program		
66.514 <i>Direct</i>	19,668	-
66.514 Total	19,668	-
66.516 P3 Award: National Student Design Competition for Sustainability		
66.516 <i>Direct</i>	12,838	-
66.516 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	38,587	-
66.516 Total	51,425	-
66.708 Pollution Prevention Grants Program		
66.708 <i>Direct</i>	18,558	-
66.708 Total	18,558	-
66.716 Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies		
66.716 <i>Direct</i>	385	-
66.716 Total	385	-

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Environmental Protection Agency		
66.717 Source Reduction Assistance		
66.717 Direct	\$ 13,643	\$ -
66.717 Total	13,643	-
<hr/>		
Environmental Protection Agency Total	\$ 1,730,776	\$ 235,615

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Nuclear Regulatory Commission		
77.006 U.S. Nuclear Regulatory Commission Nuclear Education Grant Program		
77.006 <i>Direct</i>	\$ 74,533	\$ -
77.006 <i>Pass-Through from M. Tuttle And Associates (MTA-SC2011-GT-1)</i>	2,343	-
77.006 Total	76,876	-
77.008 U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		
77.008 <i>Direct</i>	82,139	-
77.008 Total	82,139	-
Nuclear Regulatory Commission Total	\$ 159,015	\$ -

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Energy		
81.003 Granting of Patent Licenses		
81.003 <i>Direct</i>	\$ 4,315,434	\$ 90,774
81.003 <i>Pass-Through from Uchicago Argonne LLC (68894)</i>	147,564	-
81.003 Total	4,462,998	90,774
81.036 Inventions and Innovations		
81.036 <i>Pass-Through from UT-Battelle LLC (67929)</i>	3,178,279	-
81.036 Total	3,178,279	-
81.041 State Energy Program		
81.041 <i>Pass-Through from UT-Battelle LLC (67929)</i>	(10,705)	-
81.041 <i>Pass-Through from Mele Associates Incorporated (61821)</i>	21,188	-
81.041 Total	10,483	-
81.049 Office of Science Financial Assistance Program		
81.049 <i>Direct</i>	9,167,583	2,980,882
81.049 <i>Pass-Through from Applied Novel Devices (AND100113-01)</i>	15,000	-
81.049 <i>Pass-Through from Arizona State University (12-727)</i>	143,584	-
81.049 <i>Pass-Through from Arizona State University (DE-AR0000470)</i>	292,492	-
81.049 <i>Pass-Through from Battelle (US001-601190-4)</i>	16,514	-
81.049 <i>Pass-Through from Clemson University (1518-219-2098126)</i>	50,709	-
81.049 <i>Pass-Through from Florida State University (R01436)</i>	46,676	-
81.049 <i>Pass-Through from Idaho National Lab (00123590)</i>	38,227	-
81.049 <i>Pass-Through from Idaho National Lab (00126913)</i>	226,149	-
81.049 <i>Pass-Through from Idaho National Lab (00126931)</i>	263,834	149,098
81.049 <i>Pass-Through from Idaho National Lab (00128483)</i>	304,267	115,406
81.049 <i>Pass-Through from Idaho National Lab (00131206)</i>	81,235	-
81.049 <i>Pass-Through from Idaho National Lab (00132015)</i>	1,732,495	996,770
81.049 <i>Pass-Through from Kent State University (400001-GATECH)</i>	200,051	-
81.049 <i>Pass-Through from Los Alamos National Lab (120484)</i>	26,519	-
81.049 <i>Pass-Through from Los Alamos National Lab (280217)</i>	79,375	-
81.049 <i>Pass-Through from Los Alamos National Lab (299526)</i>	26,485	-
81.049 <i>Pass-Through from Louisiana State University (41920)</i>	55,810	-
81.049 <i>Pass-Through from Montana State University (20380)</i>	217,391	-
81.049 <i>Pass-Through from Northern Arizona University (29242)</i>	10,119	-
81.049 <i>Pass-Through from Northwestern University (SP0018030PROJ0004606)</i>	67,598	-
81.049 <i>Pass-Through from Project Performance Company LLC (1510-GTRC-S / 002)</i>	26,226	-
81.049 <i>Pass-Through from Project Performance Company LLC (1510-GTRC-S)</i>	34,623	-
81.049 <i>Pass-Through from Project Performance Company LLC (GTRC-0013)</i>	30,713	-
81.049 <i>Pass-Through from Ques Tek Innovations LLC (1122)</i>	102,859	-
81.049 <i>Pass-Through from Ques Tek Innovations LLC (1194)</i>	39,680	-
81.049 <i>Pass-Through from Siemens Power Generation (6500040360)</i>	114,974	-
81.049 <i>Pass-Through from Siemens Power Generation (6500059520)</i>	259,401	-
81.049 <i>Pass-Through from Syracuse University (24958-02972-S02)</i>	85,773	-
81.049 <i>Pass-Through from Third Wave Systems (P.O. TDM769)</i>	220,984	-
81.049 <i>Pass-Through from Third Wave Systems (TDM773)</i>	6,034	-
81.049 <i>Pass-Through from University of Arizona (74571)</i>	95,375	-
81.049 <i>Pass-Through from University of Delaware (37792)</i>	80,522	-
81.049 <i>Pass-Through from University of Minnesota (A003127003)</i>	131,361	-
81.049 <i>Pass-Through from University of North Carolina (5035981)</i>	82,100	-
81.049 <i>Pass-Through from University of Notre Dame (202092-GT)</i>	100,307	-
81.049 <i>Pass-Through from University of Oklahoma (2014-14)</i>	85,413	-
81.049 <i>Pass-Through from University of South Carolina (10-1720)</i>	110,514	-
81.049 <i>Pass-Through from University of South Carolina (11-1847)</i>	2,917	-
81.049 <i>Pass-Through from University of Tennessee (A12 0152 S003)</i>	61,669	-
81.049 <i>Pass-Through from University of Wisconsin (524K086)</i>	66,621	-
81.049 <i>Pass-Through from University of Wisconsin (562K284)</i>	16,660	-

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Research and Development Cluster (Continued)		
Department of Energy		
81.049 <i>Pass-Through from University of Wisconsin Madison (20232)</i>	\$ 82,806	\$ -
81.049 <i>Pass-Through from California Institute of Technology (68126)</i>	23,238	-
81.049 <i>Pass-Through from Sandia National Labs/Sandia Corp (997951)</i>	(453)	-
81.049 <i>Pass-Through from Continuum Dynamics Incorporated (PO 11-683)</i>	4	-
81.049 <i>Pass-Through from National Renewable Energy Lab/Alliance for Sustainable Energy (AFC-4-42041-01)</i>	1,196	-
81.049 <i>Pass-Through from Sandia National Labs/Sandia Corp (1155042)</i>	1,639	-
81.049 <i>Pass-Through from Pacific NW National Lab/Battelle Memorial Institution (256711)</i>	3,147	-
81.049 <i>Pass-Through from Sandia National Labs/Sandia Corp (1188989)</i>	6,366	-
81.049 <i>Pass-Through from Lawrence Livermore National Security LLC (B611708)</i>	6,677	-
81.049 <i>Pass-Through from Oak Ridge Institute of Science and Education (4000084578)</i>	7,852	-
81.049 <i>Pass-Through from Sandia National Labs/Sandia Corp (1531595)</i>	8,495	-
81.049 <i>Pass-Through from Sandia National Labs/Sandia Corp (1440770)</i>	14,994	-
81.049 <i>Pass-Through from Lawrence Livermore National Security LLC (B606031)</i>	18,152	-
81.049 <i>Pass-Through from Sandia National Labs/Sandia Corp (1451161)</i>	20,008	-
81.049 <i>Pass-Through from Sandia National Labs/Sandia Corp (1451165)</i>	21,965	-
81.049 <i>Pass-Through from Lawrence Livermore National Security LLC (B611705)</i>	24,713	-
81.049 <i>Pass-Through from Sandia National Labs/Sandia Corp (1451582)</i>	27,450	-
81.049 <i>Pass-Through from Sandia National Labs/Sandia Corp (1522694)</i>	28,062	-
81.049 <i>Pass-Through from Pacific NW National Lab/Battelle Memorial Institution (233164)</i>	41,497	-
81.049 <i>Pass-Through from Oak Ridge Institute of Science and Education (4000100062)</i>	42,351	-
81.049 <i>Pass-Through from Sandia National Labs/Sandia Corp (1524777)</i>	46,576	-
81.049 <i>Pass-Through from Lawrence Livermore National Security LLC (B608314)</i>	49,265	-
81.049 <i>Pass-Through from Sandia National Labs/Sandia Corp (1399405)</i>	58,342	-
81.049 <i>Pass-Through from Sandia National Labs/Sandia Corp (1531610)</i>	67,657	-
81.049 <i>Pass-Through from Oak Ridge Institute of Science and Education (4000104541)</i>	69,128	-
81.049 <i>Pass-Through from Lawrence Berkeley National Laboratory (7080598)</i>	69,656	-
81.049 <i>Pass-Through from National Renewable Energy Lab/Alliance for Sustainable Energy (XEJ-4-42219-01)</i>	70,092	-
81.049 <i>Pass-Through from Sandia National Labs/Sandia Corp (1471553)</i>	73,040	-
81.049 <i>Pass-Through from State University of NY At Stony Brook (68856-TASK 3,1119493)</i>	85,605	-
81.049 <i>Pass-Through from National Renewable Energy Lab/Alliance for Sustainable Energy (XGJ-4-42233-01)</i>	95,000	-
81.049 <i>Pass-Through from Sandia National Labs/Sandia Corp (1400963)</i>	95,375	-
81.049 <i>Pass-Through from National Renewable Energy Lab/Alliance for Sustainable Energy (XFA-3-23009-01)</i>	97,166	-
81.049 <i>Pass-Through from Sandia National Labs/Sandia Corp (1208307)</i>	109,685	-
81.049 <i>Pass-Through from Sandia National Labs/Sandia Corp (1399026)</i>	166,983	-
81.049 <i>Pass-Through from Sandia National Labs/Sandia Corp (1524140)</i>	175,360	-
81.049 <i>Pass-Through from Sandia National Labs/Sandia Corp (1461174)</i>	262,265	-
81.049 <i>Pass-Through from Pacific NW National Lab/Battelle Memorial Institution (240628)</i>	303,600	-
81.049 <i>Pass-Through from Lawrence Berkeley National Laboratory (NO 7052309)</i>	573,798	-
81.049 <i>Pass-Through from UT-Battelle LLC/Oak Ridge National Lab (4000122658)</i>	(391)	-
81.049 <i>Pass-Through from Bandgap Engineering Incorporated (AGMT DTD 3252013)</i>	(1)	-
81.049 <i>Pass-Through from Oak Ridge National Lab (Unknown)</i>	148	-
81.049 <i>Pass-Through from UT-Battelle LLC/Oak Ridge National Lab (4000120089)</i>	1,133	-
81.049 <i>Pass-Through from UT-Battelle LLC/Oak Ridge National Lab (4000130657)</i>	1,383	-
81.049 <i>Pass-Through from Continuum Dynamics Incorporated (DTD 4115)</i>	3,640	-
81.049 <i>Pass-Through from UT-Battelle LLC/Oak Ridge National Lab (4000138727)</i>	8,290	-
81.049 <i>Pass-Through from UT-Battelle LLC/Oak Ridge National Lab (4000126657)</i>	8,318	-
81.049 <i>Pass-Through from UT-Battelle LLC/Oak Ridge National Lab (4000136270)</i>	8,707	-
81.049 <i>Pass-Through from UT-Battelle LLC/Oak Ridge National Lab (4000125802)</i>	10,248	-
81.049 <i>Pass-Through from UT-Battelle LLC/Oak Ridge National Lab (4000136542)</i>	11,194	-
81.049 <i>Pass-Through from Northrop Corporation (AGMT DTD 120814)</i>	14,061	-
81.049 <i>Pass-Through from OG Technologies (AGMT DTD 9914)</i>	21,849	-
81.049 <i>Pass-Through from UT-Battelle LLC/Oak Ridge National Lab (4000127446)</i>	24,249	-
81.049 <i>Pass-Through from UT-Battelle LLC/Oak Ridge National Lab (4000136025)</i>	26,036	-
81.049 <i>Pass-Through from Hifunda LLC (DTD 03022015)</i>	26,208	-
81.049 <i>Pass-Through from Binergy Scientific Incorporated (AGMT DTD 12015)</i>	26,400	-

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
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Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Energy		
81.049 <i>Pass-Through from Sila Nanotechnologies Incorporated (AGMT DTD 51115)</i>	\$ 27,026	\$ -
81.049 <i>Pass-Through from UT-Battelle LLC/Oak Ridge National Lab (4000136004)</i>	27,767	-
81.049 <i>Pass-Through from UT-Battelle LLC/Oak Ridge National Lab (4000136005)</i>	28,537	-
81.049 <i>Pass-Through from VeraPhotonics, Inc. (AGMT DTD 122013)</i>	29,498	-
81.049 <i>Pass-Through from Sunedison, Incorporated (AGMT DTD 121412)</i>	29,756	-
81.049 <i>Pass-Through from CFD Research Corporation (AGMT DTD 7814)</i>	32,000	-
81.049 <i>Pass-Through from UT-Battelle LLC/Oak Ridge National Lab (4000134863)</i>	33,071	-
81.049 <i>Pass-Through from UT-Battelle LLC/Oak Ridge National Lab (4000135739)</i>	36,324	-
81.049 <i>Pass-Through from Technical Data Analysis Incorporated (AGMT DTD 62314)</i>	36,660	-
81.049 <i>Pass-Through from UT-Battelle LLC/Oak Ridge National Lab (4000134683)</i>	37,138	-
81.049 <i>Pass-Through from UT-Battelle LLC/Oak Ridge National Lab (4000135557)</i>	42,381	-
81.049 <i>Pass-Through from Argonne National Lab/University of Chicago Argonne, LLC (4F-30541)</i>	46,719	-
81.049 <i>Pass-Through from UT-Battelle LLC/Oak Ridge National Lab (4000128095)</i>	46,808	-
81.049 <i>Pass-Through from UT-Battelle LLC/Oak Ridge National Lab (4000129251)</i>	47,024	-
81.049 <i>Pass-Through from Argonne National Lab/University of Chicago Argonne, LLC (1J-30161-0004A)</i>	50,000	-
81.049 <i>Pass-Through from UT-Battelle LLC/Oak Ridge National Lab (4000130866)</i>	60,157	-
81.049 <i>Pass-Through from University of Arizona (PO 109150)</i>	69,992	-
81.049 <i>Pass-Through from UT-Battelle LLC/Oak Ridge National Lab (4000122911)</i>	71,083	-
81.049 <i>Pass-Through from XG Sciences Inc. (AGMT DTD 2182014)</i>	74,544	-
81.049 <i>Pass-Through from Silicon Solar Solutions LLC (AGMT DTD 092713)</i>	83,091	-
81.049 <i>Pass-Through from UT-Battelle LLC/Oak Ridge National Lab (4000126984)</i>	86,000	-
81.049 <i>Pass-Through from UT-Battelle LLC/Oak Ridge National Lab (4000125663)</i>	86,555	-
81.049 <i>Pass-Through from UT-Battelle LLC/Oak Ridge National Lab (4000134437)</i>	87,257	-
81.049 <i>Pass-Through from Sila Nanotechnologies Incorporated (AGMT DTD 10112)</i>	105,741	-
81.049 <i>Pass-Through from Picasolar Incorporated (AGMT DTD 11714)</i>	122,453	-
81.049 <i>Pass-Through from Materials and Electrochemical Research Corp. (AGMT DTD 111912)</i>	133,916	-
81.049 <i>Pass-Through from UT-Battelle LLC/Oak Ridge National Lab (4000121932)</i>	148,133	-
81.049 <i>Pass-Through from UT-Battelle LLC/Oak Ridge National Lab (4000138490)</i>	154,728	-
81.049 <i>Pass-Through from Vanderbilt University (19067-S12)</i>	171,621	-
81.049 <i>Pass-Through from UT-Battelle LLC/Oak Ridge National Lab (4000116095)</i>	187,276	-
81.049 <i>Pass-Through from UT-Battelle LLC/Oak Ridge National Lab (4000127240)</i>	211,564	-
81.049 <i>Pass-Through from Suniva (AGMT DTD 7714)</i>	379,874	-
81.049 <i>Pass-Through from Varentec, Incorporated (AGMT DTD 1262012)</i>	476,147	-
81.049 ARRA - Office of Science Financial Assistance Program		
81.049 <i>Pass-Through from University of Arizona (Y551858)</i>	28,215	-
81.049 <i>Pass-Through from University of Delaware (32600)</i>	477	-
81.049 Total	21,146,596	4,242,157
81.079 Regional Biomass Energy Programs		
81.079 <i>Pass-Through from South Dakota State University (20387)</i>	5,936	-
81.079 Total	5,936	-
81.086 Conservation Research and Development		
81.086 <i>Direct</i>	686,771	118,967
81.086 <i>Pass-Through from Savannah River Remediation LLC (61750)</i>	61,915	-
81.086 <i>Pass-Through from Los Alamos National Lab (61485)</i>	61,832	-
81.086 <i>Pass-Through from Southface Energy Institute (127006)</i>	14,573	-
81.086 Total	825,091	118,967
81.087 Renewable Energy Research and Development		
81.087 <i>Direct</i>	2,315,393	1,968,855
81.087 <i>Pass-Through from Arizona State University (13-184)</i>	212,897	-
81.087 <i>Pass-Through from South Dakota State University (20387)</i>	21,945	-
81.087 <i>Pass-Through from Stanford University (60212339-51077-G)</i>	227,152	-
81.087 <i>Pass-Through from University of California/Davis (20423)</i>	42,474	-
81.087 <i>Pass-Through from Electric Power Research Institute (10001646)</i>	323,701	-
81.087 Total	3,143,562	1,968,855

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**Schedule of Expenditures of Federal Awards
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Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Energy		
81.089 Fossil Energy Research and Development		
81.089 <i>Direct</i>	\$ 1,415,511	\$ 297,723
81.089 <i>Pass-Through from Clemson University (1751-219-2020335)</i>	58,736	-
81.089 <i>Pass-Through from GE Global Research (400101851)</i>	108,570	-
81.089 <i>Pass-Through from Savannah River Remediation LLC (61750)</i>	100,551	-
81.089 <i>Pass-Through from Texas Engineering Experiment Station-Tamu (M1400537)</i>	71,811	-
81.089 <i>Pass-Through from Combustion Research and Flow Technology Incorporated (DE-SC0004465/C503)</i>	3,242	-
81.089 <i>Pass-Through from UT-Battelle LLC/Oak Ridge National Lab (4000109871)</i>	(2,342)	-
81.089 <i>Pass-Through from UT-Battelle LLC/Oak Ridge National Lab (4000105765)</i>	83,592	-
81.089 <i>Pass-Through from UT-Battelle LLC/Oak Ridge National Lab (4000111432)</i>	105,736	-
81.089 Total	1,945,407	297,723
81.112 Stewardship Science Grant Program		
81.112 <i>Direct</i>	25,419	-
81.112 <i>Pass-Through from Lawrence Berkeley National Laboratory (20475)</i>	282,083	-
81.112 Total	307,502	-
81.113 Defense Nuclear Nonproliferation Research		
81.113 <i>Direct</i>	428,877	-
81.113 <i>Pass-Through from North Carolina State University (2014-0501-05)</i>	179,410	-
81.113 Total	608,287	-
81.119 State Energy Program Special Projects		
81.119 <i>Pass-Through from Sandia National Labs/Sandia Corp (60965)</i>	19,847	-
81.119 Total	19,847	-
81.121 Nuclear Energy Research, Development and Demonstration		
81.121 <i>Direct</i>	719,334	13,665
81.121 <i>Pass-Through from Syracuse University (27383-03825-S02)</i>	45,672	-
81.121 <i>Pass-Through from University of Arkansas (SA1510069)</i>	1,273	-
81.121 Total	766,279	13,665
81.122 Electricity Delivery and Energy Reliability, Research, Development and Analysis		
81.122 <i>Direct</i>	20,929	-
81.122 Total	20,929	-
81.124 Predictive Science Academic Alliance Program		
81.124 <i>Pass-Through from Sandia National Labs/Sandia Corp (60965)</i>	2,235	-
81.124 Total	2,235	-
81.135 Advanced Research Projects Agency - Energy		
81.135 <i>Direct</i>	4,479,192	2,373,771
81.135 <i>Pass-Through from Princeton University (00002161)</i>	106,582	-
81.135 <i>Pass-Through from University of Minnesota (A002605103)</i>	121,311	-
81.135 ARRA - Advanced Research Projects Agency - Energy		
81.135 <i>Direct</i>	21,124	48,776
81.135 <i>Pass-Through from North Carolina State University (20211)</i>	136,009	-
81.135 Total	4,864,218	2,422,547
81.214 Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis		
81.214 <i>Direct</i>	157,133	-
81.214 Total	157,133	-

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**Schedule of Expenditures of Federal Awards
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Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Energy		
81.OFA Other Federal Assistance		
81.OFA <i>Pass-Through from Oak Ridge National Lab (Unknown)</i>	\$ 328	\$ -
81.OFA <i>Pass-Through from Lawrence Berkeley National Laboratory (Unknown)</i>	(47)	-
81.OFA Total	281	-
Department of Energy Total	\$ 41,465,063	\$ 9,154,687

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**Schedule of Expenditures of Federal Awards
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Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	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 (40092)</i>	\$ 149,731	\$ -
84.010 Total	149,731	-
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>	336,465	-
84.015 Total	336,465	-
84.021 Overseas Programs - Group Projects Abroad		
84.021 <i>Direct</i>	(1,151)	-
84.021 Total	(1,151)	-
84.044 TRIO_Talent Search		
84.044 <i>Direct</i>	346,909	-
84.044 Total	346,909	-
84.047 TRIO_Upward Bound		
84.047 <i>Direct</i>	762,178	-
84.047 Total	762,178	-
84.116 Fund for the Improvement of Postsecondary Education		
84.116 <i>Direct</i>	321,305	-
84.116 <i>Pass-Through from Florida A&M University (20315)</i>	5,766	-
84.116 <i>Pass-Through from Michigan State University (20210)</i>	16,561	-
84.116 <i>Pass-Through from University of Minnesota (20225)</i>	25,262	-
84.116 Total	368,894	-
84.133 National Institute on Disability and Rehabilitation Research		
84.133 <i>Direct</i>	2,351,260	1,032,911
84.133 <i>Pass-Through from Children's Healthcare of Atlanta (Unknown)</i>	54,589	-
84.133 Total	2,405,849	1,032,911
84.184 Safe and Drug-Free Schools and Communities_National Programs		
84.184 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	6,803	-
84.184 Total	6,803	-
84.200 Graduate Assistance in Areas of National Need		
84.200 <i>Direct</i>	83,062	-
84.200 Total	83,062	-
84.220 Centers for International Business Education		
84.220 <i>Direct</i>	221,900	-
84.220 Total	221,900	-
84.264 Rehabilitation Training_Continuing Education		
84.264 <i>Pass-Through from Syracuse University (23482-02063 SO1)</i>	19,319	-
84.264 <i>Pass-Through from Cincinnati Children's Hospital Medical Center (132303)</i>	58,361	-
84.264 Total	77,680	-
84.287 Twenty-First Century Community Learning Centers		
84.287 <i>Pass-Through from Clarke County School District (40092)</i>	12,949	-
84.287 Total	12,949	-

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Education		
84.305 Education Research, Development and Dissemination		
84.305 <i>Direct</i>	\$ 2,813,768	\$ 1,256,940
84.305 <i>Pass-Through from University of Houston (Unknown)</i>	13,141	-
84.305 <i>Pass-Through from Vanderbilt University (Unknown)</i>	42,039	-
84.305 <i>Pass-Through from University of Michigan (Unknown)</i>	75,645	-
84.305 <i>Pass-Through from Northwestern University (Unknown)</i>	133,592	-
84.305 Total	3,078,185	1,256,940
84.324 Research in Special Education		
84.324 <i>Direct</i>	1,948,102	775,882
84.324 <i>Pass-Through from University of Oregon (Unknown)</i>	117,923	-
84.324 Total	2,066,025	775,882
84.325 Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.325 <i>Direct</i>	1,030,944	-
84.325 Total	1,030,944	-
84.326 Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.326 <i>Direct</i>	303,088	-
84.326 <i>Pass-Through from University of Oregon (Unknown)</i>	5,020	-
84.326 Total	308,108	-
84.327 Special Education_Educational Technology Media, and Materials for Individuals with Disabilities		
84.327 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	33,879	-
84.327 Total	33,879	-
84.336 Teacher Quality Partnership Grants		
84.336 <i>Direct</i>	1,687,602	481,133
84.336 Total	1,687,602	481,133
84.350 Transition to Teaching		
84.350 <i>Direct</i>	389,201	-
84.350 Total	389,201	-
84.365 English Language Acquisition State Grants		
84.365 <i>Direct</i>	397,480	-
84.365 Total	397,480	-
84.366 Mathematics and Science Partnerships		
84.366 <i>Direct</i>	488,054	18,100
84.366 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	19,734	-
84.366 <i>Pass-Through from Jackson County School System (40243)</i>	19,681	-
84.366 <i>Pass-Through from Ohio State University (60036997)</i>	37,387	-
84.366 Total	564,856	18,100
84.367 Improving Teacher Quality State Grants		
84.367 <i>Direct</i>	1,394,367	-
84.367 <i>Pass-Through from National Writing Project (68636)</i>	26,558	-
84.367 Total	1,420,925	-
84.371 Striving Readers		
84.371 <i>Pass-Through from Clarke County School District (40092)</i>	32,686	-
84.371 Total	32,686	-

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**Schedule of Expenditures of Federal Awards
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Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Education		
84.386 ARRA - Education Technology State Grants, Recovery Act		
84.386 <i>Direct</i>	\$ -	\$ 70,584
84.386 Total	-	70,584
84.388 ARRA - School Improvement Grants, Recovery Act		
84.388 <i>Pass-Through from NCS Pearson Incorporated (61723)</i>	105,926	-
84.388 Total	105,926	-
84.395 ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act		
84.395 <i>Direct</i>	-	1,512,787
84.395 <i>Pass-Through from Clarke County School District (40092)</i>	35,750	-
84.395 <i>Pass-Through from Drew Charter School (AGMT DTD 22412)</i>	7,342	-
84.395 <i>Pass-Through from Barrow County School System (AGMT DTD 11911)</i>	23,146	-
84.395 <i>Pass-Through from Cystic Fibrosis Foundation Incorporated (122699)</i>	72,015	-
84.395 Total	138,253	1,512,787
84.396 ARRA - State Fiscal Stabilization Fund (SFSF) - Investing in Innovation (i3) Fund, Recovery Act		
84.396 <i>Pass-Through from Forsyth County Board of Education (40105)</i>	232,094	-
84.396 Total	232,094	-
Department of Education Total	\$ 16,257,433	\$ 5,148,336

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Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
National Archives & Records Administration		
89.003 National Historical Publications and Records Grants		
89.003 <i>Direct</i>	\$ 28,259	\$ -
89.003 <i>Pass-Through from Atlanta History Center (69336)</i>	4,055	-
89.003 <i>Pass-Through from Georgia Historical Society (67211)</i>	8,799	-
89.003 Total	41,113	-
National Archives & Records Administration Total	\$ 41,113	\$ -

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Election Assistance Commission		
90.403 U.S. Election Assistance Commission Research Grants		
90.403 <i>Pass-Through from Information Tech and Innovation Foundation (2012004)</i>	\$ (1,467)	\$ -
90.403 Total	(1,467)	-
Election Assistance Commission Total	\$ (1,467)	\$ -

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
National Council on Disability		
92.OFA Other Federal Assistance		
92.OFA Pass-Through from Morehouse School of Medicine (58-1438873)	\$ 3,081	\$ -
92.OFA Total	3,081	-
National Council on Disability Total	\$ 3,081	\$ -

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Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	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 National Association of County and City Health Officials (67234)</i>	\$ 3,887	\$ -
93.008 <i>Pass-Through from St. Jude Children's Research Hospital (67512)</i>	574,234	-
93.008 Total	578,121	-
93.019 Technical Assistance and Provision for Foreign Hospitals and Health Organizations		
93.019 <i>Pass-Through from Emory University (T288016)</i>	571,929	-
93.019 Total	571,929	-
93.048 Special Programs for the Aging_ Title IV_ and Title II_Discretionary Projects		
93.048 <i>Direct</i>	-	13,750
93.048 <i>Pass-Through from University of California - Irvine (046705849)</i>	16,142	-
93.048 Total	16,142	13,750
93.053 Nutrition Services Incentive Program		
93.053 <i>Pass-Through from Captozyme (61757)</i>	39,298	-
93.053 Total	39,298	-
93.056 Initiative to Educate State and Territorial Officials about Maintaining and Strengthening Public Health in a Changing Environment		
93.056 <i>Direct</i>	28,270	-
93.056 Total	28,270	-
93.061 Innovations in Applied Public Health Research		
93.061 <i>Direct</i>	702,617	96,604
93.061 <i>Pass-Through from Emory University (S289096)</i>	(38,942)	-
93.061 Total	663,675	96,604
93.065 Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure		
93.065 <i>Direct</i>	87,175	-
93.065 Total	87,175	-
93.067 Global AIDS		
93.067 <i>Pass-Through from Emory University (67128)</i>	675,075	-
93.067 <i>Pass-Through from Association of Public Health Labs (56400-400-502-99-01)</i>	15,879	-
93.067 Total	690,954	-
93.069 Public Health Emergency Preparedness		
93.069 <i>Direct</i>	141,343	-
93.069 Total	141,343	-
93.077 Family Smoking Prevention and Tobacco Control Act Regulatory Research		
93.077 <i>Direct</i>	3,617,903	1,287,186
93.077 Total	3,617,903	1,287,186
93.084 Prevention of Disease, Disability, and Death by Infectious Diseases		
93.084 <i>Pass-Through from University of Pennsylvania (20240)</i>	873,713	-
93.084 Total	873,713	-
93.086 Healthy Marriage Promotion and Responsible Fatherhood Grants		
93.086 <i>Pass-Through from ICF Consulting Group, Incorporated (61461)</i>	259,511	-
93.086 Total	259,511	-

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**Schedule of Expenditures of Federal Awards
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Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	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>	\$ 707,227	\$ 405,493
93.087 Total	707,227	405,493
93.103 Food and Drug Administration_Research		
93.103 <i>Direct</i>	2,231,952	819,083
93.103 <i>Pass-Through from University of California/Davis (20423)</i>	11,948	8,561
93.103 Total	2,243,900	827,644
93.110 Maternal and Child Health Federal Consolidated Programs		
93.110 <i>Direct</i>	581,521	61,408
93.110 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	24,241	-
93.110 Total	605,762	61,408
93.113 Environmental Health		
93.113 <i>Direct</i>	253,579	-
93.113 <i>Pass-Through from Emory University (67128)</i>	15,703	-
93.113 <i>Pass-Through from Emory University (T382324)</i>	221,978	-
93.113 <i>Pass-Through from Emory University (T133127)</i>	6,071	-
93.113 <i>Pass-Through from Emory University (T198219)</i>	32,499	-
93.113 <i>Pass-Through from Emory University (T286202)</i>	8,709	-
93.113 <i>Pass-Through from Emory University (T354782)</i>	6,000	-
93.113 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	52,937	-
93.113 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	15,386	-
93.113 <i>Pass-Through from Mi Critical Care Consultants (61827)</i>	3,475	-
93.113 <i>Pass-Through from University of Miami Medical School (663768)</i>	135,546	-
93.113 <i>Pass-Through from Aruna Biomedical Incorporated (61459)</i>	25,378	-
93.113 Total	777,261	-
93.121 Oral Diseases and Disorders Research		
93.121 <i>Direct</i>	808,164	413,792
93.121 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	1,054,607	175,681
93.121 <i>Pass-Through from University of Alabama (000412838-022)</i>	113,305	-
93.121 Total	1,976,076	589,473
93.136 Injury Prevention and Control Research and State and Community Based Programs		
93.136 <i>Direct</i>	306,762	-
93.136 <i>Pass-Through from Emory University (T141944)</i>	9,999	-
93.136 Total	316,761	-
93.161 Health Program for Toxic Substances and Disease Registry		
93.161 <i>Direct</i>	18,444	35,280
93.161 <i>Pass-Through from Louisiana State University (10-90-010)</i>	38,786	-
93.161 <i>Pass-Through from Premitec Incorporated (CNTRCT 08152011)</i>	6,526	-
93.161 Total	63,756	35,280
93.172 Human Genome Research		
93.172 <i>Pass-Through from Cold Spring Harbor Laboratory (68722)</i>	17,959	-
93.172 <i>Pass-Through from Duke University (Unknown)</i>	204,908	-
93.172 Total	222,867	-

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 Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Health and Human Services		
93.173 Research Related to Deafness and Communication Disorders		
93.173 <i>Direct</i>	\$ 1,366,563	\$ 55,315
93.173 <i>Pass-Through from Emory University (S803949)</i>	37,681	-
93.173 <i>Pass-Through from Emory University (S915497)</i>	977	-
93.173 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	26,493	-
93.173 <i>Pass-Through from Emory University (S872546)</i>	14,908	-
93.173 <i>Pass-Through from University of South Carolina (Unknown)</i>	15,786	-
93.173 <i>Pass-Through from University of Utah (Unknown)</i>	26,625	-
93.173 Total	1,489,033	55,315
93.184 Disabilities Prevention		
93.184 <i>Direct</i>	237,505	75,679
93.184 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	7,301	-
93.184 Total	244,806	75,679
93.206 Human Health Studies_Applied Research and Development		
93.206 <i>Direct</i>	97,207	-
93.206 <i>Pass-Through from Allen Institute For Brain Science (2014-0518)</i>	4,330	-
93.206 <i>Pass-Through from Scripps Research Institute (5-50991)</i>	2,453	-
93.206 <i>Pass-Through from St. John Group (AGMT DTD 08122011)</i>	1	-
93.206 <i>Pass-Through from Qapsule Technologies Incorporated (AGMT DTD 04252013)</i>	55	-
93.206 <i>Pass-Through from Intan Technologies (AGMT DTD 73114)</i>	7,537	-
93.206 <i>Pass-Through from ORISE Fellowship for Jaya Arya (Unknown)</i>	17,297	-
93.206 <i>Pass-Through from Artificial Cell Technologies (AGMT DTD 52914)</i>	24,264	-
93.206 <i>Pass-Through from Mirna Therapeutics Incorporated (AGMT DTD 121613)</i>	30,152	-
93.206 <i>Pass-Through from New England Research Institute (AGMT DTD 2414)</i>	174,409	-
93.206 Total	357,705	-
93.213 Research and Training in Complementary and Integrative Health		
93.213 <i>Direct</i>	29,281	-
93.213 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	650	-
93.213 <i>Pass-Through from Texas Tech University Health Science Center (20473)</i>	19,832	-
93.213 Total	49,763	-
93.226 Research on Healthcare Costs, Quality and Outcomes		
93.226 <i>Direct</i>	547,158	-
93.226 <i>Pass-Through from Emory University (S906061)</i>	11,870	-
93.226 <i>Pass-Through from Shepherd Center (68529)</i>	35,200	-
93.226 <i>Pass-Through from University of Alabama (Unknown)</i>	26,593	-
93.226 <i>Pass-Through from Arizona State University (Unknown)</i>	82,375	-
93.226 Total	703,196	-
93.231 Epidemiology Cooperative Agreements		
93.231 <i>Pass-Through from University of Minnesota (20225)</i>	(1,293)	-
93.231 Total	(1,293)	-
93.242 Mental Health Research Grants		
93.242 <i>Direct</i>	3,079,160	698,323
93.242 <i>Pass-Through from Columbia University (68698)</i>	38,603	-
93.242 <i>Pass-Through from Emory University (T076357)</i>	93,382	-
93.242 <i>Pass-Through from Emory University (T261757)</i>	82,301	-
93.242 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	2,004,321	162,175
93.242 <i>Pass-Through from Interactive Science In 3D LLC (61665)</i>	102,245	-
93.242 <i>Pass-Through from University of South Carolina (20243)</i>	74,907	-
93.242 <i>Pass-Through from Yale University (68116)</i>	3,737	-
93.242 <i>Pass-Through from Northwestern University (Unknown)</i>	24,117	-

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 Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Health and Human Services		
93.242 <i>Pass-Through from Emory University (Unknown)</i>	\$ 255	\$ -
93.242 <i>Pass-Through from University of California (Unknown)</i>	43,961	-
93.242 <i>Pass-Through from Centre for Addiction and Mental Health (Unknown)</i>	11,365	-
93.242 <i>Pass-Through from George Mason University (Unknown)</i>	12,753	-
93.242 <i>Pass-Through from University of Wisconsin (Unknown)</i>	49,380	-
93.242 <i>Pass-Through from Mind Research Network (Unknown)</i>	118,577	-
93.242 Total	5,739,064	860,499
93.243 Substance Abuse and Mental Health Services_ Projects of Regional and National Significance		
93.243 <i>Direct</i>	207,206	-
93.243 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	38,170	-
93.243 <i>Pass-Through from Mercer University (Unknown)</i>	5,486	-
93.243 Total	250,862	-
93.262 Occupational Safety and Health Program		
93.262 <i>Direct</i>	141,719	-
93.262 <i>Pass-Through from University of Alabama (20216)</i>	11,186	-
93.262 <i>Pass-Through from University of South Florida (20294)</i>	5,660	-
93.262 Total	158,565	-
93.273 Alcohol Research Programs		
93.273 <i>Direct</i>	1,973,141	295,259
93.273 <i>Pass-Through from Emory University (67128)</i>	127,190	-
93.273 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	32,855	-
93.273 Total	2,133,186	295,259
93.279 Drug Abuse and Addiction Research Programs		
93.279 <i>Direct</i>	3,625,777	585,480
93.279 <i>Pass-Through from Dartmouth College (68755)</i>	2	-
93.279 <i>Pass-Through from Emory University (67128)</i>	80,145	-
93.279 <i>Pass-Through from Emory University (S567675)</i>	2,026	-
93.279 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	220,723	-
93.279 <i>Pass-Through from University of California (39059372)</i>	431,523	-
93.279 <i>Pass-Through from University of Connecticut (20219)</i>	80,432	-
93.279 <i>Pass-Through from University of Houston (20276)</i>	27,079	-
93.279 <i>Pass-Through from Yale University (68116)</i>	12,209	-
93.279 <i>Pass-Through from Emory University (Unknown)</i>	87,095	-
93.279 <i>Pass-Through from Family Health International (Unknown)</i>	229,629	-
93.279 Total	4,796,640	585,480
93.283 Centers for Disease Control and Prevention_ Investigations and Technical Assistance		
93.283 <i>Direct</i>	33,482	-
93.283 <i>Pass-Through from University of South Carolina (14-2633 11520 FB35)</i>	7,469	-
93.283 Total	40,951	-
93.286 Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.286 <i>Direct</i>	3,824,165	2,861,107
93.286 <i>Pass-Through from Auburn University (20288)</i>	141,187	-
93.286 <i>Pass-Through from Cornell University (14111644-02)</i>	73,073	-
93.286 <i>Pass-Through from Drexel University (232479-5826)</i>	13,382	-
93.286 <i>Pass-Through from Emory University (67128)</i>	465,898	-
93.286 <i>Pass-Through from Emory University (T087778)</i>	21,359	-
93.286 <i>Pass-Through from Emory University (T288334)</i>	122,057	-

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Health and Human Services		
93.286 Pass-Through from Georgia Regents Research Institute (96-666-8691)	\$ 24,185	\$ -
93.286 Pass-Through from Michigan State University (RC104170GT)	98,292	-
93.286 Pass-Through from University of Louisville (ULRF 14-1431)	3,198	-
93.286 Pass-Through from University of Memphis (5-40312)	233,063	-
93.286 Pass-Through from Beth Israel Deconess Medical Center (Unknown)	(170)	-
93.286 Total	5,019,689	2,861,107
93.292 National Public Health Improvement Initiative		
93.292 Pass-Through from Fulton County (AGMT DTD 5615)	59,615	-
93.292 Total	59,615	-
93.307 Minority Health and Health Disparities Research		
93.307 Direct	2,639,335	-
93.307 Pass-Through from Florida State University (20278)	38,072	-
93.307 Pass-Through from Georgia Regents Research Institute (96-666-8691)	881	-
93.307 Pass-Through from GSU Research and Service Foundation (063828383)	897,781	288,944
93.307 Pass-Through from Texas A&M University (20253)	14,490	-
93.307 Total	3,590,559	288,944
93.310 Trans-NIH Research Support		
93.310 Direct	965,594	36,920
93.310 Pass-Through from Emory University (S699823)	260,334	-
93.310 Pass-Through from Emory University (T165062)	44,738	-
93.310 Pass-Through from Georgia Regents Research Institute (96-666-8691)	23,840	-
93.310 Pass-Through from University of California at San Francisco (7475SC)	12,467	-
93.310 Pass-Through from University of Florida (20220)	91,980	-
93.310 Pass-Through from University of Texas /Austin (UTA10-001155)	233,406	-
93.310 Total	1,632,359	36,920
93.316 Public Health Preparedness and Response Science, Research, and Practice		
93.316 Pass-Through from Oak Ridge Institute of Science and Education (41516)	(108)	-
93.316 Total	(108)	-
93.350 National Center for Advancing Translational Sciences		
93.350 Pass-Through from Emory University (S871416)	302,261	-
93.350 Pass-Through from Emory University (T103356)	(252)	-
93.350 Pass-Through from Emory University (T408720)	10,674	-
93.350 Total	312,683	-
93.351 Research Infrastructure Programs		
93.351 Direct	1,766,616	99,548
93.351 Pass-Through from Interactive Science In 3D LLC (61665)	4,452	-
93.351 Total	1,771,068	99,548
93.361 Nursing Research		
93.361 Pass-Through from Georgia Regents Research Institute (96-666-8691)	49,650	48,085
93.361 Total	49,650	48,085
93.389 National Center for Research Resources		
93.389 Direct	104,212	-
93.389 Pass-Through from University of California/San Diego (20421)	95,398	-
93.389 Total	199,610	-

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	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>	\$ 859,278	\$ 326,493
93.393 <i>Pass-Through from Georgetown University (68114)</i>	5,950	-
93.393 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	857,461	94,904
93.393 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	156,325	-
93.393 <i>Pass-Through from Wake Forest University (Unknown)</i>	(128)	-
93.393 Total	1,878,886	421,398
93.394 Cancer Detection and Diagnosis Research		
93.394 <i>Direct</i>	1,174,828	112,923
93.394 <i>Pass-Through from Brown University (68096)</i>	19,733	-
93.394 <i>Pass-Through from Emory University (67128)</i>	11,876	-
93.394 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	953,765	-
93.394 <i>Pass-Through from Rice University (R22089)</i>	54,915	-
93.394 <i>Pass-Through from University of Pennsylvania (20240)</i>	71,190	-
93.394 <i>Pass-Through from Van Andel Research Institute (67118)</i>	9,995	-
93.394 <i>Pass-Through from Beth Israel Deconess Medical Center (Unknown)</i>	(477)	-
93.394 <i>Pass-Through from Provia Biologics (Unknown)</i>	27,181	-
93.394 <i>Pass-Through from Emory University (POT342893)</i>	175,712	-
93.394 Total	2,498,718	112,923
93.395 Cancer Treatment Research		
93.395 <i>Direct</i>	1,861,243	236,721
93.395 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	3,001,052	262,647
93.395 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	4,349	-
93.395 <i>Pass-Through from Michigan State University (RC100173GT)</i>	232,396	-
93.395 <i>Pass-Through from Emory University (Unknown)</i>	121,662	-
93.395 Total	5,220,702	499,368
93.396 Cancer Biology Research		
93.396 <i>Direct</i>	227,269	-
93.396 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	1,931,785	-
93.396 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	5,638	-
93.396 <i>Pass-Through from University of Texas /Houston (20481)</i>	210,521	-
93.396 <i>Pass-Through from Vanderbilt University (Unknown)</i>	172,790	-
93.396 Total	2,548,003	-
93.398 Cancer Research Manpower		
93.398 <i>Direct</i>	63,525	-
93.398 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	148,696	-
93.398 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	130,126	-
93.398 Total	342,347	-
93.399 Cancer Control		
93.399 <i>Pass-Through from Emory University (S919178)</i>	2,321	-
93.399 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	91,289	31,994
93.399 Total	93,610	31,994
93.433 ACL National Institute on Disability, Independent Living, and Rehabilitation Research		
93.433 <i>Direct</i>	107,550	-
93.433 Total	107,550	-
93.505 Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program		
93.505 <i>Pass-Through from MDRC (67095)</i>	22,967	-
93.505 <i>Pass-Through from Johns Hopkins University (Unknown)</i>	13,570	-
93.505 Total	36,537	-

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Health and Human Services		
93.516 Affordable Care Act (ACA) Public Health Training Centers Program		
93.516 <i>Direct</i>	\$ 143,149	\$ -
93.516 Total	143,149	-
93.556 Promoting Safe and Stable Families		
93.556 <i>Pass-Through from MDRC (67095)</i>	85,970	-
93.556 Total	85,970	-
93.590 Community-Based Child Abuse Prevention Grants		
93.590 <i>Direct</i>	-	14,950
93.590 Total	-	14,950
93.592 Family Violence Prevention and Services/Discretionary		
93.592 <i>Pass-Through from Violence Intervention Program, Incorporated (Unknown)</i>	229	-
93.592 Total	229	-
93.627 Affordable Care Act: Testing Experience and Functional Assessment Tools		
93.627 <i>Pass-Through from Kennesaw State University Research and Service Foundation (371535589)</i>	23,332	-
93.627 Total	23,332	-
93.630 Developmental Disabilities Basic Support and Advocacy Grants		
93.630 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	4,859	-
93.630 Total	4,859	-
93.632 University Centers for Excellence in Developmental Disabilities Education, Research, and Service		
93.632 <i>Direct</i>	489,407	-
93.632 Total	489,407	-
93.701 ARRA - Trans-NIH Recovery Act Research Support		
93.701 <i>Direct</i>	453	-
93.701 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	(17,325)	-
93.701 Total	(16,872)	-
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 (Unknown)</i>	122,006	-
93.738 Total	122,006	-
93.750 PPHF 2013 - Cooperative Agreement to Support Navigators in Federally-facilitated and State Partnership Exchanges		
93.750 <i>Direct</i>	146,798	-
93.750 Total	146,798	-
93.762 A Comprehensive Approach to Good Health and Wellness in Indian County - financed solely by Prevention and Public Health		
93.762 <i>Direct</i>	396,884	160,871
93.762 Total	396,884	160,871
93.767 Children's Health Insurance Program		
93.767 <i>Pass-Through from Maryland Dept. of Health and Mental Hygiene (Unknown)</i>	557,063	149,643
93.767 Total	557,063	149,643

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**Schedule of Expenditures of Federal Awards
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State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Health and Human Services		
93.837 Cardiovascular Diseases Research		
93.837 <i>Direct</i>	\$ 7,826,838	\$ 4,853,456
93.837 <i>Pass-Through from Emory University (S-31277-GIDDENS)</i>	19	-
93.837 <i>Pass-Through from Emory University (S289208)</i>	(7,971)	-
93.837 <i>Pass-Through from Emory University (S392800)</i>	30,252	-
93.837 <i>Pass-Through from Emory University (S402756)</i>	(922)	-
93.837 <i>Pass-Through from Emory University (T037975)</i>	(169)	-
93.837 <i>Pass-Through from Emory University (T059963)</i>	120,316	-
93.837 <i>Pass-Through from Emory University (T087014)</i>	201,168	-
93.837 <i>Pass-Through from Emory University (T167998)</i>	36,131	-
93.837 <i>Pass-Through from Emory University (T262079)</i>	55,309	-
93.837 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	8,282,600	1,267,418
93.837 <i>Pass-Through from Medical College of Wisconsin (68974)</i>	6,767	-
93.837 <i>Pass-Through from University of Maine (UM-S755)</i>	272,744	-
93.837 <i>Pass-Through from University of Oklahoma (S61713)</i>	209,564	-
93.837 <i>Pass-Through from University of Pittsburgh (67387)</i>	62,986	-
93.837 <i>Pass-Through from University of South Carolina (20243)</i>	50,096	-
93.837 <i>Pass-Through from Oregon Health and Science University (ABMEN0092-GTRC)</i>	(108)	-
93.837 <i>Pass-Through from Fred Hutchinson Cancer Research Center (68954)</i>	28,996	-
93.837 <i>Pass-Through from University of Texas /Austin (UTA13-000981)</i>	343,324	-
93.837 <i>Pass-Through from Research Foundation of SUNY (Unknown)</i>	(460)	-
93.837 <i>Pass-Through from UT-Battelle LLC/Oak Ridge National Lab (4000128353)</i>	43,088	-
93.837 <i>Pass-Through from Rochester Institute of Technology (31406-02/ PO 159761)</i>	49,277	-
93.837 Total	17,609,845	6,120,874
93.838 Lung Diseases Research		
93.838 <i>Direct</i>	110,339	-
93.838 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	2,355,238	565,425
93.838 <i>Pass-Through from Johns Hopkins University (68079)</i>	317,107	-
93.838 Total	2,782,684	565,425
93.839 Blood Diseases and Resources Research		
93.839 <i>Direct</i>	256,473	28,484
93.839 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	2,300,163	741,264
93.839 Total	2,556,636	769,748
93.846 Arthritis, Musculoskeletal and Skin Diseases Research		
93.846 <i>Direct</i>	2,002,481	394,619
93.846 <i>Pass-Through from Emory University (T389456)</i>	10,079	-
93.846 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	109,626	-
93.846 <i>Pass-Through from Johns Hopkins Applied Physics Lab (2002246223)</i>	29,123	-
93.846 <i>Pass-Through from Virginia Commonwealth University (PT109260-SC105046)</i>	168,564	-
93.846 <i>Pass-Through from Baylor College of Medicine (Unknown)</i>	23,459	-
93.846 Total	2,343,332	394,619
93.847 Diabetes, Digestive, and Kidney Diseases Extramural Research		
93.847 <i>Direct</i>	3,623,667	308,381
93.847 <i>Pass-Through from Emory University (S499752)</i>	(23,518)	-
93.847 <i>Pass-Through from Emory University (S726752)</i>	4,093	-
93.847 <i>Pass-Through from Emory University (T165361)</i>	4,382	-
93.847 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	9,311,529	3,636,899
93.847 <i>Pass-Through from Pennsylvania State University (20269)</i>	52,824	-
93.847 <i>Pass-Through from Sanford-Burnham Medical Resch (67184)</i>	67,372	-
93.847 <i>Pass-Through from University of Alabama (20216)</i>	303	-
93.847 <i>Pass-Through from University of California (PO 10290489)</i>	27,387	-

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State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Health and Human Services		
93.847 <i>Pass-Through from University of Texas /Austin (20231)</i>	\$ 49,740	\$ -
93.847 <i>Pass-Through from Abeome, Incorporated (61312)</i>	(336)	-
93.847 <i>Pass-Through from University of Alabama (Unknown)</i>	16,819	-
93.847 <i>Pass-Through from Beth Israel Deconess Medical Center (Unknown)</i>	17,730	-
93.847 <i>Pass-Through from Columbia University (GG006278 PO G03591)</i>	46,633	-
93.847 Total	13,198,625	3,945,280
93.848 Digestive Diseases and Nutrition Research		
93.848 <i>Direct</i>	267,235	-
93.848 Total	267,235	-
93.853 Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853 <i>Direct</i>	3,831,287	742,796
93.853 <i>Pass-Through from Emory University (T011604)</i>	(84)	-
93.853 <i>Pass-Through from Emory University (T223812)</i>	14,191	-
93.853 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	3,270,489	368,436
93.853 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	77,799	35,462
93.853 <i>Pass-Through from University of California, Los Angeles (0130GQA251)</i>	20,346	-
93.853 <i>Pass-Through from University of California/Davis (20423)</i>	125,552	-
93.853 <i>Pass-Through from University of North Texas (20489)</i>	55,062	-
93.853 <i>Pass-Through from Emory University (Unknown)</i>	34,832	-
93.853 <i>Pass-Through from Mind Research Network (Unknown)</i>	104,238	-
93.853 <i>Pass-Through from Aruna Biomedical Incorporated (AGMT DTD 93012)</i>	(448)	-
93.853 <i>Pass-Through from Emory University (S859517)</i>	13	-
93.853 <i>Pass-Through from University of Iowa (Unknown)</i>	14,455	-
93.853 Total	7,547,732	1,146,693
93.855 Allergy, Immunology and Transplantation Research		
93.855 <i>Direct</i>	16,262,077	3,389,185
93.855 <i>Pass-Through from Boston University (4500001690)</i>	17,844	-
93.855 <i>Pass-Through from Emory University (67128)</i>	273,417	-
93.855 <i>Pass-Through from Emory University (S611376)</i>	18,347	-
93.855 <i>Pass-Through from Emory University (S879843)</i>	127,564	-
93.855 <i>Pass-Through from Emory University (T253685)</i>	108,916	-
93.855 <i>Pass-Through from Emory University (T265493)</i>	120,142	-
93.855 <i>Pass-Through from Emory University (T270793)</i>	112,471	-
93.855 <i>Pass-Through from Emory University (T373210)</i>	58,562	-
93.855 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	2,353,496	442,127
93.855 <i>Pass-Through from Gradient Biomodeling LLC (61782)</i>	72,589	-
93.855 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	42,997	-
93.855 <i>Pass-Through from Iowa State University (20291)</i>	22,014	-
93.855 <i>Pass-Through from Mount Sinai School of Medicine (67272)</i>	46,786	-
93.855 <i>Pass-Through from Thomas Jefferson University (68447)</i>	242,350	-
93.855 <i>Pass-Through from Trellis Bioscience LLC (61662)</i>	(77,231)	-
93.855 <i>Pass-Through from University of Alabama at Birmingham (20317)</i>	1,561	-
93.855 <i>Pass-Through from University of South Florida (20294)</i>	143,230	-
93.855 <i>Pass-Through from University of Texas /Houston (20481)</i>	10,016	-
93.855 <i>Pass-Through from Pathens Incorporated (61718)</i>	2,593	-
93.855 <i>Pass-Through from Institute for Rare and Neglected Diseases (67223)</i>	139,134	-
93.855 <i>Pass-Through from Emory University (Unknown)</i>	92,687	-
93.855 <i>Pass-Through from Trellis Bioscience LLC (Unknown)</i>	11,194	-
93.855 <i>Pass-Through from University of South Florida (Unknown)</i>	34,081	-
93.855 <i>Pass-Through from Caucaseco Scientific Research Center (70419)</i>	41,719	-
93.855 <i>Pass-Through from University of Cincinnati (Unknown)</i>	143,011	-
93.855 Total	20,421,567	3,831,311

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Health and Human Services		
93.856 Microbiology and Infectious Diseases Research		
93.856 <i>Direct</i>	\$ 202,058	\$ -
93.856 <i>Pass-Through from Radiation Effects Research Fnd (79025)</i>	213,918	-
93.856 Total	415,976	-
93.859 Biomedical Research and Research Training		
93.859 <i>Direct</i>	20,509,959	2,207,089
93.859 <i>Pass-Through from American Society for Cell Biology (396054285)</i>	571	-
93.859 <i>Pass-Through from Emory University (67128)</i>	344,872	-
93.859 <i>Pass-Through from Emory University (S686206)</i>	46,984	-
93.859 <i>Pass-Through from George Washington University (68166)</i>	15,542	-
93.859 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	1,118,794	59,275
93.859 <i>Pass-Through from Harvard University (133233-5068506)</i>	36,513	-
93.859 <i>Pass-Through from New York University (29241)</i>	92,900	-
93.859 <i>Pass-Through from Rensselaer Polytechnic Institute (68780)</i>	(121)	-
93.859 <i>Pass-Through from Rutgers University (20214)</i>	67,646	-
93.859 <i>Pass-Through from University Illinois (20221)</i>	9,181	-
93.859 <i>Pass-Through from University of Illinois (2011-02349-01)</i>	133,480	-
93.859 <i>Pass-Through from University of Iowa (W000613112)</i>	77,894	-
93.859 <i>Pass-Through from University of Washington (752574)</i>	(502)	-
93.859 <i>Pass-Through from University of Washington (759556)</i>	104,812	-
93.859 <i>Pass-Through from University of Washington (759695)</i>	346,044	-
93.859 <i>Pass-Through from Fred Hutchinson Cancer Research Center (68954)</i>	34,082	-
93.859 <i>Pass-Through from California Institute of Technology (21B-1094031)</i>	20,283	-
93.859 <i>Pass-Through from Glycosensors and Diagnostics LLC (61616)</i>	113,979	-
93.859 <i>Pass-Through from Kennesaw State University Research and Service Foundation (371535589)</i>	245,586	-
93.859 <i>Pass-Through from Arizona State University (Unknown)</i>	16,447	-
93.859 Total	23,334,946	2,266,363
93.865 Child Health and Human Development Extramural Research		
93.865 <i>Direct</i>	5,306,583	1,036,648
93.865 <i>Pass-Through from Emory University (S471027)</i>	74,988	-
93.865 <i>Pass-Through from Emory University (S826047)</i>	303,429	-
93.865 <i>Pass-Through from Emory University (S826075)</i>	211,525	-
93.865 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	813,740	180,545
93.865 <i>Pass-Through from University of California (20218)</i>	28,912	-
93.865 <i>Pass-Through from University of Rochester (20312)</i>	68,563	-
93.865 <i>Pass-Through from Research Foundation Mental Hygiene (67212)</i>	39,304	-
93.865 <i>Pass-Through from University of Connecticut (Unknown)</i>	65,659	-
93.865 <i>Pass-Through from University of Pittsburgh (Unknown)</i>	76,295	-
93.865 <i>Pass-Through from State University of New York (Unknown)</i>	42,880	-
93.865 <i>Pass-Through from Drexel University (Unknown)</i>	55,747	-
93.865 Total	7,087,625	1,217,193
93.866 Aging Research		
93.866 <i>Direct</i>	2,273,035	668,006
93.866 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	2,263,798	-
93.866 <i>Pass-Through from Virginia Commonwealth University (20368)</i>	92,138	-
93.866 <i>Pass-Through from Michigan Center for Urban African (Unknown)</i>	6,868	-
93.866 <i>Pass-Through from University of Minnesota (Unknown)</i>	63,374	-
93.866 Total	4,699,213	668,006

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Health and Human Services		
93.867 Vision Research		
93.867 <i>Direct</i>	\$ 2,626,842	\$ 3,207,869
93.867 <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	2,906,793	25,119
93.867 <i>Pass-Through from University of California (00006807)</i>	17,011	-
93.867 <i>Pass-Through from University of Colorado (FY14.558.001)</i>	326,353	20,140
93.867 <i>Pass-Through from University of Pittsburgh (0013954 122303 5)</i>	3,927	-
93.867 <i>Pass-Through from University of Pittsburgh (0038320 124919 1)</i>	74,943	-
93.867 <i>Pass-Through from Magnolia Optical Technologies Incorporated (5710003266)</i>	152,457	-
93.867 Total	6,108,326	3,253,128
93.879 Medical Library Assistance		
93.879 <i>Pass-Through from University of Florida (20220)</i>	31,812	-
93.879 Total	31,812	-
93.912 Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program		
93.912 <i>Pass-Through from GSU Research and Service Foundation (063828383)</i>	146,045	65,650
93.912 Total	146,045	65,650
93.928 Special Projects of National Significance		
93.928 <i>Direct</i>	13,567	-
93.928 Total	13,567	-
93.964 Prevention and Public Health Fund (PPHF) Public Health Traineeships		
93.964 <i>Direct</i>	128,369	-
93.964 Total	128,369	-
93.969 PPHF Geriatric Education Centers		
93.969 <i>Pass-Through from Emory University (67128)</i>	36,799	-
93.969 Total	36,799	-
93.989 International Research and Research Training		
93.989 <i>Direct</i>	876,051	520,973
93.989 <i>Pass-Through from Emory University (67128)</i>	21,021	-
93.989 Total	897,072	520,973
93.OFA Other Federal Assistance		
93.OFA <i>Direct</i>	57,219	-
93.OFA <i>Pass-Through from Georgia Regents Research Institute (96-666-8691)</i>	295,501	-
93.OFA <i>Pass-Through from University of Pennsylvania (20240)</i>	276,351	-
93.OFA <i>Pass-Through from Science Applications International Corp. (61126)</i>	121,402	-
93.OFA <i>Pass-Through from Leidos Incorporated (61806)</i>	401,104	-
93.OFA Total	1,151,577	-
Department of Health and Human Services Total	\$ 168,537,408	\$ 34,680,083

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Corporation for National and Community Service		
94.006 AmeriCorps		
94.006 <i>Pass-Through from Corporation for National and Community Service (68701)</i>	\$ 199,034	\$ -
94.006 <i>Pass-Through from Jumpstart for Young Children (450200)</i>		373 -
94.006 Total	199,407	-
94.007 Program Development and Innovation Grants		
94.007 <i>Pass-Through from Points of Light (128050)</i>	1,841	-
94.007 Total	1,841	-
Corporation for National and Community Service Total	\$ 201,248	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Social Security Administration		
96.007 Social Security Research and Demonstration		
96.007 Pass-Through from University of Michigan (Unknown)	\$ 8	\$ -
96.007 Total	8	-
Social Security Administration Total	\$ 8	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Department of Homeland Security		
97.044 Assistance to Firefighters Grant		
97.044 <i>Direct</i>	\$ 131,172	\$ 40,586
97.044 Total	131,172	40,586
97.056 Port Security Grant Program		
97.056 <i>Direct</i>	761,579	1,496,805
97.056 Total	761,579	1,496,805
97.061 Centers for Homeland Security		
97.061 <i>Direct</i>	-	10,000
97.061 <i>Pass-Through from Purdue University (4112-31802)</i>	76,414	-
97.061 <i>Pass-Through from University of Minnesota (P001955401)</i>	143,592	-
97.061 <i>Pass-Through from University of Maryland (Unknown)</i>	75,342	-
97.061 Total	295,348	10,000
97.062 Scientific Leadership Awards		
97.062 <i>Direct</i>	13,441	-
97.062 Total	13,441	-
97.065 Homeland Security Advanced Research Projects Agency		
97.065 <i>Direct</i>	677,993	-
97.065 Total	677,993	-
97.068 Competitive Training Grant		
97.068 <i>Direct</i>	134,522	-
97.068 Total	134,522	-
97.077 Homeland Security Research, Development, Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Threat Detection		
97.077 <i>Direct</i>	595,239	-
97.077 Total	595,239	-
Department of Homeland Security Total	\$ 2,609,294	\$ 1,547,391

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
U. S. Agency for International Development		
98.001 USAID Foreign Assistance for Programs Overseas		
98.001 <i>Direct</i>	\$ 620,501	\$ 241,939
98.001 <i>Pass-Through from Purdue University (20213)</i>	16,483	-
98.001 <i>Pass-Through from Tufts University (20417)</i>	11,749	-
98.001 <i>Pass-Through from University of California/Davis (20423)</i>	209,785	147,541
98.001 <i>Pass-Through from University of Toledo (F-2014-29)</i>	6,554	-
98.001 <i>Pass-Through from Virginia Polytechnic Institute (20233)</i>	12,186	-
98.001 <i>Pass-Through from International Crops Research Institute for Semi-Arid (70137)</i>	3,000	-
98.001 Total	880,258	389,480
98.012 USAID Development Partnerships for University Cooperation and Development		
98.012 <i>Direct</i>	3,232,438	1,451,284
98.012 <i>Pass-Through from Michigan State University (20210)</i>	38,071	-
98.012 <i>Pass-Through from Mississippi State University (AID-617-LA-11-00001)</i>	12,964	-
98.012 <i>Pass-Through from North Carolina State University (20211)</i>	42,772	-
98.012 <i>Pass-Through from Virginia Polytechnic Institute (20233)</i>	12,059	-
98.012 Total	3,338,304	1,451,284
98.OFA Other Federal Assistance		
98.OFA <i>Pass-Through from DAI Incorporated (Unknown)</i>	5,990	-
98.OFA Total	5,990	-
U. S. Agency for International Development Total	\$ 4,224,552	\$ 1,840,764
Research and Development Cluster Total	\$ 814,645,021	\$ 188,942,162

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Student Financial Assistance Cluster		
Department of Education		
84.007 Federal Supplemental Educational Opportunity Grants		
84.007 <i>Direct</i>	\$ 11,623,413	\$ -
84.007 Total	11,623,413	-
84.033 Federal Work-Study Program		
84.033 <i>Direct</i>	11,395,077	-
84.033 Total	11,395,077	-
84.038 Federal Perkins Loan Program_Federal Capital Contributions		
84.038 <i>Direct</i>	36,932,955	-
84.038 Total	36,932,955	-
84.063 Federal Pell Grant Program		
84.063 <i>Direct</i>	729,160,349	-
84.063 Total	729,160,349	-
84.268 Federal Direct Student Loans		
84.268 <i>Direct</i>	1,615,765,946	-
84.268 Total	1,615,765,946	-
84.379 Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		
84.379 <i>Direct</i>	1,287,136	-
84.379 Total	1,287,136	-
84.408 Postsecondary Education Scholarships for Veteran's Dependents		
84.408 <i>Direct</i>	2,659	-
84.408 Total	2,659	-
Department of Education Total	\$ 2,406,167,535	\$ -

The accompanying notes are an integral part of this schedule.

**Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2015**

State of Georgia

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	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>	\$ 653,647	\$ -
93.264 <i>Pass-Through from Kennesaw State University Research and Service Foundation (371535589)</i>	89,051	-
93.264 Total	742,698	-
93.342 Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		
93.342 <i>Direct</i>	36,882	-
93.342 Total	36,882	-
93.364 Nursing Student Loans		
93.364 <i>Direct</i>	989,651	-
93.364 Total	989,651	-
93.925 Scholarships for Health Professions Students from Disadvantaged Backgrounds		
93.925 <i>Direct</i>	986,175	-
93.925 Total	986,175	-
Department of Health and Human Services Total	\$ 2,755,406	\$ -
Student Financial Assistance Cluster Total	\$ 2,408,922,941	\$ -
Grand Total Expenditures of Federal Awards	\$ 19,836,168,288	\$ 2,825,440,944

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, 2015. The Schedule is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

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 Circular A-133. 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 Circular A-133, federal financial assistance is defined as assistance that non-federal organizations receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursements for services rendered to individuals for Medicare and Medicaid.
- **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 and no award or agreement number can be identified, the number shown as the CFDA number in the Schedule is the federal agency's 2-digit prefix followed by "OFA" (e.g., XX.OFA, entitled "Other Federal Assistance").
- **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 Research and Development (R&D), Student Financial Assistance (SFA), and other clusters that are mandated by OMB in the most recent Circular A-133 Compliance Supplement. The R&D and SFA clusters include expenditures from multiple federal grantors.

A. Basis of Presentation (Continued)

- **Major Programs** – The Single Audit Act Amendments of 1996 and Circular A-133 established a risk-based approach for defining major federal financial assistance programs. This approach resulted in the selection of 18 of 33 Type A programs and 7 Type B programs as major programs for the fiscal year ended June 30, 2015. Type A programs are programs expending \$30 million or more in federal awards. All other programs are classified as Type B programs. 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*.
- **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 financial 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.

B. Reporting Entity

The Schedule includes all federal financial assistance programs administered by the State for the fiscal year ended June 30, 2015. Refer to Appendix "A" for a comprehensive listing of organizational units comprising the State of Georgia Reporting Entity.

C. Basis of Accounting

The State's *Comprehensive Annual Financial Report* and this supplemental Schedule are presented in accordance with generally accepted accounting principles, following the accrual or modified accrual basis of accounting, as appropriate for the fund structure. Federal awards are recognized as expenditures/expenses when the activity related to the award occurs. Negative amounts shown in the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3. NON-CASH ASSISTANCE

Although most federal financial assistance is in the form of cash assistance, the State participates in several programs that provide non-cash assistance to eligible participants. The total value of federal financial assistance that the State expended in the form of cash assistance, non-cash assistance, and loans for the fiscal year ended June 30, 2015 is presented in the table below:

**Federal Financial Assistance
For the Fiscal Year Ended June 30, 2015**

Type of Federal Financial Assistance/CFDA Number/Program Title	Expenditures
Cash Assistance:	\$ 16,761,466,928
Non-Cash Assistance (See Comments below):	
10.551 Supplemental Nutrition Assistance Program	2,831,594,205
10.555 National School Lunch Program ¹	50,895,726
10.565 Commodity Supplemental Food Program ¹	879,601
10.569 Emergency Food Assistance Program (Food Commodities)	17,584,773
39.003 Donation of Federal Surplus Personal Property	9,158,911
93.268 Immunization Cooperative Agreements ¹	126,118,886
Total Non-Cash Assistance	3,036,232,102
Loan Balances (See comments in Note 4):	
84.038 Federal Perkins Loan Program - Federal Capital Contributions ²	36,700,028
93.264 Nurse Faculty Loan Program (NFLP)	742,697
93.342 Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	36,882
93.364 Nursing Student Loans	989,651
Total Loan Balances as of June 30, 2015	38,469,258
Total Federal Financial Assistance	\$ 19,836,168,288

¹The amount reported in the Schedule for this program includes both cash and non-cash assistance expenditures.

²The amount reported in the Schedule for this program includes administrative cost allowances and loan balances.

A. Supplemental Nutrition Assistance Program (CFDA No. 10.551)

The Supplemental Nutrition Assistance Program (SNAP) is presented at the dollar value of food stamp Electronic Benefit Transfers (EBT) authorized and used by recipients. The SNAP program is administered through EBT cards that provide each eligible client with an authorized limit of service (i.e., purchase of specific food products). The Georgia Department of Human Services is responsible for determining eligibility for participating in the program. The total value of food stamp benefits reported in the Schedule for the SNAP program consists of actual disbursements for client purchases of authorized food products via the EBT card program.

B. Food Distribution Programs (CFDA No. 10.555, 10.565, 10.569)

Food commodities donated to the State are reported at the value assigned by the U.S. Department of Agriculture (USDA). The Schedule includes the total value of food commodities distributed during the fiscal year for the National School Lunch Program (CFDA No. 10.555), Commodity Supplemental Food Program (CFDA No. 10.565), and Emergency Food Assistance Program (CFDA No. 10.569). The Schedule does not include State-stored undistributed food commodities for the Commodity Supplemental Food Program.

C. Donation of Federal Surplus Personal Property (CFDA No. 39.003)

The amount in the Schedule represents the total value of federal surplus personal property donations reported by the Georgia Department of Administrative Services for the fiscal year ended June 30, 2015. Federal surplus property donations are presented at the estimated fair value of the property at the time of receipt.

D. Immunization Cooperative Agreements (CFDA No. 93.268)

The U.S. Department of Health and Human Services purchases and distributes immunizations directly to the State's local health departments. The amount presented in the Schedule reflects the cost of immunizations to the federal government and includes administrative expenditures.

NOTE 4. LOAN AND LOAN GUARANTEE PROGRAMS

The State participates in the following federal loan programs:

A. Perkins and Nursing Student Loan Programs (CFDA No. 84.038, 93.264, 93.342, 93.364)

The Schedule includes the value of new loans made or received during the fiscal year plus the balance of loans from previous years for which the federal government imposes continuing compliance requirements, plus any administrative cost allowances received for the Federal Perkins Loan Program – Federal Capital Contributions (CFDA No. 84.038), Nurse Faculty Loan Program (CFDA No. 93.264), Health Professions Student Loans, including Primary Care Loans/Loans for Disadvantaged Students (CFDA No. 93.342), and Nursing Student Loans (CFDA No. 93.364). Loan balances outstanding for these programs are disclosed in the Federal Financial Assistance table in Note 3.

B. Federal Direct Student Loans (CFDA No. 84.268)

The University System of Georgia participates in the Federal Direct Student Loans program. This program makes interest-subsidized or unsubsidized Stafford loans available to students, or PLUS loans to graduate or professional students or to parents of dependent students. The Federal Direct Student Loans program is a component of the Student Financial Assistance Cluster. Institutions of higher education are responsible for disbursing the loans that are provided by the U.S. Department of Education. The value of new loans disbursed to students during the fiscal year is reported in the Schedule. The value of outstanding loan balances, which are maintained by the U.S. Department of Education, are not included in the Schedule. Circular A-133 requires that when loans are made to students but the institution of higher education does not make the loans, the value of the new loans made during the year is considered federal awards expended.

NOTE 5. OTHER ASSISTANCE

The following provides additional information regarding programs shown in the Schedule that the federal government considers to be federal assistance:

A. 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 tax revenues (State UI funds) must be deposited into 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. Consequently, both State and federal unemployment insurance funds are required to be considered federal awards for determining Type A (major) federal programs and for reporting expenditures in the *Schedule of Expenditures of Federal Awards*. The State and federal portions of the total expenditures reported in the Schedule for the fiscal year ended June 30, 2015 are \$441,005,591 and \$82,386,611, respectively.

B. Women, Infant, and Children (WIC) Food Rebates (CFDA No. 10.557)

During the fiscal year ended June 30, 2015, the Georgia Department of Public Health (DPH) received \$73,386,194 in cash rebates from infant formula manufacturers on the sale of formula to participants in the Special Supplemental Nutrition Program for WIC. Rebate contracts with infant formula manufacturers are authorized by federal regulation 7 CFR 246 (Code of Federal Regulations) and PL (Public Law) 108-265 as a cost containment measure. Rebates are reported as a reduction of expenditures previously incurred for WIC food benefit costs. The cash rebates allowed DPH to serve approximately 99,683 additional participants per month during fiscal year 2015.

C. Water Quality Capitalization Grants (CFDA No. 66.458, 66.468)

Water Quality Capitalization Grants provides assistance to create and maintain the Clean Water State Revolving Fund (CWSRF) program (CFDA No. 66.458) and the Drinking Water State Revolving Fund (DWSRF) program (CFDA No. 66.468). The State receives capitalization grants from the Environmental Protection Agency (EPA) and makes subawards to subrecipients in the form of long-term, low interest rate loans. These subawards enable subrecipients to construct or maintain infrastructures necessary to comply with the Clean Water Act and Safe Drinking Water Act requirements. Since these subawards are not direct federal loans, outstanding loan balances are not required to be reported in the Schedule. Circular A-133 requires subrecipients receiving loans to report project expenditures incurred under these loans as federal funds expended in the Schedule.



Summary Schedule of Prior Audit Findings

The Office of Management and Budget (OMB) Circular A-133 requires the auditee to prepare a *Summary Schedule of Prior Audit Findings* (Schedule). This Schedule identifies the status of all findings included in the prior audit's *Schedule of Findings and Questioned Costs* and the findings reported in the prior audit's *Summary Schedule of Prior Audit Findings* that were identified as unresolved or partially resolved. Findings in this Schedule are assigned one of the following statuses:

- Previously Reported Corrective Action Implemented - The finding is fully corrected. The corrective action that was previously reported was implemented as designed. Additional comments are not required for findings with this status.
- Significantly Differing Corrective Action Implemented - The finding is fully corrected; however, the corrective action that was implemented was significantly different than the corrective action originally reported. Comments are provided below the status to explain the corrective action taken.
- Partially Resolved - The finding is only partially corrected. The planned corrective action that was implemented only partially corrected the deficiency and certain aspects of the problem remain; or only partial corrective action was taken during the fiscal year to correct the stated deficiency. Comments are provided to describe the planned corrective action as well as the partial corrective action that was implemented during the fiscal year.
- Unresolved - The finding is not corrected. The planned corrective action was implemented but did not correct the deficiency and the stated condition remains; or no corrective action was taken to correct the problem. Comments are provided to describe the planned corrective action.
- Further Action Not Warranted - The finding is no longer valid or does not warrant further action. Comments are provided to explain the reason for this position. A federal award finding does not warrant further action when each of the following three situations has occurred:
 1. Two years have passed since the audit report containing the finding was submitted to the Federal Audit Clearinghouse;
 2. The federal agency or pass-through agency is not currently following up on the finding; and
 3. A management decision by the federal agency was not issued within six months of receipt of the report.

Prior year findings are presented in this Schedule by Finding Type (Financial Statement and Federal Award), Federal Agency, State Agency, Year, and Finding Number. The finding numbers correspond to the reference numbers that were reported in the State of Georgia *Single Audit Report* for the prior fiscal year.



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

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

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

STATEWIDE FINDINGS

2014-054 Controls over Financial Statement Preparation

Control Category:	Accounting Controls (Overall) General Ledger Cash, Investments and Investment Related Activity Revenues and Receivables Expenses/Expenditures and Liabilities Equity and Financial Statement Reconciliation Financial Reporting and Disclosure
Internal Control Impact:	Significant Deficiency
Compliance Impact:	None
Finding Status:	Partially Resolved

While the CAFR is prepared by the State Accounting Office (SAO), management at other State organizations are responsible for providing accurate and timely financial information and support to SAO. In order to ensure agencies are providing the necessary information and support, a joint memo from the Office of Planning and Budget (OPB) and SAO was sent to agency heads in April of 2015 which detailed items for each organization to consider during their year-end close.

To provide the resources needed to ensure internal controls and accounting policies are a high priority for SAO, OPB provided funding for two new resources to assist in these areas in FY2016. These resources, in addition to a manager of both areas who is starting in mid-September, will be responsible for implementing an internal control framework for financial reporting for the state, and for updating the Accounting Policy Manual. Hiring for these positions is currently in progress.

To address the finding as it relates to unrecorded assets and liabilities the SAO created a new form (Unrecorded Receivables and Payables) for organization to complete for 6/30/15 year-end reporting. Training for agencies on this new form was held during the May 2015 Georgia Fiscal Management Council meeting.

The year-end checklists used by the SAO in the CAFR preparation process have been updated to include steps to identify the interagency receivable/payable item, and steps were added to review unusual negative balances.

As the preparation of the CAFR is very complex, SAO has scheduled semi-weekly training sessions for its staff during 2015 CAFR season to ensure staff is appropriately trained.

In FY2015 the following four accounting policies were issued:

- Claims, Judgments, and Accounting for Contingencies
- Control/Clearing Accounts – Balancing Requirements
- Elements of Financial Statements
- Lessee Accounting

STATEWIDE FINDINGS (continued)

2014-054 Controls over Financial Statement Preparation (continued)

In early FY2016 the following accounting policies were issued for 30-day comment, and these policies will be issued as final after the comment period.

- Equity
- Grants and Other Financial Assistance
- Revenues, Receivables, Unearned Revenues and Unavailable Revenues – General
- Accounts Receivable – Establishing and Managing a Receivable
- Procure to Pay – Vouchers using SINGLEPAY1 vendor ID

In addition to the issuance of these policies, SAO is in the process of updating the accounting policy on Expenses, Expenditures, Encumbrances and Payables. SAO continues to review the list of additional accounting policies to be issued.

2014-055 Restatements of Prior Year Balances

Control Category:	General Ledger Capital Assets Expenses/Expenditures and Liabilities Equity and Financial Statement Reconciliation Financial Reporting and Disclosure
Internal Control Impact:	Significant Deficiency
Compliance Impact:	None
Finding Status:	Partially Resolved

While the CAFR is prepared by the State Accounting Office (SAO), management at other State organizations is responsible for providing accurate and timely financial information and support to SAO. In order to ensure agencies are providing the necessary information and support, a joint memo from the Office of Planning and Budgeting (OPB) and SAO was sent to agency heads in April of 2015 which detailed out items for each agency to consider during their year-end close. Additionally, SAO plans to discuss Prior Period Adjustments at the Fiscal Management Council conference to be held in September 2015.

SAO places a high value on our internal processes to ensure our financial statements are accurate. As part of this process SAO does the following:

- Presents semi-weekly training for staff during CAFR season
- Updates annually the checklists used in CAFR preparation
- Completes the Government Finance Officers Association (GFOA) checklist prior to the release of the CAFR. Additionally, SAO just received the GFOA's Certificate of Achievement for Excellence in Financial Reporting Program for the 3rd year in a row.
- Management scrutinizes accrual entries for adjustments which could have an effect on prior period adjustments.

To provide the resources needed to ensure internal controls around financial reporting is a high priority for SAO, OPB provided funding for a new resources to assist with Internal Controls in FY2016. This resource will be responsible for implementing an internal control framework for financial reporting for the State. Hiring for this position is currently in progress.

STATE AGENCY: DEPARTMENT OF COMMUNITY HEALTH¹

2014-056 Accounts Payable and Other Accruals

Control Category: Expenses/Expenditures and Liabilities
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

Finding Status: Previously Reported Corrective Action Implemented

2014-057 Federal Receivables and Cash Management

Control Category: Revenues and Receivables
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

Finding Status: Unresolved

The Department of Community Health (DCH) will take the following corrective action steps:

- During state fiscal year (SFY) 2015, monthly meetings were held for management to review the federal receivables reconciliations. Adjustments and errors were discussed with management during the monthly meetings. Beginning with SFY2016, the federal receivable reconciliation will be scanned into Laserfiche on a monthly basis.
- Training will be provided to ensure that financial staff members understand the transaction flow for the federal receivable general ledger accounts.
- The year-end process for the upper payment limit (UPL) and pharmacy rebates will be documented and include a checklist that will be signed off by the preparer of the accruals. For UPL, it will be noted on the checklist which accruals are budgetary versus GAAP.
- Any significant variances between the estimated rebates accrued and actual amounts received will be investigated and documented. The documentation will be reviewed and signed off on by the Deputy CFO.

¹The audit of this State agency was performed in whole or in part by other auditors.

STATE AGENCY: DEPARTMENT OF HUMAN SERVICES

FS-427-12-06 Failure to Reconcile Accounts Receivable to the General Ledger

Control Category: General Ledger
Revenues and Receivables
Internal Control Impact: Significant Deficiency
Compliance Impact: None

Finding Status: Partially Resolved

The Department of Human Services (DHS) has established a process to complete Accounts Receivable to General Ledger reconciliations and address current outstanding reconciling items. The on-going challenge continues to be the extensive research required to resolve and clear historical reconciling items. DHS will continue its efforts to research and clean up historical reconciling items.

FS-427-12-08 Inadequate Bank Reconciliation Procedures

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

Findings Status: Partially Resolved

The Department of Human Services (DHS) has established a process to complete bank reconciliations and address current outstanding reconciling items in compliance with state policy. The on-going challenge continues to be the extensive research required to resolve and clear historical reconciling items. DHS is continuing its efforts to research and cleanup historical reconciling items.

As with bank reconciliations, a process is now in place to escheat checks outstanding for 180 days in compliance with state policy. The on-going challenge continues to be completing the process required to escheat checks outstanding from our historical outstanding items.

FS-427-13-03 Accounts Receivable Reconciliation Deficiencies

Control Category: General Ledger
Revenues and Receivables
Internal Control Impact: Significant Deficiency
Compliance Impact: None

Finding Status: Partially Resolved

The Department of Human Services (DHS) has established a process to complete Accounts Receivable to General Ledger reconciliations and address current outstanding reconciling items. The on-going challenge continues to be the extensive research required to resolve and clear historical reconciling items. DHS will continue its efforts to research and clean up historical reconciling items.

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

FS-427-13-04 Inadequate Bank Reconciliation Procedures

Control Category: Cash, Investments and Investment Related Activity
Internal Control Impact: Material Weakness
Compliance Impact: Nonmaterial Noncompliance
Repeat of Prior Year Finding: FS-427-12-08

Finding Status: Partially Resolved

The Department of Human Services (DHS) has established a process to complete bank reconciliations and address current outstanding reconciling items in compliance with state policy. The on-going challenge continues to be the extensive research required to resolve and clear historical reconciling items. DHS is continuing its efforts to research and cleanup historical reconciling items.

As with bank reconciliations, a process is now in place to escheat checks outstanding for 180 days in compliance with state policy. The on-going challenge continues to be completing the process required to escheat checks outstanding from our historical outstanding items.

2014-058 Insufficient Bank Reconciliation Procedures

Control Category: Cash, Investments and Investment Related Activity
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Repeat of Prior Year Findings: FS-427-13-04, FS-427-12-08

Finding Status: Partially Resolved

The Department of Human Services (DHS) has established a process to complete bank reconciliations and address current outstanding reconciling items in compliance with state policy. The on-going challenge continues to be the extensive research required to resolve and clear historical reconciling items. DHS is continuing its efforts to research and cleanup historical reconciling items.

As with bank reconciliations, a process is now in place to escheat checks outstanding for 180 days in compliance with state policy. The on-going challenge continues to be completing the process required to escheat checks outstanding from our historical outstanding items.

STATE AGENCY: DEPARTMENT OF LABOR

FS-440-12-05 Program Budgeting Deficiencies

Control Category: Budget
Internal Control Impact: Material Weakness
Compliance Impact: Nonmaterial Noncompliance

Finding Status: Unresolved

The Georgia Department of Labor (GDOL) maintains its accounting records on the FARS (Federal Accounting and Reporting) accounting system, which is used by many other State Labor Departments across the country. As noted by auditors, this system does not facilitate maintaining accounting records on a program by program basis as the system is designed to readily provide information to the U.S. Department of Labor in a uniform reporting format. GDOL is currently working to transition its accounting system to TeamWorks Financials which is proving to be a monumental effort. GDOL remains committed to successful deployment of TeamWorks Financials. The Agency is working closely with SAO, DOAS, GTA and OPB to complete this transition and maintain compliance with Federal reporting requirements.

FS-440-13-01 Negative Accounts Receivable

Control Category: Expenses/Expenditures and Liabilities
Equity and Financial Statement Reconciliations
Financial Reporting and Disclosure
Internal Control Impact: Significant Deficiency
Compliance Impact: None

Finding Status: Previously Reported Corrective Action Implemented

2014-059 Negative Accounts Receivable

Control Category: Expenses/Expenditures and Liabilities
Financial Reporting and Disclosure
Equity and Financial Statement Reconciliations
Internal Control Impact: Significant Deficiency
Compliance Impact: None
Repeat of Prior Year Finding: FS-440-13-01

Finding Status: Previously Reported Corrective Action Implemented

**STATE AGENCY: DEPARTMENT OF BEHAVIORAL HEALTH
AND DEVELOPMENTAL DISABILITIES**

2014-060 Journal Entry Documentation and Subrecipient Monitoring

Control Category: Accounting Controls (Overall)
Expenses/Expenditures and Liabilities
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Finding Status: Previously Reported Corrective Action Implemented

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

2014-061 Deficiencies in Controls over Capital Assets

Control Category: Capital Assets
Financial Reporting and Disclosure
Internal Control Impact: Significant Deficiency
Compliance Impact: None
Finding Status: Previously Reported Corrective Action Implemented

2014-062 Deficiencies in Controls over Calculation of Benefits Payable

Control Category: Expenses/Expenditures and Liabilities
Internal Control Impact: Significant Deficiency
Compliance Impact: None
Finding Status: Previously Reported Corrective Action Implemented

STATE AGENCY: DEPARTMENT OF REVENUE

FS-474-12-01 Inadequate Bank Reconciliation Procedures

Control Category: Cash, Investments and Investment Related Activity
Internal Control Impact: Material Weakness
Compliance Impact: Nonmaterial Noncompliance
Finding Status: Previously Reported Corrective Action Implemented

STATE AGENCY: GEORGIA INSTITUTE OF TECHNOLOGY

2014-063 Inadequate Internal Controls over Research Labs

Control Category: Accounting Controls (Overall)
Internal Control Impact: Significant Deficiency
Compliance Impact: None

Finding Status: Previously Reported Corrective Action Implemented

STATE AGENCY: CLAYTON STATE UNIVERSITY

2014-064 Inadequate Accounting Controls

Control Category: Accounting Controls (Overall)
Internal Control Impact: Significant Deficiency
Compliance Impact: None

Finding Status: Previously Reported Corrective Action Implemented

STATE AGENCY: FORT VALLEY STATE UNIVERSITY

FS-533-12-01 Logical Access - Inadequate Separation of Duties

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

Finding Status: Unresolved

See response to finding number 2014-025.

STATE AGENCY: FORT VALLEY STATE UNIVERSITY *(continued)*

2014-065 Deficiencies in Controls over Financial Reporting

Control Category: Financial Reporting and Disclosure
Internal Control Impact: Significant Deficiency
Compliance Impact: None

Finding Status: Partially Resolved

During fiscal year 2015, university officials made every effort possible to verify all balances that were noted as an audit concern in the previous year. These audit issues included uncollectible accounts receivable, interest payable, capital lease obligations, year ending bank balances, etc. In addition, a completed Budget to GAAP reconciliation has been completed and will be submitted to the auditors upon their request. While the current staff at FVSU is lacking a number of key officials such as the Vice President, Controller and Budget Director the University will continue to review its accounting controls and procedures and make improvements that will address any weaknesses that are identified.

STATE AGENCY: GEORGIA COLLEGE & STATE UNIVERSITY

2014-066 Deficiencies in Controls over Capital Assets

Control Category: Capital Assets
Internal Control Impact: Significant Deficiency
Compliance Impact: None

Finding Status: Previously Reported Corrective Action Implemented

STATE AGENCY: GEORGIA PUBLIC TELECOMMUNICATIONS COMMISSION

FS-977-13-01 Inaccurate Annual Leave Balances

Control Category: Accounting Controls (Overall)
Expenses/Expenditures and Liabilities
Financial Reporting and Disclosure
Internal Control Impact: Significant Deficiency
Compliance Impact: None

Finding Status: Previously Reported Corrective Action Implemented

PRIOR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

FEDERAL AGENCY: U.S. DEPARTMENT OF AGRICULTURE

STATE AGENCY: DEPARTMENT OF EDUCATION

2014-001 Noncompliance with FFATA Reporting Requirements

Compliance Requirement: Reporting
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Agriculture
CFDA Number and Title: 10.553 - School Breakfast Program
10.555 - National School Lunch Program

Finding Status: Partially Resolved

The Department will review again its process to ensure that reports are submitted timely as required by FFATA reporting requirements.

In February 2016 (estimated) as staff are hired to fill our vacancy, we will develop a way to track when the award is made, when the report is due and when the report was actually filed with FSRS to help ensure timely submission is achieved.

FEDERAL AGENCY: U.S. DEPARTMENT OF DEFENSE

STATE AGENCY: GEORGIA STATE UNIVERSITY RESEARCH FOUNDATION, INC¹

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

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

Finding Status: Previously Reported Corrective Action Implemented

¹The audit of this State agency was performed in whole or in part by other auditors.

FEDERAL AGENCY: U.S. DEPARTMENT OF EDUCATION

STATE AGENCY: DEPARTMENT OF EDUCATION

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

Compliance Requirement: Activities Allowed or Unallowed
Eligibility
Subrecipient Monitoring

Internal Control Impact: Material Weakness

Compliance Impact: Material Noncompliance

Federal Awarding Agency: U.S. Department of Education

CFDA Number and Title: 84.287 - Twenty First Century Community Learning Centers

Finding Status: Partially Resolved

The U.S. Department of Education (DOE) issued a program determination letter on May 8, 2012 wherein it requested that the Georgia Department of Education (GaDOE) submit a corrective action plan and evidence of its implemented corrective actions. The GaDOE submitted its corrective action plan for review and approval to the U.S. DOE on August 6, 2012. In the program determination letter, the U.S. DOE also preliminarily determined that the GaDOE should repay the U.S. DOE a total of \$5,668,335. The GaDOE is currently appealing this determination.

STATE AGENCY: GEORGIA STATE UNIVERSITY RESEARCH FOUNDATION, INC¹

2014-021 Failure to Comply with Special Contract Terms and Conditions

Compliance Requirement: Special Tests and Provisions

Internal Control Impact: Significant Deficiency

Compliance Impact: Nonmaterial Noncompliance

Federal Awarding Agency: U.S. Department of Education

CFDA Number and Title: 84.305 - Education Research, Development and Dissemination

Finding Status: Partially Resolved

The finding was due to an inability to demonstrate that a particular commitment had been met over the course of a project. We will identify these commitments in our accounting system and run monthly reports reconciling the commitments with actual expenditures. We will also institute a process of specifically identifying these obligations on the award summary sheets which are distributed to all key administrative personnel.

¹The audit of this State agency was performed in whole or in part by other auditors.

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

STATE AGENCY: GEORGIA REGENTS UNIVERSITY

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

Compliance Requirement:	Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
CFDA Number and Title:	84.SFA - Student Financial Assistance Cluster
Questioned Cost:	\$2,303
Finding Status:	Previously Reported Corrective Action Implemented

STATE AGENCY: ALBANY STATE UNIVERSITY

FA-521-11-01 Deficiencies in Student Financial Aid Process

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
CFDA Number and Title:	84.SFA - Student Financial Aid Cluster
Questioned Cost:	\$1,103
Finding Status:	Partially Resolved

Beginning with the 2014-2015 aid year, the Office of Financial Aid completed all Return of Title IV calculations by using the Department of Education's online template as provided at <https://faaccess.ed.gov>. Due to issues beyond the scope of the Office of Financial Aid, it was determined to be in the best interest of the university to relinquish use of the Ellucian Banner Return of Title IV program until all offices, were trained in the use of their specific modules as it relates to the setting up and maintaining of the Return of Title IV module in Banner.

The Office of Financial Aid will immediately return to using Banner as the primary method of calculating the Return of Title IV funds. Training from model institutions, namely Clayton State University, will be sought to maximize accuracy of data entry and compliance. To ensure Title IV compliance during the transition period, the US Department of Education's Return to Title IV template will be used to confirm return amounts. The Office of Financial Aid will ensure that Banner Return of Title IV module training and implementation is complete by December 31, 2015.

The Office of Financial Aid now calculates all fees internally with regard to the process. This ensures that areas of prior noncompliance are 100% resolved. As part of this year's setup process for the Office of Financial Aid, the office now works with all external departments to ensure that all calendars and dates are properly address and maintained. The Office of Financial Aid has also updated its Return of Title IV policy to address areas of noncompliance.

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

STATE AGENCY: COLUMBUS STATE UNIVERSITY

2014-022 Weaknesses in Logical Access IT General Controls

Compliance Requirement: Activities Allowed or Unallowed
Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: None
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster
Finding Status: Previously Reported Corrective Action Implemented

2014-023 Overpayment of Student Financial Assistance

Compliance Requirement: Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster
Questioned Cost: \$8,062
Finding Status: Partially Resolved

We have implemented procedures to ensure that exception reports are generated and consistently monitored to ensure grade level and awarding comparisons match. Columbus State University (CSU) began using Argos, the Banner companion reporting software package, in January, 2015. We also began using the reporting tool to develop a broader array of comparative information to be certain all funds are properly awarded.

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

STATE AGENCY: COLUMBUS STATE UNIVERSITY (continued)

2014-024 Return of Title IV Funds

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster
Questioned Cost: \$14,559

Finding Status: Partially Resolved

We have implemented procedures to ensure that unofficial withdrawals are properly reported to the Office of the Registrar in a timely manner to allow the Office of Financial Aid time to process returns within the 45 day threshold. Columbus State University (CSU) has activated programming within Banner that requires faculty to record a Last Date of Attendance (LDA) when they enter withdrawal grades. This is in addition to established Registrar policy to verify all students with all F and/or WF grades to ensure F grades are earned. To supplement, CSU brought Argos, the Banner companion reporting software package, live in January, 2015. We are using the reporting tool to develop a broader array of comparative information to be certain all students with F and WF grades have an accompanying LDA.

In addition, the University is awaiting a response from the U.S. Department of Education in regards to the resolution of this finding.

STATE AGENCY: FORT VALLEY STATE UNIVERSITY

2014-025 Weaknesses in Logical Access IT General Controls

Compliance Requirement: Activities Allowed or Unallowed
Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: None
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster Program

Finding Status: Unresolved

The University conducts a weekly review of all roles and assigned access for each authorized user. Access is issued based on job functions and only currently active employees or authorized designees have correct and appropriate access.

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

STATE AGENCY: FORT VALLEY STATE UNIVERSITY *(continued)*

2014-026 Excessive Cash Balances

Compliance Requirement: Cash Management
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster

Finding Status: Partially Resolved

The University reviewed the policies and procedures relative to cash monitoring and has ensured that the personnel involved are aware of the time requirements of excess cash. The funds were returned, as well. In addition, the University is awaiting a response from the U.S. Department of Education in regards to the resolution of this finding.

2014-027 Overpayment of Student Financial Assistance

Compliance Requirement: Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster
Questioned Cost: \$10,143

Finding Status: Partially Resolved

The University has made changes to the Banner Financial Aid system to properly award eligible students. Processes are now being run to correct grade levels, C-Codes are being posted, and ISIR's are now being locked after processing. The Financial Aid Director is providing continuous staff training and revising Policies and Procedures as necessary. In addition, the University is awaiting a response from the U.S. Department of Education in regards to the resolution of this finding.

2014-028 Undocumented Cost of Attendance Budgets

Compliance Requirement: Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster

Finding Status: Unresolved

The cost of attendance budget documentation will be maintained by the University in the future.

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

STATE AGENCY: FORT VALLEY STATE UNIVERSITY *(continued)*

2014-029 Failure to Comply with Federal Work-Study Earmarking Requirements

Compliance Requirement: Matching, Level of Effort, Earmarking
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster
Questioned Cost: \$8,088

Finding Status: Partially Resolved

The University has automated the Federal Work-Study process in the Banner Financial Aid system, which has more effectively identified areas of employment classified as appropriate community service activities. In addition, the University is awaiting a response from the U.S. Department of Education in regards to the resolution of this finding.

2014-030 Return of Title IV Funds

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster
Questioned Cost: \$5,131

Finding Status: Partially Resolved

The University has automated the R2T4 process in Banner Financial Aid and reviewed the reporting areas with the Registrar's Office and Student Financial Services staff. The University identified weekends that should or should not be included during breaks. In addition, the University is awaiting a response from the U.S. Department of Education in regards to the resolution of this finding.

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

STATE AGENCY: GEORGIA SOUTHERN UNIVERSITY

2014-031 Calculation of Title IV Refunds

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA Student Financial Assistance Cluster

Finding Status: Partially Resolved

The corrective action plan for this finding has been fully implemented. The auditors nor Federal Program Reviewers found any problems with refund calculations in fiscal year 2015. We are awaiting confirmation from the U.S. Department of Education that this finding has been resolved.

STATE AGENCY: GEORGIA GWINNETT COLLEGE

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

Compliance Requirement: Matching, Level of Effort, Earmarking
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster
Questioned Cost: \$2,809

Finding Status: Previously Reported Corrective Action Implemented

STATE AGENCY: KENNESAW STATE UNIVERSITY

2014-034 Satisfactory Academic Progress Determinations

Compliance Requirement: Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster

Finding Status: Partially Resolved

The University has modified policies and procedures to ensure compliance with (34 CFR 668(a)(6)). The University is awaiting final resolution from the U.S. Department of Education.

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

STATE AGENCY: SAVANNAH STATE UNIVERSITY

2014-032 Weaknesses in Logical Access IT General Controls

Compliance Requirement: Activities Allowed or Unallowed
Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: None
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA Student Financial Assistance Cluster
Finding Status: Previously Reported Corrective Action Implemented

2014-033 Return of Title IV Funds

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster
Questioned Cost: \$13,601
Finding Status: Unresolved

The Registrar's Office, Financial Aid Office and Bursar's Office have been working to develop the best process to gather withdrawal information from students to determine official and unofficial withdrawals for accurate and timely calculation of return of Title IV aid. The plan is to develop an automated withdrawal application that captures all pertinent dates to ensure an accurate period for computation. The University will utilize the return of Title IV aid calculation determined by student financial aid system for all future calculations.

STATE AGENCY: BAINBRIDGE STATE COLLEGE

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

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster
Questioned Cost: \$256
Finding Status: Previously Reported Corrective Action Implemented

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

STATE AGENCY: BAINBRIDGE STATE COLLEGE *(continued)*

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

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster

Finding Status: Previously Reported Corrective Action Implemented

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

Compliance Requirement: Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster
Questioned Cost: \$144,032

Finding Status: Previously Reported Corrective Action Implemented

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

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster
Questioned Cost: \$20,672

Finding Status: Previously Reported Corrective Action Implemented

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

STATE AGENCY: BAINBRIDGE STATE COLLEGE (continued)

2014-035 Ineffective Logical Access Controls

Compliance Requirement: Activities Allowed or Unallowed
Eligibility
Internal Control Impact: Material Weakness
Compliance Impact: None
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA Student Financial Assistance Cluster

Finding Status: Unresolved

We concur with this finding. The College will implement adequate policies and procedures to adequately monitor general security settings and user access to the student information system as well as ensure proper separation of duties as it relates to financial and student financial aid processes.

2014-036 Inadequate Controls over Enrollment Reporting

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Material Weakness
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA Student Financial Assistance Cluster

Finding Status: Partially Resolved

The corrective action plan for this finding has been fully implemented. We are awaiting confirmation from the U.S. Department of Education that this finding has been resolved.

STATE AGENCY: DARTON STATE COLLEGE

2014-037 Weaknesses in Logical Access IT General Controls

Compliance Requirement: Activities Allowed or Unallowed
Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: None
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster Program

Finding Status: Previously Reported Corrective Action Plan Implemented

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

STATE AGENCY: DARTON STATE COLLEGE *(continued)*

2014-038 Overpayment of Student Financial Assistance

Compliance Requirement: Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster
Questioned Cost: \$2,722

Finding Status: Unresolved

Darton State College (DSC) implemented new procedures and processes that began during the Fall 2014 semester. This automated award process will prevent the incorrect awarding of unsubsidized loans prior to meeting the subsidized loan limit and will also ensure the correct cost of attendance calculations. We are developing internal monitoring reports as a check on our processes as well.

DSC began using an automated Satisfactory Academic Progress (SAP) policy and we have developed multiple internal monitoring reports that allow us to check for possible errors. We monitor this process and make adjustments as needed. This will prevent the incorrect application of the DSC SAP policy going forward.

We have implemented a new procedure regarding the awarding of honors student stipends that will prevent the awarding of additional funds going forward.

2014-039 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
CFDA Number and Title: 84.SFA Student Financial Assistance Cluster
Questioned Cost: \$150

Finding Status: Partially Resolved

Darton State College (DSC) has performed process mapping of our verification processes and reorganized the duties of the Financial Aid staff responsible for these processes. This will allow for those members of our staff that are responsible for verification to have a singular focus on this process. DSC has also implemented an internal audit system in order to periodically check a sample of these verifications to further ensure accuracy.

In addition, the College is awaiting a response from the U.S. Department of Education in regards to the resolution of this finding.

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

STATE AGENCY: DARTON STATE COLLEGE *(continued)*

2014-040 Return of Title IV Funds

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster
Questioned Cost: \$2,974

Finding Status: Partially Resolved

Darton State College (DSC) has implemented a report that will compare our list of students scheduled for Return of Title IV (R2T4) to their entries in TSAAREV to confirm that the return has been completed. This will be run weekly to ensure that none are missed going forward.

DSC created a new purge process that will eliminate any future delays in the R2T4 process.

DSC began (starting retroactively for the Fall 2014 semester) incorporating bookstore charges into our institutional charges when calculating the amount needed for R2T4. This process began in the Spring 2015 semester.

In addition, the College is awaiting a response from the U.S. Department of Education in regards to the resolution of this finding.

STATE AGENCY: GEORGIA PERIMETER COLLEGE

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

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster

Finding Status: Previously Reported Corrective Action Implemented

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

STATE AGENCY: EAST GEORGIA STATE COLLEGE

FA-572-12-01 Deficiencies in Student Financial Assistance Refund Process

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA Student Financial Assistance Cluster
Questioned Cost: \$201

Finding Status: Previously Reported Corrective Action Implemented

STATE AGENCY: MIDDLE GEORGIA STATE COLLEGE

FA-584-12-01 Inadequate Control Procedures over Unofficial Withdrawals

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster

Finding Status: Previously Reported Corrective Action Implemented

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

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster

Finding Status: Previously Reported Corrective Action Implemented

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

STATE AGENCY: MIDDLE GEORGIA STATE COLLEGE *(continued)*

2014-041 Weaknesses in IT General Controls

Compliance Requirement: Activities Allowed or Unallowed
Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: None
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance

Finding Status: Partially Resolved

These issues are due to delivered roles in the baseline Banner system and are necessary for our Systems Administrator to perform delivered modifications. The USG System Office is addressing these issues with the Department of Audits and Accounts as they affect all institutions that employ baseline Banner. We are awaiting instructions from the outcomes of these discussions to determine how to proceed.

2014-042 Inadequate Control Procedures over Withdrawals

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster
Repeat of Prior Year Findings: FA-583-13-01, FA-584-12-01
Questioned Cost: \$204,059

Finding Status: Partially Resolved

The College has implemented procedures to ensure that exception reports are generated and consistently monitored to ascertain a student's correct last date of attendance. Faculty have been instructed on these procedures and are now required to report all last dates of attendance for students not receiving a successful attempt at the course. The Financial Aid Office generates and reviews these reports to ensure timely and appropriate calculations are performed. All days of the payment period are accounted for to ensure compliance with regard to the formula used to calculate the amounts returned. The funds returned by the institution are also reviewed to compare amounts calculated to actual amounts returned. The College returned \$200,800.47 to the U.S. Department of Education during fiscal year 2015.

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

STATE AGENCY: SOUTH GEORGIA STATE COLLEGE

2014-043 Weaknesses in Logical Access IT General Controls

Compliance Requirement: Activities Allowed or Unallowed
Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: None
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster

Finding Status: Partially Resolved

The corrective action plan for this finding has been fully implemented. We are awaiting confirmation from the U.S. Department of Education that this finding has been resolved.

2014-044 Return of Title IV Funds

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster
Questioned Cost: \$1,498

Finding Status: Partially Resolved

Management has determined that the refund error calculations for withdrawals, official or unofficial, identified by the auditors were specifically related to one employee who utilized the incorrect number of days in the semester as part of the Title IV refund calculations; this was a direct result of recent personnel changes within the Student Financial Assistance (SFA) office. Training on the refund calculation has since been provided to personnel in the SFA office. SFA personnel are currently recalculating all SFA refunds for fiscal year 2015 in order to specifically identify all under-payments and/or over-payments resulting from any such calculation errors. When these recalculations are complete, Management will be in direct contact with the U.S. Department of Education to resolve this issue as quickly as possible.

The one instance identified where no return of Title IV funds was made for a student who received all failing and/or incomplete grades was directly related to an isolated employee error. The particular student identified by the auditors was coded incorrectly in Banner which resulted in that student not being listed on the withdrawal report that would initiate the refund calculation. Management is currently evaluating the most effective method to review these withdrawal reports to ensure accuracy.

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

STATE AGENCY: ALBANY TECHNICAL COLLEGE

FA-820-11-01 Deficiencies in Student Financial Aid Refund Process

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster

Finding Status: Partially Resolved

Return to Title IV is being performed every 7 to 14 days to capture withdrawals timely. Also, faculty is being reminded on a regular basis to perform withdrawals as soon as it is noted the student is no longer attending. Financial Aid works with appropriate staff in the Business Office to share information regarding when funds are returned so all parties are aware when a balance is due to the Dept. of Education.

STATE AGENCY: WEST GEORGIA TECHNICAL COLLEGE

FA-826-12-02 Failure to Properly Comply with the Verification Process

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster

Finding Status: Partially Resolved

The corrective action plan for this finding has been fully implemented. We are awaiting confirmation from the U.S. Department of Education that this finding has been resolved.

FA-826-12-03 Deficiencies Over the Title IV Refunds Process

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster

Finding Status: Partially Resolved

The corrective action plan for this finding has been fully implemented. We are awaiting confirmation from the U.S. Department of Education that this finding has been resolved.

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

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

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

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster
Questioned Cost: \$4,464

Finding Status: Partially Resolved

The corrective action plan for this finding has been fully implemented. We are awaiting confirmation from the U.S. Department of Education that this finding has been resolved.

2014-045 Weaknesses in Logical Access IT General Controls

Compliance Requirement: Activities Allowed or Unallowed
Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: None
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster

Finding Status: Partially Resolved

The corrective action plan for this finding has been fully implemented. We are awaiting confirmation from the U.S. Department of Education that this finding has been resolved.

2014-046 Inadequate Control Procedures over Withdrawals

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster
Questioned Cost: \$1,192

Finding Status: Partially Resolved

The corrective action plan for this finding has been fully implemented. We are awaiting confirmation from the U.S. Department of Education that this finding has been resolved.

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

STATE AGENCY: COLUMBUS TECHNICAL COLLEGE

2014-047 Ineffective Logical Access Controls

Compliance Requirement: Activities Allowed or Unallowed
Eligibility
Internal Control Impact: Material Weakness
Compliance Impact: None
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster Program
Finding Status: Previously Reported Corrective Action Implemented

2014-048 Overpayment of Student Financial Assistance

Compliance Requirement: Eligibility
Internal Control Impact: Material Weakness
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster
Questioned Cost: \$7,025
Finding Status: Partially Resolved

The corrective action plan for this finding has been fully implemented. We are awaiting confirmation from the U.S. Department of Education that this finding has been resolved.

STATE AGENCY: LANIER TECHNICAL COLLEGE

2014-049 Weaknesses in Logical Access IT General Controls

Compliance Requirement: Activities Allowed or Unallowed
Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: None
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster Program
Finding Status: Previously Reported Corrective Action Implemented

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

STATE AGENCY: LANIER TECHNICAL COLLEGE *(continued)*

2014-050 Return of Title IV Funds

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster
Questioned Cost: \$911

Finding Status: Unresolved

The Director of Financial Aid implemented a "double check" to be sure that the return to Title IV calculations were posted to each student's Banner account. The funds were returned to U. S. Department of Education (USDOE) once the correction was posted on the students accounts. The Technical College does not owe any additional funds to the grantor. There are no other corrective steps needed at the Technical College, however the Technical College is awaiting final resolution from USDOE for this finding.

STATE AGENCY: CENTRAL GEORGIA TECHNICAL COLLEGE

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

Compliance Requirement: Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster
Questioned Cost: \$3,700

Finding Status: Previously Reported Corrective Action Implemented

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

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster
Questioned Cost: \$24,372

Finding Status: Previously Reported Corrective Action Implemented

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

STATE AGENCY: CENTRAL GEORGIA TECHNICAL COLLEGE *(continued)*

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

Compliance Requirement: Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster
Questioned Cost: \$2,970

Finding Status: Partially Resolved

The corrective action plan for this finding has been fully implemented. We are awaiting confirmation from the U.S. Department of Education that this finding has been resolved.

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

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster
Questioned Cost: \$9,383

Finding Status: Previously Reported Corrective Action Implemented

2014-051 Weaknesses in Logical Access IT General Controls

Compliance Requirement: Activities Allowed or Unallowed
Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: None
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster Program

Finding Status: Partially Resolved

The controls that been implemented are that TCSG tests all upgrades/patches/issues before applying to CGTC system, all development is performed at the TCSG level and changes are implemented after approval from TCSG and support by TCSG staff.

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

STATE AGENCY: SOUTH GEORGIA TECHNICAL COLLEGE

2014-052 Weaknesses in Logical Access IT General Controls

Compliance Requirement: Activities Allowed or Unallowed
Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: None
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster Program
Finding Status: Previously Reported Corrective Action Implemented

2014-053 Return of Title IV Funds

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster Program
Questioned Cost: \$1,749
Finding Status: Partially Resolved

The Technical College is monitoring instructors' timeliness of reporting of students' withdrawal dates and is performing Return of Title IV calculations more frequently. A new Student Information System exception report was created by the IT Department and is now automatically generated and reviewed on a daily basis by the Registrar and Financial Aid Director. This allows Technical College personnel to identify withdrawn students miscoded in the Student Information System in an effort to correct keying errors in a timely manner. In addition, the Technical College is awaiting a response from the U.S. Department of Education in regards to the resolution of this finding.

STATE AGENCY: OGEECHEE TECHNICAL COLLEGE

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

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster
Finding Status: Previously Reported Corrective Action Implemented

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

STATE AGENCY: GEORGIA MILITARY COLLEGE

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

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster
Questioned Cost: \$4,790

Finding Status: Previously Reported Corrective Action Implemented

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

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

Finding Status: Previously Reported Corrective Action Implemented

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

STATE AGENCY: DEPARTMENT OF COMMUNITY HEALTH¹

FA-419-12-02 Verification and Documentation of Eligibility

Compliance Requirement: Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Health and Human Services
CFDA Number and Title: 93.720 - ARRA - Survey and Certification Ambulatory Surgical Center Healthcare - Associated Infection Prevention Initiative; 93.777 - State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare; and 93.778 - Medical Assistance Program

Finding Status: Unresolved

See response to finding 2014-005.

¹ The compliance audit of this State agency was performed by other auditors.

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

STATE AGENCY: DEPARTMENT OF COMMUNITY HEALTH¹ (continued)

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

Compliance Requirement: Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Health and Human Services
CFDA Number and Title: 93.720 - ARRA - Survey and Certification Ambulatory Surgical Center Healthcare - Associated Infection Prevention Initiative; 93.777 - State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare; and 93.778 - Medical Assistance Program

Finding Status: Unresolved

See response to finding 2014-005.

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

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Health and Human Services
CFDA Number and Title: 93.720 - ARRA - Survey and Certification Ambulatory Surgical Center Healthcare - Associated Infection Prevention Initiative; 93.777 - State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare; and 93.778 - Medical Assistance Program

Finding Status: Previously Reported Corrective Action Implemented

2014-002 Accounts Payable and Other Accruals

Compliance Requirement: Activities Allowed or Unallowed
Allowable Costs/Cost Principles
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Health and Human Services
CFDA Number and Title: 93.767 - Children's Health Insurance Program; 93.777 - State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare; 93.778 - Medical Assistance Program

Finding Status: Previously Reported Corrective Action Implemented

¹ The compliance audit of this State agency was performed by other auditors.

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

STATE AGENCY: DEPARTMENT OF COMMUNITY HEALTH¹ (continued)

2014-003 Federal Receivables and Cash Management

Compliance Requirement: Cash Management
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Health and Human Services
CFDA Number and Title: 93.777 - State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare
93.778 - Medical Assistance Program (Medicaid: Title XIX)

Finding Status: Unresolved

The Department of Community Health (DCH) will take the following corrective action steps:

- During state fiscal year (SFY) 2015, monthly meetings were held for management to review the federal receivables reconciliations. Adjustments and errors were discussed with management during the monthly meetings. Beginning with SFY2016, the federal receivable reconciliation will be scanned into Laserfiche on a monthly basis.
- Training will be provided to ensure that financial staff members understand the transaction flow for the federal receivable general ledger accounts.
- The year-end process for the upper payment limit (UPL) and pharmacy rebates will be documented and include a checklist that will be signed off by the preparer of the accruals. For UPL, it will be noted on the checklist which accruals are budgetary versus GAAP.
- Any significant variances between the estimated rebates accrued and actual amounts received will be investigated and documented. The documentation will be reviewed and signed off on by the Deputy CFO.

2014-004 Documentation of Medicaid Provider Eligibility

Compliance Requirement: Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Health and Human Services
CFDA Number and Title: 93.777 - State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare
93.778 - Medical Assistance Program (Medicaid: Title XIX)

Finding Status: Previously Reported Corrective Action Implemented

¹ The compliance audit of this State agency was performed by other auditors.

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

STATE AGENCY: DEPARTMENT OF COMMUNITY HEALTH¹ *(continued)*

2014-005 Verification and Documentation of Medicaid Eligibility

Compliance Requirement: Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Health and Human Services
CFDA Number and Title: 93.777 - State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare
93.778 - Medical Assistance Program (Medicaid: Title XIX)
Repeat of Prior Year Finding: FA-419-13-01
Finding Status: Unresolved

The Department of Community Health (DCH) will take the following corrective action steps:

- DCH will continue to meet with DFCS quarterly on the PIP.
- DCH MEQC staff will continue to review cases for completeness and report any errors or deficiencies to DFCS and CMS. All errors and deficiencies will continue to be addressed through a CAP.
- DCH and DFCS are in the process of implementing a new Integrated Eligibility System for public assistance programs called Georgia Gateway. This system will make renewals more efficient and provide DCH more direct oversight of the Medicaid eligibility process.

2014-006 Surveys to Monitor Facility Compliance with Provider Health and Safety Standards

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Material Weakness
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Health and Human Services
CFDA Number and Title: 93.777 - State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare
93.778 - Medical Assistance Program (Medicaid: Title XIX)
Repeat of Prior Year Finding: FA-419-13-04
Finding Status: Previously Reported Corrective Action Implemented

¹ The compliance audit of this State agency was performed by other auditors.

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

STATE AGENCY: DEPARTMENT OF HUMAN SERVICES

FA-427-12-08 Required Transparency Act Reports Not Filed in a Timely Manner

Compliance Requirement: Reporting
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Health and Human Services
CFDA Number and Title: 93.563 - Child Support Enforcement
93.568 - Low-Income Home Energy Assistance
93.569 - Community Services Block Grant

Finding Status: Previously Reported Corrective Action Implemented

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

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

Finding Status: Previously Reported Corrective Action Implemented

2014-010 Noncompliance with FFATA Reporting Requirements

Compliance Requirement: Reporting
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Health and Human Services
CFDA Number and Title: 93.558 – Temporary Assistance for Needy Families
93.568 – Low-Income Home Energy Assistance
93.667 – Social Services Block Grant

Repeat of Prior Year Findings: FA-427-13-02, FA-427-12-08

Finding Status: Previously Reported Corrective Action Implemented

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

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

2014-011 Inadequate Monitoring of Subrecipients

Compliance Requirement: Subrecipient Monitoring
Internal Control Impact: Material Weakness
Compliance Impact: Material Noncompliance
Federal Awarding Agency: U.S. Department of Health and Human Services
CFDA Number and Title: 93.568 – Low-Income Home Energy Assistance

Finding Status: Partially Resolved

In April 2015, the Department of Human Services (DHS) instituted a monitoring process to ensure appropriate procedures for sub-recipient performance review are executed by the LIHEAP program staff. The process includes:

- Monitoring timely submission of monthly programmatic and expenditure reports from sub-recipients.
- Documented management reviews of monthly programmatic and expenditure reports.
- Timely submission and recording of monthly expenditures.
- A template for evaluating sub-recipient performance and compliance.
- Monthly reviews by the Office of Financial Services to ensure compliance with this monitoring process.

**STATE AGENCY: DEPARTMENT OF BEHAVIORAL HEALTH AND
DEVELOPMENTAL DISABILITIES**

FA-441-12-03 Required Transparency Act Reports not Filed

Compliance Requirement: Reporting
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Health and Human Services
CFDA Number and Title: 93.959 - Block Grants for Prevention and Treatment of Substance Abuse

Finding Status: Further Action Not Warranted

All block grants are no longer required to submit FFATA reports; therefore, further action on this block grant program finding is not warranted.

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

STATE AGENCY: DEPARTMENT OF BEHAVIORAL HEALTH AND
DEVELOPMENTAL DISABILITIES (continued)

FA-441-12-04 Failure to Confirm DUNS Number Prior to Issuance of Subaward

Compliance Requirement: Subrecipient Monitoring
Internal Control Impact: Material Weakness
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Health and Human Services
CFDA Number and Title: 93.959 - Block Grants for Prevention and Treatment of Substance Abuse
Finding Status: Previously Reported Corrective Action Implemented

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

Compliance Requirement: Reporting
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Health and Human Services
CFDA Number and Title: 93.959 - Block Grants for Prevention and Treatment of Substance Abuse
Repeat of Prior Year Finding: FA-441-12-03
Finding Status: Further Action Not Warranted

All block grants are no longer required to submit FFATA reports; therefore, further action on this block grant program finding is not warranted.

FA-441-13-02 Unconfirmed DUNS Number Prior to Issuance of Subawards

Compliance Requirement: Subrecipient Monitoring
Internal Control Impact: Material Weakness
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Health and Human Services
CFDA Number and Title: 93.959 - Block Grants for Prevention and Treatment of Substance Abuse
Repeat of Prior Year Finding: FA-441-12-04
Finding Status: Previously Reported Corrective Action Implemented

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

STATE AGENCY: DEPARTMENT OF BEHAVIORAL HEALTH AND
DEVELOPMENTAL DISABILITIES *(continued)*

2014-014 Inadequate FFATA Reporting Process

Compliance Requirement: Reporting
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Health and Human Services
CFDA Number and Title: 93.959 - Block Grants for Prevention and Treatment of Substance Abuse
Repeat of Prior Year Findings: FA-441-13-01, FA-441-12-03
Finding Status: Further Action Not Warranted

All block grants are no longer required to submit FFATA reports; therefore, further action on this block grant program finding is not warranted.

2014-015 Journal Entry Documentation and Subrecipient Monitoring

Compliance Requirement: Subrecipient Monitoring
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Health and Human Services
CFDA Number and Title: 93.667 – Social Services Block Grant
Finding Status: Previously Reported Corrective Action Implemented

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

STATE AGENCY: GEORGIA STATE UNIVERSITY RESEARCH FOUNDATION, INC¹

2014-020 Required Reports Not Filed or Not Submitted on Time

Compliance Requirement: Reporting
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Health and Human Services
CFDA Number and Title: 93.286 - Discovery and Applied Research for Technological Innovations to Improve Human Health, 93.853 - Extramural Research Programs in the Neurosciences and Neurological Disorders, 93.173- Research Related to Deafness and Communication Disorders, 93.307- Minority Health and Health Disparities Research, 93.847 - Diabetes, Digestive, and Kidney Diseases Extramural Research, 93.273- Alcohol Research Programs, 93.242 - Mental Health Research Grants, 93.848 - Digestive Diseases and Nutrition Research, 93.855 - Allergy, Immunology and Transplantation Research, 93.865 - Child Health and Human Development Extramural Research, 93.077 - Family Smoking Prevention and Tobacco Control Act Regulatory Research

Finding Status: Previously Reported Corrective Action Implemented

FEDERAL AGENCY: U.S. DEPARTMENT OF HOMELAND SECURITY

STATE AGENCY: OFFICE OF THE GOVERNOR

2014-009 FFATA Reports Not Submitted Timely

Compliance Requirement: Reporting
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Homeland Security
CFDA Number and Title: 97.067 - Homeland Security Grant

Finding Status: Previously Reported Corrective Action Implemented

¹The audit of this State agency was performed in whole or in part by other auditors.

FEDERAL AGENCY: U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

STATE AGENCY: DEPARTMENT OF COMMUNITY AFFAIRS¹

2014-012 Incorrect Eligibility Determinations

Compliance Requirement: Eligibility
Internal Control Impact: None
Compliance Impact: Material Noncompliance
Federal Awarding Agency: U.S. Department of Housing and Urban Development
CFDA Number and Title: 14.871 - Section 8 Housing Choice Vouchers

Finding Status: Unresolved

The status is unresolved; however, when a finding is identified, the correct documents are obtained or the original documents are reviewed and the 50058 form is corrected to reflect the accurate income and assets. We will continue to increase our quality control review in order to reduce errors and we will also continue to provide training to the staff.

2014-013 Incorrect Financial Data in CAPER Report

Compliance Requirement: Reporting
Internal Control Impact: Material Weakness
Compliance Impact: Material Noncompliance
Federal Awarding Agency: U.S. Department of Housing and Urban Development
CFDA Number and Title: 14.228 - Community Development Block Grants

Finding Status: Previously Reported Corrective Action Implemented

FEDERAL AGENCY: U.S. DEPARTMENT OF LABOR

STATE AGENCY: OFFICE OF THE GOVERNOR

FA-422-13-03 Inaccurate Financial Reports

Compliance Requirement: Reporting
Internal Control Impact: Material Weakness
Compliance Impact: Material Noncompliance
Federal Awarding Agency: U.S. Department of Labor
CFDA Number and Title: 17.258 - WIA Adult Program
17.259 - WIA Youth Activities
17.278 - WIA Dislocated Worker Formula Grants

Finding Status: Previously Reported Corrective Action Implemented

¹The audit of this State agency was performed in whole or in part by other auditors.

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

STATE AGENCY: OFFICE OF THE GOVERNOR *(continued)*

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

Compliance Requirement: Reporting
Internal Control Impact: Material Weakness
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Labor
CFDA Number and Title: 17.258 - WIA Adult Program
17.278 - WIA Dislocated Worker Formula Grants
Finding Status: Previously Reported Corrective Action Implemented

2014-007 Inaccurate Financial Reports

Compliance Requirement: Reporting
Internal Control Impact: Material Weakness
Compliance Impact: Material Noncompliance
Federal Awarding Agency: U.S. Department of Labor
CFDA Number and Title: 17.258 - WIA Adult Program
17.259 - WIA Youth Activities
17.278 - WIA Dislocated Worker Formula Grants
Repeat of Prior Year Finding: FA-422-13-03
Finding Status: Previously Reported Corrective Action Implemented

2014-008 FFATA Subaward Reports Not Submitted

Compliance Requirement: Reporting
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Labor
CFDA Number and Title: 17.258 - WIA Adult Program
17.278 - WIA Dislocated Worker Formula Grants
Repeat of Prior Year Finding: FA-422-13-04
Finding Status: Previously Reported Corrective Action Implemented

FEDERAL AGENCY: U.S. DEPARTMENT OF TRANSPORTATION

STATE AGENCY: DEPARTMENT OF TRANSPORTATION

FA-484-12-01 Internal Control Deficiencies/Noncompliance with Federal Program Regulations

Compliance Requirement: Davis-Bacon Act
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Transportation
CFDA Number and Title: 20.205 - Highway Planning and Construction

Finding Status: Partially Resolved

See response to finding number 2014-016.

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

Compliance Requirement: Subrecipient Monitoring
Internal Control Impact: Material Weakness
Compliance Impact: Material Noncompliance
Federal Awarding Agency: U.S. Department of Transportation
CFDA Number and Title: 20.205 - Highway Planning and Construction

Finding Status: Partially Resolved

See response to finding number 2014-019.

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

Compliance Requirement: Davis-Bacon Act
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Transportation
CFDA Number and Title: 20.205 - Highway Planning and Construction
20.205 - ARRA - Highway Planning and Construction

Finding Status: Partially Resolved

See response to finding number 2014-016.

FEDERAL AGENCY: U.S. DEPARTMENT OF TRANSPORTATION (continued)

STATE AGENCY: DEPARTMENT OF TRANSPORTATION (continued)

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

Compliance Requirement: Reporting
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Transportation
CFDA Number and Title: 20.500 - Federal Transit - Capital Investment Grants
20.507 - Federal Transit - Formula Grants
20.509 - Formula Grants for Rural Areas

Finding Status: Previously Reported Corrective Action Implemented

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

Compliance Requirement: Subrecipient Monitoring
Internal Control Impact: Material Weakness
Compliance Impact: Material Noncompliance
Federal Awarding Agency: U.S. Department of Transportation
CFDA Number and Title: 20.205 - Highway Planning and Construction
20.205 - ARRA - Highway Planning and Construction
20.500 - Federal Transit - Capital Investment Grants
20.507 - Federal Transit - Formula Grants
20.509 - Formula Grants for Rural Areas

Finding Status: Partially Resolved

See response to finding number 2014-019.

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

STATE AGENCY: DEPARTMENT OF TRANSPORTATION (*continued*)

2014-016 Inadequate Documentation of Certified Payroll Reviews

Compliance Requirement:	Davis-Bacon Act
Internal Control Impact:	Significant Deficiency
Compliance Impact:	None
Federal Awarding Agency:	U.S. Department of Transportation
CFDA Number and Title:	20.205 - Highway Planning and Construction 20.205 - ARRA - Highway Planning and Construction
Repeat of Prior Year Findings:	FA-484-13-01, FA-484-12-01 (<i>Partial Repeat</i>)
Finding Status:	Partially Resolved

GDOT has fully implemented each of the FY 2014 corrective actions noted in the FY 14 response with the exception of the AASHTO Civil Rights Labor Management System (CRLMS).

- The State Construction Office provided the new Certified Payroll Review form and revised Labor Interview form to the Districts with an instruction memo in August 2014. This was intended to ensure compliance with the revised Construction Manual.
- The Construction Manual was earlier revised which provided additional clarification, instructions, and forms. Statewide training to disseminate the changes was provided.
- The Department's Office of EEO also provided additional training to District EEO staff. Additionally the EEO office also developed online training programs for Construction Inspection personnel and our contractors to reinforce understanding and increase compliance of EEO Federal regulations.
- The EEO office continues to perform annual Contractor On-site Verification Visits and Interviews in accordance with the Office of EEO's Contractor Compliance plan.
- The EEO office also continues to maintain a shared online repository designed to document reported labor compliance issues statewide.

Full implementation of CRLMS was pushed back due to staffing issues and increased urgency on other IT application implementations. Construction and EEO management is working with IT to develop a revised time-frame.

While GDOT did fully implement the other FY 2014 corrective actions, internal monitoring of the process noted deficiencies with project managers not utilizing the Certified Payroll Review Form and Labor Interview form in accordance with instructions passed down from the State Construction Office in August 2014. A meeting is scheduled with the State Construction Office management, Field Services Division management, and Office of Audits on Tuesday September 1 to develop a plan for addressing these deficiencies.

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

STATE AGENCY: DEPARTMENT OF TRANSPORTATION (*continued*)

2014-016 Inadequate Documentation of Certified Payroll Reviews (*continued*)

One item that will be included in our discussion is the implementation of Contract Compliance Officers in the Districts. The Office of EEO and Office of Construction have activated Contract Compliance Officer positions in each District to specifically audit project records and Contractor's compliance with the Federal EEO regulations on labor, DBE, and OJT programs on a monthly basis. The Office of EEO has taken charge in training and overseeing the Officers. Starting on September 1, four (4) Officers will be actively working in Districts 1, 5, 6, and 7. Districts 2, 3, and 4 are still pending.

2014-017 FFATA Reports Not Submitted Timely

Compliance Requirement:	Reporting
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Transportation
CFDA Number and Title:	20.500 - Federal Transit - Capital Investment Grants 20.507 - Federal Transit - Formula Grants 20.509 - Formula Grants for Rural Areas
Repeat of Prior Year Finding:	FA-484-13-02
Finding Status:	Previously Reported Corrective Action Implemented

2014-018 Inadequate Internal Control over Special Reporting

Compliance Requirement:	Reporting
Internal Control Impact:	Material Weakness
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Transportation
CFDA Number and Title:	20.509 – Formula Grants for Rural Areas
Finding Status:	Previously Reported Corrective Action Implemented

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

STATE AGENCY: DEPARTMENT OF TRANSPORTATION (*continued*)

2014-019 Noncompliance with Subrecipient Monitoring Requirements

Compliance Requirement: Subrecipient Monitoring
Internal Control Impact: Material Weakness
Compliance Impact: Material Noncompliance
Federal Awarding Agency: U.S. Department of Transportation
CFDA Number and Title: 20.205 - Highway Planning and Construction
20.205 - ARRA - Highway Planning and Construction
Repeat of Prior Year Findings: FA-484-13-03, FA-484-12-05 (*Partial Repeat*)
Finding Status: Partially Resolved

GDOT management has worked to resolve this finding in the following areas:

Award Identification - For subaward contracts administered by the Office of Intermodal, the following information is now required to be identified in the exhibits of the contract: Project ID, Grant #, CFDA #, and DUNS #. The Office of Audits has reached out to the various Offices responsible for administration of the federal highway subaward contracts/projects to determine if this can be implemented for federal highway subaward contracts as well.

Subrecipient Audits - The Office of Audits continues to receive and track Single Audits for subrecipients receiving GDOT pass-through funds and exceeding the federal expenditures threshold requirement. If findings related to GDOT pass-through funds are identified during our review, we forward this information to the appropriate office responsible for administration of subrecipient. The respective office then follows up with the subrecipient regarding the deficiencies and requests corrective action plans. The Office of Audits also continues its efforts to increase A-133 audit report submittals by sending out A-133 Compliance Certifications to subrecipients.

Pass-through Entity Impact - The Office of Audits assists with this area by (1) our review of subrecipient Single Audits and follow-up up of findings involving GDOT pass-through funds, and (2) completion of an annual Subrecipient Risk Assessment internal report – provided to Division and executive management – anticipated release date for first report is 8/31/2015. Programmatic risk assessments were completed by the Office of Intermodal on all its transit subrecipients. The Office of Audits is working with the various Offices responsible for administration of federal highway awards to determine the best method for performing programmatic risk assessments in this area.

During-the award Monitoring -

- On-site reviews were done during FY 15 on the following subrecipients – Athens-Clark County, City of Rome, Macon-Bibb Transit Authority, Hall County/City of Gainesville (Transit), City of Albany, and City of Hinesville. At the request of Intermodal, the Office of Audits provided staff members to assist with these site visits, primarily helping with the financial management and procurement portions of the reviews.
- The Office of Audits also performed a compliance audit on the Athens-Clarke County airport project at the request of Intermodal management.

FEDERAL AGENCY: U.S. DEPARTMENT OF TRANSPORTATION (continued)

STATE AGENCY: DEPARTMENT OF TRANSPORTATION (continued)

2014-019 Noncompliance with Subrecipient Monitoring Requirements (continued)

The Office of Audits continues to collaborate with the various Offices responsible for administration of federal highway awards to subrecipients to determine the best method for performing on-site programmatic reviews. While the responsibility for the programmatic reviews will fall under the various respective offices, the Office of Audits will assist by helping in the documentation of procedures which will provide detailed guidance to personnel responsible for performing on-site visits. We are also assigning Internal Audit personnel to work with district grant administrators with on-site monitoring (site-visits) as needed. Based on conversations with various offices, on-site programmatic visits on federal highway subrecipients are planned to begin before the end of the calendar year.

With regards to the IT system mentioned in the original corrective action plans, the Office of Audits is waiting for the Office of IT to complete the initial phase of the system. The Office of Audits has met with the Office of IT periodically throughout FY 2015 to give technical assistance regarding PeopleSoft, federal compliance requirements, etc. for the system. The Office of Audits has requested IT to provide an updated date of completion.

Subrecipient Project Delivery Systems and Accounting Controls – For federal highway subawards administered by the subrecipients, GDOT does evaluate the subrecipient’s project delivery system as part of its Local Administered Project (LAP) certification process. This certification process was recently revamped to ensure that each Local Public Agency (LPA) has the resource capacity and ability to successfully manage, administer and execute the policies and procedures for federal and state compliance. This certification process is detailed in the Local Administered Project (LAP) manual. Training is also required for the LPAs prior to LAP certification. For subaward administered by the Office of Intermodal, this is done as part of the application process and during the on-site reviews. This should also be an area that is incorporated into the on-site reviews for the federal highway grant subrecipients.

VARIOUS FEDERAL AGENCIES

STATE AGENCY: GEORGIA STATE UNIVERSITY RESEARCH FOUNDATION, INC¹

FA-5092-12-01 Required Reports Not Filed or Not Submitted on Time

Compliance Requirement:	Reporting
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Energy U.S. Department of Defense
CFDA Number and Title:	R&D - Research and Development Cluster (12.800, 81.049)
Finding Status:	Previously Reported Corrective Action Implemented

¹The audit of this State agency was performed in whole or in part by other auditors.

Corrective Action Plan for Current Year Findings

The Office of Management and Budget (OMB) Circular A-133 requires the auditee to prepare a corrective action plan to address each audit finding included in the current year auditor's reports. The *Corrective Action Plan for Current Year Findings* presents the State's response to the Financial Statement and Federal Award Findings described in the accompanying *Schedule of Findings and Questioned Costs*.

The State's corrective action plan is organized by Finding Type (Financial Statement and Federal Award), Federal Agency, State Agency, and Finding Number.



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

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

STATEWIDE FINDINGS

2015-041 Financial Statement Preparation

Control Categories: Accounting Controls (Overall)
General Ledger
Revenues and Receivables
Expenses/Expenditures and Liabilities
Equity and Financial Statement Reconciliation
Financial Reporting and Disclosure

Internal Control Impact: Significant Deficiency

Compliance Impact: None

Repeat of Prior Year Finding: 2014-054

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

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding and will continue to assess risk of material misstatements and also continue providing guidance on the preparation and submission of year-end information. Also, we will continue to review the CAFR preparation process, and update processes if possible or implement compensating controls.

Contact Person: Kris Martins, Deputy State Accounting Officer – Financial Reporting
Telephone: 404-463-1528; E-mail: kmartins@sao.ga.gov

2015-042 Restatements of Prior Year Balances

Control Categories: General Ledger
Revenues and Receivables
Capital Assets
Expenses/Expenditures and Liabilities
Equity and Financial Statement Reconciliation
Financial Reporting and Disclosure

Internal Control Impact: Significant Deficiency

Compliance Impact: None

Repeat of Prior Year Finding: 2014-055

The State Accounting Office (SAO) reported several prior period adjustments to correct prior year errors.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding and will continue to work with State agencies to strengthen internal controls over financial reporting.

Contact Person: Kris Martins, Deputy State Accounting Officer – Financial Reporting
Telephone: 404-463-1528; E-mail: kmartins@sao.ga.gov

STATE AGENCY: DEPARTMENT OF EDUCATION

2015-043 Inadequate Quality Basic Education Grant Allocation Procedures

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

The Georgia Department of Education (GaDOE) did not include in the Quality Basic Education (QBE) funding formula the rates for counselor funding for the persons with disabilities and the English for Speakers of Other Languages (ESOL) programs and used different rates for school level administrators and other certified professional personnel when calculating staff and professional development funds.

Views of Responsible Officials and Corrective Action Plans:

The Department partially concurs with this finding. We agree that the FY 2015 QBE schedules related to school counselors were not adjusted in such a manner so as to fully implement the requirements of O.C.G.A. § 20-2-182(c). However, we note the majority of programs identified in that code section are subject to the directive stating said programs are continually "... subject to appropriation by the General Assembly." The FY 2015 appropriation act (HB 744, subsequently amended by HB 75) did not include express appropriations for school counselors. The act did include specific language and over \$314 million in state funding for the reduction of the austerity program (HB 744, line 1566).

Article III, Section IX, Paragraph 6 of the Georgia Constitution states "...the appropriation for each department, officer, bureau, board, commission, agency, or institution for which appropriation is made shall be for a specific sum of money". Further definitions of the format and legal structure of the appropriation act are provided by O.C.G.A. § 45-12-73 and 45-12-173 in regards to the requirements for a "program budget". As such, we believe the specificity of the FY 2015 appropriations act as related to the austerity program, and the distinct absence of language or additional funding related to school counselors limits the department's ability to fulfill the obligations of O.C.G.A. § 20-2-182(c). That is, we do not believe the department had the authority to prorate these expenditures and arbitrarily set the austerity program at a funding level different than that prescribed by the FY 2015 appropriations act. Similarly, given the primacy of the aforementioned constitutional language, we would offer that our implementation of the QBE program was compliant to the extent possible, given the conflict between statute and the appropriation act.

We believe this same argument applies to the suggested adjustments for base salary schedule for school level administrators and professional development funds. We agree to the finding's recommendations regarding internal controls, documentation, and separation of duties for the administration and allocation of the various components of the QBE program.

The Department will more rigorously document the aspects of the appropriation act and supplementary information provided to us regarding the intentions of the Governor and Legislature as they apply to the calculation and allocation of the QBE program. These materials will include spreadsheet and other documents providing insight as to the manner by which the appropriation act amounts were derived. Our implementation of these calculations will be structured such that an originating party will develop the initial allocations, which will then be verified and approved by one or more secondary parties, and finally implemented in our financial management systems by a third party. We will document this process and controls framework accordingly.

Estimated Completion Date: June 30, 2016

Contact Person: Rusk Roam, Director of Finance
Telephone: 404-656-2502; E-mail: rroam@doe.k12.ga.us

STATE AGENCY: DEPARTMENT OF EDUCATION (*continued*)

2015-044 Inadequate Supporting Documentation for Unearned Revenue

Control Category:	General Ledger Financial Reporting and Disclosure Revenues and Receivables Budget
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance

The Georgia Department of Education (GaDOE) could not provide supporting documentation for student tuition revenues classified as unearned revenue on its general ledger.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

We acknowledge that complete documentation was not available to provide an appropriate audit trail for our Virtual School program's deferred revenues.

We will review and update our policies and procedures regarding revenue management for the Georgia Virtual School program, to include the validity, proper recording, and classification of all transactions, and the maintenance of documentation necessary to support these transactions. We will seek further guidance from the State Accounting Office and Department of Audits and Accounts related to the provisions of the "Spending Order Policy" (Policy Number 4-9-1, October 1, 2014) in order to ensure the appropriate level of compliance while minimizing disruptions to program operations and business cycles.

Estimated Completion Date: June 30, 2016

Contact Person: Rusk Roam, Director of Finance
Telephone: 404-656-2502; E-mail: rroam@doe.k12.ga.us

STATE AGENCY: DEPARTMENT OF EDUCATION (*continued*)

2015-045 Internal Control Deficiencies over Revenue and Expenditure Recognition

Control Category:	General Ledger Financial Reporting and Disclosure Revenues and Receivables Expenses/Expenditures and Liabilities
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance

The Georgia Department of Education (GaDOE) did not have sufficient documentation to support \$21 million of revenue and expenditures for GO bond projects.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

We acknowledge that complete documentation was not available to provide an appropriate audit trail for our estimated calculation of the department's year-end liabilities and receivables relating to GO bond proceeds. We also concur that these balances should be removed from the general fund and recorded in the capital projects fund.

To prevent these issues from reoccurring, the department will apply the same methodology utilized for recording our federal reimbursable grant payables. Utilizing our internal grants payable worksheets, we will determine an estimated amount of our liabilities at year end and adjust our budget basis financial statements accordingly. We will then remove the estimated liability and corresponding receivable out of the general fund and into the capital projects fund.

Estimated Completion Date: September 30, 2016

Contact Person: Rusk Roam, Director of Finance
Telephone: 404-656-2502; E-mail: rroam@doe.k12.ga.us

STATE AGENCY: TECHNICAL COLLEGE SYSTEM OF GEORGIA

2015-046 Errors noted in Financial Statement Preparation

Control Category: Financial Reporting and Disclosure
Internal Control Impact: Significant Deficiency
Compliance Impact: None

The System Office did not have adequate internal controls in place over the financial statement reporting process.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

When the error was identified, the System Office immediately changed the process of preparing entries to remove college revenue and expense pass-through activity to include the new reconciliation of revenue to expense requested during the audit. The revisions to the procedure have been fully documented in the financial statement instructions. The error was corrected in the current year and should not reoccur in the future. The System Office continuously works to improve procedures with regard to preparation and review of the capital asset entries on the financial statements. In addition, monthly reconciliation procedures have been expanded to include an additional review by the financial statement preparers so that non-traditional occurrences will be more easily identified at year end. The added procedures performed as a result of the audit, have given the System Office valuable information that will be used to strengthen procedures and training of all staff involved in the financial reporting process.

Contact Person: Penni Haberly, Assistant Commissioner
Telephone: (404) 327-6929; E-mail: phaberly@tcsg.edu

STATE AGENCY: DEPARTMENT OF COMMUNITY HEALTH¹

2015-047 Accounts Receivable

Control Category: Revenues and Receivables
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Repeat of Prior Year Finding: 2014-057

Views of Responsible Officials and Corrective Action Plans:

The Department of Community Health (DCH) concurs with this finding.

DCH acknowledges that there were deficiencies in the process of reconciling the receivables from the federal government, training staff on budgetary versus full accrual accounting and following up material account variances.

The following actions have been taken to improve the reconciliation process for the federal receivable account:

- During State Fiscal Year (SFY) 2015, we implemented a process to reconcile the authorizations, draws, and finalizations from the federal Payment Management System (PMS) on a weekly, monthly, and quarterly basis to the general ledger. Implementation of this process ensured that the federal receivable accounts were balanced to PMS. The federal draws for Medicaid Benefits and Admin are reconciled to the general ledger on a quarterly basis. Any discrepancies between the expenditures from the general ledger and the amounts drawn by funding sources are addressed with the reconciliations and resolved. Beginning with SFY2015, receivables from the federal government are reconciled on a monthly basis.*
- During SFY2015, monthly meetings were held for management to review the federal receivables reconciliations. Adjustments and errors were discussed with management during the monthly meetings. Beginning with SFY2016 the federal receivable reconciliation will be scanned in Laser fiche on a monthly basis.*
- The Department of Community Health formalized the policies and procedures for the federal reconciliations during SFY 2015. The policies and procedures will be revised as necessary with any updates communicated to financial staff members. Training will be provided to ensure that financial staff members understand the transaction flow for the federal receivable general ledger accounts*

The year-end process for UPL and pharmacy rebates will be documented and include a checklist that will be signed off by the preparer of the accruals. For UPL it will be noted on the checklist which accruals are budgetary versus GAAP.

Any significant variances between the estimated rebates accrued and actual amounts received will be investigated and documented. The documentation will be reviewed and signed off on by the Deputy CFO.

Estimated Completion Date: June 30, 2016

Contact Person: Demetrius Brown, Director, GL Accounting and SHBP
Telephone: 404-463-0132; E-mail: dbrown@dch.ga.gov

¹ The audit of this State agency was performed in whole or in part by other auditors.

STATE AGENCY: DEPARTMENT OF HUMAN SERVICES

2015-048 Insufficient Bank Reconciliation Process

Control Category: Cash, Investments, and Investment Related Activity
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Repeat of Prior Year Findings: 2014-058, FS-427-13-04, FS-427-12-08

The Department of Human Services (DHS) bank reconciliation process did not ensure timely resolution of book reconciling items and proper identification of related adjusting book entries. In addition, the Georgia Vocational Rehabilitation Agency (GVRA), an attached agency to DHS, did not document the performance and review of monthly bank reconciliations for the Vocational Rehabilitation account, which DHS transferred to the agency in July 2014.

Views of Responsible Officials and Corrective Action Plans:

We agree with the finding and will take immediate action to address the finding.

DHS Response:

DHS has established a process to complete bank reconciliations and address current outstanding reconciling items in compliance with state policy. The on-going challenge continues to be the extensive research required to resolve and clear historical reconciling items. DHS will continue its efforts to research and cleanup historical reconciling items as staffing levels permit.

DHS will monitor the process and ensure compliance with internal controls, strengthen the oversight of the reconciliation process, and improve the communication between the various sections responsible for investigating and resolving the book reconciling items.

GVRA Response:

GVRA has established a process where all monthly bank reconciliations, management reviews and approval for the Vocational Rehabilitation account are completed timely. We are currently documenting the bank reconciliation process and procedures that will be adhered to by the accounting personnel responsible for reconciling the Vocational Rehabilitation account and the Director of Accounting or designee responsible for the review and approval of the reconciliation. This process will also, incorporate the bank reconciliation process outlined by the State of Georgia to ensure that the cash balances recorded on the ledger properly reflect the cash activities shown on the bank statements. Additionally, GVRA will perform periodic internal reviews of the bank reconciliation process to monitor and ensure compliance with internal controls as well as timely and consistent reconciliations.

Estimated Completion Date: June 30, 2017

Contact Person: Bill Zisek, Director of Financial Services DHS
Telephone: 404-657-5605; E-mail: bill.zisek@dhs.ga.gov

STATE AGENCY: DEPARTMENT OF REVENUE

2015-049 Inadequate Internal Controls over Capital Assets

Control Category: Accounting Controls (Overall)
Capital Assets
Financial Reporting and Disclosure
Internal Control Impact: Significant Deficiency
Compliance Impact: None

The Department of Revenue (DOR) did not properly account for or maintain its Construction in Progress (CIP) account information in the asset management module. As a result, asset category balances and related depreciation on the capital assets year-end form initially submitted to the State Accounting Office (SAO) were misstated.

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

The agency is currently in the process of adjusting specific construction-in-progress, capital asset and depreciation in the TeamWorks Financial Asset Management module. These adjustments are being recorded in phases to ensure the appropriate amounts / balances are verified. In addition, management and appropriate personnel have reviewed the state-wide policies for construction-in-progress, capital asset, intangible property and internally generated software to ensure personnel have the knowledge / training when recording these type of transactions in TeamWorks Financials.

Implementation Date: December 31, 2015

Contact Person: Michael Joyner, Controller
Telephone: 404-417-2225; E-mail: Michael.joyner@dor.ga.gov

STATE AGENCY: GEORGIA REGENTS UNIVERSITY

2015-050 Inadequate Internal Control over Capital Assets

Control Category: Capital Assets
Internal Control Impact: Significant Deficiency
Compliance Impact: None

The University did not perform a complete physical inventory of all equipment items for the fiscal year under review. Capital asset activity recorded by the University contained significant errors and omissions.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

We acknowledge that our inventory procedures were not followed and a complete annual inventory was not performed during the fiscal year. All departments will have a delegated property manager who will be held responsible for completing a departmental inventory annually. Inventory records will be maintained and provided to enable update in the system. Procedures and policies will be created, reviewed, and/or revised as necessary to ensure inventory is completed in accordance with the Board of Regents Business Procedures Manual physical inventory requirements.

Contact Person: Clay Trover, Director, Supply Chain Management
Telephone: (706) 721-4854; Fax: (706) 723-0301; E-mail: ctrover@gru.edu

STATE AGENCY: ALBANY STATE UNIVERSITY

2015-051 Deficiencies in Controls over Financial Reporting

Control Category: Financial Reporting and Disclosure
Internal Control Impact: Significant Deficiency
Compliance Impact: None

The University's accounting procedures were insufficient to provide for adequate internal control over the preparation of the financial statements

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

We will strengthen the controls and improve the review to prevent and/or correct errors in a timelier manner at FY2016 Year End Close.

We will change our procedures to properly record and report uncollectable accounts receivable, deposits and advances at June 30, 2016.

We will work with Board of Regents (BOR) staff to make the capital lease and deposits adjustments needed prior to June 30, 2016.

We will update our reconciliation and documentation to fully resolve the discrepancies in accounts receivable and the capital lease prior to June 30, 2016.

We met with BOR staff and have been informed of additional training on the Cash Note to be presented at the FY2016 Year End Workshop April 27-28.

Contact Person: Dorothy Martin, Controller
Telephone: (229) 430-2804; Fax: (229) 430-4696; E-mail: dorothy.martin@asurams.edu

STATE AGENCY: GEORGIA SOUTHERN UNIVERSITY

2015-052 Inadequate Controls over the Information Technology Store

Control Category: Expenses/Expenditures and Liabilities
Inventories
Internal Control Impact: Significant Deficiency
Compliance Impact: None

The University's Information Technology Store did not have adequate separation of duties and internal controls in place over the expenditure and inventory processes to ensure that all inventory for resale were run through the Point-of-Sale inventory system as required.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

Tech Corner current procedures for ordering, receiving, recording in point of sale inventory and subsequent recording of sales, will be reviewed by a team comprised of store management, Auxiliary Division accounting management and University financial management. Processes will be flowcharted and examined for weaknesses in separation of duties and generally accepted accounting internal controls. This task will be finalized by development of written procedures approved by Auxiliary AVP, AVP-Finance and Vice President for Business and Finance.

In July 2015, The Tech Corner store purchased and implemented a new inventory point of sale system specifically designed for operations of this business type. The implementation of this system coupled with implementation of revised procedures will further enhance the security and controls over Tech Corner inventory and sales operations. In addition to development of written procedures, Tech Corner staff, Auxiliary accounting staff and Financial Account staff will be trained on approved procedures.

The addition of an assistant manager in Tech Corner has allowed implementation of more separation of duties, by implementation of separate job duties for ordering resale product and receiving of products for resale

Contact Person: Eddie Mills, Director of Auxiliary Operations
Telephone: 912-478-1302; E-mail: emills@georgiasouthern.edu

STATE AGENCY: GORDON STATE COLLEGE

2015-053 Inadequate Internal Controls over Capital Assets

Control Category: Capital Assets
Internal Control Impact: Significant Deficiency
Compliance Impact: None

The College did not have adequate procedures in place to ensure that Capital Assets were properly reported.

Views of Responsible Officials and Corrective Action Plans:

Management concurs with the deficiency noted as inadequate controls over capital assets.

The College will ensure that the assets management module will be reconciled to the capitals ledger on a monthly basis. Additionally, the asset management module and the capitals ledger will be reconciled to the annual financial report (AFR) annually. The Student Activity and Recreation Center and Military Monument Additions will be reviewed and adjusted as needed in order to correct the Misstatements/Misclassifications. Library depreciation schedule will be reviewed and adjusted in order to correct the errors noted. All items will be reviewed and corrected by June 30, 2016.

Contact Person: Walter Green, AVP/Controller
Telephone: (678) 359-5733; E-mail: walterg@gordonstate.edu

STATE AGENCY: OCONEE FALL LINE TECHNICAL COLLEGE

2015-054 Inadequate Separation of Duties

Control Category: Accounting Controls (Overall)
Internal Control Impact: Significant Deficiency
Compliance Impact: None

Policies and procedures were insufficient to provide adequate Separation of Duties and internal controls over logical access IT general controls for certain significant financial applications.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The College will be working with the Technical College System of Georgia team and IT security team to address these recommendations as a system and implement the necessary protocol and database modifications to properly secure the system accounts. Changes will be made as recommended as to limit access to only authorized individuals and develop proper segregation of duties to control access to various functionalities for significant financial applications.

Contact Person: Rosemary Selby, VP of Administrative Services
Telephone: (478) 553-2055; E-mail: rselby@oftc.edu

STATE AGENCY: STATE ROAD AND TOLLWAY AUTHORITY

2015-055 Inadequate Financial Accounting System

Control Category: Financial Reporting and Disclosure
Internal Control Impact: Significant Deficiency
Compliance Impact: None

The State Road and Tollway Authority (SRTA) could not produce accurate financial reports during the fiscal year without significant manual effort by management due to deficiencies within its financial accounting system.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The Authority will continue to address system issues. The Authority is working with a new audit tool to implement warnings and generate reports to perform logical access reviews and monitor application controls. This tool will also establish audit trails that are not available within the accounting system. We will also prepare detailed flow charts to support segregation of duties within accounting functions.

Contact Person: Peggy Ghonim Guillory, CFO/Treasurer
Telephone: (404) 893-3007; E-mail: pguillory@georgiatolls.com

FEDERAL AGENCY: U.S. DEPARTMENT OF AGRICULTURE

STATE AGENCY: DEPARTMENT OF HUMAN SERVICES

2015-001 Inadequate Monitoring of Subrecipients

Compliance Requirement: Subrecipient Monitoring
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Agriculture
Pass-Through Entity: None
CFDA Number and Title: 10.561 – State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
Federal Award Number: 2014CQ252045, 2014IQ750345, 2014IS251945, 2014IS251845, 2014IS251445, 2014IS750345, 2013IS750345, 2014IS803645, 2014IS252045, 2014IQ390345, 2014CQ251445
Questioned Costs: None Identified

The Department of Human Services (DHS) did not adequately monitor subrecipients of the State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP).

Views of Responsible Officials and Corrective Action Plans:

We agree with the finding and will take immediate action to address the finding.

The State SNAP program is instituting a monitoring process to ensure appropriate procedures for sub-recipient performance reviews are executed by its staff. The process includes:

- Monitoring timely submission of monthly programmatic and expenditure reports from sub-recipients.*
- Documented management reviews of monthly programmatic and expenditure reports.*
- Timely submission and recording of monthly expenditures.*
- A template for evaluating sub-recipient performance and compliance.*

Estimated Completion Date: June 30, 2016

Contact Person: Ann Carter, OFI State Operations Director-DFCS
Telephone: 404-651-8701; E-mail: Ann.Carter@dhs.ga.gov

FEDERAL AGENCY: U.S. DEPARTMENT OF EDUCATION

STATE AGENCY: DEPARTMENT OF EDUCATION

2015-002 Eligibility and Funding Allocation Noncompliance

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:	84.048 – Career and Technical Education -- Basic Grants to States
Federal Award Number:	V048A120010 - 12A (Year: 2013), 048A130010 - 13A (Year: 2014), V048A140010 (Year: 2015)
Questioned Costs:	None Identified

The Georgia Department of Education (GaDOE) did not properly allocate funds reserved for secondary school career and technical education programs to subrecipients in accordance with the Eligibility requirements for the Career and Technical Education (CTE) (Perkins IV) program.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

We acknowledge that spreadsheet calculation errors were made in our Perkins IV and PerkinsPlus grants.

To prevent these issues from reoccurring, additional controls will be instated by assigning non-programmatic staff to review the accuracy of the allocation sheets prepared by the Career and Technical Education (CTAE) program for the Perkins IV and PerkinsPlus grants. The CTAE program will also review their internal policies and procedures to ensure the source data utilized for their allocations complies with all applicable program guidelines.

Estimated Completion Date: September 30, 2016

Contact Person: Rusk Roam, Director of Finance
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FEDERAL AGENCY: U.S. DEPARTMENT OF EDUCATION (*continued*)

STATE AGENCY: ALBANY STATE UNIVERSITY

2015-003 Overpayment of Student Financial Assistance

Compliance Requirement:	Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	\$12,797

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

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The University has changed leadership in the Office of Financial Aid.

All processes and procedures relative to determining student eligibility will be reviewed and updated to ensure Federal Student Aid compliance.

The new leadership will implement a system of internal controls and monitoring.

The Office of Financial Aid staff will engage in consultation with the Department of Education, as required, and consistently review the FSA Handbook for guidance on policy and procedures.

Contact Person: Stephanie Lawrence, Director of Financial Aid
Telephone: (229) 430-4650; Fax: (229) 430-3936; E-Mail: Stephanie.lawrence@asurams.edu

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

STATE AGENCY: ALBANY STATE UNIVERSITY *(continued)*

2015-004 Undocumented Cost of Attendance Budgets

Compliance Requirement:	Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	None Identified

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

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The University has implemented a change in leadership in the Office of Financial Aid.

All processes and procedures, relative to ensuring reasonable estimated costs used for each component of the Cost of Attendance (COA) budget, will be updated to ensure compliance.

All documentation used in the COA determination will be stored securely and made readily available upon request.

The Office of Financial Aid staff will engage in consultation with the Department of Education, as required, and consistently review the FSA Handbook for guidance on policy and procedural determinations.

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

STATE AGENCY: ALBANY STATE UNIVERSITY *(continued)*

2015-005 Reports Not Reconciled

Compliance Requirement:	Reporting
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	None Identified

Fiscal year 2014 amounts reported on the Fiscal Operations and Application to Participate (FISAP) report submitted by the University to the U.S. Department of Education were not properly reconciled.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The University has changed leadership in the Office of Financial Aid.

The new leadership will implement a system of internal controls and monitoring to ensure accurate and timely reporting.

Each office will designate a reconciliation specialist to ensure that reports are reconciled monthly and annually.

All supporting documentation will be maintained and made readily available upon request.

The Office of Financial Aid staff will engage in consultation with the Department of Education, as required, and consistently review the FSA Handbook for guidance on policy and procedural development.

Contact Person: Stephanie Lawrence, Director of Financial Aid
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FEDERAL AGENCY: U.S. DEPARTMENT OF EDUCATION *(continued)*

STATE AGENCY: ALBANY STATE UNIVERSITY *(continued)*

2015-006 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 Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	\$38,382

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

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The University has changed leadership in the Office of Financial Aid.

All processes and procedures relative to determining student eligibility and conducting verification will be reviewed and updated to ensure Federal Student Aid compliance.

The new leadership will implement a system of internal controls and monitoring to ensure that documents are received and maintained securely.

Appropriate modifications will be made to correct deficiencies.

All staff responsible for completing verification will be trained to ensure compliance.

The Office of Financial Aid staff will engage in consultation with the Department of Education, as required, and consistently review the FSA Handbook for guidance on policy and procedural development.

Contact Person: Stephanie Lawrence, Director of Financial Aid

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

STATE AGENCY: ALBANY STATE UNIVERSITY *(continued)*

2015-007 Return of Title IV Funds

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	\$1,609
Repeat of Prior Year Finding:	FA-521-11-01

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

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The University has changed leadership in the Office of Financial Aid. The Office of Financial Aid, coupled with the Registrar's Office has updated its policy and procedure for the accurate and timely reporting of Return to Title IV (R2T4).

System generated reports are reviewed daily and at the end of the term to assess the need for R2T4 completion on each eligible student. Internal procedures for calculating R2T4s will be monitored and updated annually to ensure compliance.

The Office of Financial Aid staff will engage in consultation with the Department of Education, as required, and consistently review the FSA Handbook for guidance on policy and procedural development.

Contact Person: Stephanie Lawrence, Director of Financial Aid
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FEDERAL AGENCY: U.S. DEPARTMENT OF EDUCATION *(continued)*

STATE AGENCY: ALBANY STATE UNIVERSITY *(continued)*

2015-008 Inadequate Control Procedures over Unofficial Withdrawals

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	\$18,824

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

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The University has changed leadership in the Office of Financial Aid.

All policies and procedures relating to calculating the Return of Title IV funds have been reviewed to determine gaps in practice.

All relevant personnel will undergo training to ensure the accurate and timely return of funds to the Department of Education.

The Office of Financial Aid staff will engage in consultation with the Department of Education, as required, and consistently review of the FSA Handbook for guidance on policy and procedural development.

Contact Person: Stephanie Lawrence, Director of Financial Aid
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FEDERAL AGENCY: U.S. DEPARTMENT OF EDUCATION *(continued)*

STATE AGENCY: ALBANY STATE UNIVERSITY *(continued)*

2015-009 Failure to Reconcile the Federal Direct Loan Program

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	None Identified

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

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The University has changed leadership in the Office of Financial Aid.

A system of conducting monthly reconciliations between COD, Banner, and PeopleSoft will be implemented to guarantee compliance.

A Loan Reconciliation Specialist position will be added to the Office of Financial Aid to increase compliance.

The Office of Financial Aid staff will engage in training in regards to awarding, disbursing, and reconciling Federal Direct Loans.

The Office of Financial Aid staff will engage in consultation with the Department of Education, as required, and consistently review the FSA Handbook for guidance on policy and procedural development.

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

STATE AGENCY: FORT VALLEY STATE UNIVERSITY

2015-010 Weakness in Logical Access IT General Controls

Compliance Requirement:	Activities Allowed or Unallowed Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	None
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster Program
Questioned Costs:	None Identified
Repeat of Prior Year Finding:	2014-025

University policies and procedures were insufficient to provide adequate internal controls over logical access IT general controls.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

To address the specific deficiencies noted in the audit, the University will review policies and procedures related to access controls. The Information Technology (IT) Department will conduct a review of all roles and access on a quarterly basis and distribute to all Banner coordinators. All discrepancies cited will be forwarded to IT for correction and or removal.

Contact Person: Dorothy K. Stripling, Interim Chief Financial Officer
Telephone: (478) 825-6111; Fax: (478) 825-6977; E-mail: striplingd@fvsu.edu

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

STATE AGENCY: FORT VALLEY STATE UNIVERSITY *(continued)*

2015-011 Undocumented Cost of Attendance Budgets

Compliance Requirement:	Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	None Identified
Repeat of Prior Year Finding:	2014-028

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

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

To address the specific deficiencies noted in the audit, the University's Financial Aid Director will review the processes and procedures relative to determining the cost of attendance and maintain documentation.

Contact Person: Cynthia Parks, Director of Financial Aid
Telephone: (478) 825-6605; Fax: (478) 825-6976; E-mail: parksc@fvsu.edu

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

STATE AGENCY: FORT VALLEY STATE UNIVERSITY *(continued)*

2015-012 Failure to Reconcile the Federal Direct Loan Program

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	None Identified

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

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

To address the specific deficiencies noted in the audit, the University will establish guidelines to ensure the Federal Direct Loan Program is reconciled monthly. The designated Financial Aid Office and Accounting Services staff will include the reconciliation as part of the end of month process. A detailed comparison will include Banner, General Ledger and Department of Education awards made to students. All variances or exceptions will be finalized and noted on a monthly basis.

Contact Person: Cynthia Parks, Director of Financial Aid
Telephone: (478) 825-6605; Fax: (478) 825-6976; E-mail: parksc@fvsu.edu

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

STATE AGENCY: KENNESAW STATE UNIVERSITY

2015-013 Satisfactory Academic Progress Determinations

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.SFA Student Financial Assistance Cluster
Questioned Costs:	\$9,049

Kennesaw State University Student Financial Aid Office improperly calculated Satisfactory Academic Progress (SAP) determinations by not including transfer credits and repeated coursework.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The deficiency applies to the Marietta Campus and involves the Fall 2014 term which is prior to the merger with Kennesaw State University.

We have taken the following actions to address the specific deficiency noted:

- When the restructuring of the University began to occur, and the Financial Aid Office on the Marietta Campus became the responsibility of the Kennesaw State University staff (which occurred in October of 2014), the SAP process was revised to ensure compliance with 34 CFR 668 (a)(6).*
- Following the Fall 2014 term, all calculations were correctly administered and replicated the Kennesaw State University policies and procedures. The SAP process is compliant with no errors noted.*
- As is standard, Kennesaw State University implemented its quality assurance program to check for accuracy and monitor compliance.*

Contact Person: Ron Day, Director of Financial Aid
Telephone: (770) 423-6074; Fax: (470) 578-9096; E-mail: rday9@kennesaw.edu

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

STATE AGENCY: SAVANNAH STATE UNIVERSITY

2015-014 Undocumented Cost of Attendance Budgets

Compliance Requirement:	Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	None Identified

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

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

To address the specific deficiencies noted in the audit, the University's Financial Aid Director will review the processes and procedures relate to determining the cost of attendance and maintain documentation.

Contact Person: Kenneth Wilson, Director of Financial Aid
Telephone: (912) 358-4162; Fax: (913) 650-8114; E-mail: wilsonk@savannahstate.edu

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

STATE AGENCY: SAVANNAH STATE UNIVERSITY *(continued)*

2015-015 Satisfactory Academic Progress Determinations

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.SFA Student Financial Assistance Cluster
Questioned Costs:	None Identified

The University's satisfactory academic progress policy fails to describe how a student's GPA and pace of completion are affected by course incompletes, withdrawals, or repetitions, or transfers of credit from other institutions.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The University self-reported to the U.S. Department of Education (USDOE) that problems in this area were found to exist. An off-Site Program Review was scheduled to begin July 23, 2015. The Satisfactory Academic Progress policy for 2012-13, 2013-14 2014-15 and the new corrected policy for 2015-16 were reviewed. A Program Review Report was issued on August 19, 2015 to which the University responded. As of the date of this finding response, the USDOE has not issued clearance letter in relation to this matter. The current policy that went into effect for the 2015-2016 school year corrected the issues stated in this finding. In addition, Banner has been modified with additional controls.

Contact Person: Kenneth Wilson, Director of Financial Aid
Telephone: (912) 358-4162; Fax: (913) 650-8114; E-mail: wilsonk@savannahstate.edu

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

STATE AGENCY: SAVANNAH STATE UNIVERSITY *(continued)*

2015-016 Return of Title IV Funds

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	\$26,490
Repeat of Prior Year Finding:	2014-033

The Student Financial Assistance Office (SFA) did not properly perform the refund process and ensure unearned Title IV funds were accurately calculated and returned in a timely manner.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The University has implemented procedures to identify and process withdraw students. The Office of Financial Aid review reports to insure timely and accurate calculations are performed. Additional training has been provided to individuals in the Office of Financial Aid that are responsible for monitoring the Return of Title IV process.

Contact Person: Kenneth Wilson, Director of Financial Aid
Telephone: (912) 358-4162; Fax: (913) 650-8114; E-mail: wilsonk@savannahstate.edu

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

STATE AGENCY: UNIVERSITY OF NORTH GEORGIA

2015-017 Inadequate Separation of Duties

Compliance Requirement:	Activities Allowed or Unallowed Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	None
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance
Questioned Costs:	None Identified

Policies and procedures were insufficient to provide adequate Separation of Duties and internal controls over change management and logical access IT general controls for certain significant financial applications.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

UNG will review relevant State, USG and UNG policies and will continue to develop procedures to provide adequate separation of duties and internal controls over change management and logical access to IT general controls. These procedures will be developed and applied to ensure all accounts are handled correctly to limit risk. User account permissions will be evaluated for the appropriate level of access across the system. The principle of least privilege will be applied. The accounts will be monitored for recertification on a quarterly basis.

Contact Person: Rick Crain, Assistant CIO, Enterprise Information Systems
Telephone: (678) 717-3623; E-mail: rick.crain@ung.edu

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

STATE AGENCY: UNIVERSITY OF NORTH GEORGIA *(continued)*

2015-018 Return of Title IV Funds

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	\$3,688

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

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

UNG investigated the cause of the refund calculation error and two issues were found. The first issue was whether bookstore charges were to be classified as institutional charges for the R2T4 calculations. Based on the 2014-2015 Federal Student handbook chapter 5 -17, we did not include the bookstore charges since we believed that students had a real and reasonable opportunity to purchase the required books from an independent bookstore. Upon discussion with the auditors and the USDOE, they clarified for us that since we require the students to complete a process to get the funds to use at the other bookstore we cannot state that it is a reasonable opportunity to get the books and we must include the bookstore charges.

The second issue is based on the Federal Regulations regarding Institutional Charges in the Return to Title IV Calculations, it was discovered that the Original Charges Cut-Off Date reflected in Fall 2014 was an incorrect date which caused the inclusion of some reduced original charges in the Banner calculation. The Original Charges Date listed on the SOATERM Screen in Banner was Nov. 11, 2014 for Fall Semester 2014. The Original Charges Cut-Off Date for Spring 2014 was listed as January 5, 2015 in SOATERM. It caused a return of more than required amount. We have developed a new policy to establish the Original Charges Date as the first day following the full session drop/add period during each semester. The Registrar was notified 9/28/15 and the change was made beginning Spring 2015. We have also reviewed the names of the UNG team members who have access to the SOATERM screen and have reduced it to a limited number to eliminate the possibility of this error accruing again. We have corrected the BANNER date issue and updating the institutional charges to reflect any student who used the bookstore credit. We are recalculating all R2T4s to determine the exact calculation error amount and will contact USDOE to resolve the deficiency as quickly as possible.

Contact Person: Jill Rayner, Director of Financial Aid
Telephone: (706) 864-1688; E-mail: jill.rayner@ung.edu

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

STATE AGENCY: DARTON STATE COLLEGE

2015-019 Overpayment of Student Financial Assistance

Compliance Requirement:	Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	\$17,770
Repeat of Prior Year Finding:	2014-038

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

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

Darton State College (DSC) is currently performing additional testing of any financial aid student that was falling below the minimum Satisfactory Academic Progress (SAP) standards in 2014-2015. Based on preliminary testing results, DSC is hopeful that the actual questioned costs will be substantially lower than the auditor's projected questioned cost amount.

With respect to the issues identified relating to the misaward of federal student aid to students in a suspended status, the following actions have been put into place:

- 1. A manual review and calculation of the SAP status for every financial aid student before aid is awarded/packaged to ensure that the status in Banner is correct in accordance to the current SAP policy. If the status in Banner is correct and the student is eligible for aid, the student will be packaged. If it is determined that the status in Banner is incorrect, the status in Banner will be updated appropriately so as not to perpetuate Banner using an incorrect status to determine eligibility when an automated process is run, and so as not inadvertently pay an ineligible student.*
- 2. DSC will update our auto packing requirements table to ensure that any student who is in a suspended status will not be packaged until that status has been rectified by the receipt and approval of a SAP appeal, or until the student has attempted classes at his/her own expense until back into good SAP standing. Students who were packaged aid for an award year and fell into suspended status mid-award year will be monitored to ensure that no aid pays to the student until he/she is back in good academic standing.*

In relation to the student identified in the sample as having been allocated an incorrect amount of subsidized versus unsubsidized funding, DSC has created a report that will allow us to identify students that have transfer credits accepted toward their degree of study after he/she was awarded their original aid package. We will run this report regularly to identify any student who needs a recalculation of loan limits as a result of transfer credits. We will also ensure that Banner is appropriately set up to properly identify the loan limits for each student and accurately package the student in accordance with his/her proper loan limit and amount.

Contact Person: Sybil Smith, Regional Director of Financial Aid
Telephone: (229) 317-6951; Fax: (229) 317-6607; E-mail: sybil.smith@darton.edu

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

STATE AGENCY: GORDON STATE COLLEGE

2015-020 Inadequate Control Procedures over Withdrawals

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	\$13,601

The Student Financial Assistance Office did not properly perform the refund process and ensure unearned Title IV funds were accurately calculated and returned in a timely manner.

Views of Responsible Officials and Corrective Action Plans:

Management concurs with the finding noted as inadequate control procedures over withdrawals.

The College will ensure that any breaks over 5 days are calculated as scheduled breaks starting Spring 2016. The College will review the official withdrawals on a weekly basis, to ensure all returns to Title IV are completed within the 45 days. The College will also verify that the amount of awards sent back to the Department of Education matches the College's calculated amount of return. Additionally, all faculty members will be required to enter a date of last attendance for all "F" grades beginning Spring 2016. This will allow the College to calculate the unofficial withdrawals with the correct last date of attendance.

Contact Person: Walter Green, AVP/Controller
Telephone: (678) 359-5733; E-mail: walterg@gordonstate.edu

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

STATE AGENCY: GORDON STATE COLLEGE *(continued)*

2015-021 Failure to Comply with Federal Work Study Earmarking

Compliance Requirement:	Matching, Level of Effort, and 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.SFA Student Financial Assistance Cluster
Questioned Costs:	\$3,064.75

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

Views of Responsible Officials and Corrective Action Plans:

Management concurs with the deficiency noted with Federal Work-Study Earmarking Requirements.

The College will increase the number of Federal Work study students working off campus for the 2016-2017 aid year to ensure compliance with the seven percent requirement.

Contact Person: Walter Green, AVP/Controller
Telephone: (678) 359-5733; E-mail: walterg@gordonstate.edu

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

STATE AGENCY: SOUTH GEORGIA STATE COLLEGE

2015-022 Return of Title IV Funds

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	\$534
Repeat of Prior Year Finding:	2014-044

The Student Financial Assistance Office (SFA) did not properly perform the refund process and ensure unearned Title IV funds were accurately calculated and returned in a timely manner.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

South Georgia State College (SGSC) self-reported to the United States Department of Education (USDOE) on March 20, 2015, that problems in this area were found to exist. On March 25, 2015, the USDOE notified SGSC that an Off-Site Program Review was scheduled to begin April 7, 2015. A Program Review Report was issued on April 24, 2015, to which SGSC responded on June 23, 2015. As of the date of this finding response, the USDOE has not issued a clearance letter in relation to this matter. Additional training on the refund calculation process has been provided to personnel in the SGSC Student Financial Aid office in response to the four immaterial clerical errors noted for fiscal year 2015.

Contact Person: Marcus J. Latham, Vice President for Fiscal Affairs
Telephone: (912) 260-4300; Fax: (912) 260-4445; E-mail: mark.latham@sgsc.edu

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

STATE AGENCY: GWINNETT TECHNICAL COLLEGE

2015-023 Overpayment of Student Financial Assistance

Compliance Requirement:	Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	\$6,900

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

Views of Responsible Officials and Corrective Action Plans:

Gwinnett Technical College is in concurrence with the findings and recommendations of this finding.

The Pell calculation error was due to a system error, which was made by an administrator who no longer works at GTC. The error has been identified and corrected. Pell monitoring and reconciliation procedures are in place and will be reviewed regularly.

Contact Person: Lisa Martin, Director of Financial Aid
Telephone: (678) 226-6458; Fax: (678) 226-6916; E-mail: lmartin@gwinnetttech.edu

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

STATE AGENCY: GWINNETT TECHNICAL COLLEGE *(continued)*

2015-024 Undocumented Cost of Attendance Budget

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.SFA Student Financial Assistance Cluster
Questioned Costs:	None Identified

The Technical College's Student Financial Aid Office failed to document the procedures used to establish their Cost of Attendance budgets.

Views of Responsible Officials and Corrective Action Plans:

Gwinnett Technical College is in concurrence with the findings and recommendations of this finding.

Policies and procedures have been developed for determining Cost of Attendance figures beginning with the new 2015 – 2016 aid year. All policies and procedures are being saved to a shared department drive housed on the institutional server to ensure procedures are no longer able to be misplaced.

Contact Person: Lisa Martin, Director of Financial Aid
Telephone: (678) 226-6458; Fax: (678) 226-6916; E-mail: lmartin@gwinnetttech.edu

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

STATE AGENCY: SAVANNAH TECHNICAL COLLEGE

2015-025 Return of Title IV Funds

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	\$1,024

The Student Financial Aid Office (SFA) did not properly perform the refund process and ensure unearned Title IV funds were accurately calculated and returned in a timely manner.

Views of Responsible Officials and Corrective Action Plans:

The Technical College concurs with the stated findings.

Corrective Action Plan 1

The two instances of late return of Title IV funds are considered isolated cases related to late withdrawal submission by adjunct instructors. The Executive Director for Student Financial Services (EDSFS), in conjunction with the Vice President of Academic Affairs and Division Deans, will develop and implement a communication strategy that will educate all faculty and emphasize the importance of timeliness and the impact of the withdrawal notification process on Title IV funding. The communication strategy will consist of written materials and in-person presentations deployed through faculty senate, new faculty orientation sessions, divisional meetings, and will include, at least once per semester, an Academic Affairs faculty professional development session. The sessions will be used to reinforce and underscore the importance and effect of late withdrawal submissions and the return of Title IV funding. In addition, the Deans will be charged with implementing a communication plan that will remind all faculty of submission deadlines and the importance of timeliness.

Corrective Action Plan 2

The financial aid office took action to obtain documentation to support the determination whether Title IV refund calculations were required for students who earned failing grades in fall 2014. For those students in which the college determined that the failing grades were not earned, a Return to Title IV calculation was performed and if applicable, funds were returned to the Department of Education.

In spring of 2015, the Technical College identified a gap in the unofficial withdrawal analysis of students receiving all 'F' or a combination of 'F' and 'W' grades and quickly implemented a corrective action plan. Effective with spring 2015 grades, the Technical College executed a process with input from the instructors to confirm if the student earned the 'F' grade, or if they should be an unofficial withdraw. In conjunction with the strategies identified in Corrective Action Plan 1, the EDSFS, Vice President of Academic Affairs, and Division Deans will continue to educate faculty, reinforce the unofficial withdrawal policy and highlight the significance of the timely submission and notification of grades and withdrawals.

Contact Person: Susan Turner, Vice President of Administrative Services
Telephone: (912) 443-5485; E-mail: sturner@savannahtech.edu

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

STATE AGENCY: SOUTHWEST GEORGIA TECHNICAL COLLEGE

2015-026 Inadequate Separation of Duties

Compliance Requirement:	Activities Allowed or Unallowed Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	None
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
CFDA Number and Title:	84.SFA Student Financial Assistance Cluster
Questioned Costs:	None Identified

Policies and procedures were insufficient to provide adequate Separation of Duties and internal controls over logical access IT general controls for certain significant financial applications.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

Southwest Georgia Technical College merged with Moultrie Technical College effective July 1, 2015. Deficiencies noted in the finding were relative to Banner access controls. As a result of the merger, the newly formed Southern Regional Technical College adopted the Banner system and controls brought forward from the former Moultrie Technical College. These controls include a formal process beginning with supervisors request for employee access. The form used to document the request is reviewed for approval by the Vice President for Administration. The Vice President for Administration ensures that employee access is restricted to provide for the adequate separation of duties in the areas of registration, financial aid, and student refund management.

Contact Person: Paul Roberts, Vice President of Administrative Services
Telephone: (229) 672-0519; E-mail: proberts@southernregional.edu

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

STATE AGENCY: DEPARTMENT OF PUBLIC HEALTH

2015-027 Noncompliance with Level of Effort Requirements

Compliance Requirement:	Matching, Level of Effort, Earmarking
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
Pass-Through Entity:	None
CFDA Number and Title:	93.069 - Public Health Emergency Preparation
Federal Award Numbers:	5U90TP000511-03 (Year: 2014)
Questioned Costs:	None Identified

The Department of Public Health (DPH) did not maintain the required Level of Effort (LOE) for the Public Health Emergency Preparation (PHEP) program.

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

DPH recognizes the importance of compliance with federal award requirements.

DPH will continue to monitor expenditures to ensure compliance with LOE requirements. DPH will continue to submit federal award application as instructed by the grantor. Expenditures will be monitored to ensure that each fiscal year actual state expenditures for LOE do not exceed the projected expenditures required for the PEFORMS Federal System.

Implementation Date: August 7, 2015

Contact Person: Kate Pfirman, Chief Financial Officer
Telephone: 404-651-7079; E-mail: Kate.Pfirman@dph.ga.gov

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

STATE AGENCY: DEPARTMENT OF COMMUNITY HEALTH¹

2015-028 Federal Receivables and Cash Management

Compliance Requirement: Cash Management
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: 93.777 – State Survey and Certification of Health Care Providers
and Suppliers Medicare
93.778 – Medical Assistance Program
Federal Award Number: 05-1505GABIPP, 05-1505GAIMPL, 05-1505GA5MAP,
05-1505GA5ADM, 05-1505-GA-5001, 15-1505-GA-5002,
05-1505GAINCT (Year: 2015), 05-1405-GA-5001,
05-1405GABIPP, 05-1405GAIMPL, 05-1405GA5ADM,
05-1405GA5MAP, 05-1405-GA-5002, 05-1405GAINCT (Year: 2014)
Questioned Costs: None Identified
Repeat of Prior Year Finding: 2014-003

Views of Responsible Officials and Corrective Action Plans:

See Financial Statement Finding 2015-047.

Estimated Completion Date: June 30, 2016

Contact Person: Demetrius Brown, Director of GL Accounting and SHBP
Telephone: (404)-463-0132; E-mail: dbrown@dch.ga.gov

¹The audit of this State agency was performed in whole or in part by other auditors.

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

STATE AGENCY: DEPARTMENT OF COMMUNITY HEALTH¹ (continued)

2015-029 Verification and Documentation of Medicaid Eligibility

Compliance Requirement:	Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
Pass-Through Entity:	None
CFDA Number and Title:	93.777 – State Survey and Certification of Health Care Providers and Suppliers Medicare 93.778 – Medical Assistance Program
Federal Award Number:	05-1505GA5ADM, 05-1505GAIMPL, 05-1505-GA-5001, 05-1505-GA-5002, 05-1505GABIPP, 05-1505GAINCT, 05-1505GA5MAP (Year: 2015), 05-1405GA5ADM, 05-1405GABIPP, 05-1405GAINCT, 05-1405GAIMPL (Year: 2014)
Questioned Costs:	None Identified
Repeat of Prior Year Finding:	2014-005

The Department of Community Health does not have effective controls over verification and documentation of Medicaid eligibility.

Views of Responsible Officials and Corrective Action Plans:

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

DCH implemented a Program Improvement Plan (PIP) on March 12, 2010. The PIP requires DFCS to remedy areas of deficiencies such as untimely renewals. DCH and DFCS management staff meet quarterly to discuss and review progress towards improving the deficiencies.

The DCH Medicaid Eligibility Quality Control (MEQC) staff read cases in accordance to CMS required guidelines through the 2014-2016 CMS MEQCPERM Pilots. The results are reported to DFCS management and CMS. Any deficiencies or errors cited, require a Corrective Action Plan (CAP). The CAP is tracked as part of the PIP process and continues until the issue is resolved. These findings will be included in their next CAP review.

DCH and DFCS are in the process of implementing a new Integrated Eligibility System for public assistance programs called Georgia Gateway. This system will make renewals more efficient and provide DCH more direct oversight of the Medicaid eligibility process.

Estimated Completion Date: March 1, 2016

Contact Person: Wesley Merritt, Medicaid Quality Control Program Director
Telephone: 912-463-1528, E-mail: wemerritt@dch.ga.gov

¹The audit of this State agency was performed in whole or in part by other auditors.

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

STATE AGENCY: DEPARTMENT OF HUMAN SERVICES

2015-030 Inadequate Monitoring of Subrecipients

Compliance Requirement:	Subrecipient Monitoring
Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
Pass-Through Entity:	None
CFDA Number and Title:	93.568 – Low-Income Home Energy Assistance
Federal Award Number:	2015G992201 (Year: 2015), 2014G992201 (Year: 2014)
Questioned Costs:	None Identified
Repeat of Prior Year Finding:	2014-011

The Department of Human Services (DHS) did not adequately monitor subrecipients of the Low-Income Home Energy Assistance Program (LIHEAP).

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

The State LIHEAP program has addressed the FY2014 audit finding. The corrective action for this finding established a new standard for processing and management review of monthly expenditure and programmatic reports. The plan was initiated in February 2015 and was fully implemented by April 2015.

Regarding the review of monthly Administrative Expenses charged by the sub-recipients, the State LIHEAP program is working to refine the documentation and review process supporting the Administrative Cost charged by the sub-recipients.

Estimated Completion Date: June 30, 2016

Contact Person: Ann Carter, OFI State Operations Director-DFCS
Telephone: 404-651-8701; E-mail: Ann.Carter@dhs.ga.gov

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

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

2015-031 Inadequate Monitoring of Subrecipients

Compliance Requirement:	Subrecipient Monitoring
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:	93.667 – Social Services Block Grant
Federal Award Number:	G-1401GASOSR (Year: 2014), G-1501GASOSR (Year: 2015)
Questioned Costs:	None Identified

The Department of Human Services (DHS) did not adequately monitor subrecipients of the Social Services Block Grant (SSBG) program.

Views of Responsible Officials and Corrective Action Plans:

We agree with the finding and will continue monitoring the process to prevent future findings.

During 2015, the DHS internal audit unit redesigned the subrecipient tracking database to better identify providers not submitting audited financial statements timely. Employees have been trained on the new database and process. This finding was addressed and resolved in December 2015.

Implementation Date: December 31, 2015

Contact Person: Luz Hunter, DHS Audit Manager
Telephone: 404-656-9706; E-mail: luz.hunter@dhs.ga.gov

FEDERAL AGENCY: U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

STATE AGENCY: DEPARTMENT OF COMMUNITY AFFAIRS¹

2015-032 Incorrect Income Determination

Compliance Requirement:	Eligibility
Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance
Federal Awarding Agency:	U.S. Department of Housing and Urban Development
Pass-Through Entity:	None
CFDA Number and Title:	14.871 - Section 8 Housing Choice Vouchers
Questioned Costs:	None Identified
Repeat of Prior Year Finding:	2014-012

DCA-RAD did not correctly determine income for two tenants selected for eligibility testing.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

DCA's RAD continues to conduct a monthly file review to ensure that rental calculations are processed according to HUD Rules and Regulations.

Staff has participated in rent calculation trainings over the last year to ensure that they have a clear comprehension of processing rental calculations accurately however, when we are aware that a calculation has been inaccurately calculated, a correction is conducted immediately to resolve the calculation error.

Implementation Date: August 30, 2015

Contact Person: Shawn Williams, Director, Housing Assistance Division
Telephone: 404-679-0621; E-mail: Shawn.Williams@dca.ga.gov

¹The audit of this State agency was performed in whole or in part by other auditors.

FEDERAL AGENCY: U.S. DEPARTMENT OF HOUSING AND
URBAN DEVELOPMENT (*continued*)

STATE AGENCY: GEORGIA HOUSING AND FINANCE AUTHORITY¹

2015-033 Federal Reports Not Submitted Timely

Compliance Requirement:	Reporting
Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance
Federal Awarding Agency:	U.S. Department of Housing and Urban Development
Pass-Through Entity:	None
CFDA Number and Title:	14.238 – Shelter Plus Care Program
Questioned Costs:	None Identified

The Georgia Housing and Finance Authority (Authority) did not ensure timely submission of required program reports.

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

The Authority acknowledges that form 40118, the Annual Performance Report (APR), established by the U.S. Department of Housing and Urban Development (HUD) was not filed in a timely manner. In order to ensure that APR's are submitted by the required timeframe in the future, we have updated our internal procedures to ensure timely submission.

Estimated Completion Date: October 1, 2015

Contact Person: Shawn Williams, Housing Assistance Division Director
Telephone: 404-679-0621; E-mail: Shawn.Williams@dca.ga.gov

¹The audit of this State agency was performed in whole or in part by other auditors.

FEDERAL AGENCY: U.S. DEPARTMENT OF THE INTERIOR

STATE AGENCY: DEPARTMENT OF NATURAL RESOURCES

2015-034 Expenditures Recorded Outside of Grant Period of Performance

Compliance Requirement:	Period of Performance
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of the Interior
Pass-Through Entity:	None
CFDA Number and Title:	15.605 – Sport Fish and Restoration Program 15.611 – Wildlife Restoration and Basic Hunter Education
Federal Award Number:	F14AF00774 (Year: 2014), F14AF00796 (Year: 2014), F14AF00794 (Year: 2014), F13AF00668 (Year: 2013), F14AF01058 (Year: 2014), F14AF01057 (Year: 2014), F14AF01059 (Year: 2014)
Questioned Costs:	\$22,170

The Department of Natural Resources (DNR) charged expenditures that were outside the period of performance to federal grants.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The referenced invoices were dated in May and June of 2014 and processed for payment in the subsequent fiscal year and charged to the grant period beginning July 2014. It should be noted that these are allowable costs to the new grant period for the same grant type activities. Even though the invoices were dated prior to the end of the grant period, it is highly probable that the majority of use would benefit the new grant period.

The invoices are received, coded, and approved for payment in the field offices, then submitted for payment processing in the central office. They were not submitted in a timely manner and coded to be charged against the new grant period beginning July 1, 2014. The amount is .09% of the \$24.5 million spent and insignificant to the total grant expenditures.

Closer monitoring of grant period charges are being implemented. Testing is in process for deactivating project numbers in the accounting system to prevent charging expenses after a grant period expires. However, this could be problematic due to post closing transactions.

Estimated Completion Date: July 31, 2016

Contact Person: Timothy Wright, Accounting Director
Telephone: 404-656-7736; E-mail: tim.wright@dnr.ga.gov

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

STATE AGENCY: DEPARTMENT OF NATURAL RESOURCES *(continued)*

2015-035 Suspension and Debarment Documentation Not Maintained

Compliance Requirement:	Procurement and Suspension and Debarment
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of the Interior
Pass-Through Entity:	None
CFDA Number and Title:	15.605 – Sport Fish and Restoration Program 15.611 – Wildlife Restoration and Basic Hunter Education
Federal Award Number:	Various
Questioned Costs:	None Identified

The Department of Natural Resources (DNR) did not maintain documentation of its verification that its contractors had not been suspended or debarred from participating in federal programs.

Views of Responsible Officials and Corrective Action Plans:

We do not concur with this finding.

The agency has established procedures for verifying that vendors have not been suspended or debarred by checking the System for Award Management (SAM). However, no paper trail was maintained documenting that a vendor's search was performed. The auditors did not report to us that any vendors were discovered that were suspended or debarred from doing business with the programs.

DNR has implemented additional procedures to document that a search was performed, by screen printing "vendor not found" by name search.

Estimated Completion Date: February 29, 2016

Contact Person: Timothy Wright, Accounting Director
Telephone: 404-656-7736; E-mail: tim.wright@dnr.ga.gov

Auditor's Concluding Remarks

Although DNR does not concur with this matter being considered a finding, its management is implementing additional procedures to retain documentation that its contractors have not been suspended or debarred from participating in federal programs.

FEDERAL AGENCY: U.S. DEPARTMENT OF TRANSPORTATION

STATE AGENCY: DEPARTMENT OF TRANSPORTATION

2015-036 Noncompliance with Subrecipient Monitoring Requirements

Compliance Requirement:	Subrecipient Monitoring
Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance
Federal Awarding Agency:	U.S. Department of Transportation
Pass-Through Entity:	None
CFDA Number and Title:	20.205 - Highway Planning and Construction
Federal Award Numbers:	N 4510.782 (Year: 2015), N 4520.232 (Year: 2015), N 4510.783 (Year: 2015), N 4510.779 (Year: 2014), N 4510.778 (Year: 2014)
Questioned Costs:	None Identified
Repeat of Prior Year Findings:	2014-019, FA-484-13-03, FA-484-12-05

The Department of Transportation (DOT) did not adequately perform or document monitoring procedures for subrecipients receiving federal awards under the Highway Planning and Construction program.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

We agree that the Department of Transportation (DOT) did not adequately perform or document monitoring procedures for subrecipients receiving federal awards under the Highway Planning and Construction program.

We acknowledge that as the pass-through entity, DOT is responsible for monitoring the activities of subrecipients to ensure that subawards are used for authorized purposes, in compliance with federal laws, regulations, and the terms and conditions of the subawards, and performance goals are achieved.

To ensure consistency with federal award identification, we will begin putting the CFDA title and number on the Exhibit A – Budget page of each subaward agreement.

The deficiencies noted in during-the award monitoring are addressed in the two parts:

- 1. Monitoring of the local-let projects during the various stages of the project – For the preliminary engineering/ROW stages of a project, the Office of Program Delivery has developed a Federal Local Records Compliance Checklist to be used on all active federal projects. For the construction stage of a project, the Office of Construction will provide guidance to the districts for ensuring consistency in documentation of site-visits on local-let projects.*
- 2. Monitoring of LAP certified subrecipients - The Office of Program Control is developing a LAP subrecipient audit form for use with their staff performing programmatic reviews of subrecipients on a sample basis throughout the year. This will also help us assess subrecipient impact to GDOT.*

The Office of Audits also provides an annual subrecipient risk assessment report to executive management which notes subrecipients with a material financial impact to GDOT.

Additionally, to address the accounting controls portion of this finding, we will supplement the LAP certification forms with an accounting control questionnaire which would help identify key accounting controls and assist with evaluation of the controls.

Estimated Completion Date: June 30, 2016

Contact Person: Josh Nix, Audits Administrator
Telephone: 404-347-0311; E-mail: jonix@dot.ga.gov

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

STATE AGENCY: DEPARTMENT OF TRANSPORTATION (*continued*)

2015-037 Inadequate Documentation of Certified Payroll Reviews

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	None
Federal Awarding Agency:	U.S. Department of Transportation
Pass-Through Entity:	None
CFDA Number and Title:	20.205 - Highway Planning and Construction
Federal Award Numbers:	N 4510.782 (Year: 2015), N 4520.232 (Year: 2015), N 4510.783 (Year: 2015), N 4510.779 (Year: 2014), N 4510.778 (Year: 2014)
Questioned Costs:	None Identified
Repeat of Prior Year Findings:	2014-016, FA-484-13-01, FA-484-12-01

Reviews of certified payrolls were not consistently documented.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

We acknowledge that none of the required payroll reviews were documented at one of the two district offices tested during the period under review in accordance with Davis-Bacon Act requirements. We agree that inconsistent documentation of payroll reviews diminishes DOT's ability to administer and enforce the prevailing wage rate requirements, which increases the risk of workers not being paid the federally prescribed prevailing wage rates.

We agree that DOT management is responsible for ensuring sufficient oversight of the payroll review process at the district offices to ensure that the procedures for documenting the performance of payroll reviews are fully implemented and consistently followed by staff.

In a memo dated December 11, 2015 and titled "Compliance with Construction Contract Documents", the Deputy Commissioner communicated to District personnel the importance of complying with Davis Bacon requirements on construction projects and following GDOT's Construction Manual related to the process. The memo also established that going forward expectations in performance management documents for all district construction personnel would include monitoring of federal aid contract compliance requirements in accordance with construction contract documents and Departmental established procedures.

To address the monitoring of the payroll review process, GDOT has employed staff from a current CEI (construction engineering and inspection) firm who will provide Compliance Officers to assist with the monitoring and oversight of GDOT's processes for complying with EEO and Davis Bacon compliance requirements.

GDOT also held a GDOT Project Engineer's Academy during the week of February 28 – March 4, 2016. Projects engineers from each of the Districts attended the training which included topics related to EEO and Davis Bacon requirements.

Estimated Completion Date: June 30, 2016

Contact Person: Mike Dover, Deputy Commissioner
Telephone: 404-631-1021; E-mail: mdover@dot.ga.gov

FEDERAL AGENCY: U.S. SOCIAL SECURITY ADMINISTRATION

STATE AGENCY: DEPARTMENT OF HUMAN SERVICES

2015-038 Inadequate Internal Controls over the Consultative Examination Process

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance
Federal Awarding Agency:	U.S. Social Security Administration
Pass-Through Entity:	None
CFDA Number and Title:	96.001 - Social Security – Disability Insurance 96.006 - Supplemental Security Income
Federal Award Number:	4005904 (Year: 2014), 4005904 (Year: 2015)
Questioned Costs:	None Identified

The Disability Adjudication Services (DAS) division did not have adequate internal controls in place to ensure all requirements for verifications of Consultative Examination (CE) providers were met for the Disability Insurance/Supplemental Security Income (DI/SSI) programs.

Views of Responsible Officials and Corrective Action Plans:

We agree with the finding and will take immediate action to address the finding.

To ensure medical license renewals and OIG Exclusions are verified timely and consistently, the Disability Adjudication Services unit is updating its business processes to include: register for e-mail alerts for OIG Exclusions; maintain spreadsheet of all consultative examiners to include provider's name, license number, license expiration date, license and OIG Exclusions verification dates, verification sources and verifier's name; ensure our AS400 vendor files are utilized efficiently to document license numbers and expiration dates to ensure accurate queries of expiring licenses; routinely review the Georgia Composite State Board list of monthly public board orders and the Georgia Secretary of State list of yearly public board orders. Training will be provided to staff to ensure that they are aware of the requirements for license and Exclusions verifications, as well as maintenance and retention of records.

Estimated Completion Date: June 30, 2016

Contact Person: Jimmy Wilson, Chief Financial Officer-GVRA
Telephone: 404-232-1987; E-mail: Jimmy.Wilson@gvra.ga.gov

VARIOUS FEDERAL AGENCIES

STATE AGENCY: DEPARTMENT OF NATURAL RESOURCES

2015-039 Inadequate Personal Services Costs Documentation

Compliance Requirement:	Allowable Costs/Cost Principles
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Interior U.S. Department of Homeland Security
Pass-Through Entity:	None
CFDA Number and Title:	15.605 - Sport Fish Restoration Program 15.611 - Wildlife Restoration and Basic Hunter Education 97.012 - Boating Safety Financial Assistance
Federal Award Number:	F14AF00774 (Year: 2014)
Questioned Costs:	Undetermined

The Department of Natural Resources (DNR) did not have adequate time and attendance records to support personal services costs charged to the Fish and Wildlife Cluster (FWC).

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The Department of Natural Resources does have established procedures and guidelines for charging personal services to the Fish and Wildlife Cluster. These procedures are designed primarily for charging salaries for individual direct hours worked on various federal programs. The auditors tested a minimum of sixty-six payroll transactions distributed to the Wildlife Cluster and no discrepancies were noted for employees working directly on the grant program. The one employee referred to in this finding is an administrative position in the Information Technology section of DNR, which is difficult to charge on an hourly work basis. Without an Indirect Cost process for charging administrative cost to the programs, the agency had elected to split this one IT position cost over three grants, with two-thirds being charged against two FWC programs. This amounted to \$95,238 being charged to the Fish & Wildlife Cluster, while the total costs of Information Technology personal services is approximately \$1 million, not to mention there are other administrative service cost not charged that benefit the program. The questioned costs amounted to approximately .388% of the total expenditures. Also, DNR exceeded the state matching requirement for the program.

The Department has since moved salary cost associated with this individual to non-federally funded programs. The agency will work with the grantor to create a distribution basis for charging administrative costs to the programs.

Implementation Date: February 29, 2016

Contact Person: Timothy Wright, Accounting Director
Telephone: 404-656-7736; E-mail: tim.wright@dnr.ga.gov

VARIOUS FEDERAL AGENCIES (continued)

STATEWIDE FINDING

2015-040 Noncompliance with Allowable Costs/Cost Principles – Applicable Credits

Compliance Requirement:	Allowable Costs/Cost Principles
Internal Control Impact:	None
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	Various
Pass-Through Entity:	None
CFDA Number and Title:	Various
Federal Award Number:	Various
Questioned Costs:	Undetermined

The State did not receive prior approval from the U.S. Department of Health and Human Services (HHS) to use its chosen methodology for Purchasing Card (P-Card) rebates and statewide contract administrative fees.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding and will work with HHS accordingly.

Contact Person: Kris Martins, Deputy State Accounting Officer - Financial Reporting
Telephone: 404-463-1528; E-mail: kmartins@sao.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
Agriculture, Department of	402
Agricultural Exposition Authority, Georgia	926
Audits and Accounts, Department of (*)	404
Aviation Authority, Georgia	992
Aviation Hall of Fame, Georgia	483
Banking and Finance, Department of	406
Behavioral Health and Developmental Disabilities, Department of	441
Boll Weevil Eradication Foundation	930
Building Authority, Georgia (*)	900
Community Affairs, Department of	428
Community Health, Department of (*)	419
Correctional Industries Administration, Georgia	921
Corrections, Department of	467
Defense, Department of	411
Development Authority, Georgia (*)	914
Driver Services, Department of	475
Early Care and Learning, Department of	469
Economic Development, Department of	429
Economic Development Foundation, Inc., Georgia	989
Tourism Foundation, Georgia	990
Education, Department of	414
Foundation for Public Education, Georgia	994
Environmental Finance Authority, Georgia (*)	928
Financing and Investment Commission, Georgia State (*)	409
Forestry Commission, State	420
Games Commission, Georgia State	496
General Assembly, Georgia (*)	444
Governor, Office of the	422
Governor's Defense Initiative	987
Higher Education Assistance Corporation, Georgia (*)	918
Higher Education Facilities Authority, Georgia (*)	969
Highway Authority, Georgia	924
Housing and Finance Authority, Georgia (*)	923
Human Services, Department of	427
Insurance, Department of	408
International and Maritime Trade Center Authority, Georgia	974
Investigation, Georgia Bureau of	471
Jekyll Island State Park Authority	910
Jekyll Island Foundation	993

<u>ORGANIZATIONAL UNIT</u>	<u>CONTROL NUMBERS</u>
Judicial Branch	430
Court of Appeals	432
Judicial Council of Georgia	434
Juvenile Court Judges, Council of	431
Prosecuting Attorneys' Council	418
Superior Courts	436
Supreme Court	438
Juvenile Justice, Department of	461
Labor, Department of	440
Lake Lanier Islands Development Authority	913
Law, Department of	442
Lottery Corporation, Georgia (*)	973
Music Hall of Fame Authority, Georgia	929
Natural Resources, Department of	462
Natural Resources Foundation, Georgia	4621
North Georgia Mountains Authority	912
OneGeorgia Authority	981
Pardons and Paroles, State Board of	465
Pension Funds	
Employees' Retirement System of Georgia (*)	
Regular	416
Deferred Compensation Plans	n/a
Defined Contribution Plan, Georgia	n/a
District Attorneys' Retirement System of Georgia	946
Judicial Retirement System, Georgia	n/a
Legislative Retirement System, Georgia	n/a
Military Pension Fund, Georgia	n/a
Public School Employees' Retirement System	468
State Employees' Assurance Department	n/a
Superior Court Judges Retirement System of Georgia	945
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
Sheriffs' Retirement Fund of Georgia	951
Superior Court Clerks' Retirement Fund of Georgia (*)	948
Teachers Retirement System of Georgia (*)	482
Ports Authority, Georgia (*)	916
Properties Commission, State	410
Public Defender Standards Council, Georgia	492
Public Health, Department of	405
Public Safety, Department of	466
Public Service Commission	470
Public Telecommunications Commission, Georgia	977

<u>ORGANIZATIONAL UNIT</u>	<u>CONTROL NUMBERS</u>
Rail Passenger Authority, Georgia	960
Regents of the University System of Georgia, Board of Colleges, Universities and Foundations	472
Research Universities	
Georgia Institute of Technology	503
Georgia Tech Athletic Association (*)	5032
Georgia Tech Facilities, Inc.(*)	5034
Georgia Tech Foundation, Incorporated (*)	5035
Georgia Tech Research Corporation (*)	5036
Georgia Regents University	512
Medical College of Georgia Foundation, Inc. (*)	5122
MCG Health System, Inc.	5127
Georgia State University	509
Georgia State University Foundation, Inc.(*)	5091
Georgia State University Research Foundation, Inc. (*)	5092
University of Georgia	518
The University of Georgia Athletic Association, Inc.(*)	5181
The University of Georgia Foundation (*)	5182
University of Georgia Research Foundation, Inc.(*)	5184
Comprehensive Universities	
Georgia Southern University	539
Georgia Southern University Housing Foundation, Inc.(*)	5392
Kennesaw State University	543
Kennesaw State University Foundation, Inc. (*)	5431
University of West Georgia	554
University of West Georgia Real Estate Foundation (*)	5543
Valdosta State University	551
VSU Auxiliary Services Real Estate Foundation, Inc.	5512
State Universities	
Albany State University	521
Armstrong State University	524
Clayton State University	528
Columbus State University	530
Fort Valley State University	533
Georgia College & State University	536
Georgia College and State University Foundation, Inc. (*)	5362
Georgia Southwestern State University	542
Savannah State University	548
University of North Georgia	553
University of North Georgia Real Estate Foundation, Inc.	5452

<u>ORGANIZATIONAL UNIT</u>	<u>CONTROL NUMBERS</u>
State Colleges	
Abraham Baldwin Agricultural College	557
Atlanta Metropolitan State College	561
Bainbridge College	562
College of Coastal Georgia	563
Dalton State College	569
Darton State College	570
East Georgia State College	572
Georgia Gwinnett College	540
Georgia Highlands College	573
Georgia Perimeter College	571
Gordon State College	576
Middle Georgia State College	583
Middle Georgia State College Real Estate Foundation (*)	5841
South Georgia State College	588
University System of Georgia Foundation, Inc.	4721
Other	
Georgia Military College	968
Regional Educational Service Agencies (RESA)	
Central Savannah River Area RESA	8684
Chattahoochee-Flint RESA	8724
Coastal Plains RESA	8864
First District RESA	8804
Griffin RESA	8624
Heart of Georgia RESA	8764
Metropolitan RESA	8564
Middle Georgia RESA	8644
North Georgia RESA	8524
Northeast Georgia RESA	8584
Northwest Georgia RESA	8504
Oconee RESA	8664
Okefenokee RESA	8884
Pioneer RESA	8544
Southwest Georgia RESA	8844
West Georgia RESA	8604
Regional Transportation Authority, Georgia	976
Revenue, Department of	474
Road and Tollway Authority, State	927
Sapelo Island Heritage Authority	942
Secretary of State	478

<u>ORGANIZATIONAL UNIT</u>	<u>CONTROL NUMBERS</u>
Seed Development Commission, Georgia	919
Soil and Water Conservation Commission, State	480
Sports Hall of Fame Authority, Georgia	944
State Treasurer, Office of the	486
Stone Mountain Memorial Association (*)	911
Student Finance Authority, Georgia (*)	917
Student Finance Commission, Georgia	476
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 Piedmont Technical College	830
Georgia Northwestern Technical College	829
Gwinnett Technical College	832
Lanier Technical College	834
Moultrie Technical College	837
North Georgia Technical College	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
Southwest Georgia Technical College	846
West Georgia Technical College	826
Wiregrass Technical College	848
Technology Authority, Georgia	980
Tourism Foundation, Georgia	990
Transportation, Department of	484
Veterans Service, Department of	488
Workers' Compensation, State Board of	490
World Congress Center Authority, Geo. L. Smith II, Georgia	922

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