



Single Audit Report
Fiscal Year Ended June 30, 2014



Sapelo Light House, South End Beach
Margaret Durant, Darien, Georgia



The artwork on the cover and within this document was created by Georgia artists and has been selected to hang in the Office of the Governor as part of a 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, 2014

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





February 27, 2015

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, 2014. 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 'Tom Skelton', written in a cursive style.

State Accounting Officer

Greg S. Griffin, CPA

A handwritten signature in black ink, appearing to read 'Greg S. Griffin', written in a cursive style.

State Auditor

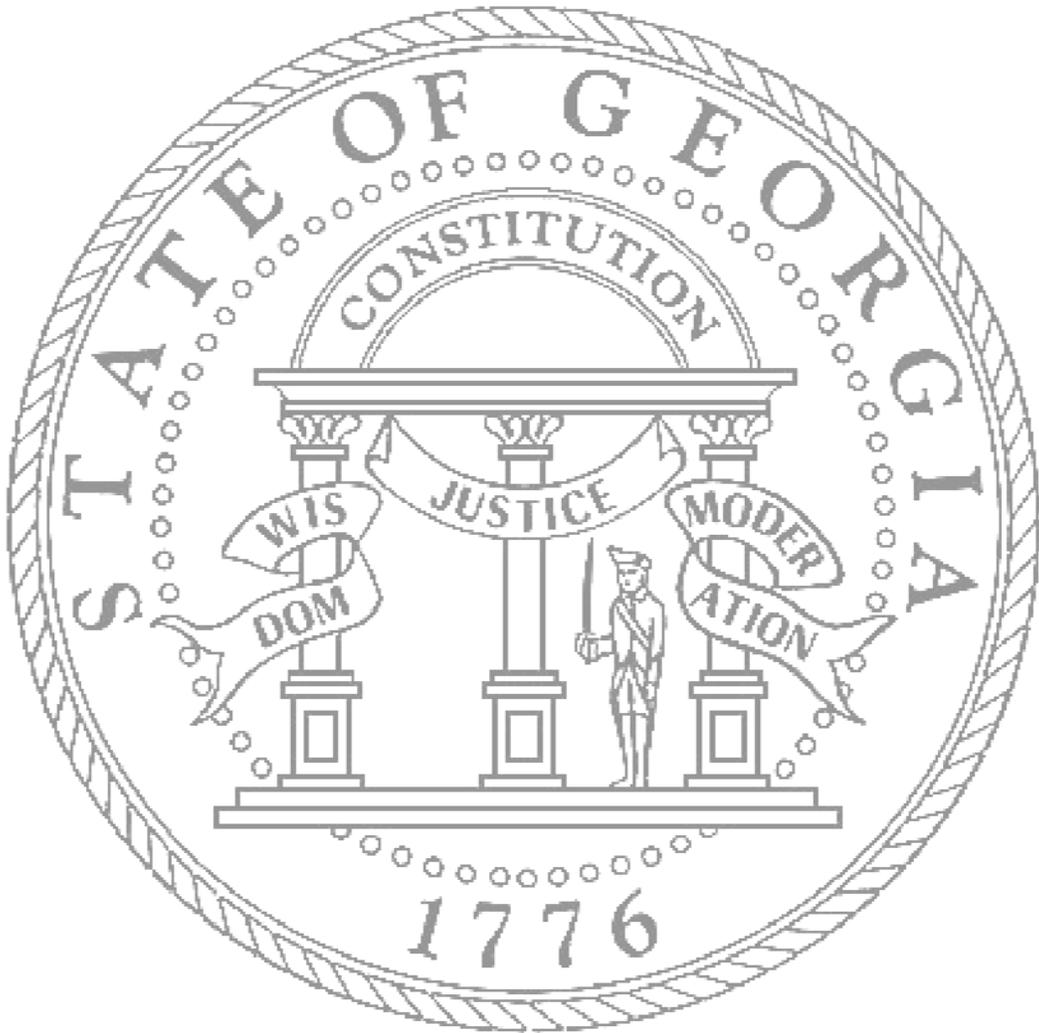




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Independent Auditor's Reports



Island Life
Paula G. Williamson, Savannah, Georgia



DEPARTMENT OF AUDITS AND ACCOUNTS

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

Atlanta, Georgia 30334-8400

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

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, 2014, and the related notes to the financial statements, which collectively comprise the State's basic financial statements, and have issued our report thereon dated December 31, 2014.

Our report includes a reference to other auditors who audited the financial statements of Department of Community Health, Employees' Retirement System of Georgia, Georgia College & State University Foundation, 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 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, Inc., University of Georgia Research Foundation, Inc. and University System of Georgia Foundation, Inc. as described in our report on the State's basic financial statements. The financial statements of Georgia College & State University Foundation, Kennesaw State University Foundation, Inc., Georgia Lottery Corporation, MCG Health System, Inc., Medical College of Georgia Foundation, Inc., Georgia Tech Athletic Association, Georgia Tech Facilities, Inc., Georgia Tech Foundation, Inc., University of Georgia Athletic Association, Inc., University of Georgia Foundation, Inc., and University System of Georgia Foundation, Inc. were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with these organizational units of the State. 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 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* as findings 2014-054, 2014-055, 2014-056, 2014-057, 2014-058, 2014-059, 2014-060, 2014-061, 2014-062, 2014-063, 2014-064, 2014-065, and 2014-066, that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State's basic financial statements are free from material misstatement, we and other auditors performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests and those of the other auditors disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We and other auditors noted certain matters that were reported to management of various organizational units of the State 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 *Schedule of Findings and Questioned Costs*. 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,



Greg S. Griffin
State Auditor

December 31, 2014



DEPARTMENT OF AUDITS AND ACCOUNTS

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Atlanta, Georgia 30334-8400

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

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 Circular A-133 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, 2014. 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 Department of Community Health, Employees' Retirement System of Georgia, Georgia College & State University Foundation, 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 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, Inc., University of Georgia Research Foundation, Inc. and University System of Georgia Foundation, Inc., nor did we audit compliance for the major federal programs or percentages of these federal programs at the organizational units of the State identified in the following table. The financial statements of the above mentioned organizational units and the compliance for the federal programs identified in the following table were audited by other auditors whose reports, including reports on compliance and internal control over compliance, have been furnished to us. This report includes our consideration of the results of other auditors' testing of compliance and internal control over compliance that are reported on separately by those other auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors.

State of Georgia Organizational Unit	CFDA Number ¹	Program or Cluster Title	% of Program or Cluster Audited by Other Auditors
Georgia Housing and Finance Authority	14.239	Home Investment Partnerships Program	100%
Department of Community Affairs	14.HVC	Housing Voucher Cluster	100%
Georgia Environmental Finance Authority	66.CWSR	Clean Water State Revolving Fund Cluster	100%
	66.DWSR	Drinking Water State Revolving Fund Cluster	100%
University of Georgia	84.SFA	Student Financial Assistance Cluster	8%
Department of Community Health	93.767	Children's Health Insurance Program	100%
	93.791	Money Follows the Person Rebalancing Demonstration	100%
	93.MC	Medicaid Cluster	100%
Georgia Institute of Technology Georgia State University Research Foundation, Inc. Georgia Tech Research Corporation University of Georgia University of Georgia Research Foundation, Inc.	R&D	Research and Development Cluster	92%
Percent of the State's Total Expenditures of Federal Awards Audited by Other Auditors			
The Medicaid Cluster comprises 32%, 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 the respective clusters 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 Workforce Investment Act Cluster, Low-Income Home Energy Assistance Program, Housing Voucher Cluster, Community Development Block Grants - State - Administered CDBG Cluster, and Highway Planning and Construction Cluster

As described in findings 2014-007, 2014-011, 2014-012, 2014-013, and 2014-019 in the accompanying *Schedule of Findings and Questioned Costs*, the State did not comply with requirements regarding the following:

Finding Number	Compliance Requirement	CFDA Number¹	Program or Cluster Title
2014-007	Reporting	17.WIA	Workforce Investment Act Cluster
2014-011	Subrecipient Monitoring	93.568	Low-Income Home Energy Assistance Program
2014-012	Eligibility	14.HVC	Housing Voucher Cluster
2014-013	Reporting	14.CDBG	Community Development Block Grants - State - Administered CDBG Cluster
2014-019	Subrecipient Monitoring	20.HPCC	Highway Planning and Construction Cluster

¹ The CFDA Number and Title of programs included within the respective clusters are identified in the Schedule of Expenditures of Federal Awards.

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

Qualified Opinion on Workforce Investment Act Cluster, Low-Income Home Energy Assistance Program, Housing Voucher Cluster, Community Development Block Grants - State - Administered CDBG Cluster, and Highway Planning and Construction 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 Workforce Investment Act Cluster, Low Income Home Energy Assistance Program, Housing Voucher Cluster, Community Development Block Grants, Highway Planning and Construction Cluster for the year ended June 30, 2014.

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, 2014.

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* as findings 2014-001, 2014-002, 2014-003, 2014-004, 2014-005, 2014-006, 2014-008, 2014-009, 2014-010, 2014-014, 2014-015, 2014-017, 2014-018, 2014-020, 2014-021, 2014-023, 2014-024, 2014-026, 2014-027, 2014-028, 2014-029, 2014-030, 2014-031, 2014-033, 2014-034, 2014-036, 2014-038, 2014-039, 2014-040, 2014-042, 2014-044, 2014-046, 2014-048, 2014-050, and 2014-053. 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 *Schedule of Findings and Questioned Costs*. 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* as findings 2014-006, 2014-007, 2014-011, 2014-013, 2014-018, 2014-019, 2014-035, 2014-036, 2014-047, and 2014-048 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* as findings 2014-001, 2014-002, 2014-003, 2014-004, 2014-005, 2014-008, 2014-009, 2014-010, 2014-014, 2014-015, 2014-016, 2014-017, 2014-020, 2014-021, 2014-022, 2014-023, 2014-024, 2014-025, 2014-026, 2014-027, 2014-028, 2014-029, 2014-030, 2014-031, 2014-032, 2014-033, 2014-034, 2014-037, 2014-038, 2014-039, 2014-040, 2014-041, 2014-042, 2014-043, 2014-044, 2014-045, 2014-046, 2014-049, 2014-050, 2014-051, 2014-052, and 2014-053 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 *Schedule of Findings and Questioned Costs*. 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, 2014, and the related notes to the financial statements, which collectively comprise the State's basic financial statements. We issued our report thereon dated December 31, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State's basic financial statements. The accompanying *Schedule of Expenditures of Federal Awards* is presented for purposes of additional analysis as required by 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

February 27, 2015



Schedule of Findings and Questioned Costs



Driftwood Beach Sunrise
George Hernandez, Cumming, Georgia



Schedule of Findings and Questioned Costs

Section I - Summary of Auditor's Results

For the Fiscal Year Ended June 30, 2014

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:

Workforce Investment Act Cluster Qualified
 Low-Income Home Energy Assistance Program Qualified
 Housing Voucher Cluster Qualified
 Community Development Block Grants - State-Administered CDBG Cluster Qualified
 Highway Planning and Construction 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 Grantor	Program or Cluster Title	CFDA No. ¹
U.S. Department of Agriculture	Child Nutrition Cluster Supplemental Nutrition Assistance Program Cluster	
U.S. Department of Defense	National Guard Military Operations and Maintenance (O&M) Projects	12.401
U.S. Department of Housing and Urban Development	Home Investment Partnerships Program Community Development Block Grants - State - Administered CDBG Cluster Housing Voucher Cluster	14.239



Schedule of Findings and Questioned Costs

Section I - Summary of Auditor's Results

For the Fiscal Year Ended June 30, 2014

Identification of Major Programs (continued)

Federal Grantor	Program or Cluster Title	CFDA No. ¹
U.S. Department of Labor	Unemployment Insurance Workforce Investment Act Cluster	17.225
U.S. Department of Transportation	Formula Grants for Rural Areas Highway Planning and Construction Cluster Federal Transit Cluster	20.509
U.S. Environmental Protection Agency	Clean Water State Revolving Fund Cluster Drinking Water State Revolving Fund Cluster	
U.S. Department of Education	Title I Grants to Local Educational Agencies	84.010
	State Fiscal Stabilization Fund - Race-to-the-Top	84.395
	Incentive Grants, Recovery Act Student Financial Assistance Cluster	
U.S. Department of Health and Human Services	Low-Income Home Energy Assistance	93.568
	Foster Care - Title IV-E	93.658
	Social Services Block Grant	93.667
	Children's Health Insurance Program	93.767
	Money Follows the Person Rebalancing Demonstration	93.791
	Block Grants for Prevention and Treatment of Substance Abuse	93.959
	Temporary Assistance for Needy Families Cluster Medicaid Cluster	
U.S. Department of Homeland Security	Homeland Security Grant Program	97.067
Various	Research and Development Cluster	
<i>¹The CFDA Number and Title of programs included within the respective clusters 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



Schedule of Findings and Questioned Costs

Section I - Summary of Auditor's Results

For the Fiscal Year Ended June 30, 2014

SUMMARY OF FINDINGS AND QUESTIONED COSTS

Financial Statement Findings Reported Under *Government Auditing Standards*

State Organizational Unit	Finding Number	Finding Title	Internal Control Impact	Compliance Impact	Page No.
Statewide	2014-054	Controls over Financial Statement Preparation	Significant Deficiency	None	C-13
	2014-055	Restatements of Prior Year Balances	Significant Deficiency	None	C-15
Department of Community Health ¹	2014-056	Accounts Payable and Other Accruals	Significant Deficiency	Nonmaterial Noncompliance	C-17
	2014-057	Federal Receivables and Cash Management	Significant Deficiency	Nonmaterial Noncompliance	C-19
Department of Human Services	2014-058	Insufficient Bank Reconciliation Procedures	Significant Deficiency	Nonmaterial Noncompliance	C-21
Department of Labor	2014-059	Negative Accounts Receivable	Significant Deficiency	None	C-23
Department of Behavioral Health and Developmental Disabilities	2014-060	Inadequate Journal Entry Documentation	Significant Deficiency	Nonmaterial Noncompliance	C-25
Board of Regents of the University System of Georgia	2014-061	Deficiencies in Controls over Capital Assets	Significant Deficiency	None	C-27
	2014-062	Deficiencies in Controls over Calculation of Benefits Payable	Significant Deficiency	None	C-29
Georgia Institute of Technology	2014-063	Inadequate Internal Controls over Research Labs	Significant Deficiency	None	C-31
Clayton State University	2014-064	Inadequate Accounting Controls	Significant Deficiency	None	C-33
Fort Valley State University	2014-065	Deficiencies in Controls over Financial Reporting	Significant Deficiency	None	C-35
Georgia College & State University	2014-066	Deficiencies in Controls over Capital Assets	Significant Deficiency	None	C-37

¹ The audit of this organizational unit was performed in whole or in part by other auditors.



Schedule of Findings and Questioned Costs

Section I - Summary of Auditor's Results

For the Fiscal Year Ended June 30, 2014

SUMMARY OF FINDINGS AND QUESTIONED COSTS

Findings Relating to Federal Awards

Federal Grantor	State Organizational Unit	Finding Number	Finding Title	Internal Control Impact	Compliance Impact	Page No.
U.S. Department of Agriculture	Department of Education	2014-001	Noncompliance with FFATA Reporting Requirements	Significant Deficiency	Nonmaterial Noncompliance	C-41
U.S. Department of Education	Georgia State University Research Foundation, Inc. ¹	2014-021	Failure to Comply with Special Contract Terms and Conditions	Significant Deficiency	Nonmaterial Noncompliance	C-80
	Columbus State University	2014-022	Weaknesses in Logical Access IT General Controls	Significant Deficiency	None	C-81
		2014-023	Overpayment of Student Financial Assistance	Significant Deficiency	Nonmaterial Noncompliance	C-82
		2014-024	Return of Title IV Funds	Significant Deficiency	Nonmaterial Noncompliance	C-84
	Fort Valley State University	2014-025	Weaknesses in Logical Access IT General Controls	Significant Deficiency	None	C-86
		2014-026	Excessive Cash Balances	Significant Deficiency	Nonmaterial Noncompliance	C-87
		2014-027	Overpayment of Student Financial Assistance	Significant Deficiency	Nonmaterial Noncompliance	C-88
		2014-028	Undocumented Cost of Attendance Budgets	Significant Deficiency	Nonmaterial Noncompliance	C-90
		2014-029	Failure to Comply with Federal Work-Study Earmarking Requirements	Significant Deficiency	Nonmaterial Noncompliance	C-91
		2014-030	Return of Title IV Funds	Significant Deficiency	Nonmaterial Noncompliance	C-92
	Georgia Southern University	2014-031	Calculation of Title IV Refunds	Significant Deficiency	Nonmaterial Noncompliance	C-94
	Savannah State University	2014-032	Weaknesses in Logical Access IT General Controls	Significant Deficiency	None	C-95
		2014-033	Return of Title IV Funds	Significant Deficiency	Nonmaterial Noncompliance	C-96
	Southern Polytechnic State University	2014-034	Satisfactory Academic Progress Determinations	Significant Deficiency	Nonmaterial Noncompliance	C-98



Schedule of Findings and Questioned Costs

Section I - Summary of Auditor's Results

For the Fiscal Year Ended June 30, 2014

SUMMARY OF FINDINGS AND QUESTIONED COSTS

Findings Relating to Federal Awards (*continued*)

Federal Grantor	State Organizational Unit	Finding Number	Finding Title	Internal Control Impact	Compliance Impact	Page No.
U.S. Department of Education (<i>continued</i>)	Bainbridge State College	2014-035	Ineffective Logical Access Controls	Material Weakness	None	C-99
		2014-036	Inadequate Controls over Enrollment Reporting	Material Weakness	Nonmaterial Noncompliance	C-100
	Darton State College	2014-037	Weaknesses in Logical Access IT General Controls	Significant Deficiency	None	C-101
		2014-038	Overpayment of Student Financial Assistance	Significant Deficiency	Nonmaterial Noncompliance	C-102
		2014-039	Verification Process	Significant Deficiency	Nonmaterial Noncompliance	C-104
		2014-040	Return of Title IV Funds	Significant Deficiency	Nonmaterial Noncompliance	C-105
	Middle Georgia State College	2014-041	Weaknesses in IT General Controls	Significant Deficiency	None	C-107
		2014-042	Inadequate Control Procedures over Withdrawals	Significant Deficiency	Nonmaterial Noncompliance	C-109
	South Georgia State College	2014-043	Weaknesses in Logical Access IT General Controls	Significant Deficiency	None	C-111
		2014-044	Return of Title IV Funds	Significant Deficiency	Nonmaterial Noncompliance	C-113
	West Georgia Technical College	2014-045	Weaknesses in Logical Access IT General Controls	Significant Deficiency	None	C-115
		2014-046	Inadequate Control Procedures over Withdrawals	Significant Deficiency	Nonmaterial Noncompliance	C-117
	Columbus Technical College	2014-047	Ineffective Logical Access Controls	Material Weakness	None	C-119
		2014-048	Overpayment of Student Financial Assistance	Material Weakness	Nonmaterial Noncompliance	C-121



Schedule of Findings and Questioned Costs

Section I - Summary of Auditor's Results

For the Fiscal Year Ended June 30, 2014

SUMMARY OF FINDINGS AND QUESTIONED COSTS

Findings Relating to Federal Awards (continued)

Federal Grantor	State Organizational Unit	Finding Number	Finding Title	Internal Control Impact	Compliance Impact	Page No.
U.S. Department of Education (continued)	Lanier Technical College	2014-049	Weaknesses in Logical Access IT General Controls	Significant Deficiency	None	C-123
		2014-050	Return of Title IV Funds	Significant Deficiency	Nonmaterial Noncompliance	C-124
	Central Georgia Technical College	2014-051	Weaknesses in Logical Access IT General Controls	Significant Deficiency	None	C-126
	South Georgia Technical College	2014-052	Weaknesses in Logical Access IT General Controls	Significant Deficiency	None	C-127
		2014-053	Return of Title IV Funds	Significant Deficiency	Nonmaterial Noncompliance	C-129
U.S. Department of Health and Human Services	Department of Community Health ¹	2014-002	Accounts Payable and Other Accruals	Significant Deficiency	Nonmaterial Noncompliance	C-43
		2014-003	Federal Receivables and Cash Management	Significant Deficiency	Nonmaterial Noncompliance	C-44
		2014-004	Documentation of Medicaid Provider Eligibility	Significant Deficiency	Nonmaterial Noncompliance	C-45
		2014-005	Verification and Documentation of Medicaid Eligibility	Significant Deficiency	Nonmaterial Noncompliance	C-47
		2014-006	Surveys to Monitor Facility Compliance with Provider Health and Safety Standards	Material Weakness	Nonmaterial Noncompliance	C-49
	Department of Human Services	2014-010	Noncompliance with FFATA Reporting Requirements	Significant Deficiency	Nonmaterial Noncompliance	C-57
		2014-011	Inadequate Monitoring of Subrecipients	Material Weakness	Material Noncompliance	C-59
	Department of Behavioral Health and Developmental Disabilities	2014-014	Inadequate FFATA Reporting Process	Significant Deficiency	Nonmaterial Noncompliance	C-64
		2014-015	Inadequate Controls Over Subrecipient Notification of Federal Awards	Significant Deficiency	Nonmaterial Noncompliance	C-66
	Georgia State University Research Foundation, Inc. ¹	2014-020	Required Reports Not Filed or Not Submitted on Time	Significant Deficiency	Nonmaterial Noncompliance	C-78



Schedule of Findings and Questioned Costs

Section I - Summary of Auditor's Results

For the Fiscal Year Ended June 30, 2014

SUMMARY OF FINDINGS AND QUESTIONED COSTS

Findings Relating to Federal Awards (*continued*)

Federal Grantor	State Organizational Unit	Finding Number	Finding Title	Internal Control Impact	Compliance Impact	Page No.
U.S. Department of Homeland Security	Office of the Governor	2014-009	FFATA Reports Not Submitted Timely	Significant Deficiency	Nonmaterial Noncompliance	C-55
U.S. Department of Housing and Urban Development	Department of Community Affairs ¹	2014-012	Incorrect Eligibility Determinations	None	Material Noncompliance	C-61
		2014-013	Incorrect Financial Data in CAPER Report	Material Weakness	Material Noncompliance	C-62
U.S. Department of Labor	Office of the Governor	2014-007	Inaccurate Financial Reports	Material Weakness	Material Noncompliance	C-51
		2014-008	FFATA Subaward Reports Not Submitted	Significant Deficiency	Nonmaterial Noncompliance	C-53
U.S. Department of Transportation	Department of Transportation	2014-016	Inadequate Documentation of Certified Payroll Reviews	Significant Deficiency	None	C-67
		2014-017	FFATA Reports Not Submitted Timely	Significant Deficiency	Nonmaterial Noncompliance	C-70
		2014-018	Inadequate Internal Control over Special Reporting	Material Weakness	Nonmaterial Noncompliance	C-73
		2014-019	Noncompliance with Subrecipient Monitoring Requirements	Material Weakness	Material Noncompliance	C-75

¹ The audit of this organizational unit was performed in whole or in part by other auditors.



Schedule of Findings and Questioned Costs

Section I - Summary of Auditor's Results

For the Fiscal Year Ended June 30, 2014

SUMMARY OF FINDINGS AND QUESTIONED COSTS

Summary of Known Questioned Costs

Federal Grantor	State Organizational Unit	Finding Number	Program or Cluster Name	Known ¹ Questioned Costs
U.S. Department of Education	Columbus State University	2014-023	Student Financial Assistance Cluster	\$8,062
		2014-024	Student Financial Assistance Cluster	\$14,559
	Fort Valley State University	2014-027	Student Financial Assistance Cluster	\$10,143
		2014-029	Student Financial Assistance Cluster	\$8,088
		2014-030	Student Financial Assistance Cluster	\$5,131
	Savannah State University	2014-033	Student Financial Assistance Cluster	\$13,601
	Darton State College	2014-038	Student Financial Assistance Cluster	2,722
		2014-039	Student Financial Assistance Cluster	\$150
		2014-040	Student Financial Assistance Cluster	\$2,974
	Middle Georgia State College	2014-042	Student Financial Assistance Cluster	\$204,059
	South Georgia State College	2014-044	Student Financial Assistance Cluster	\$1,498
	West Georgia Technical College	2014-046	Student Financial Assistance Cluster	\$1,192
	Columbus Technical College	2014-048	Student Financial Assistance Cluster	\$7,025
	Lanier Technical College	2014-050	Student Financial Assistance Cluster	\$911
	South Georgia Technical College	2014-053	Student Financial Assistance Cluster	\$1,749
Total Known Questioned Costs				\$281,864

¹ Circular 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.

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.



Schedule of Findings and Questioned Costs
Section II - Financial Statement Findings
For the Fiscal Year Ended June 30, 2014

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427	Department of Human Services.....	C-21
440	Department of Labor.....	C-23
441	Department of Behavioral Health and Developmental Disabilities	C-25
472	Board of Regents of the University System of Georgia.....	C-27
	Colleges, Universities and Foundations	
503	Georgia Institute of Technology	C-31
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This section presents findings related to the financial statements, including 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 presented by State organizational unit and control category.

¹The entity number represents the control number that was assigned to each organizational unit of the State Reporting Entity.





Schedule of Findings and Questioned Costs

Section II - Financial Statement Findings

For the Fiscal Year Ended June 30, 2014

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

The State Accounting Office (SAO) does not have adequate internal controls to prevent and detect errors in the financial information used to compile the financial statements, including note disclosures.

Criteria:

SAO management is responsible for the preparation of the State's financial statements in accordance with generally accepted accounting principles (GAAP), as well as maintaining the policies and procedures regarding the financial accounting system (TeamWorks). SAO's internal controls over GAAP financial reporting should include policies and procedures to ensure information is obtained and communicated as part of the year-end reporting process. Internal controls should also include procedures to properly record transactions in TeamWorks.

Condition:

Preparation of the Comprehensive Annual Financial Report (CAFR) involves obtaining year-end GAAP packages from entities included in the State reporting entity which are used to post journal entries. This practice, combined with the many 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. SAO and other State entities do not have adequate controls to prevent and detect errors in the financial information used to compile the financial statements. SAO is responsible for the statewide *Accounting Policy Manual*. Many sections have been developed and implemented; however, there are still areas that remain unaddressed.

During our review of the State's financial statements prepared by SAO, the following items were noted:

- SAO does not have adequate year-end processes in place to ensure accurate financial reporting of accounts payable and receivable accruals. We examined documentation for expenditures charged subsequent to June 30, 2014 and noted 180 vouchers totaling \$18.1 million that should have been recorded as obligations for fiscal year 2014. In addition, entries are not recorded to accrue receivables and the related allowance for uncollectibles at year-end resulting in the probability that accounts receivable, fund balance/net position, and revenues are misstated.
- The Department of Transportation inaccurately recorded certain cash receipts and disbursements between opinion units. An adjustment of \$284.2 million was proposed and recorded.
- Interagency receivables and payables were misstated and improperly recorded in the financial statements. An adjustment of \$24.6 million was proposed but not recorded.



Schedule of Findings and Questioned Costs

Section II - Financial Statement Findings

For the Fiscal Year Ended June 30, 2014

- The Endowment Note was incomplete and missing required disclosures. Our review revealed that the following required disclosures were missing: the amounts of net appreciation on investments of donor-restricted endowments that are available for authorization for expenditure, and how those amounts are reported in net position; the state law regarding the ability to spend net appreciation; and the policy for authorizing and spending investment income, such as a spending-rate or total-return policy. Certain details for significant entities were added to the note for Georgia Institute of Technology and the University of Georgia in the amounts of \$7.3 million and \$7.8 million, respectively.

Cause:

SAO's review process did not include obtaining all relevant, significant information from each entity within the State reporting entity to ensure that all significant information was included in the financial statements and the required note disclosures. The timing and complexity in nature of the preparation process does not allow adequate time for analysis and review before submission to auditors and does not lend itself to complete, accurate financial statements.

Effect or Potential Effect:

In the preparation of the CAFR, SAO may not prevent or detect financial statement misstatements and disclosure omissions in a timely manner. For the current year, multiple significant adjustments were needed and other misstatements were noted for the financial statements.

Recommendation:

We recommend SAO, as part of internal control over the preparation of financial statements, enhance comprehensive preparation procedures to ensure that the financial statements are complete and accurate. The procedures should include requesting additional information from all entities as part of the year-end reporting packages to ensure completeness and accuracy of the financial statements and developing streamlined procedures that will require fewer manual processes. In addition, SAO should strengthen, complete and more fully develop the State's *Accounting Policy Manual*.

Views of Responsible Officials and Corrective Action Plans:

SAO management agrees that our internal controls can be enhanced. More specifically, management intends to implement the following changes in the FY2015 reporting cycle to address specific items in this finding:

- *Create a new year-end form to collect information on unrecorded assets and liabilities.*
- *Update year-end checklists to ensure the interagency receivable/payable item is addressed, and add steps to review unusual negative balances.*
- *SAO will continue to hold semi-weekly CAFR training for its staff. Management will broaden the topics covered in these training sessions to include addressing areas of concern identified in this finding.*
- *SAO will revisit the current plan for updating to the Accounting Policy Manual.*

Implementation Date: December 31, 2015

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Schedule of Findings and Questioned Costs

Section II - Financial Statement Findings

For the Fiscal Year Ended June 30, 2014

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

The State Accounting Office (SAO) reported several prior period adjustments totaling \$856.2 million 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:

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 prior period adjustments corrected the following errors in prior year financial statements:

- SAO reduced by \$733.8 million the amount it had previously reported for construction in progress balances to remove an estimate of net capital assets at various entities relating to the implementation of GASB 34.
- The remaining adjustments were recognized by State reporting entities primarily related to capital lease liabilities and capital assets.

Cause:

In discussions with management, the significant restatement to construction in progress balances occurred due to the lack of sufficient documentation regarding the initial entry. Restatements by other reporting entities resulted from errors and adjustments discovered during the preparation of the current year financial statements.

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 that SAO and other State entities strengthen their internal controls by conducting sufficient reviews of financial data or transactions that resulted in prior period adjustments to ensure the State prepares accurate financial statements for the current reporting period.



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Section II - Financial Statement Findings

For the Fiscal Year Ended June 30, 2014

Views of Responsible Officials and Corrective Action Plans:

SAO believes the adjustment recorded in FY2014 related to the construction in progress balances was an isolated incident. SAO places a high value on our review processes to ensure our financial statements are not materially misstated. In 2014, SAO placed additional emphasis on accurate preparation and review of CAFR conversion entries, and it was during this process that this item was discovered.

For the remaining adjustments, as data from State organizations is the primary source of CAFR data, SAO will work with State organizations to ensure they are aware of the importance of providing accurate and timely information on their year-end forms packages. SAO will also consider providing additional communications and/or training to State organizations as needed for a particular form or area of concern that has historically caused recurring restatements.

Implementation Date: December 31, 2015

Contact Person: Kris Martins, Director – Statewide Accounting & Reporting

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Schedule of Findings and Questioned Costs

Section II - Financial Statement Findings

For the Fiscal Year Ended June 30, 2014

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

Criteria:

The Department of Community Health's management is responsible for ensuring costs associated with payment obligations are recorded promptly when incurred, and reported accurately in the financial statements as well as in the schedule of expenditures of federal awards. An account payable exists when the Department of Community Health has benefited from the delivery of goods or services and the related obligation remains unsatisfied.

Condition:

Management of the Department of Community Health provided us with a detail listing of liabilities supporting the accounts payable and other accruals reported by the Department of Community Health at June 30, 2014. As a result of our audit procedures, we identified certain obligations which were not included within the detail and therefore excluded from the reported balances of the Department of Community Health at year end.

Cause:

The Department of Community Health did not adequately evaluate amounts paid in the months of September through October of 2014 to determine if they properly recorded a liability for the delivery of goods or services during fiscal year 2014. This appears to have occurred primarily due to miscommunication as to the scope of the requested detail.

Effect or Potential Effect:

An adjustment of approximately \$23.7 million was required to properly state accounts payable and other accruals as well as the related expense.

Recommendation:

In an effort to ensure the Department of Community Health's reported obligations are always accurately stated, we recommend management implement a process which includes a system of controls intended to capture relevant information as to when an obligation has been incurred and when such an obligation has been satisfied via payment. The intended purpose of such controls is to identify liabilities which should be reflected in the Department of Community Health's accounts payable and other accruals. Additionally, we recommend the Department of Community Health establish written closing processes and provide training to employees that reinforces its accrual policies in order to ensure that liabilities are properly identified and recorded at the point of incurring the obligation.

Views of Responsible Officials and Corrective Action Plans:

The Department of Community Health concurs with this finding.

The Department of Community Health acknowledges the deficiencies identified in promptly recording payments and accurately reporting obligations in the financial statements. The Department of Community Health will focus on the following areas to ensure this from reoccurring:

- *Review all invoices when received for the date services or goods were rendered.*

¹ The audit of this organizational unit was performed by other auditors.



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For the Fiscal Year Ended June 30, 2014

- *Develop and implement procedures for supplying accrual information to the Federal Reporting Staff (FRS), to include notifying FRS when invoice is initially received.*
- *Develop and implement procedures for year-end close to identify and properly record all relevant payment obligations, subsequent payments and all liabilities that should be included in accruals.*
- *Provide training Contracts and Accounts Payable staff involved in the yearend close/accrual period on the financial statement preparation process as it relates to their respective area.*
- *Review open encumbrances and communicate with the program areas to ensure the accurate and timely recording of obligations.*
- *Place updated procedures in a centrally and easily accessible location for everyone's use.*



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Section II - Financial Statement Findings

For the Fiscal Year Ended June 30, 2014

2014-057 Federal Receivables and Cash Management

Control Category:	Revenues and Receivables
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance

Criteria:

The Department of Community Health's management is responsible for ensuring that receivables from the federal government and unearned federal award amounts 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, 2014 financial statements. As a result of our audit procedures, we identified adjustments which needed to be made to the reconciliation, as well as adjustments necessary to properly state the June 30, 2014 reported balances.

Cause:

Historically, management has not always drawn funds from federal grant awards based directly upon expenditures incurred. Over the course of several years, management of the Department of Community Health overdrawn funds available from the Medicaid Administration portion of federal grant awards. While the Department of Community Health had adequate expenditures under the Medicaid Program Services (Benefits) portion of the federal award, the Centers for Medicaid and Medicare Services (CMS) does not allow funds drawn from the Medicaid Administration portion of the Department of Community Health's federal grant awards to be used to satisfy expenditures related to the Medicaid Program Services (Benefits) portion of its federal grant awards. The amount of overdrawn federal funds approximated \$23 million and was not reflected in the Department of Community Health's federal unearned revenue.

Effect or Potential Effect:

An adjustment of approximately \$23 million was required to properly increase receivables and increase the Department of Community Health's federal unearned revenue. Additionally as a result of our procedures, an error in the financial statement journal entries was identified and management was required to reverse the entry in order to accurately state the Department of Community Health's federal receivable.

Management was able to reconcile, within an immaterial difference, the federal receivable balance reported in the Department of Community Health's financial statements; however, the Medicaid Program Services (Benefits) and Medicaid Administration funding sources within the reconciliation had variances of approximately (\$13 million) and \$17 million, respectively.

Recommendation:

We understand management has now implemented procedures which base the drawdown request on federal funds directly to expenditures incurred. We further understand management has engaged an outside party to assist with the investigation and reconciliation of certain amounts historically drawn down from and applicable to federal awards. 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;



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Section II - Financial Statement Findings

For the Fiscal Year Ended June 30, 2014

- Closely monitor federal draws during the year for potential overdrawn funds in certain categories of expenditures. If any such variances are identified, management should consider whether any adjustments are needed to properly state the general ledger balances;
- 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.

Views of Responsible Officials and Corrective Action Plans:

The Department of Community Health concurs with this finding.

The Department of Community Health acknowledges that there have been deficiencies in the process of reconciling the receivables from the federal government and the following actions will be taken to improve the reconciliation process for the federal receivable account:

- *The Federal draws are currently reconciled on a weekly, monthly, and quarterly basis for the general ledger cash accounts and expense accounts. Any discrepancies between the expenditures from the general ledger and the amounts drawn by funding sources are addressed with the reconciliations. Beginning with FY2015, the receivables from the federal government will be reconciled and monitored on a monthly basis.*
- *Reconciliations will be completed on a quarterly basis to identify any overdrawn or underdrawn expenditures. Reconciliations will occur to analyze the expenditures reported on the CMS 64 report to the actual expenditures drawn.*
- *Management will review the federal receivable reconciliations on a monthly basis and will meet to discuss the reconciling items. Management will determine if any adjustments are needed to accurately state the general ledger balances.*
- *The Department of Community Health will implement the policies and procedures for the federal reconciliations by December 31, 2014. The policies and procedures will be communicated to all financial services staff, and training will be provided to ensure that all staff understands the transaction flow for the federal receivable general ledger accounts.*



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Section II - Financial Statement Findings

For the Fiscal Year Ended June 30, 2014

DEPARTMENT OF HUMAN SERVICES

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

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

Criteria:

Under the statutory requirements of the State, the Department is responsible for establishing and maintaining internal control designed to provide reasonable assurance of compliance with applicable laws and regulations and statewide policies and procedures.

The statewide Bank Reconciliation Policy (CM-100008) and Check Escheatment Policy (CM-100006) establish requirements for performing bank reconciliations and escheating checks. The Bank Reconciliation Policy requires the Department to perform monthly reconciliations for all bank accounts and to investigate book reconciling items and record adjusting book entries within the same month bank reconciliations are completed. The policy also requires all cash related transactions to be recorded by fiscal year end. The Check Escheatment Policy requires the Department to escheat all stale dated checks over 180 days by entering a manual adjusting entry to debit the appropriate cash account and credit the *Funds Held for Others - Checks Uncashed/Unclaimed* liability account (262002).

Condition:

As part of our review of the bank reconciliation process, we followed up on the Department's efforts to implement their corrective action plans for prior year findings FS-427-13-04 and FS-427-12-08. In these prior year findings, we reported that the Department did not adequately reconcile its bank accounts. In response to our recommendations to improve internal control over the bank reconciliation process, the Department developed new policies and procedures to provide detailed guidance on performing, documenting and reviewing monthly bank reconciliations. These new policies and procedures also require monthly meetings between Bank Reconciliation staff and Office of Financial Services staff to improve communication and timely resolution of book reconciling items.

Implementation of the new bank reconciliation policies and procedures began with the Operating account in May 2014. Full implementation of the policies and procedures on all other accounts did not occur until fiscal year (FY) 2015. Consequently, we continued to identify instances where bank accounts were not adequately reconciled during FY 2014.

We reviewed the bank reconciliations and supporting documentation, including bank statements, outstanding checklists, cash receipts and disbursements journals and general ledger reports, for the following accounts: Operating, Child Support Recovery (New), Payroll, Vital Records Refund, Public Assistance, Child Support Recovery (Old), Revenue Collections, WIC, Decentralized Trust Funds, and Vocational Rehabilitation. Our review revealed that the Department had not posted adjusting entries as of the fiscal year end for book reconciling items totaling \$11,986,537 (for all accounts combined). The book reconciling items on the June 2014 bank reconciliations dated as far back as September 2009.

In addition, our review of the outstanding checklists revealed that the Department was not up to date on posting book entries to escheat stale dated checks over 180 days. The outstanding checklists for June 2014 included 11,448 checks, totaling to \$1,564,495 (for all accounts combined), that were outstanding for more than 180 days. We did note, however, that the Department recorded a manual adjusting entry during the month of June to move over 1,600



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uncashed checks over 180 days from the Operating account to the *Funds Held for Others - Checks Uncashed/Unclaimed* liability account.

Cause:

The Department did not have sufficient bank reconciliation procedures in place during FY 2014. As previously discussed in the condition, the Department's corrective action plans were not fully implemented until FY 2015. In addition, the Department indicated that past staff turnover contributed to the buildup of old book reconciling items.

Effect or Potential Effect:

Insufficient bank reconciliation procedures increase the risk of misstatements in the financial statements, including misstatements due to fraud, and possible misappropriation of assets.

Recommendation:

We recommend the Department continue its efforts to improve internal control over the bank reconciliation process, make adjusting book entries to correct all outstanding book reconciling items, and escheat checks within the required timeframe. We also recommend the Department continue to monitor the performance and results of its new bank reconciliation procedures to ensure that they are operating effectively and being followed and documented by staff.

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

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 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.

Estimated Completion Date: December 31, 2014

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DEPARTMENT OF LABOR

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

Negative accounts receivable shown on the general ledger of the Department of Labor (DOL) were incorrectly shown as deferred revenue on DOL's financial statements for fiscal year (FY) 2014.

Criteria:

According to generally accepted accounting principles (GAAP), deferred revenue result from receiving money for goods or services which have not yet been delivered. According to the GAAP's principles for revenue recognition, deferred revenue should be recorded as a liability until the goods or services are delivered, at which time it is converted into revenue.

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

Condition:

Negative accounts receivable balances of \$6,186,508.92 were shown on DOL's financial statements for FY 2014 as deferred revenues. In addition, while revenues and expenditures of DOL were correct in total, amounts by program were misstated.

Cause:

DOL records certain rental and other maintenance costs, technology costs, and printing costs in special allocation general ledger accounts and then allocates these costs to the applicable fund ledgers. After these intra-departmental cost allocations were made, reductions were made to the expenditures recorded in the special allocation accounts, which resulted in negative expenditure balances. These negative balances were not allocated to the applicable fund ledgers.

DOL then applied its standard revenue recognition process, which records revenues based on expenditures incurred. Because there were negative expenditures in the allocation ledgers, negative revenues and negative accounts receivable were recorded. DOL then classified the negative accounts receivable as deferred revenue on its FY 2014 financial statements.

Effect or Potential Effect:

Because costs were not recorded, adjusted, and allocated correctly, deferred revenues were overstated on the FY 2014 financial statements.

Recommendation:

We recommend DOL improve its internal controls over cost recording, adjusting, and allocating to ensure that costs are correctly recorded before allocation and that any necessary adjustments to costs are properly allocated. DOL should improve controls over its revenue recognition process to ensure that revenues are accrued and accounts receivable are recorded only in fund ledgers where revenues and expenditures should be recorded. In addition,



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DOL should improve its controls over financial statement preparation to ensure that intra-departmental transactions are properly recorded and that financial statement balances are accurate.

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

The Department has implemented procedures to ensure that revenues are accrued and receivables recorded only in fund ledgers where revenues and expenditures are reported. In Fiscal year 2014, the Department was able to reduce this balance by 36%. Our plan was to fully eliminate this balance however critical team members and subject matter experts have been dedicated to the transition of the financial system to TeamWorks which has greatly limited our available human resources. Consequently, the department plans to reduce the balance of these accounts to zero by the close of federal fiscal year 2015.

Estimated Completion Date: September 30, 2015

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Section II - Financial Statement Findings

For the Fiscal Year Ended June 30, 2014

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

The Department of Behavioral Health and Developmental Disabilities (Department) made adjusting journal entries that could not be reconciled to the source documentation supporting the original transactions. Additionally, these journal entries resulted in noncompliance with certain Subrecipient Monitoring requirements.

Criteria:

Under the statutory requirements of the State, the Department is responsible for establishing and maintaining internal control designed to provide reasonable assurance of compliance with applicable laws and regulations and statewide policies and procedures.

A joint policy on Journal Entry Documentation was issued by the Office of Planning and Budget and the State Accounting Office, policy number 4-8-1. This policy requires documentation to be maintained for all adjustments posted during a fiscal year (especially as a part of year-end closing procedures) that allows for the verification of the adjusted transaction to the source documentation supporting the original transaction. The documentation should include, but is not limited to, analysis identifying original deposit ID's, purchase orders, voucher ID's or other relevant identifying reference information and justification for the adjusting journal entry.

Further, the State's Accounting Policy Manual prescribes documentation requirements for all transactions. Under these requirements, transactions must be supported by documentation that is complete and accurate and must allow a transaction to be traced from the source documentation, through its processing, to the financial reports. These requirements apply to transactions entered directly into an accounting system, as well as those initially entered and processed in an organization subsystem that are transmitted through an automated interface. All documentation is required to be readily available for examination.

Condition:

During our examination of documentation maintained by the Department for 54 journal entries, we found seven journal entries with inadequate documentation. These journal entries rerated a total of \$30.8 million in expenditures between fund sources on the general ledger. While the documentation for each of the seven journal entries provided detail of expenditure transactions that were eligible to be rerated, the total for these transactions did not agree with the journal entry total. Consequently, the Department could not identify which specific transactions were being adjusted.

Additionally, we found that the Department did not notify its subrecipients of federal award information when adjusting journal entries were made that changed the funding source of their contacts from State to federal. During our examination, we identified a total of \$9.3 million in State funded contract expenditures that were reallocated via journal entry to fund sources designated for the Social Service Block Grant (SSBG) program. Under these contracts, funds were passed through to subrecipients that provided social services to State residents.

As the pass-through entity, the Department is required to inform subrecipients of the federal award information (i.e., CFDA title and number; award name and number; and name of federal awarding agency) and applicable compliance requirements. The Department is also required to report the amount of federal funds passed through to



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For the Fiscal Year Ended June 30, 2014

subrecipients in its *Schedule of Expenditures of Federal Awards* (SEFA). We found that the Department did not comply with these requirements when it reallocated contract expenditures between State and federal fund sources.

Cause:

The Department did not fully adhere to its existing internal control procedures when documenting adjusting journal entries that reallocated expenditures between fund sources. In addition, the Department did not have policies and procedures in place to notify subrecipients of changes to the funding source of their contracts, including all applicable federal award information and compliance requirements, and to ensure that all federal funds passed through to subrecipients were reported in the SEFA.

Effect or Potential Effect:

Inadequate journal entry documentation makes following transactions through the accounting system much more difficult and could increase the risk of fraud or material errors going undetected. Additionally, changing the funding source of contracts through journal entries without properly notifying subrecipients may result in federal funds being expended for unallowable purposes and subrecipients not properly administering federal programs and reporting all federal expenditures in their SEFA.

Recommendation:

We recommend the Department improve controls over adjusting journal entries to ensure that adequate documentation is provided for each journal entry, including the original source documentation of each entry. Details and totals on supporting documentation must agree with the amounts on the journal entry. The Department should also establish procedures to limit the use of journal entries. Situations where adjusting journal entries are appropriate are to correct errors that are unusual in nature or to record transactions that cannot be recorded through other normal processing cycles.

Furthermore, we recommend the Department implement policies and procedures to ensure subrecipients are properly notified of any changes to their contracts and all applicable federal award information and compliance requirements. The Department should also review its procedures for reporting federal expenditures, and make changes, as needed, to ensure that all amounts passed-through to subrecipients are properly reported in the SEFA.

Views of Responsible Officials and Corrective Action Plans:

The Department concurs with the audit finding. However, the Department believes that adequate controls are in place to ensure that the entire population of transactions from which the sampled transactions were selected, were in compliance with federal requirements, therefore mitigating the need to identify specific transactions to ensure compliance.

The Department will develop new procedures and practices which will allow us to identify, at the transaction level, those expenditures which have been re-rated through the use of adjusting journal entries, from state to federal funding.

The Department will develop policies, procedures and practices to address the federal and sub-recipient requirements when contract obligations/expenditures are reallocated from state to federal fund sources via adjusting journal entry.

Estimated Completion Date: June 30, 2015

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Schedule of Findings and Questioned Costs

Section II - Financial Statement Findings

For the Fiscal Year Ended June 30, 2014

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

Capital asset activity recorded by the University System Office 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 System Office 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.

Further, 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).

Condition:

The following deficiencies were noted during our review of capital assets and GAAP basis financial statements:

1. The University System of Georgia did not perform a complete physical inventory of equipment items during the fiscal year. A sample of 27 equipment items revealed the following deficiencies:
 - a. The asset location was not properly updated within the accounting system for 15 items.
 - b. Two items could not be located.
 - c. The asset tag was not properly attached to one item located during the sample.
2. A review of current year capital asset activity revealed that an administrative review and approval was not performed over several post-closing adjustments related to capital asset activity, which resulted in the following errors.
 - a. Proceeds from the sale of capital assets were inappropriately netted with purchases of capital assets on the Statement of Cash Flows in the amount of \$2,113,650.
 - b. Georgia State Financing and Investment Commission activity of \$124,849 was inappropriately included as purchases of capital assets on the Statement of Cash Flows.
 - c. Net capital assets of \$2,945,607 were reported as current year additions. However, these items should have been recorded as capital assets in the prior year.
 - d. The University System Office made an adjustment of \$2,461,068 in error which netted additions and deletions reported in Note 6 of the Notes to the Financial Statements.



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For the Fiscal Year Ended June 30, 2014

Cause:

In discussing these issues with University System Office management, deficiencies related to the physical inventory of equipment occurred as a result of turnover of personnel within Business Services. Errors related to post-closing adjusting entries, cash flows, and cut-off and completeness of activity were attributable to deficiencies in the design of the financial statement preparation process. Controls were not designed appropriately to ensure that the financial statements and post-closing adjusting entries were review by someone other than the preparer.

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 System Office's financial position, results of operations and cash flows could occur.

Recommendation:

The University System Office 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 and maintenance of capital asset records. This should include, but not be limited to, a physical inventory of equipment performed annually and an administrative review and approval of the financial statements and post-closing adjusting entries.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The University System Office acknowledges that sufficient controls and procedures were not in place for the preparation of the annual financial statements as related to capital assets due to transitions in personnel and related duties. The University System Office is currently reviewing and reassigning job duties to ensure that capital asset activity including additions, retirements and transfers are properly reflected on the financial statements. The University System Office is also researching methods to gain efficiencies in maintenance and performance of equipment inventory to ensure that annual physical equipment inventory is performed in a timely manner.

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Schedule of Findings and Questioned Costs

Section II - Financial Statement Findings

For the Fiscal Year Ended June 30, 2014

2014-062 Deficiencies in Controls over Calculation of Benefits Payable

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

The University System Office improperly calculated the liability for claims that were incurred but not yet reported (IBNR).

Criteria:

The University System Office management is responsible for designing internal control procedures for accumulating relevant, sufficient and reliable data on which to base estimates. There should be an adequate review of the sources of relevant factors, the development of assumptions, reasonableness of assumptions and resulting estimates, consideration of the need to use the work of specialists and consideration of changes in previously established methods to arrive at accounting estimates.

Condition:

A review of the IBNR calculation revealed that an administrative review and approval was not performed related to the estimate, which resulted in the following errors.

1. A duplication of pharmacy claims and other mathematical errors occurred which resulted in an overstatement of benefits payable reported on the Statement of Net Position and Statement of Fiduciary Net Position of \$4,511,289 and \$5,691,124, respectively. Adjustments were made to the financial statements to correct this error.
2. The amounts included in the reconciliation of total estimated claims liabilities reported in Note 12 of the Notes to the Financial Statements were calculated incorrectly. Adjustments were made to the Note to the Financial Statements to correct this error.

Cause:

In discussing these issues with University System Office management, these errors were attributable to deficiencies in the design of controls related to estimating the claims IBNR liability. Controls were not designed appropriately to ensure that the estimate was review by someone other than the preparer.

Effect or Potential Effect:

Failure to accurately record the IBNR liability has resulted in significant misstatements to the financial statements for the University System Office.

Recommendation:

The University System Office should review the accounting controls and procedures currently in place, identify weaknesses, and design and implement procedures necessary to strengthen controls over the calculation of the IBNR liability. This should include, but not be limited to, an administrative review and approval of the IBNR calculation.



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For the Fiscal Year Ended June 30, 2014

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The University System Office is currently reviewing controls and procedures to ensure that activity reflected on the annual financial statements is properly calculated, recorded and reviewed. The University System Office is reassigning fiscal year accounting duties to ensure that a thorough review of the annual financial statements is performed by an accounting manager who is not involved in the development of the annual financial report.

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Schedule of Findings and Questioned Costs

Section II - Financial Statement Findings

For the Fiscal Year Ended June 30, 2014

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

An internal audit over the Advanced Concepts Laboratory (ACL) within Georgia Tech Research Institute (GTRI) noted the intentional circumvention of established procedures and compliance with GTRI and Georgia Institute of Technology requirements.

Criteria:

The Institute's management is responsible for designing, maintaining and monitoring procedures and requirements over the revenues and expenses associated with GTRI to provide reasonable assurance that transactions are valid and are in line with the Institute's objectives.

Condition:

Several issues were noted associated with the ACL and GTRI within the internal audit, including the following:

- The audit revealed that when purchasing concerns were raised regarding proper procedures or practices within the ACL and other GTRI labs, the accounting and finance staff were not supported by lab and/or senior GTRI management.
- Some researchers claimed that purchases were for "classified" contracts to deter the audit, accounting and financial oversight.
- Conflicts of Interest as prescribed by Institute policy 5.6.4 *Disclosure of Real or Potential Conflicts of Interest* were intentionally not disclosed by employees.
- ACL was not following GTRI's policies for the use of overages resulting from Firm-Fixed Price contracts.

The Internal Audit findings noted that the majority (90%) of the unallowable cost on sponsored research occurred prior to the fiscal year ended June 30, 2014.

Questioned Cost:

Total unallowable cost of \$518,025 was discovered, which occurred during fiscal years 2009 through 2014. Total unallowable cost is considered immaterial to the financial statements.

Cause:

In discussing these conditions with Institute personnel, they stated that there was an absence of appropriate support, tone and messaging related to compliance, contributing to an environment in which various "red flags" for malfeasance were not adequately addressed.

Effect:

Without the requisite managerial support for satisfactory controls and procedures in place at GTRI, the Institute placed itself in a position where misappropriation of assets occurred.

Recommendation:

At the time of issuance of the audit report, Institute management has implemented additional controls to further mitigate risk in the areas identified, including changes in reporting structures and multiple changes in personnel.



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Views of Responsible Officials and Corrective Action Plans:

Management concurs with this finding and recommendation.

The issues noted were initially identified through the Institute's system of financial controls and principle-based accountability standards. Management has since engaged in an aggressive and proactive approach to improve processes related to the management and oversight of sponsored programs. Additional controls have been implemented to mitigate risk in the areas identified including the development of new policies, changes in reporting structures and multiple changes in personnel. Corrective actions noted in the internal audit report outline specific measures that are being implemented on schedule and as planned. Action steps related to the "Condition" noted herein will be completed by June 30, 2015.

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Schedule of Findings and Questioned Costs

Section II - Financial Statement Findings

For the Fiscal Year Ended June 30, 2014

CLAYTON STATE UNIVERSITY

2014-064 Inadequate Accounting Controls

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

The University failed to provide adequate documentation to support quarterly reconciliations of subsidiary modules.

Criteria:

The University should reconcile subsidiary modules in accordance with guidelines and instructions provided in Section 1.7 of the Board of Regent's Business Procedure Manual.

Condition:

The audit revealed inadequate documentation to support the quarterly reconciliation of the activity in the subsidiary modules of the financial account system as it relates to accounts payable and expense, accounts receivable and revenue, employee compensation, purchasing and encumbrances and asset management to the general ledger. As a result of the inadequate reconciliations, the following errors were noted:

1. Three deposits in transit items totaling \$232,000 have been reported as reconciling items for six months or more.
2. Tuition and fees accounts receivable resulted in a credit balance of \$375,885.
3. Restricted for expendable funds resulted in a deficit at year end.

Cause:

In discussing this deficiency with Clayton State University, management indicated that the cause was attributed to several factors which included legacy processes, transition of key management personnel, system issues and limited exposure to Board of Regent's policy due to transition in staff.

Effect or Potential Effect:

Failure to implement satisfactory accounting controls and procedures could cause internal reports to management generated from the general ledger to be inaccurate and misleading. In addition, the University could place itself in a position where potential misrepresentations of financial activities 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 the reconciliation of subsidiary modules.

Views of Responsible Officials and Corrective Action Plans:

We agree and have implemented corrective measures to address these findings.

1. *We have taken a proactive approach to identify the root causes related to the reconciliation between the sub-ledgers and the financial statements. Our initial review indicated errors with the batch process within our financial accounting system for open purchase order activity, encumbrance ledger and detail encumbrance ledger. We discovered mapping errors within financial system interface. We also identified prior year transactions in asset management that are causing reconciliation issues with net book value and*



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depreciation. We have an open ticket with Information Technology Services (ITS) at the Board of Regents of the University System of Georgia.

We have been working internally and externally with ITS for over 4 months to address the reconciliation issues with the batch process and asset management. An internal team is currently addressing the mapping errors within financial system interface that were causing the reconciliation challenges. In addition, we will be reconciling all sub-ledgers quarterly to ensure compliance with Section 1.7 of the Board of Regent's Business Procedure Manual.

- 2. The bank reconciliation was an oversight, which we have corrected by implementing daily reconciliation, sign off and management review.*
- 3. We implemented a new procedure to review, identify and correct any discrepancies for tuition and fees account receivable balances.*
- 4. We have refilled a fulltime position and designated that person to review, identify and correct any deficits in the restricted funds as a major part of their duties.*



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For the Fiscal Year Ended June 30, 2014

FORT VALLEY STATE UNIVERSITY

2014-065 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 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 Schedule of Expenditures of Federal Awards. Some of the errors are listed below:

1. The University's Statement of Cash Flows contained significant errors.
 - a. The University overstated the amount of purchases of capital assets by \$890,525.
 - b. The University understated the amount of capital gifts and grants received by \$697,472.
 - c. The University overstated the amount for payments to suppliers by \$193,053.
 - d. The University erroneously included \$476,294 as noncash gift of capital assets reducing proceeds of capital gifts and grants.
 - e. The University overstated the amount of operating income on the reconciliation of operating loss to net cash used by operating activities by \$193,053.
2. The University could not provide a reconciled budget to GAAP statement.
3. The University understated net invested in capital assets by \$439,228.
4. The University understated uncollectible accounts receivable by \$259,070.
5. The University overstated interest payable by \$592,993.
6. The University understated Federal accounts receivable by \$365,702.
7. The University omitted \$678,141 in bank balances from the deposit and investment note disclosure.
8. Additions to lease obligations reported in the University's long-term liabilities note disclosure were overstated by \$390,153.



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Cause:

In discussing this deficiency with the University, management indicated that the cause was due to personnel changes within business and finance and the loss of one position in the accounting services office during fiscal year 2014. This caused a breakdown in the recording, approval and review of year-end journal entries and the preparation of financial statements.

Effect of 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 operations.

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.

The University will review the accounting controls and procedures and make improvements to address identified weaknesses. The University will properly assign duties, as well as providing one-on-one training, to ensure personnel understand the processes relative to financial reporting. The University will conduct weekly meetings with personnel involved in the yearend closeout and financial reporting during the months of June and July to improve the financial reporting process.

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Schedule of Findings and Questioned Costs

Section II - Financial Statement Findings

For the Fiscal Year Ended June 30, 2014

GEORGIA COLLEGE & STATE UNIVERSITY

2014-066 Deficiencies in Controls over Capital Assets

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

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

Criteria:

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

Condition:

The following deficiencies were noted relating to capital assets:

1. Capital asset subsidiary records were not reconciled to the capitals ledger.
2. Construction work-in progress was overstated due to the recording of contracts and retainage payable related to projects that were below the capitalization threshold.
3. Two pieces of equipment purchased during the year were not properly capitalized.
4. A review of small value property revealed one significant building that was not properly capitalized.
5. Renovation expenses were not properly capitalized at year-end.

Cause:

Through discussion with management, breakdowns occurred in the reconciliation process which resulted in errors and omissions in capital assets not being detected and corrected in a timely manner.

Effect or Potential Effect:

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

Recommendation:

The University should establish appropriate procedures and controls to ensure that reconciliations are performed over capital assets, including reconciling subsidiary records and current year capital asset additions to expense.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The following corrective actions have already been implemented and/or will be implemented by the end of fiscal year 2015:

1. *An annual reconciliation had been prepared of additions in the actuals ledger to the additions in the capitals ledger, although it was not a reconciliation of the complete capital asset accounting process (Asset Management [AM] module). Going forward, the Accounting Supervisor has begun to prepare a monthly reconciliation of the entire capital asset subsidiary system (AM module) to the capitals general ledger and of additions to the actuals general ledger. Furthermore, the Comptroller/Chief Accounting Officer will*



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review, approve and sign the monthly reconciliation. There will also be an annual reconciliation prepared at year-end to prove the reconciling of the systems for the entire fiscal year. The University will add this process to the year-end procedures.

- 2. The Accounting Supervisor and the Comptroller/Chief Accounting Officer of the University both will begin thoroughly reviewing all year-end journal entries that are made to the accounting records to ensure that the financial statements are in accordance with generally accepted accounting principles (GAAP) each fiscal year. The intention is that the additional reviews of the journal entries will ensure the correctness of them so that there are no further over/understatements of the financial statement amounts. The University will add this process to its year-end procedures.*
- 3. Beginning in approximately July, 2014, the Property Coordinator in Materials Management/Purchasing department began reviewing and 'auditing' all e-Pro and GeorgiaFIRST Marketplace purchases that were over \$3,000.00 to ensure that all items that should be capitalized (over \$5,000.00) are properly recorded and tagged as such.*
- 4. The Accounting Supervisor and the Comptroller/Chief Accounting Officer will begin doing a thorough review of items held in the SVP (Small Value Property) category in Asset Management at each year-end to ensure proper categorization of the assets. The University will add this process to the year-end procedures. In addition, due to improvements and developments through the years in GeorgiaFIRST PeopleSoft Financials system and reporting tools, older assets that were recorded incorrectly in the past due to limitations in accounts and the system can be categorized correctly now. As far as the particular item referred to in the finding, the Accounting Supervisor and Comptroller are currently doing extensive research with multiple State agencies to determine the appropriate value of the Old Governor's Mansion so that it can be properly valued in the "historical treasures" category of Capital Assets. This item will be properly valued and categorized in Capital Assets before the end of fiscal year 2015.*
- 5. The Accounting Services Office, the Comptroller and the Facilities Planning offices will begin to collaborate more on all construction, renovation and/or restoration projects contracted on behalf of the University. Meetings between the offices will be held at regular intervals to discuss all ongoing projects. Additionally, the Accounting Services Office and the Comptroller plan to create a master Excel spreadsheet that will list all ongoing projects, their status, their capitalization consideration and justifications, and amounts paid out and remaining on each. This list will be continually updated by the Accounting Services staff and Facilities Planning staff in order to track all projects and ensure appropriate capitalization.*

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Schedule of Findings and Questioned Costs
Section III - Federal Award Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2014

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This section presents federal award findings and questions 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 for other findings and questioned costs that are required to be reported under Circular A-133, Section .510(a). Federal award findings are presented by State organizational unit, compliance requirement, and federal program.

¹The entity number represents the control number that was assigned to each organizational unit of the State Reporting Entity.





Schedule of Findings and Questioned Costs Section III - Federal Award Findings and Questioned Costs For the Fiscal Year Ended June 30, 2014

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
Federal Award Numbers:	14135GA324N1099, 14145GA324N1099 (Year: 2014)

The Department of Education (Department) did not comply with Federal Funding Accountability and Transparency Act (FFATA) reporting requirements for the School Breakfast Program and the National School Lunch Program.

Background Information:

The School Breakfast Program and the National School Lunch Program are part of the Child Nutrition Cluster (CNC). These programs assist states in providing a nutritious nonprofit breakfast and lunch service for school children and encourage the domestic consumption of nutritious agricultural commodities. During fiscal year (FY) 2014, the Department expended approximately \$692.5 million in CNC funds. The Department passed through all funds received to CNC subrecipients.

Criteria:

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

FFATA was implemented by the federal government to increase transparency and the availability of public information related to federal spending. Under FFATA, the Department is required to report information on each sub-award or amendment of \$25,000 or more in federal funds in the Federal Funding Accountability and Transparency Subaward Reporting System (FSRS). The subaward information must be submitted in FSRS by the end of the month following the month in which the subaward or amendment was made and must include the following key data elements: (1) subaward date, (2) the subrecipient's 9 digit Data Universal Numbering System (DUNS) number, (3) the amount of the subaward, (4) the date the subaward agreement was signed (Subaward Obligation/Action Date), and (5) the subaward number or other identifying number assigned by the state.

The FSRS performs Lookup/Validation checks on information in the FFATA reports. During this process, FSRS compares the FFATA report information to the information reported in the Dunn & Bradstreet (D&B) and the System for Award Management (SAM) databases. Any inconsistencies between the information entered in FSRS and the information maintained by D&B and SAM will cause the FFATA report submission to be rejected.

Condition:

As part of our testing of FFATA reporting for CNC, we reviewed FFATA reports at FSRS.gov to verify the submission of subaward information for the 227 subrecipients that received CNC grant funds of \$25,000 or more during FY 2014. During this review, we were not able to find FFATA reports for subawards granted to 10 CNC subrecipients due to discrepancies in the subrecipient information identified during the FSRS Lookup/Validation checks. The Department did not save or print the FSRS error log and could not provide any other documentation supporting its efforts to submit these reports or any attempts to have subrecipients assist in investigating and resolving the discrepancies.



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In addition, our testing of FFATA reports revealed that the subaward amounts reported to FSRS were not accurate. We found that the subaward amounts in the FFATA reports were less than the actual amounts that the Department provided to subrecipients during the fiscal year.

Cause:

The Department did not identify subaward amounts in its CNC subaward agreements. The Department used an adjusted Payments Made and Due Report to enter subaward amounts in FSRS. In addition, the Department's procedures for FFATA reporting did not address the requirement to demonstrate a "good faith" effort to comply with the report submission process by retaining documentation such as e-mails or phone logs of communication with the awarding agency or General Services Administration (GSA) or computer screen shots that illustrate attempts to upload subaward information into FSRS.

Effect or Potential Effect:

The submission of untimely or inaccurate FFATA reports in FSRS diminishes the federal government's ability to ensure transparency and accountability of federal spending. In addition, grant conditions allow the grantor to penalize the Department for noncompliance by suspending or terminating the award or withholding future awards.

Recommendations:

We recommend the Department review its current process for identifying subaward information and implement changes, as needed, to ensure subaward amounts are identified in CNC subaward agreements and accurately reported to FSRS. We also recommend the Department take the following actions:

- Continue to work with subrecipients to resolve inconsistencies between the information in the FFATA reports and the information reported in the D&B and SAM databases.
- Implement policies and procedures to ensure that "good faith" efforts to comply with the submission process are adequately documented as described in the U.S. Office of Management and Budget Circular A-133 Compliance Supplement.

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

The GaDOE will review our procedures to ensure award amounts are identified in CNC subaward agreements and are accurately reported to FSRS.

Once awards are granted, the GaDOE will post what was paid the last year of complete data within the allotted time for reporting grant awards. If any DUNS numbers are not accepted in FSRS, the GaDOE will print the error log as documentation. The list of errors will be provided to the GaDOE Financial Review division for follow up. Once the DUNS numbers have been corrected, the GaDOE will resubmit the subawards. When the grant is closed out, the GaDOE will report the final awards for CNC to FSRS.

Estimated Completion Date: June 30, 2015

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Schedule of Findings and Questioned Costs Section III - Federal Award Findings and Questioned Costs For the Fiscal Year Ended June 30, 2014

DEPARTMENT OF COMMUNITY HEALTH¹

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 (Medicaid: Title XIX)

Federal Award Number: 05-1305GA5MAP, 05-1305GA5ADM, 05-1405GA5MAP
05-1405GA5ADM, 05-1305GABIPP, 05-1405GABIPP
05-1305GAINCT, 05-1405GAINCT, 05-1305GAIMPL
05-1405GAIMPL, 05-1305-GA-5002, 05-1305GA5021
05-1405GA5021 (Year: 2014)

Criteria:
See Financial Audit Finding 2014-056.

Condition:
See Financial Audit Finding 2014-056.

Cause:
See Financial Audit Finding 2014-056.

Effect or Potential Effect:
See Financial Audit Finding 2014-056.

Recommendation:
See Financial Audit Finding 2014-056.

Views of Responsible Officials and Corrective Action Plans:
See Financial Audit Finding 2014-056.

¹ The audit of this organizational unit was performed by other auditors.



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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)
Federal Award Number: 05-1305GA5MAP, 05-1305GA5ADM, 05-1405GA5MAP
05-1405GA5ADM, 05-1305GABIPP, 05-1405GABIPP
05-1305GAINCT, 05-1405GAINCT, 05-1305GAIMPL
05-1305-GA-5002, 05-1405GAIMPL (Year: 2014)

Criteria:

See Financial Audit Finding 2014-057.

Condition:

See Financial Audit Finding 2014-057.

Cause:

See Financial Audit Finding 2014-057.

Effect or Potential Effect:

See Financial Audit Finding 2014-057.

Recommendation:

See Financial Audit Finding 2014-057.

Views of Responsible Officials and Corrective Action Plans:

See Financial Audit Finding 2014-057.



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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)
Federal Award Number: 05-1305GA5MAP, 05-1305GA5ADM, 05-1405GA5MAP
05-1405GA5ADM, 05-1305GABIPP, 05-1405GABIPP
05-1305GAINCT, 05-1405GAINCT, 05-1305GAIMPL
05-1305-GA-5002, 05-1405GAIMPL (Year: 2014)

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 CMS. The Department of Community Health is responsible for determining that all providers meet prescribed eligibility requirements for participation in the Medicaid program including required provider disclosures and appropriate licensure. The Department of Community Health is also responsible for ensuring those requirements are appropriately documented.

Condition:

During fieldwork we noted four provider files in a sample of 60 Medicaid providers whose eligibility was not properly documented as they did not contain a statement of participation.

Context:

Without adherence to the Department of Community Health's policies and procedures to determine and document provider eligibility for participation in the Medicaid program, providers participating in the Medicaid program may not be eligible to provide services.

Cause:

When the Department of Community Health changed the electronic storage system for provider enrollment documents, the documents were moved into the new system in an unindexed format. The unindexed format made it difficult to locate the documents supporting the eligibility for a specific provider as the information was no longer available in an easily searchable format.

Effect or Potential Effect:

An indeterminate number of providers are inadequately documented as to eligibility for participation in the Medicaid program. The monetary effect is that federal Medicaid funds may be used to compensate service providers who are not eligible for participation in the Medicaid program.

Recommendation:

The Department of Community Health should address the electronic document indexing issues and/or obtain updated appropriately indexed documentation to support the eligibility of all providers participating in the Medicaid program.



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Views of Responsible Officials and Corrective Action Plans:

The Department of Community Health concurs with this finding.

The Department of Community Health acknowledges the importance of ensuring all State and Federal requirements for provider eligibility documentation are followed properly.

In the transition from the previous fiscal agent to the current fiscal agent, a significant number of provider enrollment documents were not converted due to an indexing issue. The prior contractor contends that all the documents were converted; however, the Department of Community Health and the current fiscal agent believe the documents were not available because of an indexing issue. The Department of Community Health management looked into having the current fiscal agent attempt to retrieve the documents; however, the cost was prohibitive. These documents include enrollment applications, licenses, power of attorney for payees, and statements of participation. The Department of Community Health is confident that all Medicaid providers have met the requirements for Medicaid provider participation.

In April 2014, the Department of Community Health implemented Revalidation of Enrollment which is a requirement of the Affordable Care Act. Revalidation requires all providers re-enroll every five years. As part of this process, the Department of Community Health requires all providers to submit an electronic enrollment application which incorporates a Statement of Participation as part of the application. Certain individual practitioners and facilities are also required to submit updated licensure information. The revalidation process began in April 2014, with those providers who have been enrolled the longest in Georgia Medicaid and working forward. The Department of Community Health expects to revalidate all providers by the end of calendar year 2017. All enrollment documentation for providers who were enrolled after November 1, 2010, can be found in the current Medicaid Management Information System (MMIS).

Additionally, The Department of Community Health is taking a proactive approach in all future MMIS contracts to include language that requires that any and all documents that are in the current MMIS are converted into any new MMIS system. Any future contracts would include:

- 1. Add a requirement for user-friendly indexing of the documents;*
- 2. Set a date before Go-Live for the documents to be available for the Department of Community Health Provide Enrollment to test the indexing; and,*
- 3. Define consequences of exceptions to a successful turnover of Provider Enrollment documents*



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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)
Federal Award Number:	05-1305GA5MAP, 05-1305GA5ADM, 05-1405GA5MAP 05-1405GA5ADM, 05-1305GABIPP, 05-1405GABIPP 05-1305GAINCT, 05-1405GAINCT, 05-1305GAIMPL 05-1305-GA-5002, 05-1405GAIMPL (Year: 2014)
Repeat of Prior Year Finding:	FA-419-13-01

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 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:

This is a modification and a substantial repeat of finding FA-419-13-01 from the year ended June 30, 2013.

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

- a. One case file did not contain an expected form.
- b. Two case files did not contain acceptable documentation verifying income.
- c. Two case files did not contain acceptable documentation of verification of citizenship and/or proof of identity.
- d. One case file did not contain acceptable documentation of social security number validation.

Context:

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 adequate controls in place to enforce findings in State Audit Reviews and Medicaid Quality Control (MEQC) reviews over DFCS to ensure that all CMS guidelines in regards to the documentation of a member's eligibility are properly followed.



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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.

The Department of Community Health acknowledges the importance of ensuring all state and federal requirements for member eligibility documentation are followed properly.

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

The Department of Community Health MEQC staff read random selected cases at a volume of 400 per month. In addition, the MEQC staff review 100 closed cases and 150 newborn cases each review month. MEQC staff read 200 cases as part of CMS MEQC/Payment Error Rate Measurement (PERM) Pilot. The findings from these reviews are shared with DFCS for inclusion in their PIP planning, Corrective Action Plans (CAP) and field trainings.

With the Traditional MEQC Pilot and CMS MEQC/PERM Pilot, trends have been identified which include missing applications, recertification and verification. DFCS fully implemented a Document Imaging System (DIS) to maintain records electronically in December 2013. This has had a major impact on the amount of cases turned in for review. Even though cases are easier to locate electronically, MEQC found cases continue to be cited for errors or deficiencies for missing information in the system. With all six of the cases cited, the root cause of the error was missing information.

The Department of Community Health will require DFCS to create a corrective action plan for the items identified in the State Audit to include the following; Refresher Training for loading information in the DIS to ensure all eligibility documents are in the system before eligibility can be determined and a report run on all active Medicaid members over the age of one with no social security number, to ensure all members meet the enumeration requirement. The progress will be monitored by the DFCS state office and reported on at the quarterly PIP meeting.



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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)
Federal Award Number:	05-1305GA5MAP, 05-1305GA5ADM, 05-1405GA5MAP 05-1405GA5ADM, 05-1305GABIPP, 05-1405GABIPP 05-1305GAINCT, 05-1405GAINCT, 05-1305GAIMPL 05-1405GAIMPL, 05-1305-GA-5002 (Year: 2014)
Repeat of Prior Year Finding:	FA-419-13-04

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

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

Condition:

This is a modification and substantial repeat of finding FA-419-13-04 from the year ended June 30, 2013.

During our review, we noted 28 nursing facilities out of a sample of 40 facilities for which more than 15 months had elapsed since the last standard inspection.

Context:

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

Cause:

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

Effect or Potential Effect:

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



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Recommendation:

The Department of Community Health should improve their process for performing and completing surveys to ensure that surveys are completed in accordance with CMS guidelines in a timely manner. To accomplish this objective, it may be necessary for the Department to increase the number of trained and experienced staff.

Views of Responsible Officials and Corrective Action Plans:

The Department of Community Health concurs with this finding.

HFRD has reviewed its historic performance and identified multiple challenges contributing to the decline in the survey interval, including the transition from its previous survey process to the Quality Indicator Survey (QIS), significant staff turnover, and a continued increase in immediate jeopardy (2-day priority) complaints.

The Department of Community Health has made a strong commitment to achieve compliance with CMS's requirements governing the survey interval and has initiated several actions to improve performance during state fiscal year 2015:

- *HFRD initiated a comprehensive performance improvement plan, which was most recently updated August 29, 2014, establishing a monthly monitoring tool that sets goals and verifies the actual number of trained surveyors, completed surveys and monthly averages between surveys. For a 13 month period, September 2014 – September 2015, HFRD's monthly goals included (1) increasing the number of active QIS surveyors dedicated to performing standard surveys from 22 to 37 and (2) to complete 417 standard surveys. HFRD will work closely with CMS to monitor our improvement.*
- *To achieve the goals noted above, HFRD will continue with the streamlined and continuous recruitment process to fill all remaining surveyor vacancies and fill new vacancies as quickly as possible. HFRD will also continue to ensure the training needs of the new surveyors are met by scheduling QIS classes.*
- *Additionally, HFRD has submitted an amended budget request to the Office of Planning Budget to request funding for eight additional surveyor positions.*
- *HFRD will actively monitor and track its progress through system tools. As the survey staff increases, the survey assignments will be adjusted to provide for timely deployment of survey teams. HFRD will utilize surveyors in the most optimal manner, including combining complaint investigations and standard surveys where possible.*

The combination of efforts outlined above is forecasted to put HFRD in position to steadily improve the nursing home survey interval and achieve a 15.9 month survey interval by September 30, 2015. To ensure that our goals are achieved, close monitoring of our progress is necessary. Goals and achievements will be reviewed weekly by the Nursing Home Program Director who will report monthly to HFRD Executive Leadership. This close monitoring of our progress will allow us to identify potential issues and intervene quickly to ensure success.



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OFFICE OF THE GOVERNOR

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
Federal Award Number:	AA-24087-1355-A-13 (Year: 2013), AA-21390-1155-A-13 (Year: 2011), AA-22930-1255-A-13 (Year: 2012)
Repeat of Prior Year Finding:	FA-422-13-03

The Governor's Office of Workforce Development (GOWD), an agency attached to the Office of the Governor, submitted inaccurate financial reports for the Workforce Investment Act (WIA) cluster program to the U.S. Department of Labor (US DOL).

Background Information:

On July 1, 2014, GOWD became the Workforce Division of the Georgia Department of Economic Development (GDEcD). As of that date, responsibility for operations and management of the WIA programs was transferred from the Office of the Governor to GDEcD.

Criteria:

As a recipient of federal awards, GOWD is required to establish and maintain internal control designed to provide reasonable assurance of compliance with federal laws, regulations, and program compliance requirements. For WIA cluster programs, financial reports known as ETA-9130 are required to be submitted to US DOL within 45 days after the end of the reporting quarter for each grant award received and for each WIA category. Effective internal controls should include procedures to ensure that the data reported in financial reports is accurate. In addition, US DOL's instructions to the ETA-9130 report require a designated authorized official, known as the Primary Contact person, in the grantee organization to certify the accuracy of the data.

Condition:

As part of our review of financial reporting for the WIA Cluster programs, we followed up on GOWD's efforts to implement its corrective action plan for prior year finding FA-422-13-03. In this prior year finding, we reported that GOWD did not submit accurate ETA-9130 reports for 27 of the 72 reports filed for the quarters ending December 2012 and March 2013. For 23 of these 27 reports, the Federal share of Unliquidated Obligations did not include the unliquidated obligation balances for one or more subawards or contracts. These variances totaled approximately \$10 million for December 2012 reports and approximately \$9 million for March 2013 reports. For the remaining 4 reports, the Federal Share of Expenditures total reported did not tie to the accounting records. These variances approximated \$388,000 and \$267,000 for the December 2012 and March 2013 reports, respectively.

In response to our recommendation to implement additional controls over financial reporting, GOWD planned to update policies and procedures to reflect current state accounting policy to record liabilities and expenditures upon the execution of a contract or grant agreement as a means of ensuring that all financial obligations would be reported on the quarterly fillings. GOWD also planned to reconcile all liabilities and expenditures on the ETA-9130 report with the accounting records.

As part of our audit for fiscal year 2014, we examined all 72 of the ETA-9130 reports for the quarters ending December 2013 and March 2014. There were no variances between the reported Federal Share of Expenditures



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and the accounting records. However, for 23 of the 72 reports, the Federal Share of Unliquidated Obligations reported did not agree with the amounts in the accounting records. Variances totaling approximately \$7.3 million were noted on 14 of the 36 December 2013 reports; variances on 9 of the 36 March 2014 reports were approximately \$334,000.

Cause:

GOWD was not able to fully implement its plan to capture data related to unliquidated obligations due to the volume of previous errors.

Effect or Potential Effect:

Submitting inaccurate reports diminishes the federal government's ability to effectively monitor the WIA Cluster programs.

Recommendation:

As noted above, GDEcD assumed responsibility for the WIA Cluster programs on July 1, 2014. GDEcD should work with the Office of the Governor to obtain the information necessary to prepare accurate financial reports.

We recommend that GDEcD review its existing policies and procedures to ensure that it has established and is maintaining internal controls related to compliance with federal laws, regulations, and program compliance reports. This review should specifically address requirements for preparing the ETA-9130 reports. In addition, GDEcD should ensure that personnel responsible for the ETA-9130 reports understand and comply with these requirements.

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

Since June 30th, 2014, GOWD has implemented additional policies and procedures to ensure that all POs are correctly reported in the TeamWorks Financial System and in the ETA9130 quarterly reports. All subrecipient grant amounts were confirmed using grant award and expenditure data prior to creating the POs in the new financial system at GDEcD. Additionally, POs are created for all subrecipients prior to the grant award being eligible for cash reimbursement to the vendor. No subrecipient may receive cash from GOWD unless there is a PO balance available for the requested cash. As of July 12, 2014, additional policies and procedures were in place to mitigate future occurrences of these issues.

Estimated Completion Date: July 31, 2014

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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
Federal Award Number:	AA-24087-13-55-A-13 (Year: 2013)
Repeat of Prior Year Finding:	FA-422-13-04

The Governor's Office of Workplace Development (GOWD), an agency attached to the Office of the Governor, did not comply with Federal Funding Accounting and Transparency Act (FFATA) reporting requirements for the Workforce Investment Act (WIA) cluster programs.

Background Information:

The WIA Adult, Youth, and Dislocated Worker Formula Grant programs are part of the WIA cluster as defined by OMB Circular A-133. WIA cluster programs help prepare workers for good jobs through formula grants to States. Using a variety of methods, States provide employment and training services through a network of One-Stop Career Centers. The WIA Adult and Dislocated Worker programs provide core, intensive and training services, and help jobseekers achieve gainful employment. The WIA Adult program focuses more on low-skilled, low-income workers, whereas the Dislocated Worker program supports the reemployment of laid-off workers. The Youth program provides employment and educational services to eligible low-income youth, ages 14 to 21 that face barriers to employment. The program serves in-school as well as out-of-school youth, youth with disabilities and low literacy rates, and others who may require additional assistance to complete an educational program and acquire an industry recognized credential, or enter employment.

During fiscal year (FY) 2014, GOWD spent \$69.3 million in WIA funds. GOWD passed through approximately \$62.5 million in WIA funds to subrecipients.

On July 1, 2014, GOWD became the Workforce Division of the Georgia Department of Economic Development (GDEcD). As of that date, responsibility for operations and management of the WIA programs was transferred from Office of the Governor to GDEcD.

Criteria:

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

FFATA was implemented by the federal government to increase transparency and the availability of public information related to federal spending. Under FFATA, GOWD is required to report information on each subaward or amendment of \$25,000 or more in federal funds in the Federal Funding Accountability and Transparency Sub-award Reporting System (FSRS). The subaward information must be submitted in FSRS by the end of the month following the month in which the subaward or amendment was made and must include the following key data elements: (1) subaward date, (2) the subrecipient's 9 digit Data Universal Numbering System (DUNS) number, (3) the amount of the subaward, (4) the date the subaward agreement was signed (Subaward Obligation/Action Date), and (5) the subaward number or other identifying number assigned by the state.

Condition:

As part of our review of FFATA reporting for WIA programs, we followed up on GOWD's efforts to implement its corrective action plans for prior year finding FA-422-13-04. In this prior year finding, we reported that GOWD



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did not submit FFATA reports to FSRS within the required timeframe. In response to our recommendations to improve FFATA reporting oversight, GOWD developed procedures to file FFATA information on a timely basis, but did not follow up to ensure that the applicable reports were actually filed. Consequently, we continued to identify FFATA reports that were not submitted within the required timeframe during our testing of FY 2014 subawards.

We identified 104 WIA subawards that were subject to FFATA reporting requirements during FY 2014. These subawards totaled approximately \$50.7 million. For each of these subawards, we compared the subaward agreements and information from the FSRS. We could not find information for 51 subawards in the FSRS. These 51 subawards that had not been submitted at the time of our testing totaled \$24.1 million.

In addition, we tested the 53 reports that were submitted in FSRS to determine if the reports had been submitted within the required timeframe. These subawards totaled approximately \$26.7 million. We found that FFATA reports for 6 of the 53 subawards were not submitted on time. Of the 6 late reports, all were submitted within 2 months of the due date.

Cause:

GOWD was made aware of the FFATA reporting requirements in January 2014 as part of the 2013 Single Audit. This meant that timely FFATA reports were not completed for grants issued in July and October of 2013. In addition, while GOWD implemented a new policy for ensuring appropriate collection of data and federal reporting, it did not consistently apply the new policy and capture evidence of all steps in the policy during the rest of FY 2014.

Effect or Potential Effect:

Not submitting all required FFATA reports diminishes the federal government's ability to ensure transparency and accountability of federal spending. In addition, grant conditions allow the grantor to penalize grantees for noncompliance by suspending or terminating the award or withholding future awards.

Recommendation:

As noted above, GDEcD assumed responsibility for operating and managing the WIA programs on July 1, 2014. GDEcD should work with the Office of the Governor to obtain information necessary to accurately enter information required by FFATA into FSRS for the 51 subawards noted in this finding.

We recommend that GDEcD review its existing policies and procedures to ensure that it has established and is maintaining internal controls related to compliance with federal laws, regulations, and program compliance requirements. This review should specifically address reporting requirements of FFATA. In addition, GDEcD should ensure that personnel responsible for FFATA understand and comply with those requirements.

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

GOWD has implemented new policies and procedures as of July 1, 2014, to resolve all issues surrounding FFATA reporting. All FFATA reports are collected from subrecipients at the time they return their grant award to GOWD for execution. These are dated by GOWD upon return. They are also dated when they are submitted through fsrs.gov, and a monthly report is saved to document all grant awards that were reported during that month. These reports and the FFATA reporting documents collected from subrecipients are collected and saved by GOWD. This finding has been corrected as of July 1, 2014.

Estimated Completion Date: July 1, 2014

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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
Federal Award Number:	EMW-2013-SS-00054 (Year: 2013), EMW-2012-SS-00063 (Year: 2012), EMW-2011-SS-00081 (Year: 2011)

The Georgia Emergency Management Agency (GEMA), an agency attached to the Office of the Governor, did not submit Federal Funding Accountability and Transparency Act (FFATA) reports within the required timeframe for the Homeland Security Grant (HSG) program.

Background Information:

The HSG program is intended to improve and significantly enhance the ability of the Nation to prevent, deter, respond to and recover from, threats and incidents of terrorism and to enhance regional preparedness. HSG provides financial assistance to the States to support activities such as planning, the purchase of equipment items, training, and exercises to address critical resource gaps identified in the assessments and priorities outlined within each States' Homeland Security Strategy and Threat and Hazard Identification and Risk Assessment.

During fiscal year (FY) 2014, GEMA spent \$32.8 million in HSG funds. GEMA passed through approximately \$21.9 million in HSG funds to subrecipients.

Criteria:

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

FFATA was implemented by the federal government to increase transparency and the availability of public information related to federal spending. Under FFATA, GEMA is required to report information on each sub-award or amendment of \$25,000 or more in federal funds in the Federal Funding Accountability and Transparency Sub-award Reporting System (FSRS). The subaward information must be submitted in FSRS by the end of the month following the month in which the subaward or amendment was made and must include the following key data elements: (1) subaward date, (2) the subrecipient's 9 digit Data Universal Numbering System (DUNS) number, (3) the amount of the subaward, (4) the date the subaward agreement was signed (Subaward Obligation/Action Date), and (5) the subaward number or other identifying number assigned by the state.

Condition:

As part of our review of FFATA reporting for the HSG program, we tested all 44 HSG subawards that were subject to FFATA reporting requirements during FY 2014. These subawards totaled approximately \$10 million. We compared the obligation date for each subaward to the FFATA report submittal date to determine if the reports were submitted in FSRS within the required timeframe. We found that the FFATA reports for 36 of the 44 subawards were not submitted on time. Of the 36 late reports, 3 were submitted within 2 months of the due date; 23 were submitted between 3 and 6 months late; 10 were more than 6 months late.

Cause:

GEMA had insufficient procedures for monitoring the status of reporting of applicable subawards in FSRS as required by the Federal Funding Accountability and Transparency Act. As a result, a prolonged vacancy in the position responsible for the reporting assignment caused the delay in filing the reports by the required deadlines.



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Effect or Potential Effect:

Submitting untimely FFATA reports diminishes the federal government's ability to ensure transparency and accountability of federal spending. Grant conditions also allow the grantor to penalize GEMA for noncompliance by suspending or terminating the award or withholding future awards.

Recommendation:

We recommend GEMA implement sufficient internal controls, policies and procedures over the preparation and submission of FFATA reports for the HSG program to ensure that, regardless of personnel issues, all required reports are submitted within the required timeframe as prescribed by OMB requirements. Furthermore, GEMA should ensure that personnel responsible for FFATA reporting are aware of the information that is required to be reported for subawards in accordance with the FFATA.

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

The Georgia Emergency Management Agency had insufficient internal controls with regard to reporting applicable sub-awards in the Federal Sub-Award Reporting System as required by the Federal Funding Accountability and Transparency Act. Therefore, the filing of the reports were delayed during the period of vacancy for the position responsible for the reporting assignment causing noncompliance with the established deadlines.

All of the required entries have been made in the FSRS, a Standard Operating Procedures document has been created. In addition, the Finance Division staff members have met with each of the other Divisions to notify them of the new FFATA Exhibit and updated procedures so that all applicable staff would be knowledgeable about the updates.

Estimated Completion Date: February 27, 2015

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DEPARTMENT OF HUMAN SERVICES

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
Federal Award Numbers:	2014G992342, 2014G992201, 2014G996115
Repeat of Prior Year Findings:	FA-427-13-02, FA-427-12-08

The Department of Human Services (Department) did not comply with Federal Funding Accountability and Transparency Act (FFATA) reporting requirements for the Temporary Assistance for Needy Families (TANF) program, Low-Income Home Energy Assistance program (LIHEAP), and Social Services Block Grant (SSBG) program.

Background Information:

The Department was awarded \$330.7 million in TANF funds, \$54.4 million in LIHEAP funds, and \$49.6 million in SSBG funds during fiscal year (FY) 2014. TANF funds are used to provide assistance to low-income families with children so that the children can be cared for in their own homes or in the homes of relatives; LIHEAP funds are used to provide assistance to low-income households to meet the costs of home energy, and SSBG funds are used to provide social services that are best suited to the needs of state residents.

Criteria:

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

FFATA was implemented by the federal government to increase transparency and the availability of public information related to federal spending. Under FFATA, the Department is required to report information on each sub-award or amendment of \$25,000 or more in federal funds in the Federal Funding Accountability and Transparency Sub-award Reporting System (FSRS). The subaward information must be submitted in FSRS by the end of the month following the month in which the subaward or amendment was made and must include the following key data elements: (1) subaward date, (2) the subrecipient's 9 digit Data Universal Numbering System (DUNS) number, (3) the amount of the subaward, (4) the date the subaward agreement was signed (Subaward Obligation/Action Date), and (5) the subaward number or other identifying number assigned by the state.

Condition:

As part of our review of FFATA reporting for TANF, LIHEAP and SSBG programs, we followed up on the Department's efforts to implement its corrective action plans for prior year findings FA-427-13-02 and FA-427-12-08. In these prior year findings, we reported that the Department did not submit FFATA reports in FSRS within the required timeframe. In response to our recommendations to improve FFATA reporting oversight, the Department developed a new tracking spreadsheet to monitor reporting and established a new FFATA reporting process that centralizes the reporting responsibility within the Department's Office of Financial Services. This new reporting process and tracking spreadsheet, however, were not implemented until June 2014. Consequently, we continued to identify FFATA reports that were not submitted within the required timeframe during our testing of FY 2014 subawards.



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We identified 62 TANF subawards, 19 LIHEAP subawards, and 12 SSBG subawards that were subject to FFATA reporting requirements during FY 2014. We examined the subaward agreements and FFATA reports for a random sample of 40 TANF subawards, all 19 LIHEAP subawards, and all 12 SSBG subawards. These subawards totaled \$22.1 million, \$54.3 million, and \$1.1 million, respectively. We compared the obligation date for each subaward to the FFATA report submittal date to determine if subaward information was reported in FSRS within the required timeframe. We found that the FFATA reports for 31 of the 40 TANF subawards, all 19 LIHEAP subawards, and all 12 SSBG subawards tested were submitted in FSRS between four to six months after their due dates.

In addition, our review of the FFATA reports for TANF subawards revealed that the Department did not report the correct Subaward Obligation/Action Dates in FSRS. We found that the Department reported the beginning date of the subaward period rather than the date the subaward agreement was signed. We also identified 12 instances where the Department did not report the correct TANF subaward amount in FSRS.

Cause:

The Department did not have sufficient oversight of its FFATA reporting process throughout FY 2014 to ensure timely, accurate and complete reporting of all subaward information in FSRS. Prior to the implementation of the Department's new FFATA reporting process in June 2014, the responsibility for FFATA reporting within the Department was decentralized. The Department relied on program staff from various divisions to be responsible for reporting, without sufficient oversight.

Effect or Potential Effect:

Submitting untimely, inaccurate or incomplete FFATA reports diminishes the federal government's ability to ensure transparency and accountability of federal spending. In addition, grant conditions allow the grantor to penalize the Department for noncompliance by suspending or terminating the award or withholding future awards.

Recommendation:

We recommend the Department continue its efforts to improve internal control over FFATA reporting and monitor the performance and results of its new centralized FFATA reporting process. We also recommend the Department:

- Ensure the new subaward tracking spreadsheet is properly maintained and includes all of the data elements that are required to be reported in FSRS, including subaward amounts.
- Provide the necessary training for all personnel who oversee reporting and who document the accuracy and completion of FFATA reports.

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

DHS is continuing the process of centralized FFATA reporting for the Division of Family and Children Services. It also provides centralized oversight for the reporting for the Division of Aging Services, the Division of Child Support Services, and the Social Services Block Grant. As required, all sub-recipients have been reported for FY2015. Supporting documentation is available for any reporting which was delayed by extraordinary circumstances such as federal grant awards not being issued and system issues. The tracking spreadsheet now includes the sub-award dollar amounts.

Estimated Completion Date: January 10, 2015

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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
Federal Award Number:	2014G992201 (Year: 2014), 2013G992201 (Year: 2013)

The Department of Human Services (Department) 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 \$69.9 million in LIHEAP funds that the Department expended during the fiscal year ended June 30, 2014, the Department passed through approximately \$61.5 million to 19 subrecipients.

Criteria:

As the pass-through entity, the Department is responsible for monitoring subrecipients to ensure that funds are expended in accordance with laws, regulations, and grant agreements. The Department has established monitoring procedures whereby program staff perform reviews of monthly expenditure reports and programmatic reports that subrecipients are required to submit in accordance with subaward agreements. Generally, these reviews and reports should be documented in the subrecipient files that are maintained by program staff.

Condition:

As part of our review of the monitoring procedures performed by the Department, we examined the documentation maintained in the subrecipient files for a random sample of six of the 19 subrecipients. These six subrecipients expended LIHEAP funds totaling \$24.7 million during fiscal year 2014. We noted that reviews of monthly expenditure reports and programmatic reports were not consistently performed or documented by program staff. The subrecipient files we examined were missing several monthly expenditure reports and programmatic reports and did not contain any evidence of reviews of programmatic reports for four of the six subrecipients tested.

Cause:

The Department did not have sufficient oversight of its subrecipient monitoring process to ensure that the established procedures were being followed by program staff.

Effect or Potential Effect:

The Department did not comply with the requirements for during-the-award monitoring of subrecipients. 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 the Department for noncompliance by suspending or terminating the award or withholding future awards.

Recommendation:

We recommend the Department monitor the performance of its established procedures for Subrecipient Monitoring to ensure that they are being followed by program staff throughout the year, and implement additional procedures, if needed, to ensure that during-the-award monitoring documents are received and reviewed in a timely manner.



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Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

DHS has instituted a monitoring process to ensure appropriate procedures for subrecipient performance review are executed by the LIHEAP program staff. The process includes:

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

Estimated Completion Date: March 15, 2015

Contact Person: Lamar Smith, Director, Collaborative Services

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Schedule of Findings and Questioned Costs Section III - Federal Award Findings and Questioned Costs For the Fiscal Year Ended June 30, 2014

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

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:

The project 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:

The Department of Community Affairs, Rental Assistance Division has established monthly file review procedures to monitor compliance and ensure that the determination of tenant eligibility is in accordance with guidelines specified by HUD.

¹ The audit of this organizational unit was performed in whole or in part by other auditors.



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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
Federal Award Number:	B-12-DC-13-0001 (Year: 2013)

The Department of Community Affairs (DCA) reported incorrect financial data in the Consolidated Annual Performance and Evaluation Report (CAPER) for the Community Development Block Grant (CDBG) program.

Background Information:

The primary objective of the Community Development Block Grants (CDBG) is the development of viable communities by providing decent housing, a suitable living environment, and expanded economic opportunities, principally for persons of low- and moderate-income. CDBG is part of the State-Administered CDBG Cluster as defined by OMB Circular A-133.

Criteria:

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

According to Title 24 of the Code of Federal Regulations Part 91.220(b) and 91.520, a CDBG recipient is required to submit an annual report on the progress it has made in carrying out its strategic plan and its action plan. The performance report must include a description of the resources (i.e., grant funds and program income) made available, the investment of available resources (i.e., how the funds were used), and the geographic distribution and location of investments (i.e., where the funds were used).

Condition:

As part of our review of CAPER reporting, we obtained the CAPER that DCA submitted to the United States Department of Housing and Urban Development (US HUD) in September 2013. We reviewed documentation supporting the CDBG Allocation Distributions and Accomplishments (AD&A) table and the Geographic Distribution of HUD Funds by County table contained in the CAPER. We found that 94 of 98 awarded grants listed in the AD&A table were incorrect. We also found that 5 of 61 awarded grants in the Geographic Distribution report were incorrect.

When we requested documentation supporting the AD&A and Geographic Distribution tables, DCA staff determined that the information submitted in the CAPER was incorrect. After consulting with US HUD personnel, DCA submitted a revised AD&A table to US HUD on January 15, 2015. No changes were made to the Geographic Distribution table.

We selected a random sample of 10 grant awards from the revised AD&A table. For each of these grant awards, the grant award shown in the revised AD&A report agreed with the grant award letter in the subrecipients grant award file. We also selected a random sample of 10 subrecipient grant award files. For each of these files, the grant award shown on the grant award letter agreed with the amounts in the revised AD&A table.

Cause:

DCA's preparation and review procedures were not operating effectively to ensure financial data were accurate and complete.



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Effect or Potential Effect:

Submitting incorrect information in the CAPER diminishes the federal government's ability to assess a grant awardee's management of the funds granted and its progress toward the grant program's goals. Grant conditions also allow the grantor to penalize DCA for noncompliance by suspending or terminating the award or withholding future awards.

Recommendation:

We recommend DCA improve its internal controls for financial reporting to ensure that CAPER reports are accurate prior to their submission to US HUD.

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

We acknowledge that CAPER must contain accurate financial information.

Department of Community Affairs is implementing HUD's automated system for CAPER reporting and strengthening its procedures for preparation and review of the CAPER before final submission to HUD.

Estimated Completion Date: January 1, 2015

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DEPARTMENT OF BEHAVIORAL HEALTH AND DEVELOPMENTAL DISABILITIES

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
Federal Award Number:	2B08TI010061-14 (Year: 2014)
Repeat of Prior Year Findings:	FA-441-13-01, FA-441-12-03

The Department of Behavioral Health and Developmental Disabilities (Department) did not have an adequate process in place to ensure that Federal Funding Accountability and Transparency Act (FFATA) reports were accurately prepared and submitted within the required timeframe for subawards granted to subrecipients of the Substance Abuse Prevention and Treatment Block Grant (SABG) program.

Background:

SABG provides funds to States for the purpose of planning, carrying out and evaluating activities to prevent and treat substance abuse. During fiscal year (FY) 2014, the Department spent \$54.7 million in SABG funds. The Department passed through approximately \$42.1 million to subrecipients.

Criteria:

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

FFATA was implemented by the federal government to increase transparency and the availability of public information related to federal spending. Under FFATA, the Department is required to report information on each sub-award or amendment of \$ 25,000 or more in federal funds in the Federal Funding Accountability and Transparency Sub-award Reporting System (FSRS). The subaward information must be submitted to FSRS by the end of the month following the month in which the subaward or amendment was made and must include the following key data elements: (1) subaward date (representing the time period, by month and year), (2) the subrecipient's 9 digit Data Universal Numbering System (DUNS) number, (3) the amount of the subaward, (4) the date the subaward agreement was signed, and (5) the subaward number or other identifying number assigned by the State.

Condition:

As part of our review of FFATA reporting for SABG, we followed up on the Department's efforts to implement its corrective action plans for prior year findings FA-441-13-01 and FA-441-12-03. In these prior year findings, we reported that the Department did not submit the required FFATA reports to FSRS. In response to our past recommendations to establish internal control for FFATA reporting, the Department developed a new reporting process and created a Regulatory Reporting Database to collect, monitor and report subaward information. The Department's new reporting process was implemented in March 2014. However, our review of this process revealed that the new database does not identify subaward obligation dates and subaward amounts by program (for subawards with multiple funding sources).

During FY 2014, the Department awarded 122 SABG subawards to 88 subrecipients. These subawards totaled approximately \$42.1 million and were subject to FFATA reporting requirements. We examined the subaward agreements, Regulatory Reporting Database, and the information reported to FSRS for 55 of the SABG subawards totaling \$26.3 million.



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Our testing revealed that FFATA reports were not submitted to FSRS for 16 subawards, which were also missing from the Regulatory Reporting Database. In addition, FFATA reports for the other 39 subawards tested were submitted after their due date. We also found that the subaward amounts reported for 25 of these 39 subawards differed from the contractual amounts of the subaward agreements.

Cause:

The Department's process for collecting and reporting subaward information was not adequate. As previously noted, the Department's Regulatory Reporting Database does not identify subaward obligation dates and subaward amounts by program, which are both required data elements for FFATA reporting.

Additionally, the training provided to those in charge of maintaining the database was inadequate; in that, the training did not provide enough information on FFATA reporting requirements to ensure that subaward amounts were accurately reported to FSRS.

Effect or Potential Effect:

Submitting untimely, inaccurate or incomplete FFATA reports diminishes the federal government's ability to ensure transparency and accountability of federal spending. In addition, grant conditions allow the grantor to penalize the Department for noncompliance by suspending or terminating the award or withholding future awards.

Recommendation:

We recommend the Department continue to improve its process for collecting and reporting subaward information and implement changes, as needed, to ensure its Regulatory Reporting Database is properly maintained and includes all data elements that are required to be reported to FSRS. We also recommend the Department provide additional training to personnel who oversee reporting and who document the accuracy and completion of FFATA reports.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The Department will continue refining the capabilities of the Regulatory Reporting Database such that it contains all of the necessary reporting data elements required for timely and accurate FFATA reporting. In addition, the Department is exploring the necessary modifications to PeopleSoft, as the accounting system of record, to collect, maintain and report these elements.

Estimated Completion Date: June 30, 2015

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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
Federal Award Numbers: 1401GAS0SR (Year: 2014), 1301GAS0SR (Year: 2013)

Criteria:

See Financial Statement Finding 2014-060

Condition:

See Financial Statement Finding 2014-060

Cause:

See Financial Statement Finding 2014-060

Effect or Potential Effect:

See Financial Statement Finding 2014-060

Recommendation:

See Financial Statement Finding 2014-060

Views of Responsible Officials and Corrective Action Plans:

See Financial Statement Finding 2014-060



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DEPARTMENT OF TRANSPORTATION

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
Federal Award Numbers:	N4520.228 (Year: 2014), N4510.772 (Year: 2014), N4510.705 (Year: 2009)
Repeat of Prior Year Findings:	FA-484-13-01, FA-484-12-01 (<i>Partial Repeat</i>)

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 (Department) expended \$1.2 billion in HPCC funds during fiscal year (FY) 2014.

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 Department 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 withhold monthly payments for any labor standard violations.

Condition:

As part of our review of compliance with Davis-Bacon Act requirements for the HPCC, we followed up on the Department's efforts to implement its corrective action plans for prior year findings FA-484-13-01 and FA-484-12-01. In these prior year findings, we reported that the Department did not have sufficient policies and procedures in place to ensure compliance with Davis-Bacon Act requirements. In response to these findings, the Department revised its Construction Manual and provided additional clarification and guidance for payroll procedures. While the revised Construction Manual describes how payroll errors should be documented and communicated, the manual does not provide any additional guidance for documenting the performance of the payroll reviews. Consequently, we continued to find instances where reviews of certified payrolls were not documented.

During our FY 2014 review, we examined certified payrolls for active construction projects at two of the Department's seven district offices. We identified a total of 60 active projects at these offices and randomly selected five projects from each office 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 two instances at each office where the required payroll review was not documented.



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Cause:

The Department did not have sufficient oversight of the payroll review process to ensure that the established procedures were being followed and documented by staff. Furthermore, the Department's Construction Manual does not provide detailed guidance for documenting the performance of payroll reviews.

Effect or Potential Effect:

Inconsistent documentation of payroll reviews diminishes the Department'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 the Department monitor the performance of its established payroll review procedures to ensure that they are being followed by staff and properly documented throughout the year. Additionally, we recommend the Department continue to provide training to staff who oversee Davis-Bacon Act compliance and establish policies and procedures for documenting (i.e., maintaining evidence of) certified payroll reviews.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

We acknowledge that the Department should monitor the performance of its established payroll review procedures to ensure that they are being followed by staff and properly documented throughout the year. We agree that inconsistent documentation of payroll reviews diminishes the Department's ability to administer and enforce the prevailing wage rate requirements.

In response to the prior year finding, the State Construction Office staff further revised Chapter 15 of the Construction Manual providing additional clarifications, instruction and forms. Statewide training to disseminate the changes has occurred and will continue to be provided to each of the District/Area Offices. The Department's Office of EEO has provided additional training to District EEO staff and is developing a comprehensive internal training program for our District EEO Officers to reinforce what exists today. Additionally, the Office has developed additional online training programs for Construction Inspection personnel and our contractors to reinforce understanding and increase compliance of EEO Federal Regulations.

The Office of EEO also conducts approximately 30 Contractor On-Site Verification Visits and Interviews annually in accordance with the Office of EEO's Contractor Compliance Plan. These reviews follow the procedures outlined in 23 CFR 230. The Contract Compliance Review process has several steps to ensure a comprehensive review, including EEO performing labor interviews and confirming a contractor's compliance with Davis Bacon Act requirements. The Office of EEO has also revised its Preconstruction Conference EEO checklist and made it available to Construction personnel online, and the District EEO officers will be attending more of the meetings. The Office of EEO also created a shared online repository in June 6, 2014 to document reported labor compliance issues statewide.

The full implementation of AASHTO's Civil Rights Labor Management Software (CRLMS) has not occurred as hoped and previously mentioned. However, it does not serve to establish a new function, but rather to modernize existing roles and responsibilities. While the software has been implemented, certain of the contractor interface modules of the system are still being piloted. Full implementation of the software should occur by April 1, 2015.



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To address the area of documentation of project engineer review, the Office of Construction has implemented a new Certified Payroll Review Form and revised the Labor Interview Form. These forms confirm and document that the contract compliance reviews of certified payrolls and labor interviews were performed in accordance with the Construction Manual.

Estimated Completion Date: August 12, 2014

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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
Federal Award Numbers:	GA-18-X033 (Year: 2013), GA-90-X309-02 (Year: 2012)
Repeat of Prior Year Finding:	FA-484-13-02

The Department of Transportation (Department) did not submit Federal Funding Accountability and Transparency Act (FFATA) reports within the required timeframe for the Federal Transit Cluster (FTC) programs and the Formula Grants for Rural Areas (FGRA) program.

Background Information:

The Federal Transit Capital Investment Grants program and the Federal Transit - Formula Grants program are part of the FTC. These programs provide funds for the construction of new fixed guideway systems or extension to existing systems and funds to support public transportation services in urbanized areas. The FGRA program assists with initiating, improving, or continuing public transportation service in rural areas.

During fiscal year (FY) 2014, the Department spent \$14.1 million in FTC funds and \$24.8 million in FGRA funds. The Department passed through approximately \$10.2 million in FTC funds and \$23.8 million in FGRA funds to subrecipients.

Criteria:

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

FFATA was implemented by the federal government to increase transparency and the availability of public information related to federal spending. Under FFATA, the Department is required to report information on each sub-award or amendment of \$25,000 or more in federal funds in the Federal Funding Accountability and Transparency Sub-award Reporting System (FSRS). The subaward information must be submitted in FSRS by the end of the month following the month in which the subaward or amendment was made and must include the following key data elements: (1) subaward date, (2) the subrecipient's 9 digit Data Universal Numbering System (DUNS) number, (3) the amount of the subaward, (4) the date the subaward agreement was signed (Subaward Obligation/Action Date), and (5) the subaward number or other identifying number assigned by the state.

The Department utilizes a tracking spreadsheet to monitor the reporting of subaward information. The tracking spreadsheet includes the specific key data elements that are required to be reported in FSRS.

Condition:

As part of our review of FFATA reporting for FTC and FGRA, we followed up on the Department's efforts to implement its corrective action plans for prior year finding FA-484-13-02. In this prior year finding, we reported that the Department did not submit FFATA reports to FSRS within the required timeframe. In response to our recommendations to improve internal control over FFATA reporting, the Department transitioned the responsibility for reporting to Contracts staff within the Intermodal Division and established new standard operating procedures for FFATA reporting. The standard operating procedures specifically address the monthly reporting responsibilities for FFATA and describe procedures for updating the tracking spreadsheet.



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The new standard operating procedures were implemented in April 2014. However, our review of the tracking spreadsheet after implementation of these procedures revealed several instances where the tracking spreadsheet was not updated with the correct information. In these instances, the FFATA report submittal date that was recorded in the tracking spreadsheet did not agree with the actual submittal date in FSRS. In addition, we continued to identify FFATA reports that were not submitted within the required timeframe during our testing of FY 2014 subawards.

We tested a random sample of six of the 13 FTC subawards and 12 of the 60 FGRA subawards that were subject to FFATA reporting requirements during FY 2014. These subawards totaled \$2,164,172 and \$530,976, respectively. We compared the obligation date for each subaward to the FFATA report submittal date to determine if the reports were submitted in FSRS within the required timeframe. We found that the FFATA report for one FGRA subaward was submitted seven months late, and the FFATA reports for three FTC subawards and six FGRA subawards were submitted one month late.

Cause:

The Department did not have sufficient oversight of its FFATA reporting process to ensure timely reporting of subaward information in FSRS. As previously discussed in the condition, the Department's corrective action plans were not in place for the majority of FY 2014. In addition, the Department did not have sufficient monitoring procedures in place to ensure information was being correctly recorded in the tracking spreadsheet.

Effect or Potential Effect:

Submitting untimely FFATA reports diminishes the federal government's ability to ensure transparency and accountability of federal spending. Grant conditions also allow the grantor to penalize the Department for noncompliance by suspending or terminating the award or withholding future awards. Furthermore, the incorrect recording of FFATA report submittal dates in the tracking spreadsheet impacts management's ability to effectively monitor the FFATA reporting process.

Recommendation:

We recommend the Department continue its efforts to improve internal control over FFATA reporting and monitor the performance and results of its new standard operating procedures to ensure they are operating effectively and being followed by staff. We also recommend the Department:

- Establish procedures for verifying the accuracy of the FFATA report submittal dates recorded in the tracking spreadsheet.
- Provide the necessary training to all personnel responsible for performing and monitoring the new FFATA reporting procedures.

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

We acknowledge that FFATA reports were submitted late and in several cases the submittal dates were incorrectly noted on the Tracking Spreadsheet. We agree that reporting this information timely is important to the federal government's ability to ensure transparency and accountability of federal spending. We also agree that recording FFATA report submittal dates accurately in the tracking spreadsheet is important for management to effectively monitor the FFATA reporting process.

In response to the prior year finding, the Intermodal Division developed a Standard Operating Procedure, in late FY 2014, related to FFATA reporting which specifically addresses the monthly reporting responsibilities and updating of the Master Transit Spreadsheet.



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It should be noted that the majority of our contracts are executed during the first six or seven months of the year. Following the transition of the FFATA duties to Intermodal and training of staff in late FY 2014, we had limited contracts for the auditors to "test" for compliance during the fourth quarter of FY 2014.

We feel that the new detailed procedure and staff training will ensure compliance with this regulation in the future.

Estimated Completion Date: June 30, 2014

Contact Person: Nancy Cobb, Intermodal Administrator

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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
Federal Award Number:	GA-18-X033 (Year: 2013)

The Department of Transportation (Department) did not adequately monitor the preparation and review of Rural General Public Transit Service (RU-20) forms.

Background Information:

The Formula Grants for Rural Areas (FGRA) program assists states with initiating, improving, or continuing public transportation service in rural areas. The Department spent \$24.8 million in FGRA funds during fiscal year (FY) 2014, of which \$23.8 million was distributed to subrecipients that provide public transportation services in rural areas.

Criteria:

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

Under the Special Reporting requirements of the FGRA program, the Department is required to report financial and service data annually on RU-20 forms. The RU-20 forms are required to be submitted in the National Transit Database (NTD) by November 30. NTD serves as the primary source for information and statistics on the transit systems of the United States. The financial data reported in the RU-20 forms comes from the final year-end reimbursement forms for each subrecipient. The service data comes from the Rural Management Information System (RMIS), which is the system that the Department uses to record the monthly service data reported by subrecipients.

The Department contracts with a consultant to compile the subrecipient financial and service data and prepare the RU-20 forms. The consultant notifies the Department when the RU-20 forms are complete and ready for submission in NTD. The Department has established standard operating procedures for NTD reporting that require RU-20 forms to be reviewed prior to submission in NTD.

Condition:

During our review of Special Reporting for the FGRA program, we found no evidence of the reviews that were required to be performed on the RU-20 forms. In addition, our testing of the RU-20 forms revealed several instances where the financial and service data in the forms did not agree with the data reported in the supporting source documentation (i.e., the final year-end reimbursement forms and RMIS reports).

We tested a randomly selected sample of nine of the 83 RU-20 forms that were submitted in NTD during FY 2014. We examined documentation supporting the data reported in the RU-20 forms for the following key line items: Total annual Operating Expenses, Local Operating Assistance, Annual Capital Costs and Total Trips.

We identified discrepancies in the data reported for six of the nine RU-20 forms tested. Specifically, we found four instances where either the Total Annual Operating Expenses or the Local Operating Assistance data in the RU-20 forms did not agree with the data reported in the final year-end reimbursement forms and three instances where the Total Trips data in the forms did not agree with the data reported in RMIS. The Department was not able to provide us with a reconciliation or other support for the differences.



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Cause:

The Department did not have sufficient procedures in place for monitoring the preparation of the RU-20 forms and the performance of the RU-20 form reviews. In addition, the Department's standard operating procedures for NTD reporting did not describe documentation requirements for reviews of the RU-20 forms or a process for obtaining and reviewing documentation supporting any changes made to the data in the forms. The Department also indicated that staff turnover was a contributing factor during the year.

Effect or Potential Effect:

Submitting inaccurate or incomplete program information in NTD results in noncompliance with federal regulations and prevents the Federal Transit Administration from effectively monitoring the FGRA program. Grant conditions also allow the grantor to penalize the Department for noncompliance by suspending or terminating the award or withholding future awards.

Recommendation:

We recommend the Department monitor the performance of the RU-20 form reviews and implement additional procedures for obtaining and reviewing documentation supporting any adjustments made to financial and service data during the preparation of the forms. We also recommend the Department establish documentation requirements for reviews of the RU-20 forms.

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

We acknowledge the discrepancies and errors identified by the State auditors for FY 2013 NTD Data. We also acknowledge that the accuracy of this information is an important component of the federal government's mission to insure transparency and accountability of federal funds.

In response to the prior year finding, the Intermodal Division has developed a comprehensive Standard Operating Procedure (SOP) detailing all responsibilities associated with the required annual NTD filing. The compilation and validation of financial data (by sources of funding and classification of expenses: operating and capital), vehicle fleet data, facilities, safety data and service data for 114 rural systems is required annually. The SOP has been updated and revised to incorporate a more stringent internal audit prior to submittal of data to NTD. Our internal audit seeks to validate the accuracy of data from original source documents and the transfer of this information to the Master Spreadsheet and finally to the NTD Database for each sub-recipient. In addition, the SOP requires a formal recommendation to the Administrator and Division Director outlining steps taken to insure the integrity and accuracy of the data. We feel that the investment of time over the last several months with staff to develop a robust and detailed procedure will ensure compliance of this regulation in the future.

Estimated Completion Date: February, 11, 2015

Contact Person: Nancy Cobb, Intermodal Administrator
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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
Federal Award Numbers:	N4520.228 (Year: 2014), N4510.772 (Year: 2014), N4510.705 (Year: 2009)
Repeat of Prior Year Findings:	FA-484-13-03, FA-484-12-05 (<i>Partial Repeat</i>)

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

Background Information:

The Highway Planning and Construction program is part of the HPCC. This program provides funding to construct and rehabilitate the National Highway System, including interstate highways and public roads. Of the \$1.2 billion in HPCC funds that the Department expended during fiscal year (FY) 2014, the Department passed through approximately \$53.9 million to 189 HPCC subrecipients.

Criteria:

As the pass-through entity, the Department is responsible for monitoring subrecipients to ensure that funds are expended in accordance with laws, regulations, and grant agreements. The Department 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 Department 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.

Condition:

During our review of Subrecipient Monitoring for HPCC, we followed up on the Department's efforts to implement its corrective action plans for prior year findings FA-484-13-03 and FA-484-12-05. In these prior year findings, we reported that the Department did not have sufficient internal controls in place to ensure compliance with the requirements for Subrecipient Monitoring. In response to these findings, the Department implemented a new A-133 Report Tracking Spreadsheet and a DUNS Number Tracking Log to monitor compliance with the requirements for Subrecipient Audits and Determining Subrecipient Eligibility. However, the Department did not implement corrective action plans to resolve the following conditions, which we identified again during our testing of the subrecipients that expended \$53.9 million in HPCC funds during FY 2014:

- Award Identification – Subaward agreements identified the Federal awarding agency and the Federal award name and number, but did not identify the CFDA title and number.
- 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. However, we did note that on-site visits are conducted to monitor the status of current projects.



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- Pass-through Entity Impact – Due to the lack of documentation for during-the-award monitoring, we were not able to determine if the Department fully complied with the requirement to evaluate pass-through entity impact.
- Subrecipient Project Delivery Systems and Accounting Controls – The Department did not have policies and procedures in place for evaluating and documenting whether subrecipients of Federal-aid highway funds have adequate project delivery systems for approved projects and sufficient accounting controls to properly manage the HPCC funds.

Cause:

The Department has 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, the Department did not have sufficient oversight over its procedures for Award Identification to ensure that CFDA title and number were included in 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, grant conditions allow the grantor to penalize the Department for noncompliance by suspending or terminating the award or withholding future awards.

Recommendation:

We recommend the Department 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 subrecipients and are adequately documented. We also recommend that the Department:

- 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 project delivery systems and 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 acknowledge that additional guidance should be provided to personnel responsible for performing on-site visits so as to ensure that the site visit procedures address all direct and material compliance requirements and are adequately documented. We agree that we should update our processes as necessary to ensure that all applicable grant information is included in the subawards. We also agree that adequate subrecipient monitoring procedures are important for ensuring that the federal highway program is properly administered in accordance with laws, regulations, and grant agreements.

The Office of Audits has been collaborating with the various Offices responsible for administration and oversight of federal highway projects to determine the best avenue for broadly addressing the during-the-award-monitoring area of compliance. We are currently in the process of developing and documenting procedures which will provide detailed guidance to personnel responsible for performing on-site visits. We are also assigning Internal Audit



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personnel to work with district grant administrators with on-site monitoring (site-visits) and evaluating impact of subrecipient noncompliance to GDOT as the pass-through entity.

We are also reviewing our current process for preparing subawards. We will implement changes as necessary so as to ensure that all applicable grant information, including the CFDA title and number, is included in all subawards.

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. However, we are reviewing and updating our procedures as necessary so as to ensure that we are assessing the LPAs to extent that is required by subrecipient monitoring requirements.

Estimated Completion Date: June 30, 2015

Contact Person: Josh Nix, Audits Administrator
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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

Criteria:

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

Condition:

Certain financial and other reports required by grant and contractual agreements entered into by the Research Foundation with various federal agencies were not submitted on time. Of a total of 40 grant and contractual agreements selected for testing, 19 had financial reporting requirements, and 16 of the 19 were not submitted within the required timeframe. This issue has recurred for the last four years.

Context:

Of the 324 programs, we examined 40 and determined that of the 19 programs requiring reporting, 16 were not submitted within the required timeframe. All 16 of these programs were submitted together in a single submission to the same sponsoring agency.

Cause:

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

Effect or Potential Effect:

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

Recommendation:

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

¹ The audit of this organizational unit was performed in whole or in part by other auditors.



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Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

Although we agree that the reports were submitted late, we do not agree that the recurrence of the issue is consistent with problems identified in prior years, which were caused by failures to recognize reporting due dates. In the current instance, the reports not submitted on time were prepared in a timely manner and were due as a single submission to the NIH through its Payment Management System. Their submission was attempted but denied because of access difficulties with the PMS due to the absence of GSU's two designated submitters and technical issues delaying the designation of another submitter. We have taken steps to ensure that this process will not recur. Five individuals (the Director and the four Associate Directors) have been designated as submitters in PMS and those five individuals along with the three most senior financial officers have been designated as preparers, ensuring that GSU will have access to the PMS. And, to forestall last minute problems, we have established a goal of submitting the NIH quarterly reports five business days prior to the submission deadline. For each day that a report fails to meet our goal date, the preparing financial officer will meet with the Director and appropriate Associate Director to discuss the cause of delay and methods for its amelioration.

Contact Person: Ken Packman, Director Office of Sponsored Awards

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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

Criteria:

The Research Foundation is required to comply with special terms and conditions defined in the contracts.

Condition:

Certain special terms and conditions defined in the contracts were not met by the Research Foundation. Of a total of 40 programs judgmentally selected for testing, one did not comply with the special terms and conditions.

Context:

Of the 324 programs, we examined 40 programs and determined that of the 27 programs with contracts defining special terms and conditions, one did not comply with the special terms and conditions of the award.

Cause:

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

Effect or Potential Effect:

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

Recommendation:

Efforts should be made by the Research Foundation to put in place policies and procedures to identify the terms and conditions of each grant and contractual agreement and to monitor the program's compliance with these terms and conditions.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

We concur with the above finding. 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.

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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

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 management of the University in accordance with Official Code of Georgia Annotated §50-6-9.

Cause:

In discussing these deficiencies with the University, they 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.

The University has implemented corrective procedures to update/modify the financial aid and bursar user accounts and access level to include the removal of update access to ensure integrity and accuracy as well as prevent fraud and irregularities. To ensure ongoing compliance, the financial aid and bursar roles have been permanently modified to query only to the student module.

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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

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

Criteria:

Provisions included in 34 CFR 668 provide general guidance for administering Student Financial Assistance (SFA) programs and 34 CFR 685, provide eligibility and other related program requirements that are specific to the Federal Direct Loan Program.

Condition:

A sample of 60 financial aid awards were selected to determine if financial assistance was properly calculated and disbursed to eligible students. One student in the sample received Direct Unsubsidized Student Loans before the subsidized need-based loan limit was reached. Two students in the sample were not in compliance with the University'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.

Questioned Cost:

Questioned costs of \$8,062.00, with likely questioned costs of \$796,008.47, were identified for students who received student financial assistance in excess of their eligible need.

Cause:

In discussing the condition with Columbus State University officials, these issues occurred due to system processing issues including failures in the application of the Satisfactory Academic Progress (SAP) assessment process and the application of the student "Year in School" process, which determines Direct Loan limits. These processes were not adequately tested or monitored to ensure they were functioning as intended.

Effect or Potential Effect:

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

Recommendation:

The University should perform a risk assessment of its processes and procedures for determining each student's financial aid eligibility. Where vulnerable, the University should develop and/or modify policies and procedures to ensure that correct amounts are awarded to students in conformity with financial need requirements. Additionally, the University should develop and implement a monitoring process to ensure that controls continue to operate as intended. 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.

We acknowledge that SFA funds were not awarded in the correct amounts as a result of insufficient controls. We agree that risk assessments should be performed and processes for monitoring controls should be developed and implemented. The above items have been corrected by the Office of Financial Aid.



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We will implement procedures to ensure that exception reports are generated and consistently monitored to ensure grade level and awarding comparisons match. Columbus State University (CSU) will bring Argos, the Banner companion reporting software package at the end of January, 2015. We will use the reporting tool to develop a broader array of comparative information to be certain all funds are properly awarded.

Additionally, the IT services office has completed and released an upgrade to their SAP calculation module (release 8.37) which will allow CSU to capture and assign SAP status to students who attend but do not apply for aid. This will create a cleaner SAP progression and proper assignment of SAP status. The release is available now and will be used during Fall 2014 end of term processing.

Estimated Implementation Dates: November 2014 (GA Modification Banner upgrade, completed)
February 15, 2015 (Argos)

Contact Person: Russ Romandini; Director of Financial Aid and Enrollment Information
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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

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 and 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:

Twelve students who received Federal financial assistance for the Fall 2013 and Spring 2014 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 five students who unofficially withdrew during the Fall 2013 or Spring 2014 semesters.

Questioned Cost:

Questioned costs of \$14,559.39, with likely questioned costs of \$140,408.21, were identified due to refunds not being calculated for students who unofficially withdrew from the University.

Cause:

In discussing the condition with Columbus State University officials, this deficiency occurred because the University's method of identifying withdrawn students was not detecting all students that unofficially withdrew from the University. The University's method of identifying withdrawn students was not adequately tested when developed and placed in operation.

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 unofficial withdrawals that 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 the resolution of this finding.

Views of Responsible Officials and Corrective Action Plans:

We concur with the finding.

We acknowledge that SFA funds were not returned in the correct amounts as a result of insufficient controls. We agree that risk assessments should be performed and processes for monitoring controls should be developed and implemented.



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We will implement 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. 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 were earned. To supplement, Columbus State University will bring Argos, the Banner companion reporting software package live at the end of January, 2015. We will use 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. It should be noted that the Office of Financial Aid has worked with the Office of the Registrar and the faculty to identify and resolve all unofficial withdrawals within the audited period.

Estimated Implementation Dates: November 2014 (Banner modification, completed)

February 15, 2015 (Argos)

Contact Person: Russ Romandini, Director of Financial Aid and Enrollment Information

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Schedule of Findings and Questioned Costs Section III - Federal Award Findings and Questioned Costs For the Fiscal Year Ended June 30, 2014

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

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.

The University will review the policies and procedures relative to access controls and will ensure that all personnel involved in the review of access is aware of the requirements of their review to include the review for proper separation of duties.

Contact Person: Melissa Lee, Controller

Telephone: (478) 827-3017; Fax: (478) 825-1963; E-mail: leem@fvsu.edu



Schedule of Findings and Questioned Costs Section III - Federal Award Findings and Questioned Costs For the Fiscal Year Ended June 30, 2014

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

The University maintained excessive cash balances related to the Federal Direct Loan Program.

Criteria:

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

Condition:

Upon review of cash drawdowns and disbursements related to the Federal Direct Loan Program, excessive cash balances were noted for nine days in the fiscal year. Provisions included in 34 CFR 668,166(a)(1), "The Secretary considers excess cash to be any amount of Title IV, HEA program funds, other than Federal Perkins Loan Program funds, that an institution does not disburse to students or parents by the end of the third business day following the date the institution received those funds from the Secretary."

Cause:

In discussing these deficiencies with management, they stated that University personnel incorrectly drew down Federal Direct Loan Program funds and returned the funds when the error was discovered. However, the error was not discovered in a timely manner.

Effect or Potential Effect:

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

Recommendation:

The University should establish procedures to ensure that Federal Direct Loan Program funds are disbursed within three business days of the receipt of such funds. The University should only request Federal Direct Loan Program funds when the amounts are immediately needed to disburse funds to students or parents. 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 will review the policies and procedures relative to cash monitoring and will ensure that the personnel involved in the review is aware of the time requirements of the review. The University will contact the Department of Education as appropriate.

Contact Person: Melissa Lee, Controller

Telephone: (478) 827-3017; Fax: (478) 825-1963; E-mail: leem@fvsu.edu



Schedule of Findings and Questioned Costs

Section III - Federal Award Findings and Questioned Costs

For the Fiscal Year Ended June 30, 2014

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

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

Criteria:

Provisions included in 34 CFR 668 provide general provisions for administering Student Financial Assistance (SFA) programs and 34 CFR 674, 675, 676, 685, and 690 provide eligibility and other related program requirements that are specific to the Federal Perkins Loan Program, Federal Work-Study program, Federal Supplemental 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. Six students in the sample received Direct Unsubsidized Student Loans before the Subsidized need-based loan limit was reached.
2. Three students in the sample received additional funds from outside sources that were not included in other resources available to the student in the calculation of need.
3. One student in the sample was eligible to receive \$298.00 more in Pell Grant funds based upon their attempted credit hours and Expected Family Contribution than they actually received.
4. One student in the sample was not in compliance with the University'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 (SAP) is maintained. The student failed to meet the quantitative requirement of satisfactory academic progress, which resulted in SFA over disbursements totaling \$10,143.00.
5. One student in the sample was not in compliance with the University's published SAP policies. SFA funds were disbursed to the student prior to the SAP review. Later in the semester, the student was required to submit a SAP appeal form, which was approved. However, these activities should have occurred prior to the disbursement of SFA funds.

Questioned Cost:

Questioned costs of \$10,143.00, with likely questioned costs of \$543,582.73, 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.



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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 awarded to students in conformity with financial need requirements. Additionally, the University should develop and implement a monitoring process to ensure that controls are properly implemented. The University should also contact the U.S. Department of Education regarding resolution of this finding.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The University has changed leadership in the financial aid office. The new leadership will review the processes and procedures relative to determining each student's financial aid eligibility and will make appropriate modifications for any weaknesses noted and will ensure that monitoring controls are in place. The University will contact the Department of Education as appropriate.

Contact Person: Cynthia Parks, Director of Financial Aid

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Schedule of Findings and Questioned Costs

Section III - Federal Award Findings and Questioned Costs

For the Fiscal Year Ended June 30, 2014

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

The University'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.

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. Additionally, University personnel could not explain an inconsistency noted in the comparison of the Room and Board component of the Undergraduate Resident and Non-Resident COA budgets.

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 changed leadership in the financial aid office. The new leadership will review the processes and procedures relative to determining the cost of attendance and will maintain documentation. The University will contact the Department of Education as appropriate.

Contact Person: Cynthia Parks, Director of Financial Aid
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Schedule of Findings and Questioned Costs Section III - Federal Award Findings and Questioned Costs For the Fiscal Year Ended June 30, 2014

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

The University failed to 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:

Our review of expenditures related to the FWS Program, noted that the proper amount was not expended for community service activities. The FWS amount authorized for the University was \$408,525.00. Seven percent of the authorization is \$28,596.75. The University expended \$20,508.61 for community service activities. The University should have expended an additional \$8,088.14 for community service activities to be in compliance with Federal regulations.

Questioned Cost:

\$8,088.14

Cause:

In discussing these deficiencies with management, they stated that the noncompliance occurred as a result of inadequate monitoring of FWS community service activities.

Effect or Potential Effect:

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

Recommendation:

The University should establish procedures to ensure that the proper amount of FWS Program funds is expended for community service activities. 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 will review the processes and procedures relative to documenting, expending and monitoring the community service activities of the Federal Work Study Program to include all appropriate community service activities. The University will contact the Department of Education as appropriate.

Contact Person: Cynthia Parks, Director of Financial Aid
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Schedule of Findings and Questioned Costs

Section III - Federal Award Findings and Questioned Costs

For the Fiscal Year Ended June 30, 2014

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

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 that was disbursed to the student as of the withdrawal date.

Condition:

Twenty-five students who received Federal financial assistance for the Fall 2013 and Spring 2014 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 six students who withdrew during the Fall 2013 semester and seven students who withdrew during the Spring 2014 semester was calculated incorrectly due to the deduction of the improper number of scheduled break days and/or the use of the incorrect withdrawal date. Five of these students were requested to return \$5,131.27 less than the required amount to various SFA programs and eight of these students were requested to return \$4,418.07 more than the required amount to various SFA programs. Additionally, the proration between the school and student portion of the refund was incorrect for three students who withdrew during the Fall 2013 semester and seven students who withdrew during the Spring 2014 semester as a result of these errors.
2. 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 11 unofficially withdrawn students tested.

Questioned Cost:

Questioned costs of \$5,131.27, with likely questioned costs of \$35,264.26, were identified for refunds calculated incorrectly.

Cause:

In discussing these deficiencies with management, they stated that the miscalculation of refund amounts occurred because several students' withdrawal dates were entered into accounting system incorrectly and scheduled break days were not properly set up in the Return of Title IV calculation module. Additionally, internal procedural errors led to the untimely 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.



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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 reviewed the processes and procedures relative to calculating the return of Title IV funds. Individual training has occurred with responsible personnel. The University will contact the Department of Education as appropriate.

Contact Person: Cynthia Parks, Director of Financial Aid

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Schedule of Findings and Questioned Costs Section III - Federal Award Findings and Questioned Costs For the Fiscal Year Ended June 30, 2014

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

The University's Student Financial Assistance office improperly calculated the amount of Title IV grant funds to be returned by a withdrawn student.

Criteria:

34 CFR 668.22(h)(3)(ii)(A) provides that the student is not required to return the portion of a grant overpayment that is equal to or less than 50 percent of the total grant assistance that was disbursed (and that could have been disbursed) to the student for the payment period or period of enrollment.

Condition:

Our examination of student refund calculations revealed that the University did not reduce the amount to be returned by 50 percent of the total Title IV grant assistance that was disbursed for the period of enrollment.

Cause:

In discussing the issue with management, they stated this deficiency was a result of management being unaware of this change to the regulations and therefore, did not update the current form used in calculating student returns.

Effect or Potential Effect:

This deficiency could potentially cause excess Title IV funds to be returned to the U. S. Department of Education.

Recommendation:

The University should develop and implement procedures to ensure that the Student Financial Assistance refunds are properly calculated 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 is sending key members of the Bursar Office staff to Federal Title IV training so they will be aware of any new and/or changes in regulations related to disbursement, delivery and refunding of Title IV funds. Annual training will be required in the future and funds will be made available for travel related to this training. Additionally, the Bursar Office management staff will review and sign off on all U. S. Department of Education notices of regulatory changes in each award year. In addition to review and training, Georgia Southern University has submitted a project charter to implement and begin using the Banner Student System application for calculation of Title IV refunds. This implementation will provide a second layer of assurance that all changes in Federal regulations are detected and implemented as required. Attempts are being made to implement Banner student Title IV refunding by spring 2015. The required regulatory change in the refunding calculation was implemented immediately upon detection for fall semester 2014 and will continue in the manual process until the Banner application is implemented.

Contact Person: Kim Brown, Assoc. VP - Finance
Telephone: (912) 478-5224; Fax: (912) 478-0196; Email: kthompson@georgiasouthern.edu



Schedule of Findings and Questioned Costs Section III - Federal Award Findings and Questioned Costs For the Fiscal Year Ended June 30, 2014

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

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, they 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 the finding.

System access for the staff in the Admissions, Registrar's, Bursar's and Financial Aid Offices will be reviewed to ensure inappropriate access for job functions are eliminated. In addition, a process to reestablish system access during employee interagency transitions will be established by our Information Technology Department.

Contact Person: Dr. Mable Moore, Chief Information Officer
Telephone: (912) 358-4400; Fax: (912) 358-4907; E-mail: mooremj@savannahstate.edu



Schedule of Findings and Questioned Costs

Section III - Federal Award Findings and Questioned Costs

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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

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.

A sample of 23 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 in the amount of \$4,242.26.
2. The University properly calculated the refund for one student but did not return the unearned Title IV funds in the amount of \$499.85.
3. The University improperly calculated the refund for one student but did not return the unearned Title IV funds in the amount of \$2,137.29.
4. Ten refunds were not processed within the required timeframe of forty-five (45) days.

In addition, auditor reviewed 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 seven students with all failing and/or incomplete grades and did not complete 60% of the enrollment period. The University did not return \$10,964.24 of unearned Title IV funds.

Questioned Cost:

Questioned costs of \$13,601.38, with likely questioned costs of \$25,417.78, were identified of unearned Title IV funds not returned to the U.S. Department of Education.



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Cause:

In discussing these conditions with Savannah State University management, these issues resulted from the lack of monitoring of the processing of student financial assistance refunds in accordance with federal regulations and an oversight in reviewing the report of students with unofficial withdrawals.

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 and implement procedures to ensure that all student financial aid refunds are properly calculated and 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 the finding.

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 the student financial aid system for all future calculations.

Contact Person: Dr. Reynold Verret, Provost and Vice President for Academic Affairs

Mr. Edward Jolley, Jr., Vice President for Business and Financial Affairs

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Schedule of Findings and Questioned Costs Section III - Federal Award Findings and Questioned Costs For the Fiscal Year Ended June 30, 2014

SOUTHERN POLYTECHNIC 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

The University's Student Financial Aid Office improperly calculated the pace progression requirements for satisfactory academic progress determinations for students with transfer credits 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 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 Southern Polytechnic State University, their interpretation of the regulations was that they could be more restrictive in the calculation of satisfactory academic progress by not including transfer credits in pace completion calculation.

Effect or Potential Effect:

This deficiency could potentially cause a student not to receive Title IV financial aid whom otherwise was entitled 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. We will take the following actions to address the specific deficiency noted:

- *The University will review and update internal policies to ensure that satisfactory academic progress (SAP) determinations are in compliance with federal regulations, in particular that transfer credits are included in the SAP calculation, both in pace completion and in maximum time.*
- *In addition, the Student Financial Aid Office will periodically review sample student records to test SAP calculations to ensure compliance with federal regulations.*

Contact Person: Gary Bush, Interim Financial Aid Director
Telephone: (678) 915-3282; Email: gbush@spsu.edu



Schedule of Findings and Questioned Costs

Section III - Federal Award Findings and Questioned Costs

For the Fiscal Year Ended June 30, 2014

BAINBRIDGE STATE COLLEGE

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

Bainbridge State College's policies and procedures were insufficient to provide adequate internal controls over logical access IT general controls.

Criteria:

Management of the College 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 College revealed pervasive design and operating effectiveness deficiencies in logical access controls intended to protect financial and student information from unauthorized access, manipulation and corruption.

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

Cause:

In discussing these deficiencies with the College, 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.

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.

Estimated Implementation Date: February 2015.

Contact Person: Scott Dunn, Chief Information Officer

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Schedule of Findings and Questioned Costs Section III - Federal Award Findings and Questioned Costs For the Fiscal Year Ended June 30, 2014

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

Bainbridge State College is not reporting the enrollment status of unofficially withdrawn students.

Criteria:

Provisions in 34 CFR 685.309 and 34 CFR 690.83(b)(2) set forth reporting requirements for the Federal Direct Student Loan and Pell Grant Program, respectively. In addition, *Compliance Supplement Part III, N. 5. Enrollment Reporting*, states, "...enrollment reporting in a timely and accurate manner is critical for effective management of the programs. Enrollment information must be reported within 30 days whenever attendance changes for students, unless a roster will be submitted within 60 days. These changes include reductions or increases in attendance levels, withdrawals, graduations, or approved leaves-of-absence."

Condition:

Out of a sample of 60 students, 20 of the students were unofficial withdrawals whose statuses were never reported to the National Student Loan Data System (NSLDS).

Cause:

In discussing the deficiency with the College's Management, they stated that they were not aware that the status of unofficial withdrawals had to be reported to the NSLDS, as unofficial withdrawals are usually determined after a semester ends.

Effect or Potential Effect:

The College was not in compliance with federal regulations concerning the Enrollment Reporting requirement.

Recommendation:

The College should develop and/or modify its policies and procedures to ensure the proper reporting of enrollment status for all students, including the unofficially withdrawn. 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:

We concur with the finding.

We acknowledge that unofficially withdrawn students' enrollment status was not properly reported. We will implement procedures to ensure proper reporting of enrollment status for all students, including unofficially withdrawn students and implement a monitoring process to ensure controls are properly implemented.

Estimated Implementation Date: December 2014.

Contact Person: Spencer Stewart, Registrar
Telephone: (229) 248 2503; Fax: (229) 248 2623; E mail: spencer.stewart@bainbridge.edu



Schedule of Findings and Questioned Costs Section III - Federal Award Findings and Questioned Costs For the Fiscal Year Ended June 30, 2014

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

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

Criteria:

Management of the College 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 College 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 College Management in accordance with Official Code of Georgia Annotated §50-6-9.

Cause:

In discussing these deficiencies with the College, they 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.

Darton State College (DSC) revised the security group for all Financial Aid Personnel to allow query access only for student creation and Financial Aid Package Maintenance. Security controls have been enacted to prevent granting modify access of the Financial Aid Package Maintenance to any user except by the express approval of the primary Security Administrator.

Contact Person: Tracy Cospers, CTO
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Schedule of Findings and Questioned Costs Section III - Federal Award Findings and Questioned Costs For the Fiscal Year Ended June 30, 2014

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

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 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 received additional funds in the form of a stipend that was not included in other resources available to the student in the calculation of need.
3. One student in the sample was awarded based upon the incorrect Cost of Attendance (COA) budget as the student was considered a dependent while an independent COA budget was utilized.
4. One student in the sample was 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 student failed to meet the quantitative requirement of satisfactory academic progress, which resulted in SFA over disbursements totaling \$2,722.00.

Questioned Cost:

Questioned costs of \$2,722.00, with likely questioned costs of \$220,372.58, 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



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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) has implemented new procedures and processes that began during the fall 2014 semester, which fell outside the scope of this engagement. 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.

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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

The College's Student Financial Assistance Office failed to meet student verification requirements.

Criteria:

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

Condition:

A sample of 29 students selected for verification revealed the following deficiencies:

1. Two students' tax returns did not agree to their most recent Institutional Student Information Report (ISIR). One student's Expected Family Contribution was calculated incorrectly, which resulted in SFA over disbursements totaling \$150.00.
2. One student's child support paid per their verification form did not agree to their most recent ISIR.

Questioned Cost:

Questioned costs of \$150.00, with likely questioned costs of \$11,651.78, 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 was caused by the inaccurate processing of supporting documentation in performing the verification process.

Effect or Potential Effect:

Without properly verifying the information in the selected student files, the College is in non-compliance with program provisions and places itself in a position to award students incorrectly.

Recommendation:

The College should develop and implement procedures to ensure that verification requirements are met. 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 performing process mapping of our verification processes and reorganizing 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 will also implement an internal audit system in order to periodically check a sample of these verifications to further ensure accuracy.

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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

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

Condition:

A sample of 25 five students who received Federal financial assistance for the Fall 2013 and Spring 2014 semesters and withdrew from the College revealed the following deficiencies:

1. The refund calculation for four students who withdrew during the Fall 2013 semester and one student who withdrew during the Spring 2014 semester was calculated incorrectly due to the use of the incorrect withdrawal date and/or the use of inaccurate institutional charges. These students were requested to return \$2,764.45 less than the required amount to various SFA programs.
2. The proration between the school and student portion of the refund was incorrect for eight students who withdrew during the Fall 2013 semester and five students who withdrew during the Spring 2014 semester.
3. Funds were not returned to the appropriate grantor programs within the required time frame of 45 days for one of the eleven officially withdrawn students tested.

A sample of 21 students who received Federal financial assistance for the Fall 2013 and Spring 2014 semesters and never began attendance at the College revealed funds were not returned to the appropriate grantor programs within the required time frame of 30 days for one student.

Other testing performed revealed refunds for two students who withdrew during the Summer 2014 semester were calculated incorrectly due to the use of inaccurate institutional charges or errors in applying the refund in the accounting system. One student was requested to return \$209.80 less than the required amount. The other student was requested to return \$8.57 more than the required amount. Additionally, the proration between the school and student portion of the refund was incorrect for one student who withdrew during the Summer 2014 semester.

Questioned Cost:

Questioned costs of \$2,974.05, with likely questioned costs of \$37,731.28, were identified for refunds calculated incorrectly.

Cause:

In discussing the condition with Darton State College officials, these issues occurred due to breakdowns in procedures designed to review withdrawal dates entered into the accounting system and to review institutional



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charges entered in the Return of Title IV calculation module. Additionally, internal procedural errors led to the untimely 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 College should develop and implement procedures to ensure that student financial aid refunds are properly calculated and that unearned funds are correctly returned to the appropriate accounts in a timely manner in accordance with the Higher Education Amendments 1998, Public Law 105-244. The College should also contact the U.S. Department of Education regarding resolution of this finding.

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

Darton State College (DSC) will implement a report that will compare our list of students scheduled for (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 is creating a new purge process that will eliminate any future delays in the R2T4 process.

DSC will begin (started retroactively for fall 2014 semester) to incorporate bookstore charges into our institutional charges when calculating the amount needed for R2T4. This process will begin in the spring 2015 semester.

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MIDDLE GEORGIA STATE COLLEGE

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

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

Criteria:

Management of the College 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 College 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 College Management in accordance with Official Code of Georgia Annotated §50-6-9.

Cause:

In discussing these deficiencies with the College, 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.

The College has begun to leverage its IT helpdesk ticket system to ensure that all system upgrades and local modifications are appropriately tested and approved. Periodic system monitoring will be implemented to attempt to detect anomalies in key database tables. All anomalies will be investigated to determine the cause. The College will develop and implement change management control procedures to separate duties related to the request/approval of program developments or program changes, the programming of the developments or changes



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and the moving of the developments or changes in and out or production. The College will also systematically review logical access to ensure that end-users have the correct permissions with the least amount of access for their jobs.

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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

Withdrawal determinations and federal aid return calculations were not consistently correct.

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:

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

A sample of 40 students that received federal financial assistance and withdrew officially or unofficially from the 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. The refund calculation for 32 students was calculated incorrectly due to the improper number of scheduled break days, inclusion of incorrect institutional charges or an amount that could have been disbursed was not included. This resulted in an underpayment of Title IV funds returned by the College to the U.S. Department of Education in the amount of \$3,258.06. In addition, these errors resulted in student overpayments in the net amount of \$2,537.20.
2. Seven refunds were not processed within the required timeframe of 45 days.
3. One refund was returned twice to the U.S. Department of Education.
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 40 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 34 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 \$74,978.35.

This matter was brought to the attention of the College. The College was asked to determine the number of students and the amount of refunds related to students who received all failing and/or incomplete grades and did not complete 60% of the enrollment period.



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The College determined that 245 students receiving all failing and/or incomplete grades did not complete 60% of the enrollment period. The estimated refunds related to these withdrawals were \$200,800.47. Auditor performed procedures to ensure the College's estimate was reasonable. The College returned \$200,800.47 to the U.S. Department of Education as of the end of field work.

Questioned Cost:

Questioned costs of \$204,058.53, with likely questioned costs of \$226,765.53, 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 the College, management stated that the cause was directly related to ineffective policies and 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:

We concur with this finding.

The College has implemented procedures to ensure that exception reports are generated and consistently monitored to ascertain a student's correct last date if 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 insure timely and appropriate calculations are performed. All days of the payment period are accounted for to insure 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.

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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

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

Criteria:

Management of the College 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 College 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 College Management in accordance with Official Code of Georgia Annotated §50-6-9.

Cause:

In discussing these deficiencies with the College, 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.

The Director of the South Georgia State College (SGSC) Information and Instructional Technology Division (IIT) is responsible for scheduling meetings with the Executive Director for Student Success, data owners, and members of each department to discuss permissions that are necessary for the performance of each job function. The initial discussions are designed to address the classes identified as having separation of duty issues with a goal to have these conflicts resolved by February 28, 2015. Once the separation of duty issues are resolved, new account forms will be signed by supervisors and data owners. The completed account forms will then be scanned by IIT personnel and will be indexed in Xtender, a document imaging component of the Banner student information system. IIT will



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maintain five iterations of account form changes in Xtender. The hard-copy forms will be delivered to the SGSC Office of Human Resources to be filed in each employee's personnel folder. After the classes with separation of duty issues are rebuilt, the institution will continue its review process of all Banner classes to ensure each job function has the proper permissions. As part of this ongoing review process, IIT will review account permissions three times each year, in February, May, and September.

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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

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 eight students that 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 all eight students sampled due to the improper number of scheduled break days and/or institutional charges. This resulted in an underpayment of Title IV funds returned by the College to the U.S. Department of Education in the amount of \$225.22. These errors also resulted in student overpayments in the net amount of \$532.71.

A sample of 23 students was selected who received all failing and/or incomplete grades for which no return of Title IV funds was made. This sample was selected to ascertain whether the students sufficiently completed the enrollment period. Our examination revealed one instance where a refund was not calculated for a student 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 by the College to the U.S. Department of Education in the amount of \$1,272.97. Additionally, the student should return \$1,021.03 to the U.S. Department of Education.

Questioned Cost:

Questioned costs of \$1,498.19, with likely questioned costs of \$12,322.11, 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 a lack of monitoring of the processing of student financial assistance refunds in accordance with federal regulations.

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.



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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.

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 2014 and 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.

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WEST GEORGIA TECHNICAL COLLEGE

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

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

Criteria:

Management of the Technical College 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 Technical College 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 Technical College Management in accordance with Official Code of Georgia Annotated §50-6-9.

Cause:

In discussing these deficiencies with the Technical College, 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.



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Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The Technical College has implemented a process in which the IT Department will regularly run and monitor a system wide analysis of systems for all users that has access to financial statements. This is part of the Financial Aid yearly process that is included in the awarding procedures for students enrolled in the college. This process analysis will include a check for all users with financial aid access to ensure the integrity and accuracy for separation of duties for the college and prevent the misappropriation of fraud and errors.

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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

The Technical College did not properly perform the refund process to ensure that unearned Title IV funds were 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 Technical 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:

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

A sample of 25 students who 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. The refund calculation for 21 students was calculated incorrectly due to the deduction of the improper number of scheduled break days and/or the use of the incorrect withdrawal date. This resulted in an underpayment of Title IV funds returned by the Technical College to the U.S. Department of Education in the amount of \$1,191.54 for six students.
2. Four refunds were not processed within the required timeframe of 45 days.

Questioned Cost:

Questioned costs of \$1,191.54, with likely questioned costs of \$74,756.18, were identified for unearned Title IV funds not returned to the U.S. Department of Education by the Technical College.

Cause:

In discussing these deficiencies with management, they stated that the miscalculation of refund amounts occurred because several students' withdrawal dates were entered into the student information system incorrectly and scheduled break days were not properly set up in the Return of Title IV calculation module. Additionally, internal procedural errors led to the untimely return of funds to the appropriate grantor programs.

Effect or Potential Effect:

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



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Recommendation:

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

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The Technical College will process all withdrawals in the student information system to ensure that scheduled breaks are included in the calculation. This will ensure that the withdrawals are processed with the correct days in the scheduled semester. This will also ensure that calculations are processed within the 45 day. The Technical College will contact the U.S. Department of Education for resolution regarding the excess funds that were returned to them due to incorrect days in the calculation.

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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

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

Criteria:

Management of the Columbus Technical College 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 Columbus Technical College revealed pervasive 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 Columbus Technical College Management in accordance with Official Code of Georgia Annotated §50-6-9.

Cause:

In discussing these deficiencies with the management of Columbus Technical College, 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.

The Technical College has implemented the following process:

Each department/division of the Technical College is assigned Student Information System Security Class. These classes are determined based on the functional duties and the Student Information System screens associated with these duties. To ensure the appropriate faculty and staff have access to student records in Student Information System, a review of each department's Student Information System Security Class and user profile was conducted



Schedule of Findings and Questioned Costs

Section III - Federal Award Findings and Questioned Costs

For the Fiscal Year Ended June 30, 2014

by the Student Information System Database Administrator and the Vice President for each department/division. Based on this review, user profiles of former employees were deleted and adjustments were made to the profiles of current employees to ensure that only those employees whose position made it necessary for access to the Student Information System security class were given permissions to access the appropriate Student Information System screens.

Creation of Student Information System User Accounts Procedure:

For new Student Information System accounts, the Technical College is following the Columbus Technical College Student Information System Account Creation and Maintenance Procedure as revised and adopted November 22, 2010 which states:

Before a new Student Information System account can be created, all necessary forms for hiring a new employee must be submitted to and approved by Human Resources (HR). Once the hiring process is complete, HR will submit a request to Information Technology (IT) for a computer login and email account. Once these accounts have been created, the Dean of the new employee may submit an online request for a Student Information System account with the approval from the appropriate Vice President (VP).

Deletion of Student Information System User Accounts Procedure:

For the deletion of a Student Information System account, the Technical College follows the Columbus Technical College Exit Process Procedure. As part of the exit process an online Resignation/Retirement Checklist is completed with the employee by the immediate supervisor. A copy of the electronic form is routed to the HR Director. The HR Director forwards the information to the payroll specialist for processing of the termination. The Payroll Specialist electronically submits an IT Technology Helpdesk form to the Database Administrator for deletion of the Student Information System user profile. The Database Administrator deletes the terminated employee.

Effective January 1, 2015, bi-annual departmental reviews of the Student Information System Security Classes and user profiles will be conducted by the Student Information System Database Administrator and the Vice President for each division/department to ensure adherence to the above stated procedures. These reviews will occur in June and December of each year. The review procedure will be as following:

- 1. The Student Information System Database Administrator will provide each division/department Vice President with a Student Information System shot of the unit's Student Information System Security Class*
- 2. The Vice President will review the Student Information System user profiles authorized within the Student Information System Security Class to ensure the appropriate staff is listed in the correct security class.*
- 3. The Vice President will complete a Student Information System Security Class Verification Form to indicate if changes or corrections are needed.*
- 4. Once the completed form has been received by the Student Information System Database Administrator, the changes to Student Information System will be made.*

Contact Person: Tara Askew, Vice-President, Student Affairs

Telephone: 706-649-1901; Fax: 706-649-1804; E-mail: taskew@columbustech.edu



Schedule of Findings and Questioned Costs

Section III - Federal Award Findings and Questioned Costs

For the Fiscal Year Ended June 30, 2014

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

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 was selected to determine if financial assistance was properly calculated and disbursed to eligible students. Five 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.

Questioned Cost:

Questioned costs of \$7,024.89, with likely questioned costs of \$480,571.52, were identified for students who received student financial assistance in excess of their eligible need.

Cause:

In discussing these conditions with the Technical College's Student Financial Assistance (SFA) Office, they stated that the deficiencies occurred as a result of Student Information System programming issues related to the transition from the quarter system to the semester system and transition to a new method of calculating satisfactory academic progress. Additionally, the SFA Office was not appropriately monitoring students to ensure that they did not exceed 150% of the attempted hours in their program of study.

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



Schedule of Findings and Questioned Costs

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For the Fiscal Year Ended June 30, 2014

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The Technical College has implemented the following process.

Satisfactory Academic Progress will be reviewed for random students on a weekly basis by the Manager of Financial Aid Services with results retained in a written format. The Associate Vice President of Financial Aid Services will review the information along with the Manager. The quantitative calculation (minimum 67 percent retention rate) will be reviewed. The reviews that have taken place thus far have revealed no discrepancies found – 100% accurate.

Satisfactory Academic Progress will be reviewed for random students on a weekly basis with results retained in a written format. The Manager of Financial Aid Services will conduct the review and the Associate Vice President of Financial Services will review the information along with the Manager. The qualitative calculation (minimum 2.0 GPA) will be reviewed. The reviews that have taken place thus far have revealed no discrepancies found – 100% accurate.

A manual review will be conducted by the Associate Vice President of Financial Aid Services during Spring Semester 2015 to ensure students are meeting the 150% quantitative calculation for each program of study enrolled. This process was started in Fall Semester 2014 with student identification/progress identification. No results have been tabulated. An electronic Student Information System process is being tested at the Technical College System of Georgia ("TCSG") and is not ready to be implemented due to problems identified with the calculation. TCSG is working with Ellucian to remedy the problems. The electronic process will be used to ensure students are meeting the 150% quantitative calculation once released to the Technical Colleges by TCSG.

Contact Person: Debbie Henshaw, Associate Vice President of Financial Aid Services
Telephone: 706-649-1888; Fax: 706-649-1457; Email: dhenshaw@columbustech.edu



Schedule of Findings and Questioned Costs

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For the Fiscal Year Ended June 30, 2014

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

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

Criteria:

Management of the Technical College 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 Technical College 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 Technical College Management in accordance with Official Code of Georgia Annotated §50-6-9.

Cause:

In discussing these deficiencies with the Technical College, they 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.

The Vice President of Information Technology adjusted the security access at the time the auditor notified the technical College of the security weakness.

Contact Person: Robbie Vickers, Vice President of Information Technology
Telephone: 770-531-6425; Email: rvickers@laniertech.edu



Schedule of Findings and Questioned Costs

Section III - Federal Award Findings and Questioned Costs

For the Fiscal Year Ended June 30, 2014

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

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

Condition:

Twenty-five students who received federal financial assistance for the Fall 2013 and Spring 2014 semesters and withdrew from the Technical College were selected to determine if refunds were calculated and returned in the correct amount to the proper funding agency and/or student in a timely manner. The sample revealed a refund was not calculated for one student that withdrew from the Technical College. The student's refund of \$911.00 was not returned to the program in accordance with federal requirements.

Questioned Cost:

Questioned costs of \$911.00, with likely questioned costs of \$4,999.87, were identified for the refund not calculated and returned to the program.

Cause:

In discussing this deficiency with the Technical College, management stated that the cause was due to human error. In addition, controls were not properly designed to ensure review and approval of refund calculations.

Effect or Potential Effect:

The Technical College was not in compliance with federal regulations concerning the refund of Title IV funds.

Recommendation:

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



Schedule of Findings and Questioned Costs

Section III - Federal Award Findings and Questioned Costs

For the Fiscal Year Ended June 30, 2014

Views of Responsible Officials and Corrective Action Plans:

We concur with this finding.

The Title IV funds for one student were not reduced on the student's record in a timely fashion.

Financial Aid Return to Title IV procedures have been updated/implemented to include additional steps where a second staff member is required to review calculations and data entry to ensure each occurrence has been posted to the student account. The occurrence in question has been updated and unearned funds have been returned to the U. S. Department of Education.

Contact Person: Kim Kelley, Director of Financial Aid

Telephone: 770-531-6326; E-mail: kkelley@laniertech.edu



Schedule of Findings and Questioned Costs Section III - Federal Award Findings and Questioned Costs For the Fiscal Year Ended June 30, 2014

CENTRAL GEORGIA TECHNICAL COLLEGE

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

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

Criteria:

Management of the Technical College 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 Technical College 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 Central Georgia Technical College Management in accordance with Official Code of Georgia Annotated §50-6-9.

Cause:

In discussing these deficiencies with the Technical College, they 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.

The Technical College has implemented procedures to strengthen the internal controls over logical access IT general controls. User access and general security settings will be monitored by management to ensure the integrity and accuracy of the student information within the IT system.

Contact Person: Michele Siniard, Vice President of Administrative Services
Telephone: (478) 218-3330; Fax: (478) 988-6813; E-mail: msiniard@centralgatech.edu



Schedule of Findings and Questioned Costs

Section III - Federal Award Findings and Questioned Costs

For the Fiscal Year Ended June 30, 2014

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

South Georgia Technical College policies and procedures were insufficient to provide adequate internal controls over logical access IT general controls.

Criteria:

Management of the South Georgia Technical College 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 Technical College 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 South Georgia Technical College Management in accordance with Official Code of Georgia Annotated §50-6-9.

Cause:

In discussing these deficiencies with the Technical College, they 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.



Schedule of Findings and Questioned Costs

Section III - Federal Award Findings and Questioned Costs

For the Fiscal Year Ended June 30, 2014

Views of Responsible Officials and Corrective Action Plans:

We concur with this federal awards internal control significant deficiency.

The Technical College's IT department has revised its procedures to include (1) retention of complete documentation demonstrating the testing of all software upgrades and backups, (2) more frequent analysis of employees' permissions to Student Records software, and (3) utilization of permission forms for employees' accesses and terminations, in coordination with departmental Vice Presidents and the Human Resources office.

Contact person: Vice President Student Affairs, IE, and IT Karen Werling

Telephone: 229-931-2902; Fax: 229-931-2459; Email: kwerling@southgatech.edu



Schedule of Findings and Questioned Costs

Section III - Federal Award Findings and Questioned Costs

For the Fiscal Year Ended June 30, 2014

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

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

Criteria:

34 CFR 668.22 provides requirements over the treatment of Title IV funds when a student withdraws. The Technical College is required to determine the amount of Title IV grant that the student earned as a result 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 and 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:

Six students who received federal financial assistance for the Fall 2013 and Spring 2014 semesters and withdrew from the Technical College, 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 two students who unofficially withdrew during the Fall 2013 or Spring 2014 semesters, which resulted in \$1,749.17 of funds not being returned to the various Student Financial Assistance programs.

Questioned Cost:

Questioned costs of \$1,749.17, with likely questioned costs of \$15,473.56, were identified for refunds not calculated.

Cause:

In discussing the condition with South Georgia Technical College officials, they stated that the finding occurred because the several students' withdrawal dates were submitted in an untimely manner and therefore, the Student Financial Aid Office was not aware that Return of Title IV calculations should be performed for these students.

Effect or Potential Effect:

The Student Financial Aid Office did not calculate refunds for unofficial withdrawals for the Title IV Federal program. The Technical 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 Technical College should implement policies and procedures to ensure that unofficial withdrawals that received Title IV funds are identified and the required refund calculation is performed. The Technical College should also contact the U.S. Department of Education regarding the resolution of this finding.



Schedule of Findings and Questioned Costs

Section III - Federal Award Findings and Questioned Costs

For the Fiscal Year Ended June 30, 2014

Views of Responsible Officials and Corrective Action Plans:

We concur with this federal awards internal control significant deficiency.

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 daily by the Registrar and Financial Aid Director to determine any withdrawn students miscoded in the student information system so that keying errors can be corrected timely.

Contact person: Vice President Administrative Services Janice Davis
Telephone: 229-931-2132; Fax: 229-931-2459; Email: jdavis@southgatech.edu

Schedule of Expenditures of Federal Awards



...To the Marshes of Glynn
Marilyn Hubbard, Carrollton, Georgia



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 134,448	\$ -
01.OFA <i>Pass-through from JETS (71307)</i>	5,615	-
01.OFA Total	140,063	-
African Development Foundation Total	\$ 140,063	\$ -



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 1,166,445	\$ -
10.025 Total	1,166,445	-
10.072 Wetlands Reserve Program		
10.072 <i>Direct</i>	22,989	-
10.072 Total	22,989	-
10.092 Tree Assistance Program		
10.092 <i>Direct</i>	47,689	-
10.092 Total	47,689	-
10.163 Market Protection and Promotion		
10.163 <i>Direct</i>	58,855	-
10.163 Total	58,855	-
10.170 Specialty Crop Block Grant Program - Farm Bill		
10.170 <i>Direct</i>	1,047,491	-
10.170 Total	1,047,491	-
10.212 Small Business Innovation Research		
10.212 <i>Pass-through from UES, Inc. (unknown)</i>	128	128
10.212 Total	128	128
10.215 Sustainable Agriculture Research and Education		
10.215 <i>Direct</i>	129,125	-
10.215 Total	129,125	-
10.443 Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers		
10.443 <i>Direct</i>	186,425	-
10.443 Total	186,425	-
10.475 Cooperative Agreements with States for Intrastate Meat and Poultry Inspection		
10.475 <i>Direct</i>	6,180,675	-
10.475 Total	6,180,675	-
10.500 Cooperative Extension Service		
10.500 <i>Direct</i>	1,978,642	-
10.500 Total	1,978,642	-
10.557 Special Supplemental Nutrition Program for Women, Infants, and Children		
10.557 <i>Direct</i>	198,336,975	56,010,813
10.557 Total	198,336,975	56,010,813



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Agriculture		
10.558 Child and Adult Care Food Program		
10.558 <i>Direct</i>	\$ 7,806,582	\$ 5,970,485
10.558 Total	7,806,582	5,970,485
10.560 State Administrative Expenses for Child Nutrition		
10.560 <i>Direct</i>	8,883,826	(229,748)
10.560 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	13,405	-
10.560 Total	8,897,231	(229,748)
10.572 WIC Farmers' Market Nutrition Program (FMNP)		
10.572 <i>Direct</i>	759,045	-
10.572 Total	759,045	-
10.574 Team Nutrition Grants		
10.574 <i>Direct</i>	139,155	2,377
10.574 Total	139,155	2,377
10.575 Farm to School Grant Program		
10.575 <i>Direct</i>	2,065	-
10.575 Total	2,065	-
10.576 Senior Farmers Market Nutrition Program		
10.576 <i>Direct</i>	346,888	-
10.576 Total	346,888	-
10.582 Fresh Fruit and Vegetable Program		
10.582 <i>Direct</i>	3,806,426	3,806,426
10.582 Total	3,806,426	3,806,426
10.664 Cooperative Forestry Assistance		
10.664 <i>Direct</i>	4,427,023	-
10.664 Total	4,427,023	-
10.676 Forest Legacy Program		
10.676 <i>Direct</i>	25,799	-
10.676 Total	25,799	-
10.678 Forest Stewardship Program		
10.678 <i>Direct</i>	394,878	-
10.678 Total	394,878	-
10.680 Forest Health Protection		
10.680 <i>Direct</i>	474,118	-
10.680 Total	474,118	-
10.683 National Fish and Wildlife Foundation		
10.683 <i>Direct</i>	10,987	-
10.683 Total	10,987	-
10.769 Rural Business Enterprise Grants		
10.769 <i>Direct</i>	42,000	-
10.769 Total	42,000	-

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Agriculture		
10.856 1890 Land Grant Institutions Rural Entrepreneurial Outreach Program		
10.856 <i>Direct</i>	\$ 3,601	\$ -
10.856 Total	3,601	-
10.901 Resource Conservation and Development		
10.901 <i>Direct</i>	6,044	-
10.901 Total	6,044	-
10.902 Soil and Water Conservation		
10.902 <i>Direct</i>	62,764	-
10.902 Total	62,764	-
10.912 Environmental Quality Incentives Program		
10.912 <i>Direct</i>	313,606	-
10.912 Total	313,606	-
10.914 Wildlife Habitat Incentive Program		
10.914 <i>Direct</i>	78,405	-
10.914 Total	78,405	-
10.924 Conservation Stewardship Program		
10.924 <i>Direct</i>	6,000	-
10.924 Total	6,000	-
10.962 Cochran Fellowship Program-International Training-Foreign Participant		
10.962 <i>Direct</i>	12,300	-
10.962 Total	12,300	-
10.OFA Other Federal Assistance		
10.OFA <i>Direct</i>	145,159	-
10.OFA Total	145,159	-
Supplemental Nutrition Assistance Program Cluster		
10.551 Supplemental Nutrition Assistance Program		
10.551 <i>Direct</i>	2,895,367,172	-
10.551 Total	2,895,367,172	-
10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		
10.561 <i>Direct</i>	85,746,617	2,180,091
10.561 Total	85,746,617	2,180,091
Supplemental Nutrition Assistance Program Cluster Total	2,981,113,789	2,180,091



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 166,129,390	\$ 166,129,390
10.553 Total	166,129,390	166,129,390
10.555 National School Lunch Program		
10.555 <i>Direct</i>	641,096,188	601,491,253
10.555 Total	641,096,188	601,491,253
10.556 Special Milk Program for Children		
10.556 <i>Direct</i>	8,988	8,988
10.556 Total	8,988	8,988
10.559 Summer Food Service Program for Children		
10.559 <i>Direct</i>	60,489	-
10.559 Total	60,489	-
Child Nutrition Cluster Total	807,295,055	767,629,631
<i>Food Distribution Cluster</i>		
10.565 Commodity Supplemental Food Program		
10.565 <i>Direct</i>	963,139	243,848
10.565 Total	963,139	243,848
10.568 Emergency Food Assistance Program (Administrative Costs)		
10.568 <i>Direct</i>	1,405,424	460,213
10.568 Total	1,405,424	460,213
10.569 Emergency Food Assistance Program (Food Commodities)		
10.569 <i>Pass-through from Step Up Savannah-United Way (58-0623603)</i>	16,513,279	-
10.569 Total	16,513,279	-
Food Distribution Cluster Total	18,881,842	704,061
<i>Forest Service Schools and Roads Cluster</i>		
10.665 Schools and Roads - Grants to States		
10.665 <i>Direct</i>	1,454,308	1,454,308
10.665 Total	1,454,308	1,454,308
Forest Service Schools and Roads Cluster Total	1,454,308	1,454,308
Department of Agriculture Total	\$ 4,045,660,509	\$ 837,528,572



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Commerce		
11.303 Economic Development Technical Assistance		
11.303 <i>Direct</i>	\$ 2,717,762	\$ -
11.303 Total	2,717,762	-
11.313 Trade Adjustment Assistance for Firms		
11.313 <i>Direct</i>	1,257,554	-
11.313 Total	1,257,554	-
11.407 Interjurisdictional Fisheries Act of 1986		
11.407 <i>Direct</i>	8,327	-
11.407 <i>Pass-through from Research Triangle Institute (50-0686338)</i>	67,799	-
11.407 Total	76,126	-
11.419 Coastal Zone Management Administration Awards		
11.419 <i>Direct</i>	2,636,121	349,016
11.419 Total	2,636,121	349,016
11.420 Coastal Zone Management Estuarine Research Reserves		
11.420 <i>Direct</i>	423,332	-
11.420 Total	423,332	-
11.431 Climate and Atmospheric Research		
11.431 <i>Pass-through from University Corporation for Atmospheric Research (84-0412668)</i>	4,366	-
11.431 Total	4,366	-
11.434 Cooperative Fishery Statistics		
11.434 <i>Direct</i>	148,511	-
11.434 Total	148,511	-
11.435 Southeast Area Monitoring and Assessment Program		
11.435 <i>Direct</i>	67,545	-
11.435 <i>Pass-through from South Carolina Department of Natural Resources (576000286)</i>	14,092	-
11.435 Total	81,637	-
11.439 Marine Mammal Data Program		
11.439 <i>Direct</i>	35,301	-
11.439 Total	35,301	-
11.441 Regional Fishery Management Councils		
11.441 <i>Pass-through from South Atlantic Fishery Management Council (57-0648302)</i>	81,372	-
11.441 Total	81,372	-
11.454 Unallied Management Projects		
11.454 <i>Pass-through from University of North Florida (59-2976169)</i>	26,692	-
11.454 Total	26,692	-
11.469 Congressionally Identified Awards and Projects		
11.469 <i>Pass-through from Consortium for Ocean Leadership (52-1892964)</i>	6,829	-
11.469 Total	6,829	-

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Commerce		
11.472 Unallied Science Program		
11.472 <i>Direct</i>	\$ 738,847	\$ -
11.472 <i>Pass-through from South Carolina Department of Natural Resources (576000286)</i>	126,889	-
11.472 Total	865,736	-
11.473 Coastal Services Center		
11.473 <i>Pass-through from Southeast Coastal Ocean Observing Regional Association (26-1215705)</i>	10,128	-
11.473 Total	10,128	-
11.474 Atlantic Coastal Fisheries Cooperative Management Act		
11.474 <i>Direct</i>	571,926	-
11.474 Total	571,926	-
11.549 State and Local Implementation Grant Program		
11.549 <i>Direct</i>	112,223	-
11.549 Total	112,223	-
11.558 State Broadband Data and Development Grant Program		
11.558 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	2,774	-
11.558 ARRA - State Broadband Data and Development Grant Program		
11.558 <i>Direct</i>	1,132,552	-
11.558 Total	1,135,326	-
11.609 Measurement and Engineering Research and Standards		
11.609 <i>Direct</i>	22,473	-
11.609 Total	22,473	-
11.611 Manufacturing Extension Partnership		
11.611 <i>Direct</i>	57,251	-
11.611 Total	57,251	-
11.805 MBDA Business Center		
11.805 <i>Direct</i>	373,915	-
11.805 Total	373,915	-
11.900 Patent and Trademark Technical Information Dissemination		
11.900 <i>Direct</i>	22,389	-
11.900 Total	22,389	-
Economic Development Cluster		
11.307 Economic Adjustment Assistance		
11.307 <i>Direct</i>	304,301	-
11.307 Total	304,301	-
Economic Development Cluster Total	304,301	-
Department of Commerce Total	\$ 10,971,271	\$ 349,016



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 275,323	\$ -
12.100 Total	275,323	-
12.113 State Memorandum of Agreement Program for the Reimbursement of Technical Services		
12.113 <i>Direct</i>	759,507	-
12.113 Total	759,507	-
12.300 Basic and Applied Scientific Research		
12.300 <i>Pass-through from Amewas/Lexington Park, MD (N00178-04-D-4011)</i>	108,141	-
12.300 <i>Pass-through from Amewas/Lexington Park, MD (N00178-04-D-4011M802)</i>	46,503	-
12.300 <i>Pass-through from Kennesaw State University Research Foundation (371535589)</i>	14,545	-
12.300 <i>Pass-through from Tecolote Research, Inc./Coleta, CA (N41756-04-A-8613)</i>	4,706	-
12.300 Total	173,895	-
12.357 ROTC Language and Culture Training Grants		
12.357 <i>Direct</i>	278,081	-
12.357 <i>Pass-through from Institute of International Education/Washington, DC (H98210-13-2-0001)</i>	343,000	-
12.357 Total	621,081	-
12.369 Marine Corps Systems Command Federal Assistance Program		
12.369 <i>Direct</i>	416,607	-
12.369 Total	416,607	-
12.400 Military Construction, National Guard		
12.400 <i>Direct</i>	15,406,118	-
12.400 Total	15,406,118	-
12.401 National Guard Military Operations and Maintenance (O&M) Projects		
12.401 <i>Direct</i>	35,524,557	-
12.401 Total	35,524,557	-
12.404 National Guard ChalleNGe Program		
12.404 <i>Direct</i>	9,217,760	-
12.404 Total	9,217,760	-
12.431 Basic Scientific Research		
12.431 <i>Direct</i>	254,582	(2,650)
12.431 <i>Pass-through from Johns Hopkins Applied Physics Lab/Laurel, MD (N00024-D-03-6606)</i>	4,898	-
12.431 Total	259,480	(2,650)
12.550 The Language Flagship Grants to Institutions of Higher Education		
12.550 <i>Direct</i>	232,125	-
12.550 <i>Pass-through from Institute of International Education/Washington, DC (H98210-11-2-0001)</i>	208,880	-
12.550 Total	441,005	-
12.558 Department of Defense Impact Aid (Supplement, CWSD, BRAC)		
12.558 <i>Direct</i>	17,204	-
12.558 Total	17,204	-



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Defense		
12.579 Language Training Center		
12.579 <i>Direct</i>	\$ 54,803	\$ -
12.579 Total	54,803	-
12.610 Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies		
12.610 <i>Direct</i>	20,582	-
12.610 Total	20,582	-
12.630 Basic, Applied, and Advanced Research in Science and Engineering		
12.630 <i>Pass-through from ICES Corp. (HC1028-12-C-0017)</i>	29,526	-
12.630 Total	29,526	-
12.800 Air Force Defense Research Sciences Program		
12.800 <i>Direct</i>	91,857	-
12.800 <i>Pass-through from JT3, LLC (F42650-01-C-7218)</i>	4,790	-
12.800 Total	96,647	-
12.900 Language Grant Program		
12.900 <i>Direct</i>	8,785	-
12.900 <i>Pass-through from Kennesaw State University Research and Service Foundation (371535589)</i>	107,630	-
12.900 Total	116,415	-
12.901 Mathematical Sciences Grants Program		
12.901 <i>Direct</i>	6,911	-
12.901 Total	6,911	-
12.OFA Other Federal Assistance		
12.OFA <i>Direct</i>	4,198,745	418,159
12.OFA <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	16,725	-
12.OFA <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	115,616	-
12.OFA <i>Pass-through from Paine College (23-7434499)</i>	96	-
12.OFA Total	4,331,182	418,159
Department of Defense Total	\$ 67,768,603	\$ 415,509



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 319,675	\$ -
14.169 Total	319,675	-
14.171 Manufactured Home Dispute Resolution		
14.171 <i>Direct</i>	618,833	-
14.171 Total	618,833	-
14.231 Emergency Solutions Grant Program		
14.231 <i>Direct</i>	4,760,540	-
14.231 Total	4,760,540	-
14.235 Supportive Housing Program		
14.235 <i>Direct</i>	725,529	-
14.235 Total	725,529	-
14.238 Shelter Plus Care		
14.238 <i>Direct</i>	11,331,436	-
14.238 Total	11,331,436	-
14.239 Home Investment Partnerships Program		
14.239 <i>Direct</i>	13,024,323	-
14.239 Total	13,024,323	-
14.241 Housing Opportunities for Persons with AIDS		
14.241 <i>Direct</i>	2,217,152	-
14.241 Total	2,217,152	-
14.248 Community Development Block Grants Section 108 Loan Guarantees		
14.248 <i>Pass-through from Atlanta Housing Authority (unknown)</i>	33,457	31,078
14.248 Total	33,457	31,078
14.264 Neighborhood Stabilization Program		
14.264 <i>Direct</i>	3,445,598	-
14.264 Total	3,445,598	-
14.401 Fair Housing Assistance Program State and Local		
14.401 <i>Direct</i>	22,502	-
14.401 Total	22,502	-
14.703 Sustainable Communities Regional Planning Grant Program		
14.703 <i>Pass-through from Shelby County Government (unknown)</i>	72,283	69,040
14.703 Total	72,283	69,040
14.900 Lead-Based Paint Hazard Control in Privately-Owned Housing		
14.900 <i>Direct</i>	677,393	431,998
14.900 Total	677,393	431,998



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Housing and Urban Development		
14.181 Supportive Housing for Persons with Disabilities		
14.181 <i>Direct</i>	\$ 391,737	\$ -
14.181 Total	391,737	-
<i>Community Development Block Grants - State-Administered CDBG Cluster</i>		
14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii		
14.228 <i>Direct</i>	41,596,613	39,957,259
14.228 Total	41,596,613	39,957,259
<i>Community Development Block Grants- State-Administered CDBG Cluster Total</i>		39,957,259
<i>Housing Voucher Cluster</i>		
14.871 Section 8 Housing Choice Vouchers		
14.871 <i>Direct</i>	124,473,626	-
14.871 Total	124,473,626	-
<i>Housing Voucher Cluster Total</i>		-
Department of Housing and Urban Development Total	\$ 203,710,697	\$ 40,489,375



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 36,159	\$ -
15.608 Total	36,159	-
15.614 Coastal Wetlands Planning, Protection and Restoration Program		
15.614 <i>Direct</i>	347,184	-
15.614 Total	347,184	-
15.615 Cooperative Endangered Species Conservation Fund		
15.615 <i>Direct</i>	1,621,900	-
15.615 Total	1,621,900	-
15.616 Clean Vessel Act Program		
15.616 <i>Direct</i>	163,990	66,525
15.616 Total	163,990	66,525
15.623 North American Wetlands Conservation Fund		
15.623 <i>Direct</i>	900,000	-
15.623 Total	900,000	-
15.631 Partners for Fish and Wildlife		
15.631 <i>Direct</i>	170,445	-
15.631 Total	170,445	-
15.634 State Wildlife Grants		
15.634 <i>Direct</i>	1,640,049	-
15.634 Total	1,640,049	-
15.663 National Fish and Wildlife Foundation		
15.663 <i>Direct</i>	304,665	-
15.663 Total	304,665	-
15.808 U.S. Geological Survey Research and Data Collection		
15.808 <i>Direct</i>	29,290	-
15.808 Total	29,290	-
15.904 Historic Preservation Fund Grants-In-Aid		
15.904 <i>Direct</i>	843,280	70,304
15.904 Total	843,280	70,304
15.914 National Register of Historic Places		
15.914 <i>Direct</i>	7,785	-
15.914 Total	7,785	-
15.916 Outdoor Recreation Acquisition, Development and Planning		
15.916 <i>Direct</i>	279,645	102,966
15.916 Total	279,645	102,966
15.928 Civil War Battlefield Land Acquisition Grants		
15.928 <i>Direct</i>	662,326	-
15.928 Total	662,326	-

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of the Interior		
15.945 Cooperative Research and Training Programs – Resources of the National Park System		
15.945 <i>Direct</i>	\$ 150,122	\$ -
15.945 Total	150,122	-
<i>Fish and Wildlife Cluster</i>		
15.605 Sport Fish Restoration Program		
15.605 <i>Direct</i>	6,849,165	-
15.605 Total	6,849,165	-
15.611 Wildlife Restoration and Basic Hunter Education		
15.611 <i>Direct</i>	15,580,774	-
15.611 Total	15,580,774	-
<i>Fish and Wildlife Cluster Total</i>	22,429,939	-
Department of the Interior Total	\$ 29,586,779	\$ 239,796



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Justice		
16.013 Violence Against Women Act Court Training and Improvement Grants		
16.013 <i>Direct</i>	\$ 101,967	\$ -
16.013 Total	101,967	-
16.017 Sexual Assault Services Formula Program		
16.017 <i>Direct</i>	250,013	245,230
16.017 Total	250,013	245,230
16.111 Joint Law Enforcement Operations (JLEO)		
16.111 <i>Direct</i>	258,675	-
16.111 Total	258,675	-
16.203 Promoting Evidence Integration in Sex Offender Management Discretionary Grant Program		
16.203 <i>Direct</i>	10,617	-
16.203 Total	10,617	-
16.523 Juvenile Accountability Block Grants		
16.523 <i>Direct</i>	1,630,271	1,347,506
16.523 Total	1,630,271	1,347,506
16.527 Supervised Visitation, Safe Havens for Children		
16.527 <i>Direct</i>	60,445	49,584
16.527 Total	60,445	49,584
16.540 Juvenile Justice and Delinquency Prevention Allocation to States		
16.540 <i>Direct</i>	(481)	-
16.540 Total	(481)	-
16.543 Missing Children's Assistance		
16.543 <i>Direct</i>	575,620	-
16.543 Total	575,620	-
16.548 Title V Delinquency Prevention Program		
16.548 <i>Direct</i>	2,500	2,500
16.548 Total	2,500	2,500
16.554 National Criminal History Improvement Program (NCHIP)		
16.554 <i>Direct</i>	200,032	-
16.554 Total	200,032	-
16.575 Crime Victim Assistance		
16.575 <i>Direct</i>	11,212,479	9,034,496
16.575 Total	11,212,479	9,034,496
16.576 Crime Victim Compensation		
16.576 <i>Direct</i>	4,856,948	-
16.576 Total	4,856,948	-
16.579 Edward Byrne Memorial Formula Grant Program		
16.579 <i>Direct</i>	50,917	-
16.579 Total	50,917	-

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Justice		
16.585 Drug Court Discretionary Grant Program		
16.585 <i>Direct</i>	\$ 119,658	\$ -
16.585 Total	119,658	-
16.588 Violence Against Women Formula Grants		
16.588 <i>Direct</i>	3,772,978	3,160,963
16.588 Total	3,772,978	3,160,963
16.593 Residential Substance Abuse Treatment for State Prisoners		
16.593 <i>Direct</i>	845,790	58,748
16.593 Total	845,790	58,748
16.601 Corrections Training and Staff Development		
16.601 <i>Direct</i>	66,813	-
16.601 Total	66,813	-
16.607 Bulletproof Vest Partnership Program		
16.607 <i>Direct</i>	104,538	28,493
16.607 Total	104,538	28,493
16.609 Project Safe Neighborhoods		
16.609 <i>Direct</i>	186,105	129,533
16.609 Total	186,105	129,533
16.710 Public Safety Partnership and Community Policing Grants		
16.710 <i>Direct</i>	109,553	-
16.710 Total	109,553	-
16.727 Enforcing Underage Drinking Laws Program		
16.727 <i>Direct</i>	376,618	374,532
16.727 Total	376,618	374,532
16.735 Protecting Inmates and Safeguarding Communities Discretionary Grant Program		
16.735 <i>Direct</i>	354,687	-
16.735 Total	354,687	-
16.741 DNA Backlog Reduction Program		
16.741 <i>Direct</i>	1,561,516	-
16.741 Total	1,561,516	-
16.742 Paul Coverdell Forensic Sciences Improvement Grant Program		
16.742 <i>Direct</i>	274,592	23,000
16.742 Total	274,592	23,000
16.745 Criminal and Juvenile Justice and Mental Health Collaboration Program		
16.745 <i>Direct</i>	29,316	-
16.745 Total	29,316	-
16.746 Capital Case Litigation		
16.746 <i>Direct</i>	101,502	-
16.746 Total	101,502	-

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Justice		
16.750 Support for Adam Walsh Act Implementation Grant Program		
16.750 <i>Direct</i>	\$ 6,586	\$ -
16.750 Total	6,586	-
16.754 Harold Rogers Prescription Drug Monitoring Program		
16.754 <i>Direct</i>	127,081	-
16.754 Total	127,081	-
16.812 Second Chance Act Prisoner Reentry Initiative		
16.812 <i>Direct</i>	793,958	-
16.812 Total	793,958	-
16.816 John R. Justice Prosecutors and Defenders Incentive Act		
16.816 <i>Direct</i>	71,043	-
16.816 Total	71,043	-
16.922 Equitable Sharing Program		
16.922 <i>Direct</i>	1,313,388	7,000
16.922 Total	1,313,388	7,000
16.OFA Other Federal Assistance		
16.OFA <i>Direct</i>	886,381	51,305
16.OFA Total	886,381	51,305
Justice Assistance Grant Program Cluster		
16.738 Edward Byrne Memorial Justice Assistance Grant Program		
16.738 <i>Direct</i>	5,715,027	2,226,817
16.738 <i>Pass-through from City of Atlanta (58-6000511)</i>	73,750	-
16.738 <i>Pass-through from DeKalb County (6440)</i>	58,707	-
16.738 Total	5,847,484	2,226,817
16.803 ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories		
16.803 <i>Direct</i>	1,314,758	721,742
16.803 Total	1,314,758	721,742
Justice Assistance Grant Program Cluster Total	7,162,242	2,948,559
Department of Justice Total	\$ 37,474,348	\$ 17,461,449



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 1,181,900	\$ -
17.002 Total	1,181,900	-
17.005 Compensation and Working Conditions		
17.005 <i>Direct</i>	190,203	-
17.005 Total	190,203	-
17.225 Unemployment Insurance		
17.225 <i>Direct</i>	1,219,116,487	-
17.225 Total	1,219,116,487	-
17.235 Senior Community Service Employment Program		
17.235 <i>Direct</i>	1,875,529	1,725,064
17.235 Total	1,875,529	1,725,064
17.245 Trade Adjustment Assistance		
17.245 <i>Direct</i>	6,417,489	-
17.245 <i>Pass-through from Athens Technical College Foundation(unknown)</i>	561,731	-
17.245 Total	6,979,220	-
17.260 Workforce Investment Act Dislocated Workers		
17.260 <i>Direct</i>	25,028	-
17.260 <i>Pass-through from City of Colquitt (ID4)</i>	44,562	-
17.260 <i>Pass-through from Georgia Mountains Regional Commission (580918142)</i>	70,162	-
17.260 <i>Pass-through from ITA, Career Center (1116)</i>	32,264	-
17.260 <i>Pass-through from Job Training Unlimited (58-2581803)</i>	137,078	-
17.260 <i>Pass-through from Northeast Georgia Regional Commission (580902860)</i>	120,381	-
17.260 <i>Pass-through from River Valley Regional Commission (27-0432727)</i>	61,033	-
17.260 <i>Pass-through from Southern Georgia Regional Commission (ID2)</i>	37,686	-
17.260 ARRA - Workforce Investment Act Dislocated Workers		
17.260 <i>Pass-through from Atlanta Regional Commission (586002324)</i>	11,284	-
17.260 <i>Pass-through from River Valley Regional Commission (58-1937286)</i>	71,454	-
17.260 Total	610,932	-
17.267 Incentive Grants - Workforce Investment Act Section 503		
17.267 <i>Direct</i>	121,642	52,166
17.267 Total	121,642	52,166
17.268 H-1B Job Training Grants		
17.268 <i>Direct</i>	1,777,835	-
17.268 Total	1,777,835	-
17.269 Community Based Job Training Grants		
17.269 <i>Direct</i>	30,032	-
17.269 Total	30,032	-
17.271 Work Opportunity Tax Credit Program (WOTC)		
17.271 <i>Direct</i>	402,059	-
17.271 Total	402,059	-

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 513,763	\$ -
17.273 Total	513,763	-
17.276 Health Care Tax Credit (HCTC) National Emergency Grants (NEGs)		
17.276 <i>Direct</i>	7,802	-
17.276 Total	7,802	-
17.277 Workforce Investment Act National Emergency Grants		
17.277 <i>Direct</i>	770,307	-
17.277 Total	770,307	-
17.280 Workforce Investment Act Dislocated Worker National Reserve Demonstration Grants		
17.280 <i>Direct</i>	58,755	-
17.280 Total	58,755	-
17.282 Trade Adjustment Assistance Community College and Career Training (TAACCT) Grants		
17.282 <i>Direct</i>	2,257,111	-
17.282 Total	2,257,111	-
17.600 Mine Health and Safety Grants		
17.600 <i>Direct</i>	130,275	-
17.600 Total	130,275	-
Employment Service Cluster		
17.207 Employment Service/Wagner-Peyser Funded Activities		
17.207 <i>Direct</i>	26,713,817	-
17.207 Total	26,713,817	-
17.801 Disabled Veterans' Outreach Program (DVOP)		
17.801 <i>Direct</i>	3,743,770	-
17.801 Total	3,743,770	-
17.804 Local Veterans' Employment Representative Program		
17.804 <i>Direct</i>	2,269,429	-
17.804 Total	2,269,429	-
Employment Service Cluster Total	32,727,016	-



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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 Workforce Investment Act Adult Program		
17.258 <i>Direct</i>	\$ 20,954,395	\$ 18,922,129
17.258 <i>Pass-through from Atlanta Regional Commission (58-6002324)</i>	484,786	-
17.258 <i>Pass-through from City of Colquitt (ID4)</i>	87,796	-
17.258 <i>Pass-through from City of Macon (58-6000612)</i>	66,687	-
17.258 <i>Pass-through from Georgia Mountains Regional Commission (580918142)</i>	110,807	-
17.258 <i>Pass-through from Job Training Unlimited (58-2181803)</i>	178,937	-
17.258 <i>Pass-through from Middle Georgia Consortium (58-1391833)</i>	228,018	-
17.258 <i>Pass-through from Northeast Georgia Regional Commission (580902860)</i>	123,913	-
17.258 <i>Pass-through from Northwest Georgia Regional Commission (01-03-45-CA2)</i>	445,280	-
17.258 <i>Pass-through from Northwest Georgia Regional Commission (586015195)</i>	222,336	-
17.258 <i>Pass-through from Northwest Georgia Regional Commission (58-6015195)</i>	297,659	-
17.258 <i>Pass-through from River Valley Regional Commission (27-0432727)</i>	76,481	-
17.258 <i>Pass-through from River Valley Regional Commission (58-1937286)</i>	172,520	-
17.258 <i>Pass-through from Southern Georgia Regional Commission (ID2)</i>	179,034	-
17.258 <i>Pass-through from West Central GA Workforce Dev Corp. (58-1835067)</i>	58,297	-
17.258 Total	23,686,946	18,922,129
17.259 Workforce Investment Act Youth Activities		
17.259 <i>Direct</i>	25,169,555	24,106,012
17.259 <i>Pass-through from City of Colquitt (ID4)</i>	72,772	-
17.259 <i>Pass-through from Georgia Mountains Regional Commission (580918142)</i>	14,397	-
17.259 <i>Pass-through from Job Training Unlimited (58-2181803)</i>	360,379	-
17.259 <i>Pass-through from Northeast Georgia Regional Commission (580902860)</i>	12,673	-
17.259 <i>Pass-through from Northwest Georgia Regional Commission (01-03-45-CA2)</i>	494,884	-
17.259 <i>Pass-through from Northwest Georgia Regional Commission (58-6015195)</i>	60,503	-
17.259 <i>Pass-through from Southern Georgia Regional Commission (ID2)</i>	67,146	-
17.259 <i>Pass-through from West Central GA Workforce Dev Corp. (58-1835067)</i>	87,237	-
17.259 ARRA - Workforce Investment Act Youth Activities		
17.259 <i>Pass-through from Southwest Georgia Workforce Investment Board (58-6002009)</i>	86,482	-
17.259 Total	26,426,028	24,106,012
17.278 Workforce Investment Act Dislocated Worker Formula Grants		
17.278 <i>Direct</i>	24,614,668	19,481,237
17.278 Total	24,614,668	19,481,237
Workforce Investment Act Cluster Total	74,727,642	62,509,378
Department of Labor Total	\$ 1,343,478,510	\$ 64,286,608



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of State		
19.501 Public Diplomacy Programs for Afghanistan and Pakistan		
19.501 <i>Pass-through from Southern Polytechnic Applied Research Corporation (45-2222487)</i>	\$ 74,011	\$ -
19.501 Total	74,011	-
Department of State Total	\$ 74,011	\$ -



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 19,575,997	\$ 19,470,382
20.106 Total	19,575,997	19,470,382
20.215 Highway Training and Education		
20.215 <i>Direct</i>	121,000	-
20.215 Total	121,000	-
20.218 National Motor Carrier Safety		
20.218 <i>Direct</i>	9,206,075	-
20.218 Total	9,206,075	-
20.232 Commercial Driver's License Program Improvement Grant		
20.232 <i>Direct</i>	382,461	-
20.232 Total	382,461	-
20.235 Commercial Motor Vehicle Operator Training Grants		
20.235 <i>Direct</i>	24,307	-
20.235 Total	24,307	-
20.319 High-Speed Rail Corridors and Intercity Passenger Rail Service – Capital Assistance Grants		
20.319 <i>Direct</i>	1,491,644	156,382
20.319 Total	1,491,644	156,382
20.505 Metropolitan Transportation Planning		
20.505 <i>Direct</i>	2,195,696	1,960,764
20.505 Total	2,195,696	1,960,764
20.509 Formula Grants for Rural Areas		
20.509 <i>Direct</i>	16,532,407	15,607,413
20.509 ARRA - Formula Grants for Rural Areas		
20.509 <i>Direct</i>	8,254,785	8,231,497
20.509 Total	24,787,192	23,838,910
20.522 Alternatives Analysis		
20.522 <i>Direct</i>	549	-
20.522 Total	549	-
20.614 National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants		
20.614 <i>Direct</i>	24,345	-
20.614 Total	24,345	-
20.616 National Priority Safety Programs		
20.616 <i>Direct</i>	1,037,356	65,772
20.616 Total	1,037,356	65,772
20.700 Pipeline Safety Program State Base Grant		
20.700 <i>Direct</i>	1,084,857	-
20.700 Total	1,084,857	-

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Transportation		
20.703 Interagency Hazardous Materials Public Sector Training and Planning Grants		
20.703 <i>Direct</i>	\$ 479,026	\$ 69,551
20.703 Total	479,026	69,551
20.720 State Damage Prevention Program Grants		
20.720 <i>Direct</i>	118,988	-
20.720 Total	118,988	-
20.762 Research Grants		
20.762 <i>Direct</i>	62,360	-
20.762 Total	62,360	-
20.OFA Other Federal Assistance		
20.OFA <i>Direct</i>	45,225	-
20.OFA Total	45,225	-
Highway Planning and Construction Cluster		
20.205 Highway Planning and Construction		
20.205 <i>Direct</i>	1,156,236,492	52,259,998
20.205 ARRA - Highway Planning and Construction		
20.205 <i>Direct</i>	6,444,781	1,599,499
20.205 Total	1,162,681,273	53,859,496
20.219 Recreational Trails Program		
20.219 <i>Direct</i>	1,768,168	1,608,673
20.219 Total	1,768,168	1,608,673
Highway Planning and Construction Cluster Total	1,164,449,441	55,468,170
Federal Transit Cluster		
20.500 Federal Transit Capital Investment Grants		
20.500 <i>Direct</i>	947,422	808,931
20.500 Total	947,422	808,931
20.507 Federal Transit Formula Grants		
20.507 <i>Direct</i>	18,029,275	8,141,812
20.507 ARRA - Federal Transit Formula Grants		
20.507 <i>Direct</i>	2,910,467	1,215,972
20.507 Total	20,939,742	9,357,784
Federal Transit Cluster Total	21,887,164	10,166,715
Transit Services Programs Cluster		
20.513 Enhanced Mobility of Seniors and Individuals with Disabilities		
20.513 <i>Direct</i>	2,733,961	-
20.513 Total	2,733,961	-
20.516 Job Access And Reverse Commute Program		
20.516 <i>Direct</i>	3,193,168	2,203,106
20.516 Total	3,193,168	2,203,106



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Transportation		
20.521 New Freedom Program		
20.521 <i>Direct</i>	\$ 698,407	\$ 429,105
20.521 Total	698,407	429,105
Transit Services Programs Cluster Total		
	6,625,536	2,632,211
Highway Safety Cluster		
20.600 State and Community Highway Safety		
20.600 <i>Direct</i>	7,491,356	2,768,488
20.600 <i>Pass-through from Kennesaw State University Research and Service Foundation (371535589)</i>	10,736	-
20.600 Total	7,502,092	2,768,488
20.601 Alcohol Impaired Driving Countermeasures Incentive Grants I		
20.601 <i>Direct</i>	1,721,702	167,543
20.601 Total	1,721,702	167,543
20.602 Occupant Protection Incentive Grants		
20.602 <i>Direct</i>	91,334	-
20.602 Total	91,334	-
20.609 Safety Belt Performance Grants		
20.609 <i>Direct</i>	247,430	158,327
20.609 Total	247,430	158,327
20.610 State Traffic Safety Information System Improvement Grants		
20.610 <i>Direct</i>	340,870	294,508
20.610 Total	340,870	294,508
20.612 Incentive Grant Program to Increase Motorcyclist Safety		
20.612 <i>Direct</i>	108,129	6,700
20.612 Total	108,129	6,700
Highway Safety Cluster Total		
	10,011,557	3,395,566
Department of Transportation Total		
	\$ 1,263,610,776	\$ 117,224,421



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>Pass-through from Neighbor Works America (PL110-161.95X1350)</i>	\$ 800,048	\$ -
21.000 Total	800,048	-
21.OFA Other Federal Assistance		
21.OFA <i>Direct</i>	32,845	-
21.OFA Total	32,845	-
Department of Treasury Total	\$ 832,893	\$ -



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Appalachian Regional Commission		
23.011 Appalachian Research, Technical Assistance, and Demonstration Projects		
23.011 <i>Direct</i>	\$ 400,623	\$ -
23.011 Total	400,623	-
Appalachian Regional Commission Total	\$ 400,623	\$ -



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 87,188	\$ -
27.011 Total	87,188	-
Office of Personnel Management Total	\$ 87,188	\$ -



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 56,252	\$ -
30.001 Total	56,252	-
Equal Employment Opportunity Commission Total	\$ 56,252	\$ -



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 15,224,352	\$ -
39.003 Total	15,224,352	-
General Services Administration Total	\$ 15,224,352	\$ -



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Library of Congress		
42.002 Copyright Service		
42.002 <i>Pass-through from Waynesburg University (25-0965603)</i>	\$ 903	\$ -
42.002 Total	903	-
Library of Congress Total	\$ 903	\$ -



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
National Aeronautics & Space Administration		
43.002 Aeronautics		
43.002 <i>Direct</i>	\$ 125,303	\$ -
43.002 <i>Pass-through from University of Idaho/Moscow, Idaho (CK #B1467011 DTD 4/2)</i>	2,657	-
43.002 <i>Pass-through from Jet Propulsion Laboratory/California Institute of Technology (NNN12AA01C)</i>	3,411	-
43.002 Total	131,371	-
43.008 Education		
43.008 <i>Direct</i>	126,544	-
43.008 Total	126,544	-
43.009 Cross Agency Support		
43.009 <i>Direct</i>	2,440	-
43.009 Total	2,440	-
43.OFA Other Federal Assistance		
43.OFA <i>Direct</i>	25,516	-
43.OFA <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	8,000	-
43.OFA Total	33,516	-
National Aeronautics & Space Administration Total	\$ 293,871	\$ -



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 17,832	\$ -
45.301 Total	17,832	-
45.310 Grants to States		
45.310 <i>Direct</i>	3,719,965	-
45.310 Total	3,719,965	-
45.313 Laura Bush 21st Century Librarian Program		
45.313 <i>Direct</i>	30,609	-
45.313 Total	30,609	-
45.OFA Other Federal Assistance		
45.OFA <i>Direct</i>	16,250	-
45.OFA Total	16,250	-
Institute of Museum and Library Services Total	\$ 3,784,656	\$ -



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 469	\$ -
45.024 <i>Pass-through from Kennesaw State University Research and Service Foundation (371535589)</i>	3,282	-
45.024 Total	3,751	-
45.025 Promotion of the Arts Partnership Agreements		
45.025 <i>Direct</i>	922,809	-
45.025 <i>Pass-through from Southern Arts Federation (56-1129587)</i>	6,028	-
45.025 Total	928,837	-
National Endowment for the Arts Total	\$ 932,588	\$ -



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>Pass-through from Georgia Humanities Council (51-0180861)</i>	\$ 3,587	\$ -
45.129 Total	3,587	-
45.149 Promotion of the Humanities Division of Preservation and Access		
45.149 <i>Direct</i>	91,574	86,165
45.149 Total	91,574	86,165
45.162 Promotion of the Humanities Teaching and Learning Resources and Curriculum Development		
45.162 <i>Direct</i>	22,534	-
45.162 Total	22,534	-
45.163 Promotion of the Humanities Professional Development		
45.163 <i>Direct</i>	22,160	-
45.163 Total	22,160	-
45.164 Promotion of the Humanities Public Programs		
45.164 <i>Direct</i>	7,936	-
45.164 <i>Pass-through from American Library Association (362166947)</i>	3,942	-
45.164 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	1,500	-
45.164 <i>Pass-through from Kennesaw State University Research Foundation (371535589)</i>	3,014	-
45.164 Total	16,392	-
45.169 Promotion of the Humanities Office of Digital Humanities		
45.169 <i>Direct</i>	4,601	-
45.169 Total	4,601	-
National Endowment for the Humanities Total	\$ 160,848	\$ 86,165



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 686,031	\$ 7,429
47.041 <i>Pass-through from Florida Atlantic University (unknown)</i>	12,181	11,323
47.041 <i>Pass-through from Stevens Institute of Technology (ENGAGE EXT. SVCS PRI)</i>	1,123	-
47.041 <i>Pass-through from Massachusetts Institute of Technology (MIT)/Cambridge, MA (DBET-0939511)</i>	2,000	-
47.041 <i>Pass-through from Massachusetts Institute of Technology (MIT)/Cambridge, MA (DMR-1242334)</i>	47,831	-
47.041 Total	749,166	18,751
47.049 Mathematical and Physical Sciences		
47.049 <i>Direct</i>	329,733	45,165
47.049 <i>Pass-through from University of Washington/Seattle, WA (91-6001537)</i>	16,971	-
47.049 <i>Pass-through from University of Washington/Seattle, WA (CHE1156598AM001)</i>	1,666	-
47.049 <i>Pass-through from University of Washington/Seattle, WA (DMR-0120967)</i>	1,666	-
47.049 Total	350,036	45,165
47.050 Geosciences		
47.050 <i>Direct</i>	5,334	-
47.050 <i>Pass-through from Ohio State University (unknown)</i>	15,511	14,472
47.050 Total	20,845	14,472
47.070 Computer and Information Science and Engineering		
47.070 <i>Direct</i>	241,839	4,016
47.070 <i>Pass-through from University of Maryland (unknown)</i>	14,576	13,556
47.070 Total	256,415	17,572
47.074 Biological Sciences		
47.074 <i>Direct</i>	211,752	190,810
47.074 <i>Pass-through from Kennesaw State University Research Foundation (371535589)</i>	71,809	-
47.074 Total	283,561	190,810
47.075 Social, Behavioral, and Economic Sciences		
47.075 <i>Direct</i>	143,567	127,424
47.075 Total	143,567	127,424
47.076 Education and Human Resources		
47.076 <i>Direct</i>	6,961,840	463,287
47.076 <i>Pass-through from Daytona State College (591211226)</i>	68,982	-
47.076 <i>Pass-through from Kennesaw State University Research Foundation (371535589)</i>	792,890	95,610
47.076 <i>Pass-through from Southern Polytechnic Applied Research Corporation (45-2222487)</i>	21,600	-
47.076 <i>Pass-through from University of Wyoming/Laramie, Wyoming (DGE-0948027)</i>	4,151	-
47.076 <i>Pass-through from Mid-Continent Research for Education and Learning/Denver (DRL-0822128)</i>	71,718	-
47.076 <i>Pass-through from Clark Atlanta University/Atlanta, GA (HRD-0503372)</i>	34,447	-
47.076 Total	7,955,628	558,897
47.080 Office of Cyberinfrastructure		
47.080 <i>Direct</i>	101,950	101,950
47.080 Total	101,950	101,950



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
National Science Foundation		
47.082 ARRA - Trans-NSF Recovery Act Research Support		
47.082 <i>Direct</i>	\$ 5,658	\$ -
47.082 <i>Pass-through from Kennesaw State University Research and Service Foundation (371535589)</i>	53,197	-
47.082 Total	58,855	-
47.OFA Other Federal Assistance		
47.OFA <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	98,847	-
47.OFA <i>Pass-through from Laney College (941590799)</i>	56,586	-
47.OFA Total	155,433	-
National Science Foundation Total	\$ 10,075,456	\$ 1,075,043



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 23,545	\$ -
59.007 Total	23,545	-
59.037 Small Business Development Centers		
59.037 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	114,094	-
59.037 Total	114,094	-
59.061 State Trade and Export Promotion Pilot Grant Program		
59.061 <i>Direct</i>	406,673	-
59.061 Total	406,673	-
Small Business Administration Total	\$ 544,312	\$ -



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 15,740,841	\$ -
64.015 Total	15,740,841	-
64.027 ARRA - Post-9/11 Veterans Educational Assistance		
64.027 <i>Direct</i>	3,171,349	-
64.027 Total	3,171,349	-
64.028 Post-9/11 Veterans Educational Assistance		
64.028 <i>Direct</i>	2,674,453	-
64.028 Total	2,674,453	-
64.101 Burial Expenses Allowance for Veterans		
64.101 <i>Direct</i>	153,722	-
64.101 Total	153,722	-
64.116 Vocational Rehabilitation for Disabled Veterans		
64.116 <i>Direct</i>	174,156	-
64.116 Total	174,156	-
64.120 Post-Vietnam Era Veterans' Educational Assistance		
64.120 <i>Direct</i>	686,289	-
64.120 Total	686,289	-
64.203 State Cemetery Grants		
64.203 <i>Direct</i>	317,006	-
64.203 Total	317,006	-
64.OFA Other Federal Assistance		
64.OFA <i>Direct</i>	96,758	85,182
64.OFA Total	96,758	85,182
Department of Veterans Affairs Total	\$ 23,014,574	\$ 85,182



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 132,796	\$ -
66.032 Total	132,796	-
66.034 Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act		
66.034 <i>Direct</i>	815,325	-
66.034 Total	815,325	-
66.040 State Clean Diesel Grant Program		
66.040 <i>Direct</i>	229,743	-
66.040 Total	229,743	-
66.419 Water Pollution Control State, Interstate, and Tribal Program Support		
66.419 <i>Direct</i>	260,020	-
66.419 Total	260,020	-
66.433 State Underground Water Source Protection		
66.433 <i>Direct</i>	79,731	-
66.433 Total	79,731	-
66.454 Water Quality Management Planning		
66.454 <i>Direct</i>	135,235	-
66.454 <i>Pass-through from University of Puerto Rico (unknown)</i>	23,561	-
66.454 Total	158,796	-
66.460 Nonpoint Source Implementation Grants		
66.460 <i>Direct</i>	4,143,890	-
66.460 Total	4,143,890	-
66.461 Regional Wetland Program Development Grants		
66.461 <i>Direct</i>	391,521	-
66.461 Total	391,521	-
66.472 Beach Monitoring and Notification Program Implementation Grants		
66.472 <i>Direct</i>	372,671	-
66.472 Total	372,671	-
66.474 Water Protection Grants to the States		
66.474 <i>Direct</i>	51,337	-
66.474 Total	51,337	-
66.514 Science To Achieve Results (STAR) Fellowship Program		
66.514 <i>Direct</i>	32,880	-
66.514 Total	32,880	-
66.605 Performance Partnership Grants		
66.605 <i>Direct</i>	12,803,928	-
66.605 Total	12,803,928	-



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Environmental Protection Agency		
66.608 Environmental Information Exchange Network Grant Program and Related Assistance		
66.608 <i>Direct</i>	\$ 12,687	\$ -
66.608 Total	12,687	-
66.701 Toxic Substances Compliance Monitoring Cooperative Agreements		
66.701 <i>Direct</i>	66,506	-
66.701 Total	66,506	-
66.707 TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals		
66.707 <i>Direct</i>	588,866	-
66.707 Total	588,866	-
66.802 Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements		
66.802 <i>Direct</i>	310,254	-
66.802 Total	310,254	-
66.804 Underground Storage Tank Prevention, Detection and Compliance Program		
66.804 <i>Direct</i>	1,396,558	-
66.804 Total	1,396,558	-
66.805 Leaking Underground Storage Tank Trust Fund Corrective Action Program		
66.805 <i>Direct</i>	1,015,729	-
66.805 Total	1,015,729	-
66.808 Solid Waste Management Assistance Grants		
66.808 <i>Direct</i>	1,325	-
66.808 Total	1,325	-
66.809 Superfund State and Indian Tribe Core Program Cooperative Agreements		
66.809 <i>Direct</i>	109,498	-
66.809 Total	109,498	-
66.817 State and Tribal Response Program Grants		
66.817 <i>Direct</i>	791,266	-
66.817 Total	791,266	-



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Environmental Protection Agency		
<i>Clean Water State Revolving Fund Cluster</i>		
66.458 Capitalization Grants for Clean Water State Revolving Funds		
66.458 <i>Direct</i>	\$ 17,156,673	\$ 15,553,098
66.458 Total	17,156,673	15,553,098
<i>Clean Water State Revolving Fund Cluster Total</i>		
	17,156,673	15,553,098
<i>Drinking Water State Revolving Fund Cluster</i>		
66.468 Capitalization Grants for Drinking Water State Revolving Funds		
66.468 <i>Direct</i>	23,083,117	21,987,283
66.468 Total	23,083,117	21,987,283
<i>Drinking Water State Revolving Fund Cluster Total</i>		
	23,083,117	21,987,283
Environmental Protection Agency Total	\$ 64,005,117	\$ 37,540,381



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Nuclear Regulatory Commission		
77.008 U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		
77.008 <i>Direct</i>	\$ 384,297	\$ -
77.008 <i>Pass-through from Southern Polytechnic Applied Research Corporation (45-2222487)</i>	111,304	-
77.008 Total	495,601	-
Nuclear Regulatory Commission Total	\$ 495,601	\$ -



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 816,427	\$ 276,247
81.041 Total	816,427	276,247
81.042 Weatherization Assistance for Low-Income Persons		
81.042 <i>Direct</i>	3,840,548	3,207,838
81.042 ARRA - Weatherization Assistance for Low-Income Persons		
81.042 <i>Direct</i>	64,067	12,486
81.042 Total	3,904,615	3,220,324
81.049 Office of Science Financial Assistance Program		
81.049 <i>Direct</i>	221,511	145,356
81.049 <i>Pass-through from Battelle Scholarship (1)</i>	5,000	-
81.049 <i>Pass-through from Krell Institute-DOE dcsgr (2)</i>	114,250	-
81.049 <i>Pass-through from UT Battelle, LLC/Oak Ridge National Lab - TN (unknown)</i>	1,952	-
81.049 <i>Pass-through from Sandia National Labs/Sandia Corp. (1274813)</i>	8,136	-
81.049 <i>Pass-through from Sandia National Labs/Sandia Corp. (1155042)</i>	46,368	-
81.049 Total	397,217	145,356
81.104 Environmental Remediation and Waste Processing and Disposal		
81.104 <i>Direct</i>	265,017	-
81.104 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	153,640	-
81.104 Total	418,657	-
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>	184,408	-
81.106 Total	184,408	-
81.121 Nuclear Energy Research, Development and Demonstration		
81.121 <i>Direct</i>	298,250	-
81.121 Total	298,250	-
81.122 ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis		
81.122 <i>Direct</i>	18,940	-
81.122 Total	18,940	-
81.214 Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis		
81.214 <i>Direct</i>	142,334	-
81.214 Total	142,334	-
81.OFA Other Federal Assistance		
81.OFA <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	376,807	-
81.OFA Total	376,807	-
Department of Energy Total	\$ 6,557,655	\$ 3,641,927

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 17,445,086	\$ -
84.002 Total	17,445,086	-
84.010 Title I Grants to Local Educational Agencies		
84.010 <i>Direct</i>	491,859,853	485,468,773
84.010 Total	491,859,853	485,468,773
84.011 Migrant Education State Grant Program		
84.011 <i>Direct</i>	9,002,793	8,419,482
84.011 <i>Pass-through from Southern Pine Migrant Educational Agency (58-1171281)</i>	68,135	-
84.011 Total	9,070,928	8,419,482
84.013 Title I State Agency Program for Neglected and Delinquent Children and Youth		
84.013 <i>Direct</i>	1,008,491	995,901
84.013 Total	1,008,491	995,901
84.016 Undergraduate International Studies and Foreign Language Programs		
84.016 <i>Direct</i>	106,282	-
84.016 Total	106,282	-
84.031 Higher Education Institutional Aid		
84.031 <i>Direct</i>	14,389,829	-
84.031 Total	14,389,829	-
84.048 Career and Technical Education -- Basic Grants to States		
84.048 <i>Direct</i>	35,689,547	32,610,160
84.048 <i>Pass-through from Georgia Vocational Staff Development Consortium (CTAE6073)</i>	28,545	-
84.048 Total	35,718,092	32,610,160
84.116 Fund for the Improvement of Postsecondary Education		
84.116 <i>Direct</i>	95,380	-
84.116 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	76,943	10,741
84.116 <i>Pass-through from National Commission on Teaching America (unknown)</i>	10,687	10,387
84.116 Total	183,010	21,128
84.126 Rehabilitation Services Vocational Rehabilitation Grants to States		
84.126 <i>Direct</i>	52,531,120	-
84.126 Total	52,531,120	-
84.129 Rehabilitation Long-Term Training		
84.129 <i>Direct</i>	75,637	74,972
84.129 Total	75,637	74,972
84.133 National Institute on Disability and Rehabilitation Research		
84.133 <i>Direct</i>	518,717	-
84.133 Total	518,717	-
84.141 Migrant Education High School Equivalency Program		
84.141 <i>Direct</i>	419,572	-
84.141 Total	419,572	-

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Education		
84.149 Migrant Education College Assistance Migrant Program		
84.149 <i>Direct</i>	\$ 361,544	\$ -
84.149 Total	361,544	-
84.169 Independent Living State Grants		
84.169 <i>Direct</i>	282,301	-
84.169 Total	282,301	-
84.177 Rehabilitation Services Independent Living Services for Older Individuals Who are Blind		
84.177 <i>Direct</i>	645,844	-
84.177 Total	645,844	-
84.181 Special Education-Grants for Infants and Families		
84.181 <i>Direct</i>	12,547,749	3,663,326
84.181 Total	12,547,749	3,663,326
84.185 Byrd Honors Scholarships		
84.185 <i>Direct</i>	(788,948)	-
84.185 Total	(788,948)	-
84.186 Safe and Drug-Free Schools and Communities State Grants		
84.186 <i>Direct</i>	(18,576)	(18,576)
84.186 Total	(18,576)	(18,576)
84.187 Supported Employment Services for Individuals with the Most Significant Disabilities		
84.187 <i>Direct</i>	462,250	-
84.187 Total	462,250	-
84.196 Education for Homeless Children and Youth		
84.196 <i>Direct</i>	2,695,544	2,366,717
84.196 Total	2,695,544	2,366,717
84.200 Graduate Assistance in Areas of National Need		
84.200 <i>Direct</i>	654,499	107,371
84.200 Total	654,499	107,371
84.215 Fund for the Improvement of Education		
84.215 <i>Pass-through from Savannah - Chatham County Public School System (6251)</i>	10,473	-
84.215 Total	10,473	-
84.224 Assistive Technology		
84.224 <i>Direct</i>	570,680	-
84.224 <i>Pass-through from Rehabilitative Engineering & Assistive Technology Society of NA (H224B100001)</i>	5,026	-
84.224 Total	575,706	-
84.235 Rehabilitation Services Demonstration and Training Programs		
84.235 <i>Direct</i>	8,507	-
84.235 Total	8,507	-
84.265 Rehabilitation Training State Vocational Rehabilitation Unit In-Service Training		
84.265 <i>Direct</i>	125,353	-
84.265 Total	125,353	-

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Education		
84.282 Charter Schools		
84.282 <i>Direct</i>	\$ 2,721,404	\$ 2,564,862
84.282 Total	2,721,404	2,564,862
84.287 Twenty-First Century Community Learning Centers		
84.287 <i>Direct</i>	41,675,146	39,752,275
84.287 Total	41,675,146	39,752,275
84.318 Educational Technology State Grants		
84.318 <i>Direct</i>	4,419	4,419
84.318 Total	4,419	4,419
84.323 Special Education - State Personnel Development		
84.323 <i>Direct</i>	1,236,000	1,236,000
84.323 Total	1,236,000	1,236,000
84.325 Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.325 <i>Direct</i>	90,867	-
84.325 Total	90,867	-
84.326 Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.326 <i>Pass-through from University of Oregon (unknown)</i>	3,269	3,122
84.326 Total	3,269	3,122
84.334 Gaining Early Awareness and Readiness for Undergraduate Programs		
84.334 <i>Direct</i>	446,810	-
84.334 <i>Pass-through from Bibb County Schools (6111)</i>	69,106	-
84.334 Total	515,916	-
84.335 Child Care Access Means Parents in School		
84.335 <i>Direct</i>	(1,031)	-
84.335 Total	(1,031)	-
84.350 Transition to Teaching		
84.350 <i>Direct</i>	1,048,582	345,026
84.350 Total	1,048,582	345,026
84.358 Rural Education		
84.358 <i>Direct</i>	6,092,826	5,767,031
84.358 Total	6,092,826	5,767,031
84.365 English Language Acquisition State Grants		
84.365 <i>Direct</i>	14,161,893	13,556,648
84.365 Total	14,161,893	13,556,648
84.366 Mathematics and Science Partnerships		
84.366 <i>Direct</i>	5,208,314	5,003,518
84.366 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	313,065	60,241
84.366 <i>Pass-through from Rockdale County Board of Education (7221)</i>	581	-
84.366 Total	5,521,960	5,063,759

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Education		
84.367 Improving Teacher Quality State Grants		
84.367 <i>Direct</i>	\$ 64,556,327	\$ 62,832,364
84.367 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	187,886	1,500
84.367 <i>Pass-through from Kennesaw State University Research Foundation (371535589)</i>	75,117	-
84.367 <i>Pass-through from National Writing Project (94-3130846)</i>	1,000	-
84.367 <i>Pass-through from University of California (07-GA07-SEED2012)</i>	4,367	-
84.367 Total	64,824,697	62,833,864
<hr/>		
84.369 Grants for State Assessments and Related Activities		
84.369 <i>Direct</i>	11,249,853	11,249,853
84.369 Total	11,249,853	11,249,853
<hr/>		
84.371 Striving Readers		
84.371 <i>Direct</i>	15,905,488	14,755,273
84.371 Total	15,905,488	14,755,273
<hr/>		
84.375 Academic Competitiveness Grants		
84.375 <i>Direct</i>	107,787	-
84.375 Total	107,787	-
<hr/>		
84.378 College Access Challenge Grant Program		
84.378 <i>Direct</i>	4,090,044	-
84.378 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	18,140	-
84.378 Total	4,108,184	-
<hr/>		
84.382 Strengthening Minority-Serving Institutions		
84.382 <i>Direct</i>	4,108,482	-
84.382 Total	4,108,482	-
<hr/>		
84.386 ARRA - Education Technology State Grants, Recovery Act		
84.386 <i>Direct</i>	164,376	164,376
84.386 Total	164,376	164,376
<hr/>		
84.393 ARRA - Special Education - Grants for Infants and Families, Recovery Act		
84.393 <i>Direct</i>	(1,914)	-
84.393 Total	(1,914)	-
<hr/>		
84.395 ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act		
84.395 <i>Direct</i>	136,192,901	-
84.395 <i>Pass-through from Florida Department of Education (59-3474751)</i>	2,267	-
84.395 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	260,290	11,887
84.395 <i>Pass-through from The Museum School/Avondale, GA (66IF316)</i>	19,773	-
84.395 Total	136,475,231	11,887
<hr/>		
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>	249,783	247,053
84.396 Total	249,783	247,053
<hr/>		
84.412 ARRA - Race to the Top – Early Learning Challenge		
84.412 <i>Direct</i>	3,428	-
84.412 Total	3,428	-



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Education		
84.928 National Writing Project		
84.928 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	\$ (488)	\$ -
84.928 <i>Pass-through from National Writing Project (943130846)</i>	22,937	-
84.928 <i>Pass-through from University of California, Berkley (unknown)</i>	1,656	-
84.928 Total	24,105	-
84.OFA Other Federal Assistance		
84.OFA <i>Direct</i>	(74,516)	64
84.OFA Total	(74,516)	64
Special Education Cluster (IDEA)		
84.027 Special Education Grants to States		
84.027 <i>Direct</i>	316,901,370	309,326,367
84.027 Total	316,901,370	309,326,367
84.173 Special Education Preschool Grants		
84.173 <i>Direct</i>	9,192,359	9,181,805
84.173 Total	9,192,359	9,181,805
Special Education Cluster (IDEA) Total	326,093,729	318,508,172
TRIO Cluster		
84.042 TRIO Student Support Services		
84.042 <i>Direct</i>	2,177,024	-
84.042 Total	2,177,024	-
84.044 TRIO Talent Search		
84.044 <i>Direct</i>	1,432,805	223,528
84.044 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	362,304	-
84.044 Total	1,795,109	223,528
84.047 TRIO Upward Bound		
84.047 <i>Direct</i>	4,268,901	-
84.047 Total	4,268,901	-
84.066 TRIO Educational Opportunity Centers		
84.066 <i>Direct</i>	599,550	326,051
84.066 Total	599,550	326,051
TRIO Cluster Total	8,840,584	549,579
Teacher Quality Partnership Grants Cluster		
84.336 Teacher Quality Partnership Grants		
84.336 <i>Direct</i>	1,295,288	-
84.336 Total	1,295,288	-
Teacher Quality Partnership Grants Cluster Total	1,295,288	-



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Education		
<i>Statewide Data Systems Cluster</i>		
84.372 Statewide Data Systems		
84.372 <i>Direct</i>	\$ 1,075,253	\$ -
84.372 Total	1,075,253	-
<i>Statewide Data Systems Cluster Total</i>		
	1,075,253	-
<i>School Improvement Grants Cluster</i>		
84.377 School Improvement Grants		
84.377 <i>Direct</i>	6,848,011	5,128,651
84.377 Total	6,848,011	5,128,651
84.388 ARRA - School Improvement Grants, Recovery Act		
84.388 <i>Direct</i>	22,164,996	22,164,996
84.388 Total	22,164,996	22,164,996
<i>School Improvement Grants Cluster Total</i>		
	29,013,007	27,293,647
Department of Education Total		
	\$ 1,317,422,959	\$ 1,037,616,166



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
National Archives & Records Administration		
89.003 National Historical Publications and Records Grants		
89.003 <i>Direct</i>	\$ 194	\$ 194
89.003 Total	194	194
National Archives & Records Administration Total	\$ 194	\$ 194



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Election Assistance Commission		
90.401 Help America Vote Act Requirements Payments		
90.401 <i>Direct</i>	\$ 1,709,491	-
90.401 Total	1,709,491	-
Election Assistance Commission Total	\$ 1,709,491	\$ -



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
United States Institute of Peace		
91.002 Priority Grant Competition		
91.002 <i>Direct</i>	\$ 2,000	\$ -
91.002 Total	2,000	-
91.004 Public Education for Peacebuilding Awards Program		
91.004 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	2,000	-
91.004 Total	2,000	-
United States Institute of Peace Total	\$ 4,000	\$ -



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 84,589	\$ -
93.041 Total	84,589	-
93.042 Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals		
93.042 <i>Direct</i>	366,071	-
93.042 Total	366,071	-
93.043 Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services		
93.043 <i>Direct</i>	433,001	433,001
93.043 Total	433,001	433,001
93.048 Special Programs for the Aging Title IV and Title II Discretionary Projects		
93.048 <i>Direct</i>	1,410,566	510,893
93.048 <i>Pass-through from Southeast Georgia Regional Development Center (AAA-2014-07)</i>	12,405	-
93.048 Total	1,422,971	510,893
93.051 Alzheimer's Disease Demonstration Grants to States		
93.051 <i>Direct</i>	462,868	-
93.051 Total	462,868	-
93.052 National Family Caregiver Support, Title III, Part E		
93.052 <i>Direct</i>	2,925,229	2,901,618
93.052 <i>Pass-through from CSRA Regional Development Commission - Kinship Care Center (unknown)</i>	13,332	-
93.052 Total	2,938,561	2,901,618
93.061 Innovations in Applied Public Health Research		
93.061 <i>Direct</i>	123,317	116,058
93.061 <i>Pass-through from National Network of Public Health (unknown)</i>	89,126	87,050
93.061 Total	212,443	203,108
93.065 Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure		
93.065 <i>Direct</i>	250,400	-
93.065 Total	250,400	-
93.069 Public Health Emergency Preparedness		
93.069 <i>Direct</i>	25,344,870	10,527,090
93.069 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	58,384	-
93.069 Total	25,403,254	10,527,090
93.070 Environmental Public Health and Emergency Response		
93.070 <i>Direct</i>	513,084	20,883
93.070 <i>Pass-through from Conference of Radiation Control (71-0477513)</i>	8,312	-
93.070 <i>Pass-through from Association of State and Territorial Health Official (35-1044487)</i>	(5,289)	-
93.070 Total	516,107	20,883
93.071 Medicare Enrollment Assistance Program		
93.071 <i>Direct</i>	539,603	-
93.071 Total	539,603	-

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
93.087 Enhance Safety of Children Affected by Substance Abuse		
93.087 <i>Direct</i>	\$ 650,731	\$ 639,952
93.087 Total	650,731	639,952
93.092 Affordable Care Act (ACA) Personal Responsibility Education Program		
93.092 <i>Direct</i>	1,543,334	582,288
93.092 Total	1,543,334	582,288
93.107 Area Health Education Centers Point of Service Maintenance and Enhancement Awards		
93.107 <i>Direct</i>	399,979	305,010
93.107 Total	399,979	305,010
93.110 Maternal and Child Health Federal Consolidated Programs		
93.110 <i>Direct</i>	433,129	14,523
93.110 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	6,167	-
93.110 <i>Pass-through from Hemophilia of Georgia (MCHB 1H30MC24046-01)</i>	18,984	-
93.110 Total	458,280	14,523
93.116 Project Grants and Cooperative Agreements for Tuberculosis Control Programs		
93.116 <i>Direct</i>	2,290,496	336,018
93.116 Total	2,290,496	336,018
93.124 Nurse Anesthetist Traineeships		
93.124 <i>Direct</i>	32,570	-
93.124 Total	32,570	-
93.127 Emergency Medical Services for Children		
93.127 <i>Direct</i>	129,805	-
93.127 Total	129,805	-
93.130 Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices		
93.130 <i>Direct</i>	212,018	-
93.130 Total	212,018	-
93.135 Centers for Research and Demonstration for Health Promotion and Disease Prevention		
93.135 <i>Direct</i>	700	-
93.135 <i>Pass-through from Emory University (58-0566256)</i>	51,716	-
93.135 Total	52,416	-
93.136 Injury Prevention and Control Research and State and Community Based Programs		
93.136 <i>Direct</i>	1,625,810	330,738
93.136 <i>Pass-through from University of California, San Diego (UCSD)</i>	(4,166)	(3,979)
93.136 Total	1,621,644	326,759
93.145 AIDS Education and Training Centers		
93.145 <i>Direct</i>	299,060	-
93.145 Total	299,060	-
93.150 Projects for Assistance in Transition from Homelessness (PATH)		
93.150 <i>Direct</i>	1,204,466	1,204,466
93.150 Total	1,204,466	1,204,466

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
93.161 Health Program for Toxic Substances and Disease Registry		
93.161 <i>Direct</i>	\$ 34,030	\$ -
93.161 Total	34,030	-
93.172 Human Genome Research		
93.172 <i>Pass-through from Duke University/Durham, NC (unknown)</i>	(9)	(7)
93.172 Total	(9)	(7)
93.173 Research Related to Deafness and Communication Disorders		
93.173 <i>Direct</i>	13,678	-
93.173 <i>Pass-through from University of South Carolina (USC)</i>	15,140	14,072
93.173 Total	28,818	14,072
93.178 Nursing Workforce Diversity		
93.178 <i>Direct</i>	382,691	-
93.178 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	84,016	-
93.178 Total	466,707	-
93.184 Disabilities Prevention		
93.184 <i>Direct</i>	263,259	-
93.184 <i>Pass-through from Hemophilia of Georgia (1U27DD000862-01)</i>	13,172	-
93.184 Total	276,431	-
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>	16,015	-
93.185 Total	16,015	-
93.191 Graduate Psychology Education Program and Patient Navigator and Chronic Disease Prevention		
93.191 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	1,140	-
93.191 Total	1,140	-
93.206 Human Health Studies Applied Research and Development		
93.206 <i>Direct</i>	24,666	-
93.206 Total	24,666	-
93.217 Family Planning Services		
93.217 <i>Direct</i>	7,580,443	3,082,621
93.217 Total	7,580,443	3,082,621
93.226 Research on Healthcare Costs, Quality and Outcomes		
93.226 <i>Direct</i>	703,724	-
93.226 Total	703,724	-
93.235 Affordable Care Act (ACA) Abstinence Education Program		
93.235 <i>Direct</i>	1,779,003	1,542,157
93.235 Total	1,779,003	1,542,157
93.236 Grants to States to Support Oral Health Workforce Activities		
93.236 <i>Direct</i>	400,808	48,518
93.236 Total	400,808	48,518
93.240 State Capacity Building		
93.240 <i>Direct</i>	171,980	-
93.240 Total	171,980	-



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
93.241 State Rural Hospital Flexibility Program		
93.241 <i>Direct</i>	\$ 750,456	\$ -
93.241 Total	750,456	-
93.242 Mental Health Research Grants		
93.242 <i>Pass-through from Mind Research Network (unknown)</i>	42,066	39,100
93.242 Total	42,066	39,100
93.243 Substance Abuse and Mental Health Services Projects of Regional and National Significance		
93.243 <i>Direct</i>	5,138,297	2,474,394
93.243 <i>Pass-through from Catoosa County Board of Commissioners (unknown)</i>	39,376	-
93.243 <i>Pass-through from Georgia Center for Child Advocacy (unknown)</i>	49,419	47,202
93.243 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	355,008	-
93.243 <i>Pass-through from Morehouse School of Medicine (58-0566205)</i>	118,416	-
93.243 <i>Pass-through from Morehouse School of Medicine (581438873)</i>	102,118	-
93.243 <i>Pass-through from The Corporation of Mercer University (1580566167A1)</i>	4,347	-
93.243 Total	5,806,981	2,521,597
93.247 Advanced Nursing Education Grant Program		
93.247 <i>Direct</i>	497,648	49,480
93.247 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	146,779	-
93.247 Total	644,427	49,480
93.251 Universal Newborn Hearing Screening		
93.251 <i>Direct</i>	232,912	-
93.251 Total	232,912	-
93.262 Occupational Safety and Health Program		
93.262 <i>Direct</i>	94,264	-
93.262 Total	94,264	-
93.268 Immunization Cooperative Agreements		
93.268 <i>Direct</i>	119,057,854	2,793,119
93.268 Total	119,057,854	2,793,119
93.283 Centers for Disease Control and Prevention Investigations and Technical Assistance		
93.283 <i>Direct</i>	10,848,837	3,175,174
93.283 <i>Pass-through from National Network of Public Health (unknown)</i>	169,390	164,123
93.283 Total	11,018,227	3,339,296
93.286 Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.286 <i>Pass-through from Beth Israel Deconess Medical Center (unknown)</i>	95,064	88,240
93.286 <i>Pass-through from BME-Emory NIH (1)</i>	119,808	-
93.286 Total	214,872	88,240
93.296 State Partnership Grant Program to Improve Minority Health		
93.296 <i>Direct</i>	51,157	-
93.296 Total	51,157	-
93.297 Teenage Pregnancy Prevention Program		
93.297 <i>Direct</i>	53,091	-
93.297 <i>Pass-through from Georgia Campaign for Adolescent Power and Potential (311520709)</i>	20,694	-
93.297 Total	73,785	-



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 691,156	\$ -
93.301 Total	691,156	-
93.307 Minority Health and Health Disparities Research		
93.307 <i>Direct</i>	857,700	800,300
93.307 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	1,366	-
93.307 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	129,841	-
93.307 Total	988,907	800,300
93.324 State Health Insurance Assistance Program		
93.324 <i>Direct</i>	102,627	-
93.324 Total	102,627	-
93.331 Partnerships to Improve Community Health		
93.331 <i>Pass-through from American Public Health Association (APHA)/Washington (3U38OT000131)</i>	17,643	-
93.331 Total	17,643	-
93.358 Advanced Education Nursing Traineeships		
93.358 <i>Direct</i>	408,416	-
93.358 Total	408,416	-
93.359 Nurse Education, Practice Quality and Retention Grants		
93.359 <i>Direct</i>	1,321,341	(10,605)
93.359 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	379	-
93.359 Total	1,321,720	(10,605)
93.393 Cancer Cause and Prevention Research		
93.393 <i>Direct</i>	213,456	203,242
93.393 Total	213,456	203,242
93.394 Cancer Detection and Diagnosis Research		
93.394 <i>Direct</i>	133,513	124,574
93.394 <i>Pass-through from Beth Israel Deconess Medical Center (unknown)</i>	140,845	131,415
93.394 Total	274,358	255,990
93.395 Cancer Treatment Research		
93.395 <i>Direct</i>	35,017	32,548
93.395 <i>Pass-through from Emory University (unknown)</i>	52,067	48,396
93.395 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	843	-
93.395 Total	87,927	80,944
93.505 Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program		
93.505 <i>Direct</i>	5,839,551	3,009,658
93.505 Total	5,839,551	3,009,658
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>	534,172	-
93.506 Total	534,172	-



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
93.507 PPHF 2012 National Public Health Improvement Initiative		
93.507 <i>Direct</i>	\$ 528,244	\$ 38,529
93.507 Total	528,244	38,529
93.513 Affordable Care Act (ACA) Advanced Nursing Education Expansion Initiative		
93.513 <i>Direct</i>	133,437	131,288
93.513 Total	133,437	131,288
93.518 Affordable Care Act - Medicare Improvements for Patients and Providers		
93.518 <i>Direct</i>	497	-
93.518 Total	497	-
93.519 Affordable Care Act (ACA) – Consumer Assistance Program Grants		
93.519 <i>Direct</i>	75,555	-
93.519 Total	75,555	-
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>	1,631,224	-
93.521 Total	1,631,224	-
93.523 The Affordable Care Act: Human Immunodeficiency Virus (HIV) Prevention and Public Health Fund Activities		
93.523 <i>Direct</i>	456,928	741,015
93.523 Total	456,928	741,015
93.531 PPHF 2012: Community Transformation Grants and National Dissemination and Support for Community Transformation Grants - financed solely by 2012 Prevention and Public Health Funds		
93.531 <i>Pass-through from Research Triangle Institute (unknown)</i>	140,275	134,433
93.531 Total	140,275	134,433
93.539 Prevention and Public Health Fund (Affordable Care Act) - Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance		
93.539 <i>Direct</i>	773,535	149,264
93.539 Total	773,535	149,264
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>	457,391	-
93.544 Total	457,391	-
93.548 PPHF2013: State Nutrition, Physical Activity, and Obesity Programs - Financed in part by 2013 PPHF		
93.548 <i>Direct</i>	146,933	15,000
93.548 Total	146,933	15,000
93.556 Promoting Safe and Stable Families		
93.556 <i>Direct</i>	12,049,493	1,937,660
93.556 Total	12,049,493	1,937,660
93.563 Child Support Enforcement		
93.563 <i>Direct</i>	71,203,199	6,703,694
93.563 Total	71,203,199	6,703,694

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
93.566 Refugee and Entrant Assistance State Administered Programs		
93.566 <i>Direct</i>	\$ 8,117,729	\$ -
93.566 Total	8,117,729	-
93.568 Low-Income Home Energy Assistance		
93.568 <i>Direct</i>	69,877,783	61,459,408
93.568 Total	69,877,783	61,459,408
93.569 Community Services Block Grant		
93.569 <i>Direct</i>	15,117,959	14,584,599
93.569 Total	15,117,959	14,584,599
93.576 Refugee and Entrant Assistance Discretionary Grants		
93.576 <i>Direct</i>	969,493	498,659
93.576 Total	969,493	498,659
93.579 U.S. Repatriation		
93.579 <i>Direct</i>	(783)	-
93.579 Total	(783)	-
93.584 Refugee and Entrant Assistance Targeted Assistance Grants		
93.584 <i>Direct</i>	1,463,240	1,394,028
93.584 Total	1,463,240	1,394,028
93.586 State Court Improvement Program		
93.586 <i>Direct</i>	693,271	-
93.586 Total	693,271	-
93.590 Community-Based Child Abuse Prevention Grants		
93.590 <i>Direct</i>	898,697	502,402
93.590 Total	898,697	502,402
93.597 Grants to States for Access and Visitation Programs		
93.597 <i>Direct</i>	272,927	-
93.597 Total	272,927	-
93.599 Chafee Education and Training Vouchers Program (ETV)		
93.599 <i>Direct</i>	786,161	-
93.599 Total	786,161	-
93.600 Head Start		
93.600 <i>Direct</i>	2,777,608	-
93.600 Total	2,777,608	-
93.603 Adoption Incentive Payments		
93.603 <i>Direct</i>	111,839	-
93.603 Total	111,839	-
93.609 The Affordable Care Act – Medicaid Adult Quality Grants		
93.609 <i>Direct</i>	936,009	-
93.609 Total	936,009	-
93.617 Voting Access for Individuals with Disabilities Grants to States		
93.617 <i>Direct</i>	165,767	-
93.617 Total	165,767	-

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 1,874,995	\$ 289,542
93.630 Total	1,874,995	289,542
93.632 University Centers for Excellence in Developmental Disabilities Education, Research, and Service		
93.632 <i>Direct</i>	652,765	642,253
93.632 <i>Pass-through from Association of University Center on Disabilities (unknown)</i>	16	13
93.632 Total	652,781	642,266
93.643 Children's Justice Grants to States		
93.643 <i>Direct</i>	513,083	-
93.643 Total	513,083	-
93.645 Stephanie Tubbs Jones Child Welfare Services Program		
93.645 <i>Direct</i>	9,037,011	-
93.645 Total	9,037,011	-
93.652 Adoption Opportunities		
93.652 <i>Direct</i>	214,843	-
93.652 Total	214,843	-
93.658 Foster Care Title IV-E		
93.658 <i>Direct</i>	74,703,054	-
93.658 Total	74,703,054	-
93.659 Adoption Assistance		
93.659 <i>Direct</i>	36,950,811	-
93.659 Total	36,950,811	-
93.667 Social Services Block Grant		
93.667 <i>Direct</i>	42,172,842	5,264,717
93.667 Total	42,172,842	5,264,717
93.669 Child Abuse and Neglect State Grants		
93.669 <i>Direct</i>	1,003,707	-
93.669 Total	1,003,707	-
93.671 Family Violence Prevention and Services/Battered Women's Shelters Grants to States and Indian Tribes		
93.671 <i>Direct</i>	4,280,208	1,768,197
93.671 Total	4,280,208	1,768,197
93.674 Chafee Foster Care Independence Program		
93.674 <i>Direct</i>	2,776,951	-
93.674 Total	2,776,951	-
93.708 ARRA - Head Start		
93.708 <i>Direct</i>	218,463	-
93.708 <i>Pass-through from Kennesaw State University Research and Service Foundation (371535589)</i>	681	-
93.708 Total	219,144	-
93.718 ARRA - Health Information Technology Regional Extension Centers Program		
93.718 <i>Pass-through from Morehouse School of Medicine/Atlanta, GA (90RC00013)</i>	351,910	-
93.718 Total	351,910	-



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
93.719 ARRA - State Grants to Promote Health Information Technology		
93.719 <i>Direct</i>	\$ 6,185,195	\$ -
93.719 Total	6,185,195	-
93.721 ARRA - Health Information Technology Professionals in Health Care		
93.721 <i>Pass-through from Pitt Community College (1-560793335-A1)</i>	111,131	-
93.721 Total	111,131	-
93.733 Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance – Financed in part by the Prevention and Public Health Fund (PPHF-2012)		
93.733 <i>Direct</i>	93,397	-
93.733 Total	93,397	-
93.734 Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs – Financed by 2012 Prevention and Public Health Funds (PPHF-2012)		
93.734 <i>Direct</i>	275,135	-
93.734 Total	275,135	-
93.735 State Public Health Approaches for Ensuring Quitline Capacity – Funded in part by 2012 Prevention and Public Health Funds (PPHF-2012)		
93.735 <i>Direct</i>	971,493	-
93.735 Total	971,493	-
93.744 PPHF 2012: Breast and Cervical Cancer Screening Opportunities for States, Tribes and Territories solely financed by 2012 Prevention and Public Health Funds		
93.744 <i>Direct</i>	236,525	202,929
93.744 Total	236,525	202,929
93.745 ARRA - PPHF-2012: Health Care Surveillance/Health Statistics/ Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by 2012 Prevention and Public Health Fund		
93.745 <i>Direct</i>	206,748	-
93.745 Total	206,748	-
93.767 Children's Health Insurance Program		
93.767 <i>Direct</i>	339,465,281	-
93.767 Total	339,465,281	-
93.779 Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.779 <i>Direct</i>	927,273	752,212
93.779 Total	927,273	752,212
93.789 Alternatives to Psychiatric Residential Treatment Facilities for Children		
93.789 <i>Direct</i>	1,385,777	590,602
93.789 Total	1,385,777	590,602
93.791 Money Follows the Person Rebalancing Demonstration		
93.791 <i>Direct</i>	15,763,966	-
93.791 Total	15,763,966	-
93.822 Health Careers Opportunity Program		
93.822 <i>Direct</i>	21,990	-
93.822 Total	21,990	-

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 13,678	\$ -
93.837 <i>Pass-through from Research Foundation of SUNY (unknown)</i>	67,807	63,268
93.837 Total	81,485	63,268
93.847 Diabetes, Digestive, and Kidney Diseases Extramural Research		
93.847 <i>Direct</i>	761,383	711,368
93.847 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	94,503	-
93.847 Total	855,886	711,368
93.853 Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853 <i>Direct</i>	84,121	29,068
93.853 <i>Pass-through from Emory University (unknown)</i>	30,309	28,949
93.853 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	60,571	-
93.853 <i>Pass-through from Mind Research Network (unknown)</i>	19,028	17,686
93.853 Total	194,029	75,704
93.855 Allergy, Immunology and Transplantation Research		
93.855 <i>Direct</i>	25,718	23,905
93.855 <i>Pass-through from University of South Florida (unknown)</i>	35,512	33,008
93.855 Total	61,230	56,913
93.859 Biomedical Research and Research Training		
93.859 <i>Direct</i>	1,078,647	685,926
93.859 <i>Pass-through from Emory University (580566256)</i>	41,642	-
93.859 Total	1,120,289	685,926
93.865 Child Health and Human Development Extramural Research		
93.865 <i>Pass-through from State University of New York (unknown)</i>	53,100	49,545
93.865 <i>Pass-through from University of Pittsburgh (unknown)</i>	65,145	60,584
93.865 Total	118,245	110,129
93.866 Aging Research		
93.866 <i>Direct</i>	510,005	270,778
93.866 Total	510,005	270,778
93.884 Grants for Primary Care Training and Enhancement		
93.884 <i>Direct</i>	900,080	-
93.884 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	126,839	-
93.884 Total	1,026,919	-
93.889 National Bioterrorism Hospital Preparedness Program		
93.889 <i>Direct</i>	448,946	-
93.889 Total	448,946	-
93.912 Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program		
93.912 <i>Direct</i>	(1,807)	(1,807)
93.912 Total	(1,807)	(1,807)
93.913 Grants to States for Operation of Offices of Rural Health		
93.913 <i>Direct</i>	157,780	-
93.913 Total	157,780	-

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
93.914 HIV Emergency Relief Project Grants		
93.914 <i>Pass-through from Fulton County Human Services (unknown)</i>	\$ 9,435	\$ 9,012
93.914 Total	9,435	9,012
93.917 HIV Care Formula Grants		
93.917 <i>Direct</i>	58,052,959	7,427,665
93.917 <i>Pass-through from Richmond County Health Department (Ryan White Part B)</i>	430,668	-
93.917 <i>Pass-through from Richmond County Health Department (Emerging Communities 440)</i>	20,577	-
93.917 <i>Pass-through from Richmond County Health Department (Ryan White Program 094)</i>	18,848	-
93.917 Total	58,523,052	7,427,665
93.918 Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		
93.918 <i>Direct</i>	2,116,900	-
93.918 Total	2,116,900	-
93.924 Ryan White HIV/AIDS Dental Reimbursement and Community Based Dental Partnership Grants		
93.924 <i>Direct</i>	422,727	-
93.924 Total	422,727	-
93.926 Healthy Start Initiative		
93.926 <i>Direct</i>	864,702	-
93.926 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	87,514	-
93.926 Total	952,216	-
93.928 Special Projects of National Significance		
93.928 <i>Direct</i>	98,152	-
93.928 Total	98,152	-
93.940 HIV Prevention Activities Health Department Based		
93.940 <i>Direct</i>	7,080,906	1,978,322
93.940 Total	7,080,906	1,978,322
93.944 Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		
93.944 <i>Direct</i>	2,027,530	9,600
93.944 Total	2,027,530	9,600
93.945 Assistance Programs for Chronic Disease Prevention and Control		
93.945 <i>Direct</i>	596,027	95,999
93.945 Total	596,027	95,999
93.946 Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs		
93.946 <i>Direct</i>	151,966	-
93.946 Total	151,966	-
93.958 Block Grants for Community Mental Health Services		
93.958 <i>Direct</i>	13,057,208	12,983,085
93.958 Total	13,057,208	12,983,085
93.959 Block Grants for Prevention and Treatment of Substance Abuse		
93.959 <i>Direct</i>	54,671,798	42,065,543
93.959 Total	54,671,798	42,065,543

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Health and Human Services		
93.969 PPHF-2012 Geriatric Education Centers		
93.969 <i>Pass-through from Emory University (unknown)</i>	\$ 67,307	\$ 66,223
93.969 Total	67,307	66,223
93.977 Preventive Health Services Sexually Transmitted Diseases Control Grants		
93.977 <i>Direct</i>	3,338,324	628,647
93.977 Total	3,338,324	628,647
93.991 Preventive Health and Health Services Block Grant		
93.991 <i>Direct</i>	2,597,546	758,054
93.991 Total	2,597,546	758,054
93.994 Maternal and Child Health Services Block Grant to the States		
93.994 <i>Direct</i>	14,759,709	8,023,232
93.994 Total	14,759,709	8,023,232
93.995 Adolescent Family Life Demonstration Projects		
93.995 <i>Pass-through from Augusta Partnership for Children, Inc. (58-1651611)</i>	616	-
93.995 Total	616	-
93.OFA Other Federal Assistance		
93.OFA <i>Direct</i>	13,621	-
93.OFA <i>Pass-through from C2 Technologies, Inc. (unknown)</i>	406	318
93.OFA <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	274,169	-
93.OFA <i>Pass-through from National Network of Public Health (unknown)</i>	20,000	19,534
93.OFA <i>Pass-through from University of Maryland at Baltimore (52-6002033)</i>	4,949	-
93.OFA <i>Pass-through from Richmond County Health Department - Ryan White Psych. (unknown)</i>	(3,517)	-
93.OFA Total	309,628	19,852
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>	8,129,070	7,041,886
93.044 <i>Pass-through from Southeast Georgia Regional Development Center (AAA-2014-11)</i>	42,252	-
93.044 Total	8,171,322	7,041,886
93.045 Special Programs for the Aging Title III, Part C Nutrition Services		
93.045 <i>Direct</i>	14,625,225	13,170,021
93.045 Total	14,625,225	13,170,021
93.053 Nutrition Services Incentive Program		
93.053 <i>Direct</i>	2,694,854	-
93.053 Total	2,694,854	-
Aging Cluster Total	25,491,401	20,211,907
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>	3,031,619	-
93.224 Total	3,031,619	-
Health Centers Cluster Total	3,031,619	-

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>Temporary Assistance for Needy Families Cluster</i>		
93.558 Temporary Assistance for Needy Families		
93.558 <i>Direct</i>	\$ 319,873,839	\$ 23,847,370
93.558 Total	319,873,839	23,847,370
<i>Temporary Assistance for Needy Families Cluster Total</i>		
	319,873,839	23,847,370
<i>Child Care and Development Fund Cluster</i>		
93.575 Child Care and Development Block Grant		
93.575 <i>Direct</i>	95,364,752	643,467
93.575 Total	95,364,752	643,467
93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund		
93.596 <i>Direct</i>	99,135,776	-
93.596 Total	99,135,776	-
<i>Child Care and Development Fund Cluster Total</i>		
	194,500,528	643,467
<i>Medicaid Cluster</i>		
93.775 State Medicaid Fraud Control Units		
93.775 <i>Direct</i>	3,324,256	-
93.775 Total	3,324,256	-
93.777 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare		
93.777 <i>Direct</i>	8,159,740	-
93.777 Total	8,159,740	-
93.778 Medical Assistance Program		
93.778 <i>Direct</i>	6,300,839,230	-
93.778 ARRA - Medical Assistance Program		
93.778 <i>Direct</i>	75,576,258	-
93.778 Total	6,376,415,488	-
<i>Medicaid Cluster Total</i>		
	6,387,899,484	-
Department of Health and Human Services Total		
	\$ 8,027,805,944	\$ 254,404,031



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 232,963	\$ -
94.003 Total	232,963	-
94.006 AmeriCorps		
94.006 <i>Direct</i>	2,613,976	-
94.006 <i>Pass-through from Jumpstart for Young Children/Atlanta, GA (JS-SITE 55)</i>	(88)	-
94.006 <i>Pass-through from Jumpstart National (unknown)</i>	11,830	11,830
94.006 <i>Pass-through from Jumpstart for Young Children/Atlanta, GA (unknown)</i>	93	-
94.006 Total	2,625,811	11,830
94.013 Volunteers in Service to America		
94.013 <i>Direct</i>	17,820	-
94.013 Total	17,820	-
Foster Grandparent/Senior Companion Cluster		
94.016 Senior Companion Program		
94.016 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	155,815	-
94.016 Total	155,815	-
Foster Grandparent/Senior Companion Cluster Total	155,815	-
Corporation for National and Community Service Total	\$ 3,032,409	\$ 11,830



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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 Atlanta Police Department (586000511)</i>	\$ 114,453	\$ -
95.001 <i>Pass-through from City of Atlanta (58-6000511)</i>	24,293	-
95.001 Total	138,746	-
Executive Office of the President Total	\$ 138,746	\$ -



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 142,855	\$ -
96.008 Total	142,855	-
 <i>Disability Insurance/Supplemental Security Income Cluster</i>		
96.001 Social Security Disability Insurance		
96.001 <i>Direct</i>	62,514,963	-
96.001 Total	62,514,963	-
 <i>Disability Insurance/Supplemental Security Income Cluster Total</i>		
	62,514,963	-
<hr/>		
Social Security Administration Total	\$ 62,657,818	\$ -



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 118,543	\$ 115,523
97.008 Total	118,543	115,523
97.012 Boating Safety Financial Assistance		
97.012 <i>Direct</i>	3,497,416	-
97.012 Total	3,497,416	-
97.023 Community Assistance Program State Support Services Element (CAP-SSSE)		
97.023 <i>Direct</i>	172,671	-
97.023 Total	172,671	-
97.036 Disaster Grants - Public Assistance (Presidentially Declared Disasters)		
97.036 <i>Direct</i>	11,889,050	9,425,291
97.036 <i>Pass-through from State of Alaska (92-6001185)</i>	8,419	-
97.036 Total	11,897,469	9,425,291
97.039 Hazard Mitigation Grant		
97.039 <i>Direct</i>	5,520,824	4,889,976
97.039 Total	5,520,824	4,889,976
97.041 National Dam Safety Program		
97.041 <i>Direct</i>	119,444	-
97.041 Total	119,444	-
97.042 Emergency Management Performance Grants		
97.042 <i>Direct</i>	10,316,483	3,774,473
97.042 Total	10,316,483	3,774,473
97.043 State Fire Training Systems Grants		
97.043 <i>Direct</i>	22,675	-
97.043 Total	22,675	-
97.044 Assistance to Firefighters Grant		
97.044 <i>Direct</i>	86,473	-
97.044 Total	86,473	-
97.045 Cooperating Technical Partners		
97.045 <i>Direct</i>	2,095,623	-
97.045 Total	2,095,623	-
97.046 Fire Management Assistance Grant		
97.046 <i>Direct</i>	453,638	71,985
97.046 Total	453,638	71,985
97.047 Pre-Disaster Mitigation		
97.047 <i>Direct</i>	664,357	578,137
97.047 Total	664,357	578,137
97.052 Emergency Operations Center		
97.052 <i>Direct</i>	462,669	412,243
97.052 Total	462,669	412,243

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Homeland Security		
97.055 Interoperable Emergency Communications		
97.055 <i>Direct</i>	\$ 97,503	\$ -
97.055 Total	97,503	-
97.056 Port Security Grant Program		
97.056 <i>Direct</i>	157,154	-
97.056 Total	157,154	-
97.061 Centers for Homeland Security		
97.061 <i>Pass-through from Kennesaw State University Research Foundation (371535589)</i>	1,630	-
97.061 Total	1,630	-
97.067 Homeland Security Grant Program		
97.067 <i>Direct</i>	32,929,621	21,885,303
97.067 Total	32,929,621	21,885,303
97.078 Buffer Zone Protection Program (BZPP)		
97.078 <i>Direct</i>	(550)	-
97.078 Total	(550)	-
97.089 Driver's License Security Grant Program		
97.089 <i>Direct</i>	346,284	-
97.089 Total	346,284	-
97.091 Homeland Security Biowatch Program		
97.091 <i>Direct</i>	100,000	-
97.091 Total	100,000	-
97.107 National Incident Management System (NIMS)		
97.107 <i>Direct</i>	48,998	-
97.107 Total	48,998	-
97.OFA Other Financial Assistance		
97.OFA <i>Direct</i>	59,146	-
97.OFA Total	59,146	-
Department of Homeland Security Total	\$ 69,168,071	\$ 41,152,930



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
U.S. Agency for International Development		
98.012 USAID Development Partnerships for University Cooperation and Development		
98.012 <i>Pass-through from Higher Education for Development (unknown)</i>	\$ 183,866	\$ 177,000
98.012 <i>Pass-through from Higher Education for Development (unknown)</i>	2,218	2,119
98.012 Total	186,084	179,118
98.OFA Other Federal Assistance		
98.OFA <i>Pass-through from Higher Education for Development (unknown)</i>	19,582	18,898
98.OFA Total	19,582	18,898
Agency for International Development Total	\$ 205,666	\$ 198,016
Individual Programs and Other Clusters Total	\$ 16,611,087,754	\$ 2,453,806,610



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 46,978	\$ -
01.OFA <i>Pass-through from ORAU (620476816)</i>	13,747	-
01.OFA Total	60,725	-
African Development Foundation Total	\$ 60,725	\$ -



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 1,656,497	\$ 163,930
10.001 <i>Pass-through from Peanut Foundation (69142)</i>	7,000	-
10.001 <i>Pass-through from International Crops Research Institute Semi-Arid (70137)</i>	21,504	-
10.001 Total	1,685,001	163,930
10.025 Plant and Animal Disease, Pest Control, and Animal Care		
10.025 <i>Direct</i>	374,089	37,588
10.025 <i>Pass-through from Cornell University (67101)</i>	1,481	-
10.025 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	67,705	-
10.025 <i>Pass-through from Rutgers University (20214)</i>	(2,937)	-
10.025 <i>Pass-through from University Wisconsin/Madison, WI (20232)</i>	13,979	-
10.025 Total	454,317	37,588
10.028 Wildlife Services		
10.028 <i>Direct</i>	538,320	-
10.028 Total	538,320	-
10.072 Wetlands Reserve Program		
10.072 <i>Pass-through from Rusticas Del Guadalquivir (70341)</i>	16,659	-
10.072 Total	16,659	-
10.156 Federal-State Marketing Improvement Program		
10.156 <i>Direct</i>	21,650	-
10.156 Total	21,650	-
10.170 Specialty Crop Block Grant Program - Farm Bill		
10.170 <i>Pass-through from University of California/Davis (20423)</i>	132,350	22,328
10.170 Total	132,350	22,328
10.200 Grants for Agricultural Research, Special Research Grants		
10.200 <i>Direct</i>	300,978	60,193
10.200 <i>Pass-through from Alabama A&M University (20302)</i>	512	-
10.200 <i>Pass-through from Almond Board of California (67176)</i>	47	-
10.200 <i>Pass-through from Florida State University (20278)</i>	(1,897)	-
10.200 <i>Pass-through from Rutgers University (20214)</i>	(113)	-
10.200 <i>Pass-through from University of Florida (20220)</i>	39,700	-
10.200 <i>Pass-through from North Carolina State University (20211)</i>	23,509	-
10.200 <i>Pass-through from Auburn University/Auburn, Alabama (20288)</i>	11,783	-
10.200 Total	374,519	60,193
10.202 Cooperative Forestry Research		
10.202 <i>Direct</i>	977,494	-
10.202 Total	977,494	-
10.203 Payments to Agricultural Experiment Stations Under the Hatch Act		
10.203 <i>Direct</i>	5,372,432	-
10.203 Total	5,372,432	-
10.205 Payments to 1890 Land-Grant Colleges and Tuskegee University		
10.205 <i>Direct</i>	6,542	-
10.205 Total	6,542	-
10.206 Grants for Agricultural Research Competitive Research Grants		
10.206 <i>Direct</i>	311,232	44,456
10.206 Total	311,232	44,456

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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		
10.207 Animal Health and Disease Research		
10.207 <i>Direct</i>	\$ 71,673	\$ -
10.207 Total	71,673	-
10.210 Higher Education – Graduate Fellowships Grant Program		
10.210 <i>Direct</i>	49,004	-
10.210 Total	49,004	-
10.212 Small Business Innovation Research		
10.212 <i>Pass-through from Aptotec, Incorporated (61434)</i>	3,445	-
10.212 Total	3,445	-
10.215 Sustainable Agriculture Research and Education		
10.215 <i>Direct</i>	3,400,888	2,164,635
10.215 Total	3,400,888	2,164,635
10.216 1890 Institution Capacity Building Grants		
10.216 <i>Direct</i>	3,086,431	-
10.216 Total	3,086,431	-
10.217 Higher Education - Institution Challenge Grants Program		
10.217 <i>Direct</i>	36,741	-
10.217 <i>Pass-through from University of Minnesota (20225)</i>	(5,203)	-
10.217 Total	31,538	-
10.219 Biotechnology Risk Assessment Research		
10.219 <i>Direct</i>	249,974	3,389
10.219 Total	249,974	3,389
10.220 Higher Education - Multicultural Scholars Grant Program		
10.220 <i>Direct</i>	143,110	-
10.220 Total	143,110	-
10.226 Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants		
10.226 <i>Direct</i>	531	-
10.226 Total	531	-
10.253 Food Assistance and Nutrition Research Programs (FANRP)		
10.253 <i>Pass-through from Cornell University (67101)</i>	4,039	-
10.253 <i>Pass-through from University of Baltimore (unknown)</i>	32,321	32,321
10.253 Total	36,360	32,321
10.255 Research Innovation and Development Grants in Economic (RIDGE)		
10.255 <i>Pass-through from University of Maryland/College Park (20223)</i>	8,050	-
10.255 Total	8,050	-
10.290 Agricultural Market and Economic Research		
10.290 <i>Direct</i>	4,534	-
10.290 Total	4,534	-



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 617,961	\$ 149,717
10.303 <i>Pass-through from South Dakota State University (20387)</i>	(26)	-
10.303 <i>Pass-through from Southern Region IPM Center (68747)</i>	(1,106)	-
10.303 <i>Pass-through from Texas AgriLife Extension Service (2008-51130-19537)</i>	5,341	-
10.303 <i>Pass-through from University of Florida (20220)</i>	61,103	-
10.303 <i>Pass-through from North Carolina State University (20211)</i>	67,831	-
10.303 <i>Pass-through from Auburn University/Auburn, Alabama (20288)</i>	9,996	-
10.303 <i>Pass-through from Texas Agrilife Extension Service (20466)</i>	72,079	-
10.303 Total	833,179	149,717
10.304 Homeland Security Agricultural		
10.304 <i>Direct</i>	11,390	-
10.304 <i>Pass-through from University of Alaska (20290)</i>	2,500	-
10.304 <i>Pass-through from University of Florida (20220)</i>	7,236	-
10.304 Total	21,126	-
10.305 International Science and Education Grants		
10.305 <i>Direct</i>	94,755	22,398
10.305 Total	94,755	22,398
10.306 Biodiesel		
10.306 <i>Direct</i>	43,802	-
10.306 Total	43,802	-
10.309 Specialty Crop Research Initiative		
10.309 <i>Direct</i>	606,771	211,739
10.309 <i>Pass-through from University of Florida (20220)</i>	6,970	-
10.309 <i>Pass-through from University of Maryland/College Park (20223)</i>	161,649	-
10.309 <i>Pass-through from Texas A&M Research Foundation (69107)</i>	90,847	-
10.309 <i>Pass-through from North Carolina State University (20211)</i>	18,502	-
10.309 Total	884,739	211,739
10.310 Agriculture and Food Research Initiative (AFRI)		
10.310 <i>Direct</i>	4,607,320	904,951
10.310 <i>Pass-through from Emory University (67128)</i>	27,124	-
10.310 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	147,630	-
10.310 <i>Pass-through from Oklahoma State University (20248)</i>	18,879	-
10.310 <i>Pass-through from Pennsylvania State University (20269)</i>	11,781	-
10.310 <i>Pass-through from University of Cincinnati (20277)</i>	1,045	-
10.310 <i>Pass-through from University of Florida (20220)</i>	525,441	-
10.310 <i>Pass-through from University of Hawaii (29250)</i>	24,673	-
10.310 <i>Pass-through from University of Michigan (20234)</i>	30,886	-
10.310 <i>Pass-through from University of Minnesota (20225)</i>	(1,876)	-
10.310 <i>Pass-through from University of South Carolina (20243)</i>	69,866	-
10.310 <i>Pass-through from University of Tennessee (20271)</i>	60,035	-
10.310 <i>Pass-through from Utah State University (20336)</i>	20,824	-
10.310 <i>Pass-through from Virginia Polytechnic Institute (20233)</i>	143,824	-
10.310 <i>Pass-through from Washington State University (20236)</i>	41,658	-
10.310 <i>Pass-through from University of California/Davis (20423)</i>	27,117	-
10.310 <i>Pass-through from University of Nebraska/Lincoln (20263)</i>	115,538	-
10.310 <i>Pass-through from University of Kentucky Research Foundation (69324)</i>	25,460	-
10.310 <i>Pass-through from University of Maryland Foundation, Inc. (69818)</i>	2,153	-
10.310 <i>Pass-through from North Carolina State University (20211)</i>	230,312	-
10.310 Total	6,129,690	904,951



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 13,067	\$ -
10.311 <i>Pass-through from Texas Tech University (20244)</i>	29,305	-
10.311 Total	42,372	-
10.312 Biomass Research and Development Initiative Competitive Grants Program (BRDI)		
10.312 <i>Pass-through from Ohio State University (20212)</i>	64,641	-
10.312 Total	64,641	-
10.318 Women and Minorities in Science, Technology, Engineering, and Mathematics Fields		
10.318 <i>Direct</i>	81,334	-
10.318 Total	81,334	-
10.319 Farm Business Management and Benchmarking Competitive Grants Program		
10.319 <i>Pass-through from North Dakota State University (20319)</i>	12,327	-
10.319 <i>Pass-through from University of Missouri/Columbia (20443)</i>	54,043	40,830
10.319 Total	66,370	40,830
10.320 Sun Grant Program		
10.320 <i>Pass-through from University of Tennessee (20271)</i>	27,555	-
10.320 Total	27,555	-
10.443 Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers		
10.443 <i>Direct</i>	251,474	-
10.443 Total	251,474	-
10.446 Rural Community Development Initiative		
10.446 <i>Direct</i>	18,902	-
10.446 Total	18,902	-
10.479 Food Safety Cooperative Agreements		
10.479 <i>Direct</i>	645	-
10.479 Total	645	-
10.500 Cooperative Extension Service		
10.500 <i>Direct</i>	12,804,683	1,242,863
10.500 <i>Pass-through from Kansas State University (20255)</i>	72,008	-
10.500 <i>Pass-through from Purdue University (20213)</i>	269,939	564
10.500 <i>Pass-through from University of Florida (20220)</i>	13,887	-
10.500 <i>Pass-through from University of Nebraska/Lincoln (20263)</i>	96,256	10,532
10.500 <i>Pass-through from University of Arkansas/Fayetteville (20217)</i>	51,356	12,301
10.500 <i>Pass-through from North Carolina State University (20211)</i>	4,123	-
10.500 <i>Pass-through from Auburn University/Auburn, Alabama (20288)</i>	8,076	-
10.500 <i>Pass-through from North Carolina Ag&Tech State University (20342)</i>	549	-
10.500 Total	13,320,877	1,266,260
10.582 Fresh Fruit and Vegetable Program		
10.582 <i>Pass-through from National Watermelon Association (68939)</i>	4,797	-
10.582 Total	4,797	-



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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		
10.603 Emerging Markets Program		
10.603 <i>Direct</i>	\$ 33,165	\$ 25,883
10.603 Total	33,165	25,883
10.652 Forestry Research		
10.652 <i>Direct</i>	1,845,970	-
10.652 <i>Pass-through from US Endowment for Forestry & Communities (67051)</i>	183,649	6,000
10.652 Total	2,029,619	6,000
10.664 Cooperative Forestry Assistance		
10.664 <i>Direct</i>	71,171	9,007
10.664 <i>Pass-through from State of North Carolina (20203)</i>	8,829	-
10.664 Total	80,000	9,007
10.675 Urban and Community Forestry Program		
10.675 <i>Direct</i>	61,147	-
10.675 Total	61,147	-
10.676 Forest Legacy Program		
10.676 <i>Direct</i>	62,278	-
10.676 Total	62,278	-
10.680 Forest Health Protection		
10.680 <i>Direct</i>	374,314	244
10.680 Total	374,314	244
10.777 Norman E. Borlaug International Agricultural Science and Technology Fellowship		
10.777 <i>Direct</i>	2,025	-
10.777 <i>Pass-through from Texas A&M University (20253)</i>	60,317	-
10.777 Total	62,342	-
10.868 Rural Energy for America Program		
10.868 <i>Direct</i>	76,480	-
10.868 Total	76,480	-
10.902 Soil and Water Conservation		
10.902 <i>Direct</i>	43,562	15,000
10.902 <i>Pass-through from University Wisconsin-Extension (20513)</i>	82,785	-
10.902 Total	126,347	15,000
10.903 Soil Survey		
10.903 <i>Direct</i>	18,598	-
10.903 Total	18,598	-
10.912 Environmental Quality Incentives Program		
10.912 <i>Direct</i>	27,911	-
10.912 <i>Pass-through from University of Florida (20220)</i>	2,869	-
10.912 <i>Pass-through from North Carolina State University (20211)</i>	24,716	-
10.912 <i>Pass-through from AviHome, LLC (61690)</i>	963	-
10.912 <i>Pass-through from Flint River Soil & Water Conservation (68911)</i>	85,529	-
10.912 Total	141,988	-

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 193,090	\$ -
10.960 Total	193,090	-
10.962 Cochran Fellowship Program-International Training-Foreign Participant		
10.962 <i>Direct</i>	4,390	-
10.962 Total	4,390	-
10.OFA Other Federal Assistance		
10.OFA <i>Direct</i>	137,644	-
10.OFA <i>Pass-through from Clemson University (20208)</i>	16	-
10.OFA Total	137,660	-
Department of Agriculture Total	\$ 42,263,730	\$ 5,180,869



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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		
11.012 Integrated Ocean Observing System (IOOS)		
11.012 <i>Direct</i>	\$ 55,512	\$ -
11.012 <i>Pass-through from SE Coastal Ocean Observing Regional Association (67214)</i>	82,703	-
11.012 Total	138,215	-
11.303 Economic Development Technical Assistance		
11.303 <i>Direct</i>	128,571	-
11.303 Total	128,571	-
11.307 Economic Adjustment Assistance		
11.307 <i>Direct</i>	12,826	-
11.307 Total	12,826	-
11.417 Sea Grant Support		
11.417 <i>Direct</i>	1,411,696	22,132
11.417 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	46,503	5,150
11.417 <i>Pass-through from University of Florida (20220)</i>	531	-
11.417 Total	1,458,730	27,282
11.419 Coastal Zone Management Administration Awards		
11.419 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	146,529	-
11.419 Total	146,529	-
11.420 Coastal Zone Management Estuarine Research Reserves		
11.420 <i>Direct</i>	9,112	-
11.420 Total	9,112	-
11.429 Marine Sanctuary Program		
11.429 <i>Direct</i>	509,947	58,402
11.429 Total	509,947	58,402
11.430 Undersea Research		
11.430 <i>Pass-through from University of Mississippi (20273)</i>	80,027	3,168
11.430 Total	80,027	3,168
11.431 Climate and Atmospheric Research		
11.431 <i>Direct</i>	192,639	-
11.431 <i>Pass-through from University of Florida (20220)</i>	64,981	-
11.431 <i>Pass-through from University Corporation for Atmospheric Research (60993)</i>	(8,250)	-
11.431 <i>Pass-through from Auburn University/Auburn, Alabama (20288)</i>	3,240	-
11.431 Total	252,610	-
11.432 National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes		
11.432 <i>Pass-through from SC Sea Grant Consortium (20328)</i>	73,240	35,334
11.432 <i>Pass-through from University of Southern Mississippi (20274)</i>	60,880	-
11.432 <i>Pass-through from National Marine Sanctuary Foundation (69427)</i>	4,997	-
11.432 Total	139,117	35,334
11.454 Unallied Management Projects		
11.454 <i>Direct</i>	18,317	-
11.454 Total	18,317	-
11.463 Habitat Conservation		
11.463 <i>Direct</i>	94,584	-
11.463 Total	94,584	-

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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		
11.472 Unallied Science Program		
11.472 <i>Pass-through from SC Department of Natural Resources (20329)</i>	\$ 34,262	\$ -
11.472 Total	34,262	-
11.473 Coastal Services Center		
11.473 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	3,982	-
11.473 <i>Pass-through from SC Sea Grant Consortium (20328)</i>	78,706	53,631
11.473 Total	82,688	53,631
11.478 Center for Sponsored Coastal Ocean Research Coastal Ocean Program		
11.478 <i>Direct</i>	3,955	-
11.478 <i>Pass-through from University of Notre Dame (68888)</i>	117,140	-
11.478 Total	121,095	-
11.481 Educational Partnership Program		
11.481 <i>Pass-through from Maryland Eastern Shore (526002033)</i>	242,936	-
11.481 Total	242,936	-
11.482 Coral Reef Conservation Program		
11.482 <i>Direct</i>	880	-
11.482 Total	880	-
11.609 Measurement and Engineering Research and Standards		
11.609 <i>Direct</i>	1,229,096	-
11.609 Total	1,229,096	-
11.616 Technology Innovation Program (TIP)		
11.616 <i>Pass-through from Edison Welding Institute/Columbus, OH (70NANB13H192)</i>	26,844	-
11.616 <i>Pass-through from Rutgers University (70NANB10H014)</i>	31,992	-
11.616 Total	58,836	-
Department of Commerce Total	\$ 4,758,378	\$ 177,817



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 50,105	\$ -
12.100 <i>Pass-through from Parker Hannifin Corporation/Jacksonville, AL (FA8650-08-C-2801)</i>	264,390	-
12.100 <i>Pass-through from University of Pennsylvania/Philadelphia, PA (unknown)</i>	(49)	-
12.100 Total	314,446	-
12.101 Beach Erosion Control Projects		
12.101 <i>Direct</i>	121,787	-
12.101 Total	121,787	-
12.102 Emergency Rehabilitation of Flood Control Works or Federally Authorized Coastal Protection Works		
12.102 <i>Direct</i>	44,975	-
12.102 Total	44,975	-
12.300 Basic and Applied Scientific Research		
12.300 <i>Direct</i>	30,381,960	331,985
12.300 <i>Pass-through from Alliant Defense Electronic Systems/Clearwater, FL (N0017311C6004)</i>	54,629	-
12.300 <i>Pass-through from Amewas/Lexington Park, MD (N00178-04-D-4011M802)</i>	62,464	-
12.300 <i>Pass-through from Auburn University/Auburn, Alabama (N00014-10-C-0190)</i>	24,620	-
12.300 <i>Pass-through from Deep Springs Technology/Toledo, OH (N00014-12-C-0412)</i>	145,924	-
12.300 <i>Pass-through from Energy Research Consultants/Laguna Hills, CA (N68335-13-C-0309)</i>	4,905	-
12.300 <i>Pass-through from Envisioneering Incorporated/King George, VA (N00173-11-C-2011)</i>	62,628	-
12.300 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	98,238	-
12.300 <i>Pass-through from Imaging Systems Technology/Toledo, OH (N00014-13-P-1181)</i>	62,896	-
12.300 <i>Pass-through from Johns Hopkins Applied Physics Lab/Laurel, MD (N00024-13-D-6400)</i>	695	-
12.300 <i>Pass-through from Johns Hopkins University (N00024-03-D-6606)</i>	136,377	-
12.300 <i>Pass-through from Metrolaser (N68335-13-C-0232)</i>	74,967	-
12.300 <i>Pass-through from nGimat/Atlanta, GA (N39430-13-P-1245)</i>	20,000	-
12.300 <i>Pass-through from North Carolina State University/Raleigh, NC (N00014-10-1-0958)</i>	184,336	-
12.300 <i>Pass-through from Northrop Grumman/Redondo Beach, CA (N66001-12-C-2012)</i>	332,107	-
12.300 <i>Pass-through from Pacific Science and Engineering/San Diego, CA (PSE-13-P-1192)</i>	41,983	-
12.300 <i>Pass-through from Phosphor Tech Corporation/Mableton, GA (N00014-09-C-0473)</i>	(67)	-
12.300 <i>Pass-through from Raytheon/BBN System and Technologies/Cambridge, MA (N66001-11-C-4017)</i>	111,525	-
12.300 <i>Pass-through from Stanford University/Stanford, CA (FA8750-12-2-0020)</i>	17,392	-
12.300 <i>Pass-through from Tybrin Corporation/Ft. Walton Beach, FL (N68936-10-D-0034)</i>	179,702	-
12.300 <i>Pass-through from University of California/Berkeley, CA (W911NF-08-2-0004)</i>	69,582	-
12.300 <i>Pass-through from University of Exeter (70404)</i>	225,804	-
12.300 <i>Pass-through from University of Florida (N00014-11-1-0245)</i>	43,722	-
12.300 <i>Pass-through from University of Pennsylvania/Philadelphia, PA (N00014-08-1-0696)</i>	262,584	-
12.300 <i>Pass-through from Washington University/Saint Louis, MO (N00014-12-1-0089)</i>	19,559	-
12.300 <i>Pass-through from Ceradyne Thermo Materials (N00024-12-C-5401)</i>	22,520	-
12.300 <i>Pass-through from Iris Technology Corporation/Irvine, CA (N00014-10-M-0247)</i>	26,533	-
12.300 <i>Pass-through from Five Stones Research Corporation/Brownsboro, AL (N66001-09-C-2023)</i>	32,589	-
12.300 <i>Pass-through from Materials & Electrochemical Research (MER) Corp (AGMT DTD NOV-19-2012)</i>	2,113	-
12.300 <i>Pass-through from University of Washington/Seattle, WA (N00024-10-D-6318)</i>	105,231	-
12.300 <i>Pass-through from Gryphon, Inc./Lexington, MD (N00178-04-D-4061)</i>	815	-
12.300 <i>Pass-through from Creare, Inc./Hanover, NH (N68335-13-C-0392)</i>	99,994	-
12.300 <i>Pass-through from Integrated Systems Solutions, Inc./California, MD (N68335-10-C-0461)</i>	32,226	-
12.300 <i>Pass-through from Georgia Aquarium, Inc. (N00014-11-1-0541)</i>	7,788	-
12.300 <i>Pass-through from Integrated Systems Solutions, Inc./California, MD (N00178-05-D-4467-M80)</i>	22,990	-
12.300 <i>Pass-through from Reliant Lab Systems, Inc./Placentia, CA (N00024-13-C-4524)</i>	105,848	-
12.300 <i>Pass-through from Westland Technologies, Inc./Modesto, CA (N63394-12-P-0137)</i>	23,074	-



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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 University of Michigan (N65540-10-C-0003)</i>	\$ 352,630	\$ -
12.300 <i>Pass-through from ATA engineering, Inc./San Diego, CA (N68335-12-C-0330)</i>	54,180	-
12.300 <i>Pass-through from ITT Excelis/Clifton, NJ (N00173-09-C-2024)</i>	22,737	-
12.300 <i>Pass-through from Veraphotonics/San Jose, CA (N68335-13-C-0318)</i>	20,574	-
12.300 <i>Pass-through from Duke University/Durham, NC (67922)</i>	125,078	-
12.300 <i>Pass-through from University of California/San Diego/La Jolla, CA (N00014-13-1-0632)</i>	89,332	-
12.300 <i>Pass-through from University of California/San Diego/La Jolla, CA (N00014-07-1-0740)</i>	73,426	-
12.300 Total	33,838,210	331,985
12.335 Navy Command, Control, Communications, Computers, Intelligence, Surveillance, and Reconnaissance		
12.335 <i>Direct</i>	3,338	-
12.335 Total	3,338	-
12.351 Basic Scientific Research - Combating Weapons of Mass Destruction		
12.351 <i>Direct</i>	407,334	-
12.351 Total	407,334	-
12.357 ROTC Language and Culture Training Grants		
12.357 <i>Direct</i>	78,982	-
12.357 Total	78,982	-
12.360 Research on Chemical and Biological Defense		
12.360 <i>Direct</i>	300,061	19,002
12.360 Total	300,061	19,002
12.420 Military Medical Research and Development		
12.420 <i>Direct</i>	1,189,629	-
12.420 <i>Pass-through from Geneva Foundation, The (69408)</i>	6,076	-
12.420 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	1,106,247	6,728
12.420 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	93,426	29,859
12.420 <i>Pass-through from Ohio State University (unknown)</i>	85,064	79,108
12.420 <i>Pass-through from Samuelli Institute/Alexandria, VA (W81XWH-10-1-0938)</i>	25,000	-
12.420 <i>Pass-through from Virginia Tech/Blacksburg, VA (W81XWH-10-2-0165)</i>	(516)	-
12.420 <i>Pass-through from Wake Forest University/Winston-Salem, NC (W81XWH-14-2-0003)</i>	73,613	-
12.420 <i>Pass-through from Emory University (W81XWH-13-10495)</i>	36,234	-
12.420 <i>Pass-through from Design Interactive, Inc./Oviedo, FL (W81XWH-12-C-0071)</i>	(231)	-
12.420 Total	2,614,542	115,696
12.431 Basic Scientific Research		
12.431 <i>Direct</i>	36,629,542	146,401
12.431 <i>Pass-through from A I Signal Research/Huntsville, AL (W31P4Q-11-D-0008)</i>	4,184	-
12.431 <i>Pass-through from Academy of Applied Science (unknown)</i>	2,600	-
12.431 <i>Pass-through from ATK Missile Systems Co/Woodland Hill, CA (N00019-08-C-0058)</i>	34	-
12.431 <i>Pass-through from BAE Systems/Nashua, NH (W911NF-08-2-0004)</i>	313,151	-
12.431 <i>Pass-through from Drexel University/Pittsburg, PA (W911NF-10-1-0409)</i>	161,377	-
12.431 <i>Pass-through from Duke University/Durham, NC (W911NF-10-1-0231)</i>	1,226,212	-
12.431 <i>Pass-through from Five Stones Research Corporation/Brownsboro, AL (W31P4Q-13-C-0022)</i>	122,312	-
12.431 <i>Pass-through from George Mason University/Fairfax, VA (W5J9CQ-12-C-0036)</i>	116,598	-
12.431 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	108,242	-
12.431 <i>Pass-through from Hstar Technologies Corp/Boxborough, MA (W81XWH-11-C-0007)</i>	81,095	-
12.431 <i>Pass-through from Lockheed Martin Integrated Services/Marlton, NJ (W15P7T-06-D-E405)</i>	93,315	-
12.431 <i>Pass-through from Luna Innovations/Blacksburg, VA (W15P7T-11-C-H206)</i>	(260)	-
12.431 <i>Pass-through from Northwestern University/Evanston, IL (W5J9CQ-12-C-0017)</i>	107,886	-



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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 Pass-through from Ohio State University/Columbus, OH (91-NF-10-1-0290)	\$ 6,334	\$ -
12.431 Pass-through from Ohio State University/Columbus, OH (W911NF-08-1-0238)	100	-
12.431 Pass-through from radiance technologies/Huntsville, AL (W9113M-11-C-0013)	57,628	-
12.431 Pass-through from Raytheon (W31P4Q-11-C-0341)	14,040	-
12.431 Pass-through from SAIC (W13O4Q-05-A-0031)	3,357,255	-
12.431 Pass-through from SAIC (W31P4Q-05-A-0031)	75,719	-
12.431 Pass-through from SAIC (W31P4Q-05-A-0031; TO)	842	-
12.431 Pass-through from Shared Spectrum Company/Vienna, VA (W911QX-13-C-0129)	29,980	-
12.431 Pass-through from Texas A & M University/College Station, TX (W911NF-12-2-0027)	102,901	-
12.431 Pass-through from University of California/Santa Barbara, CA (W911NF-09-1-0553)	206,023	-
12.431 Pass-through from University of Pennsylvania (W911NF-12-1-0509)	187,956	-
12.431 Pass-through from University of Southern California/Los Angeles, CA (W911NF-11-1-0332)	21,591	-
12.431 Pass-through from University of Washington (W911NF-11-2-0068)	133,251	-
12.431 Pass-through from CH2M Hill (W912PP-09-D-0016)	1,097	-
12.431 Pass-through from Emory University (W81XWH-12-C-203)	605,062	-
12.431 Pass-through from Ceradyne Thermo Materials (W31P4Q-09-G-0001)	11,735	-
12.431 Pass-through from Florida A&M University (W911NF-11-1-0142)	2,157	-
12.431 Pass-through from Battelle (W911NF-11-D-0001)	892	-
12.431 Pass-through from University of Illinois/Urbana, Illinois (W911NF-10-1-0524)	250,409	-
12.431 Pass-through from University of Maryland/College Park, MD (W911NF1310019)	174,760	-
12.431 Pass-through from University of California/Santa Barbara (29248)	150,265	-
12.431 Pass-through from Vertical Lift Consortium, Inc. (CRI)/Glen Mill, PA (W911W6-05-2-0003/P00)	(1,061)	-
12.431 Pass-through from Kitware, Inc./Clifton Park, NY (D11PC20069)	83,338	-
12.431 Pass-through from Vertical Lift Consortium, Inc. (CRI)/Glen Mill, PA (W911W6-06-2-002)	1,258	-
12.431 Pass-through from Booz, Allen and Hamilton, Inc. (W15P7T-10-D-D415)	67,962	-
12.431 Pass-through from Universal Solutions International, Inc./Newport News (W91CRB-11-D-0021)	67,565	-
12.431 Pass-through from Woolpert, Inc./Columbia, SC (W5J9CQ-11-C-0007)	221	-
12.431 Pass-through from Vertical Lift Consortium, Inc. (CRI)/Glen Mill, PA (W911W6-12-2-0003; P0)	52,800	-
12.431 Pass-through from Cermet, Inc./Doraville, GA (W31P4Q-05-C-R073)	(14,800)	-
12.431 Pass-through from Nano Terra, Inc./Brighton, MA (W31P4Q-13--0157)	27,780	-
12.431 Pass-through from Vertical Lift Consortium, Inc. (CRI)/Glen Mill, PA (W911W6-06-2-0002)	5,560	-
12.431 Pass-through from Vertical Lift Consortium, Inc. (CRI)/Glen Mill, PA (W911W6-05-2-003)	30,371	-
12.431 Pass-through from Vertical Lift Consortium, Inc. (CRI)/Glen Mill, PA (W911W6-12-2-0003)	22,723	-
12.431 Pass-through from Kitware, Inc./Clifton Park, NY (W31P4Q-10-C-0262)	12,493	-
12.431 Pass-through from Primordial, Inc./ Saint Paul, MN (W911QY-12-P-0124)	(13,848)	-
12.431 Pass-through from Vertical Lift Consortium, Inc. (CRI)/Glen Mill, PA (W911W6-12-2-0003; MO)	40,000	-
12.431 Pass-through from Integrated Systems Solutions, Inc./California, MD (N68335-10-C-0280)	12,155	-
12.431 Pass-through from University of Michigan (N65540-10-C-0003)	107,137	-
12.431 Pass-through from Microwave Packaging Technologies, Inc. (MPT)/BREA, CA (W31P4Q-13-C-0021)	213,722	-
12.431 Pass-through from Stevens Institute of Technology (HQ0034-13-D-0004)	299,710	-
12.431 Pass-through from Pennsylvania State University/University Park, PA (W911NF-08-1-0124)	51,490	-
12.431 Pass-through from Price Systems, LLC (W15QKN-10-9-1003)	39,509	-
12.431 Pass-through from University of Michigan (W911NF-13-1-0387)	211,517	-
12.431 Pass-through from Crystal IS/Green Island, NY (W911NF-09-2-0068)	30,987	-
12.431 Pass-through from Karagozian and Case Structural Engineers (ERDC-1101-W912HZ-C-0)	20,597	-
12.431 Pass-through from HDR Architecture/Alexandria, VA (W912DY-09-D-0067)	5,218	-



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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 Pass-through from Triton Systems, Inc./Chelmsford, MA (W911QY-13-P-0239)	\$ 25,000	\$ -
12.431 Pass-through from Traclabs, Inc./Houston, TX (W56HZ-11-C-0207)	51,609	-
12.431 Pass-through from University of Tennessee (W911NF-12-1-0017)	(843)	-
12.431 Pass-through from University of Kansas Center For Research (68904)	393,578	-
12.431 Pass-through from Alion Science and Technology/Rome, NY (DAAD19-01-C-0065)	1	-
12.431 Pass-through from Lockheed Martin/Fort Worth, Texas (N00019-02-C-3002)	94,055	-
12.431 ARRA - Basic Scientific Research		
12.431 Pass-through from Battelle (GS-23F-0011L)	20,005	-
12.431 Pass-through from Eaton Corporation (W9132T-10-C-0018)	1,508	-
12.431 Total	46,315,602	146,401
12.550 The Language Flagship Grants to Institutions of Higher Education		
12.550 Pass-through from Institute of International Education/Washington, DC (68160)	649,350	160,727
12.550 Total	649,350	160,727
12.630 Basic, Applied, and Advanced Research in Science and Engineering		
12.630 Direct	48,017,365	-
12.630 Pass-through from Academy of Applied Science (67899)	18,593	-
12.630 Pass-through from All Points Logistics/Huntsville, AL (W31P4Q-13-A-0003)	34,318	-
12.630 Pass-through from BAE Systems/Nashua, NH (13-C-0117)	6,992	-
12.630 Pass-through from CACI (HR0011-06-C-0127)	(475)	-
12.630 Pass-through from CACI (W15P7T-06-D-E402)	26,788	-
12.630 Pass-through from Drexel University/Pittsburg, PA (N65236-12-1-1005)	379,968	-
12.630 Pass-through from Global Technology Connections/Atlanta, GA (HQ0147-12-C-7166)	142,885	-
12.630 Pass-through from HRL Laboratories/Malibu, CA (HR0011-09-C-0126)	3,854	-
12.630 Pass-through from IJIS Institute/Ashburn, VA (2012-D6-BX-K009)	34,011	-
12.630 Pass-through from Johns Hopkins University (117868 (UNDER MSA 11)	8,700	-
12.630 Pass-through from Lockheed - Fort Worth/Fort Worth, TX (HR0011-13-C-0001)	118,374	-
12.630 Pass-through from Lockheed Martin/Marietta, GA (13-C-8125)	30,186	-
12.630 Pass-through from Lockheed Martin (H92254-09-D-0001)	3,255	-
12.630 Pass-through from Northrop Grumman Information Technology/Reston, VA (HS0021-12-F-0004)	8,284	-
12.630 Pass-through from NVidia/Austin, TX (HR0011-10-9-0008)	(51)	-
12.630 Pass-through from Open Source Robotics Foundation/Mountain View, CA (HR0011-12-C-0111)	138,064	-
12.630 Pass-through from Princeton University/Plainsboro, NJ (N00014-09-1-1074)	152,785	-
12.630 Pass-through from Raytheon (HR0011-14-C-0002)	165,446	-
12.630 Pass-through from Raytheon (N66001-09-C-2013)	819	-
12.630 Pass-through from SAIC (12-C-0108)	407,542	-
12.630 Pass-through from SAIC (CLASSIFIED -12-C-891)	1,872,289	-
12.630 Pass-through from SAIC (GS-23F-0107J)	2,416	-
12.630 Pass-through from SAIC (HHM02-09-D-0031/DO00)	3,698	-
12.630 Pass-through from SAIC (HHM402-09-D-0031)	1	-
12.630 Pass-through from SAIC (HHM402-09-D-0031/DO0)	8,546	-
12.630 Pass-through from SAIC (unknown)	1,541,761	-
12.630 Pass-through from SAIC (W31P4Q-05-A0031)	604,179	-
12.630 Pass-through from SAIC (W47RGZ-13-R-0136)	5,338	-
12.630 Pass-through from Sandia National Labs (977060)	(540)	-
12.630 Pass-through from Sanofi Pasteur (11R0011-11-3-0001)	101,677	-
12.630 Pass-through from University of California/Berkley, CA (HM1582-08-1-0007)	59,076	-
12.630 Pass-through from University of Maryland (H98230-07-D-0175 #1.)	25	-
12.630 Pass-through from University of Michigan (2013-MA-2384)	204,410	-
12.630 Pass-through from Vanderbilt University (HR0011-13-C-0041)	404,038	-
12.630 Pass-through from Vanderbilt University/Nashville, TN (HR0011-12-C-0008)	275,583	-
12.630 Pass-through from Washington Strategic Advisors / New York, NY (2011 - 11026A)	24,291	-
12.630 Pass-through from Ceradyne Thermo Materials (W31P4Q-09-G-0001)	5	-
12.630 Pass-through from Battelle (GS-23F-0011L)	343,147	-
12.630 Pass-through from Northrop Grumman Systems Corp/El Segundo, CA (RND2326-13)	188,726	-
12.630 Pass-through from Northrop Grumman Systems Corp/El Segundo, CA (NNC11CA22C)	631	-
12.630 Pass-through from Harris Corporation (NNA09308164R-PBH)	(79)	-



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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 Defense		
12.630 Pass-through from Emory University (W81XWH-12-C-0203)	\$ 41,753	\$ -
12.630 Pass-through from University of Washington/Seattle, WA (HM1582-09-1-0026 P07)	22,586	-
12.630 Pass-through from University of Maryland/College Park, MD (H98230-07-D-0175)	169,501	-
12.630 Pass-through from University of Puerto Rico/Rio Piedra (20414)	70,233	-
12.630 Pass-through from TDA Research, Inc. (HDTRA1-13-C-0090)	163,422	-
12.630 Pass-through from Ricardo, Inc. (HR0011-12-C-0074)	740,892	-
12.630 Pass-through from ATK Alliant Techsystems, Inc./Plymouth, MN (FA8213-12-C-0080)	11,018	-
12.630 Pass-through from Charles River Analytics, Inc./Cambridge, MA (HQ0147-13-C-7183)	669	-
12.630 Pass-through from Analytical Mechanics Associates, Inc./Hampton, VA (NNL12AA09C)	7,869	-
12.630 Pass-through from Honeywell, Inc. (unknown)	254,137	-
12.630 Pass-through from Honeywell, Inc. (CLASSIFIED)	3,013,561	-
12.630 Pass-through from Dynetics, Incorporated (HHM402-09-D-0015)	553,519	-
12.630 Pass-through from Charles River Analytics, Inc./Cambridge, MA (2014-13121700006)	300,032	-
12.630 Pass-through from Aegis Technologies Group, Inc. (HQ0147-12-C-7160)	78,996	-
12.630 Pass-through from Performance Polymer Solutions, Inc./Moraine, OH (HQ0147-11-C-7732)	12,214	-
12.630 Pass-through from Leidos, Inc./McLean, VA (W58RGZ-13-C0134)	5,422	-
12.630 Pass-through from Software Automation, Inc./Atlanta, GA (HR0011-12-C-0028)	104,848	-
12.630 Pass-through from Scitec, Inc./Princeton, NJ (HQ0147-13-C-7190)	35,873	-
12.630 Pass-through from Design Interactive, Inc./Oviedo, FL (W81XWH-12-C-0071)	127,254	-
12.630 Pass-through from Stevens Institute of Technology (HQ0034-13-D-0004)	272,453	-
12.630 Pass-through from TNO Defense, Security and Safety/Rijswijk, Netherlands (12-C-4839)	83,176	-
12.630 Pass-through from Stevens Institute of Technology (H98230-08-D-0171)	581,681	-
12.630 Pass-through from System high/Arlington, VA (HR0011-12-C-0024)	564,775	-
12.630 Pass-through from Sandia National Labs/Sandia Corp (DE-AC04-94L85000)	55,423	-
12.630 Pass-through from Sandia National Labs/Western Electric Co, Inc. (P.O. # 965899)	14,218	-
12.630 Pass-through from Sparta, Inc. (08-C-0011)	22	-
12.630 Pass-through from Northrop Corporation (HR0011-00-C-0032)	311,512	-
12.630 Pass-through from Sparta, Inc. (09-D-0012)	4,859	-
12.630 Pass-through from Pratt & Whitney Aircraft (13C1801)	21,920	-
12.630 Pass-through from Sandia National Labs/Sandia Corp (1195414)	158,883	-
12.630 Pass-through from Bodkin Design/Wellesley, MA (HQ0147-14-C-7902)	7,326	-
12.630 Pass-through from Dynetics, Incorporated (HHM402-09D-0015)	170,226	-
12.630 Pass-through from Moderna Therapeutics/Cambridge, MA (W911NF-13-1-0417)	62,838	-
12.630 Pass-through from NJVC, LLC/Vienna, VA (HM0176-11-C-0002)	(227)	-
12.630 Pass-through from Sandia National Labs/Sandia Corp (1200260)	43,283	-
12.630 Pass-through from Booz, Allen and Hamilton, Inc. (SPO700-03-D-1380)	332,881	-
12.630 Pass-through from Acquisition, Research, & Logistics, Inc./National (HSHQDC-12-A-00019)	12,331	-
12.630 Pass-through from Honeywell International/Coons Rapid, MN (H98230-12-C-0280)	125,715	-
12.630 Pass-through from Wyle Laboratories (HC1047-05-D-4005)	17,490	-
12.630 Pass-through from Tasc, Inc./Chantilly, VA (HHM402-10-C-0098)	537,021	-
12.630 Pass-through from Sandia National Labs/Sandia Corp (1283816)	106,368	-
12.630 Pass-through from RF Micro Devices, Inc./Greensboro, NC (W31P4Q-12-C-0068)	76,830	-
12.630 Pass-through from JT3, LLC (F42650-01-C-7218)	205,014	-
12.630 Pass-through from University of South Florida Polytechnic/Lakeland, FL (W911-QY-11-C-0011)	30,617	-
12.630 Pass-through from JT3, LLC (F42659-01-C-7218)	73,303	-
12.630 Pass-through from Lockheed Martin/Fort Worth, Texas (unknown)	47,283	-
12.630 Pass-through from Numerica Corp./ Ft. Collins, CO (HQ-0147-13-C-7407)	30,099	-
12.630 Pass-through from University of Illinois at Urbana-Champaign/Champaign, IL (2014-13121700004)	60,501	-
12.630 Pass-through from Magnolia Optical Technologies, Inc./Woburn, MA (D11PC20161)	40,644	-
12.630 Pass-through from Marco - Microelectronics Advanced Research Corp.) (HR-0011-10-3-0002)	55	-
12.630 Pass-through from Scientific Research Corp./Atlanta, GA (GS04T12DBC0007)	11,516	-
12.630 ARRA - Basic, Applied, and Advanced Research in Science and Engineering		
12.630 Direct	1,030	-
12.630 Total	65,111,786	-



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 183,528,652	\$ 211,377
12.800 <i>Pass-through from Aerospace Testing Alliance/Arnold AFB, TN (F40600-03-C-0001)</i>	60,769	-
12.800 <i>Pass-through from American Systems Corporation/Chantilly, VA (FA7046-11-D-0001)</i>	449,372	-
12.800 <i>Pass-through from Applied Research Associates/Panama City, FL (FA8650-11-C-7177)</i>	384,727	-
12.800 <i>Pass-through from Aurora Flight Sciences (FA8650-11-C-2189)</i>	(1)	-
12.800 <i>Pass-through from Azimuth Corporation (61427)</i>	20,681	-
12.800 <i>Pass-through from Carnegie Mellon Institute/Pittsburgh, PA (FA9550-12-1-0458)</i>	85,210	-
12.800 <i>Pass-through from Case Western Reserve University/Cleveland, OH (FA9550-12-1-0037)</i>	152,973	-
12.800 <i>Pass-through from Clarkson Aerospace/Houston, TX (FA8650-13-C-5800)</i>	43,432	-
12.800 <i>Pass-through from Combustion Science and Engineering Ltd (FA9550-14-C-0016)</i>	12,764	-
12.800 <i>Pass-through from Data Fusion and Neural Networks/Broomfield, OH (FA8750-12-C-0163)</i>	(851)	-
12.800 <i>Pass-through from Data Fusion and Neural Networks/Broomfield, OH (FA8750-13-C-0141-GTE)</i>	47,788	-
12.800 <i>Pass-through from EG&G/Las Vegas, NV (FA9200-080C-0179)</i>	4	-
12.800 <i>Pass-through from Energy Research Consultants/Laguna Hills, CA (FA8650-07-M-2784)</i>	35,900	-
12.800 <i>Pass-through from Harvard University/Boston, MA (FA9550-09-1-0669)</i>	267,055	-
12.800 <i>Pass-through from I3 Communications/Rockwall, Texas (FA8620-06-G-4003)</i>	150,755	-
12.800 <i>Pass-through from I3 Communications/Rockwall, Texas (FA8620-11-G-4026)</i>	12,028	-
12.800 <i>Pass-through from Li Creative Technologies (FA8750-13-C-0264)</i>	154,059	-
12.800 <i>Pass-through from Northwestern University/Evanston, IL (FA9550-14-1-0005)</i>	2,315	-
12.800 <i>Pass-through from Oak Ridge Nat'l Lab/Martin Marietta (DE-AC05-00OR22725)</i>	65,577	-
12.800 <i>Pass-through from Ohio State University/Columbus, OH (FA9550-09-1-0602)</i>	79,615	-
12.800 <i>Pass-through from Raytheon/BBN System and Technologies/Cambridge, MA (FA8750-11-C-0098)</i>	190,335	-
12.800 <i>Pass-through from SAIC (FA8650-12-C-1478)</i>	5,735	-
12.800 <i>Pass-through from SAIC (FA8650-13-C-7321)</i>	75,715	-
12.800 <i>Pass-through from Texas Engineering Station-TAMU/College Station, TX (FA8651-13-1-0006)</i>	18,720	-
12.800 <i>Pass-through from University of California/Irvine, CA (FA9550-12-1-0156)</i>	275,780	-
12.800 <i>Pass-through from University of Texas /Austin (20231)</i>	38,889	-
12.800 <i>Pass-through from Florida State University (FA9550-11-1-0131)</i>	135,524	-
12.800 <i>Pass-through from ITT (F19628-02-C-0010)</i>	282,931	-
12.800 <i>Pass-through from Boeing Aerospace Company (FA8650-08-D-3857)</i>	23,415	-
12.800 <i>Pass-through from Aerojet Rocketdyne/Canoga Park, CA (FA9300-10-C-0010)</i>	69,217	-
12.800 <i>Pass-through from Florida A&M University (14-S590-0004-02-C23)</i>	3,767	-
12.800 <i>Pass-through from University of Illinois/Urbana, Illinois (FA9550-12-1-0193)</i>	30,772	-
12.800 <i>Pass-through from University of Illinois/Urbana, Illinois (FA9550-12-1-0089)</i>	88,776	-
12.800 <i>Pass-through from University of Illinois/Urbana, Illinois (FA9550-10-1-0573)</i>	90,348	-
12.800 <i>Pass-through from Metacomp Technologies, Inc./Agoura Hills, CA (AFOSR AF12-BT15)</i>	45,000	-
12.800 <i>Pass-through from Creare, Inc./Hanover, NH (FA9101-12-C-0008)</i>	153,161	-
12.800 <i>Pass-through from Spectral Sciences, Inc. /Burlington, MA (FA8650-07-C-2730)</i>	15,000	-
12.800 <i>Pass-through from Macauley-Brown, Inc. (FA8650-08-D-7826)</i>	14,873	-
12.800 <i>Pass-through from CG2, Inc./Orlando, FL (FA8620-13-C-3016)</i>	41,161	-
12.800 <i>Pass-through from Booz, Allen and Hamilton, Inc. (FA8650-11-D-1011)</i>	3,021	-
12.800 <i>Pass-through from Grammatech, Inc. (FA8650-10-C-7025)</i>	350,327	-
12.800 <i>Pass-through from Kitware, Inc./Clifton Park, NY (FA8750-12-C-0300)</i>	106,503	-
12.800 <i>Pass-through from Stottler Henke Associates, Inc./ San Mateo, CA (HQ0147-13-C-7413)</i>	29,659	-
12.800 <i>Pass-through from Alliant Techsystems, Inc./Brooklyn Park, MN (FA8213-13-D-007)</i>	35,916	-
12.800 <i>Pass-through from Sinoora, Inc./Suwanee, GA (FA9550-13-C-0039)</i>	141,645	-
12.800 <i>Pass-through from ATK Alliant Techsystems, Inc./Plymouth, MN (FA213-08-C-0101)</i>	902	-
12.800 <i>Pass-through from Macauley-Brown, Inc. (FA8650-08-D-13210003)</i>	9	-
12.800 <i>Pass-through from Booz, Allen and Hamilton, Inc. (SPO700-03-D-1380)</i>	286,208	-
12.800 <i>Pass-through from J73, LLC (F42650-01-C-7218)</i>	316,571	-
12.800 <i>Pass-through from Spectral Energies, LLC (FA8650-13-C-2307)</i>	91,300	-
12.800 <i>Pass-through from University of Central, FL (FA9550-14-1-0037)</i>	60,472	-
12.800 <i>Pass-through from Vintinura Imaging, Inc. /Atlanta, GA (FA8650-13-M-1557)</i>	75,355	-



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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 Pennsylvania State University/University Park, PA (FA9550-13-1-0004)</i>	\$ 175,596	\$ -
12.800 <i>Pass-through from Analam, Inc./Sunnyvale, CA (FA8650-12-C-0001)</i>	260,690	-
12.800 <i>Pass-through from Qinetiq North America, Inc./Fairfax, VA (FA7022-11-D-0004)</i>	(1,141)	-
12.800 <i>Pass-through from Spectral Energies, LLC /Dayton, OH (FA9451-13-C-0001)</i>	76,230	-
12.800 <i>Pass-through from Cobham Tracstar Systems, Inc./Lansdale, PA (FA8650-11-C-1031)</i>	143,895	-
12.800 <i>Pass-through from Logos Technologies/Fairfax, VA (FA8750-13-D-0044)</i>	124,810	-
12.800 <i>Pass-through from Reservoir Labs, Inc./New York, NY (FA8750-12-C-0164)</i>	67,924	-
12.800 <i>Pass-through from Sarnoff Corporation, Princeton, NJ (FA8650-11-C-7137)</i>	(1,624)	-
12.800 <i>Pass-through from Mainstream GS, LLC/Robins, IA (FA8224-07-D-0001)</i>	7,874	-
12.800 <i>Pass-through from University of Michigan (FA9550-12-1-0483)</i>	118,214	-
12.800 <i>Pass-through from Impact Technologies, LLC/Rochester, NY (FA8501-11-C-0048)</i>	8	-
12.800 <i>Pass-through from Northrop Corporation (FA8720-10-D-0001)</i>	473,022	-
12.800 <i>Pass-through from University of Michigan (FA9550-13-1-0122)</i>	61,600	-
12.800 <i>Pass-through from Massachusetts Institute of Technology (MIT)/Cambridge, MA (FA9550-09-1-0420)</i>	19,115	-
12.800 <i>Pass-through from Sarnoff Corporation/Princeton, NJ (FA8650-13-C-7322)</i>	269,200	-
12.800 <i>Pass-through from State University of New York (FA9550-11-1-0121)</i>	122,552	-
12.800 <i>Pass-through from URS Federal Services, Inc./Shrewsbury, NJ (FA9200-08-C-0179)</i>	8,357	-
12.800 <i>Pass-through from University of Dayton Research Institute/Dayton, OH (FA8650-10-2-2934)</i>	13,704	-
12.800 <i>Pass-through from Combustion Research and Flow Technology, Inc./Huntsville, AL (FA8650-11-C-2190)</i>	4,952	-
12.800 <i>Pass-through from Bennett Aerospace (unknown)</i>	111,828	-
12.800 <i>Pass-through from Scientific Research Corp./Atlanta, GA (FA8530-08-D-0014)</i>	446	-
12.800 <i>Pass-through from Universal Technology Corp./Dayton, OH (FA8650-11-D-5800)</i>	111,452	-
12.800 <i>Pass-through from Berriehill Research Corp./Dayton, OH (unknown)</i>	113,935	-
12.800 <i>Pass-through from Technology Service Corp./Santa Monica, CA (FA8650-12-M-1379)</i>	28	-
12.800 <i>Pass-through from Universal Technology Corp./Dayton, OH (FA8650-10-D-5210)</i>	128,802	-
12.800 <i>Pass-through from Universal Technology Corp./Dayton, OH (FA8650-05-D-1912)</i>	(550)	-
12.800 Total	191,060,750	211,377
12.901 Mathematical Sciences Grants Program		
12.901 <i>Direct</i>	125,040	-
12.901 Total	125,040	-
12.902 Information Security Grant Program		
12.902 <i>Direct</i>	919,297	-
12.902 Total	919,297	-
12.910 Research and Technology Development		
12.910 <i>Direct</i>	8,564,707	-
12.910 <i>Pass-through from Charles River Associates/Boston, MA (PRIME SUBCONTRACT P)</i>	376,467	-
12.910 <i>Pass-through from Stanford University/Stanford, CA (HR0011-10-1-0058)</i>	31,665	-
12.910 <i>Pass-through from Cornell University (W911NF-11-1-0183)</i>	26,318	-
12.910 <i>Pass-through from University of Missouri/Columbia, MO (FA8650-14-1-7403)</i>	2,476	-
12.910 <i>Pass-through from JT3, LLC (F42650-01-C-7218)</i>	(14)	-
12.910 <i>Pass-through from University of Florida (N66001-11-1-4198)</i>	42,626	-
12.910 <i>Pass-through from BASF Corporation/Florham Park, NJ - GEORGIA TECH NORM EV</i>	1,111	-
12.910 Total	9,045,356	-



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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.OFA Other Federal Assistance		
12.OFA <i>Direct</i>	\$ 257,135	\$ 243,057
12.OFA <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	193,843	-
12.OFA <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	16,525	-
12.OFA Total	467,503	243,057
Department of Defense Total	\$ 351,418,359	\$ 1,228,246



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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		
14.248 Community Development Block Grants Section 108 Loan Guarantees		
14.248 <i>Pass-through from Atlanta Housing Authority (unknown)</i>	\$ 192,884	\$ 180,565
14.248 Total	192,884	180,565
14.881 Moving to Work Demonstration Program		
14.881 <i>Direct</i>	2,659	-
14.881 Total	2,659	-
Department of Housing and Urban Development Total	\$ 195,543	\$ 180,565



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 30,691	\$ -
15.231 <i>Pass-through from University of California/Davis (20423)</i>	22,097	-
15.231 Total	52,788	-
15.232 Wildland Fire Research and Studies Program		
15.232 <i>Direct</i>	2,622	-
15.232 Total	2,622	-
15.252 Abandoned Mine Land Reclamation (AMLR) Program		
15.252 <i>Pass-through from University of Wyoming/Laramie, Wyoming (AGMT DTD 5/14/12)</i>	10,102	-
15.252 Total	10,102	-
15.506 Water Desalination Research and Development Program		
15.506 <i>Direct</i>	9,594	-
15.506 Total	9,594	-
15.608 Fish and Wildlife Management Assistance		
15.608 <i>Direct</i>	15,798	-
15.608 <i>Pass-through from Nature Conservancy, The (68082)</i>	38,503	-
15.608 Total	54,301	-
15.611 Wildlife Restoration and Basic Hunter Education		
15.611 <i>Pass-through from Louisiana Department Wildlife & Fish (20415)</i>	106,704	-
15.611 Total	106,704	-
15.615 Cooperative Endangered Species Conservation Fund		
15.615 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	7,385	-
15.615 <i>Pass-through from University of Florida (20220)</i>	1,238	-
15.615 <i>Pass-through from AL Department of Conservation & Nature (20468)</i>	11,110	11,110
15.615 Total	19,733	11,110
15.625 Wildlife Conservation and Restoration		
15.625 <i>Pass-through from Louisiana Department Wildlife & Fish (20415)</i>	65,916	-
15.625 Total	65,916	-
15.629 Great Apes Conservation Fund		
15.629 <i>Direct</i>	10,335	-
15.629 Total	10,335	-
15.632 Conservation Grants Private Stewardship for Imperiled Species		
15.632 <i>Direct</i>	588	-
15.632 Total	588	-
15.637 Migratory Bird Joint Ventures		
15.637 <i>Direct</i>	15,735	-
15.637 Total	15,735	-
15.647 Migratory Bird Conservation		
15.647 <i>Direct</i>	25,556	-
15.647 Total	25,556	-
15.648 Central Valley Project Improvement (CVPI) Anadromous Fish Restoration Program (AFRP)		
15.648 <i>Direct</i>	56,385	-
15.648 Total	56,385	-

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 1,190,598	\$ -
15.650 <i>Pass-through from University of Michigan (NBCHC080037)</i>	6,254	-
15.650 Total	1,196,852	-
15.655 Migratory Bird Monitoring, Assessment and Conservation		
15.655 <i>Direct</i>	226,516	-
15.655 Total	226,516	-
15.663 National Fish and Wildlife Foundation		
15.663 <i>Direct</i>	35,818	-
15.663 Total	35,818	-
15.669 Cooperative Landscape Conservation		
15.669 <i>Direct</i>	46,259	-
15.669 Total	46,259	-
15.805 Assistance to State Water Resources Research Institutes		
15.805 <i>Direct</i>	57,278	-
15.805 <i>Pass-through from Georgia Water Resources Institution (68476)</i>	9,185	-
15.805 Total	66,463	-
15.807 Earthquake Hazards Reduction Program		
15.807 <i>Direct</i>	40,318	-
15.807 Total	40,318	-
15.808 U.S. Geological Survey Research and Data Collection		
15.808 <i>Direct</i>	325,717	-
15.808 Total	325,717	-
15.812 Cooperative Research Units Program		
15.812 <i>Direct</i>	309,727	-
15.812 Total	309,727	-
15.815 National Land Remote Sensing Education Outreach and Research		
15.815 <i>Pass-through from Kennesaw State University Research Foundation (371535589)</i>	3,899	-
15.815 <i>Pass-through from Montana State University (77-0602801)</i>	21,840	-
15.815 Total	25,739	-
15.904 Historic Preservation Fund Grants-In-Aid		
15.904 <i>Direct</i>	2,749	-
15.904 Total	2,749	-
15.914 National Register of Historic Places		
15.914 <i>Direct</i>	9,225	-
15.914 Total	9,225	-
15.916 Outdoor Recreation Acquisition, Development and Planning		
15.916 <i>Direct</i>	10,192	-
15.916 Total	10,192	-
15.922 Native American Graves Protection and Repatriation Act		
15.922 <i>Direct</i>	20,257	-
15.922 Total	20,257	-

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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		
15.926 American Battlefield Protection		
15.926 <i>Direct</i>	\$ 22,693	\$ -
15.926 Total	22,693	-
15.944 Natural Resource Stewardship		
15.944 <i>Pass-through from University of Washington (20292)</i>	10,660	-
15.944 Total	10,660	-
15.945 Cooperative Research and Training Programs – Resources of the National Park System		
15.945 <i>Direct</i>	245,695	-
15.945 Total	245,695	-
15.979 Hurricane Sandy Program		
15.979 <i>Direct</i>	8,514	-
15.979 Total	8,514	-
15.OFA Other Federal Assistance		
15.OFA <i>Direct</i>	109,033	-
15.OFA Total	109,033	-
Department of the Interior Total	\$ 3,142,786	\$ 11,110



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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		
16.304 Law Enforcement Assistance National Crime Information Center		
16.304 <i>Direct</i>	\$ 1,028,471	\$ -
16.304 Total	1,028,471	-
16.525 Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus		
16.525 <i>Direct</i>	31,092	-
16.525 Total	31,092	-
16.550 State Justice Statistics Program for Statistical Analysis Centers		
16.550 <i>Direct</i>	49,731	-
16.550 Total	49,731	-
16.560 National Institute of Justice Research, Evaluation, and Development Project Grants		
16.560 <i>Direct</i>	95,552	-
16.560 Total	95,552	-
16.610 Regional Information Sharing Systems		
16.610 <i>Direct</i>	650,373	-
16.610 <i>Pass-through from Criminal Information Sharing Alliance/Folsom, CA (97-LB-VX-K009)</i>	86,234	-
16.610 Total	736,607	-
16.726 Juvenile Mentoring Program		
16.726 <i>Direct</i>	60,386	56,911
16.726 <i>Pass-through from Big Brothers Big Sisters of Metro Atlanta (unknown)</i>	116,654	-
16.726 Total	177,040	56,911
16.738 Edward Byrne Memorial Justice Assistance Grant Program		
16.738 <i>Direct</i>	857,559	-
16.738 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	4,597	-
16.738 Total	862,156	-
16.751 Edward Byrne Memorial Competitive Grant Program		
16.751 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	5,368	-
16.751 Total	5,368	-
16.753 Congressionally Recommended Awards		
16.753 <i>Direct</i>	179	171
16.753 Total	179	171
16.922 Equitable Sharing Program		
16.922 <i>Direct</i>	906	-
16.922 Total	906	-
Department of Justice Total	\$ 2,987,102	\$ 57,082



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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		
17.502 Occupational Safety and Health Susan Harwood Training Grants		
17.502 <i>Direct</i>	\$ 144,522	\$ -
17.502 Total	144,522	-
17.504 Consultation Agreements		
17.504 <i>Direct</i>	1,290,630	-
17.504 Total	1,290,630	-
Department of Labor Total	\$ 1,435,152	\$ -



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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 Programs		
19.016 <i>Pass-through from CRDF Global (67273)</i>	\$ 224	\$ -
19.016 Total	224	-
19.017 Environmental and Scientific Partnerships and Programs		
19.017 <i>Direct</i>	169,772	-
19.017 <i>Pass-through from National Academy of Sciences (67988)</i>	53,696	-
19.017 <i>Pass-through from University of Kentucky Research Foundation (69324)</i>	42,565	-
19.017 <i>Pass-through from Civilian Research & Development Foundation (CRDF)/Arlington, VA (S-LMAQM-10-GR-090)</i>	7,950	-
19.017 Total	273,983	-
19.021 Investing in People in The Middle East and North Africa		
19.021 <i>Pass-through from International Research & Exchanges Board (unknown)</i>	188,577	-
19.021 Total	188,577	-
19.401 Academic Exchange Programs - Scholars		
19.401 <i>Pass-through from Institute of International Education/Washington, DC (ECA/A/S/S-13-05)</i>	29,208	-
19.401 Total	29,208	-
19.700 General Department of State Assistance		
19.700 <i>Direct</i>	91,875	-
19.700 Total	91,875	-
19.901 Export Control and Related Border Security		
19.901 <i>Direct</i>	376,182	-
19.901 Total	376,182	-
Department of State Total	\$ 960,049	\$ -



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 836,930	\$ -
20.108 Total	836,930	-
20.109 Air Transportation Centers of Excellence		
20.109 <i>Direct</i>	1,442,024	-
20.109 <i>Pass-through from University of Maryland/College Park, MD (DTFAWA-11-D-00017)</i>	(4,455)	-
20.109 Total	1,437,569	-
20.200 Highway Research and Development Program		
20.200 <i>Direct</i>	27,168	-
20.200 <i>Pass-through from The National Academies (DTFH61-08-H-000035)</i>	74,383	-
20.200 <i>Pass-through from The National Academies (HR 24-37/SUB0000130)</i>	32,102	-
20.200 <i>Pass-through from University of Central Florida (unknown)</i>	302,190	281,937
20.200 <i>Pass-through from Florida State University (VA118-12-C-006)</i>	588,954	-
20.200 <i>Pass-through from University of Florida (DTRT12-G-UTC04)</i>	97,916	-
20.200 <i>Pass-through from University of Florida (DTRT12-G-UTC04)</i>	128,235	-
20.200 Total	1,250,948	281,937
20.205 Highway Planning and Construction		
20.205 <i>Pass-through from University of Nebraska/Lincoln, NE (SPR-PI (13) M321)</i>	12,884	-
20.205 Total	12,884	-
20.215 Highway Training and Education		
20.215 <i>Direct</i>	18,426	-
20.215 Total	18,426	-
20.313 Railroad Research and Development		
20.313 <i>Direct</i>	342,215	-
20.313 Total	342,215	-
20.514 Public Transportation Research		
20.514 <i>Direct</i>	1,217	-
20.514 <i>Pass-through from The National Academies (DC-26-7306)</i>	141,299	-
20.514 Total	142,516	-
20.701 University Transportation Centers Program		
20.701 <i>Direct</i>	1,890,669	-
20.701 Total	1,890,669	-
20.761 Biobased Transportation Research		
20.761 <i>Pass-through from University of Tennessee (20271)</i>	169,032	39,162
20.761 Total	169,032	39,162
20.762 Research Grants		
20.762 <i>Direct</i>	439,685	-
20.762 <i>Pass-through from The National Academies (DTFH61-13-H-000024)</i>	14,960	-
20.762 <i>Pass-through from The National Academies (HR 20-59(034))</i>	142,485	-
20.762 <i>Pass-through from University of California/Davis, CA (DTRT13-G-UTC29)</i>	162,357	-
20.762 <i>Pass-through from University of Florida (DTRT12-G-UTC04)</i>	51,557	-
20.762 Total	811,044	-

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Department of Transportation		
20.OFA Other Federal Assistance		
20.OFA <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	\$ 123,939	\$ -
20.OFA Total	123,939	-
Department of Transportation Total	\$ 7,036,172	\$ 321,099



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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		
23.011 Appalachian Research, Technical Assistance, and Demonstration Projects		
23.011 <i>Pass-through from East Tennessee State University (CO-12600-F-C10)</i>	\$ 4,000	\$ -
23.011 Total	4,000	-
Appalachian Regional Commission Total	\$ 4,000	\$ -



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 162,988	\$ -
39.007 Total	162,988	-
General Services Administration Total	\$ 162,988	\$ -



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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	\$ 4,396,539	\$ 442,205
43.001 Pass-through from Arizona State University/Tempe, AZ (NNX13AQ09G)	22,075	-
43.001 Pass-through from Drexel University/Pittsburg, PA (NNA13AB02C)	90,703	-
43.001 Pass-through from GSU Research and Service Foundation, Inc. (63828383)	886	-
43.001 Pass-through from Jackson State University (20353)	24,035	-
43.001 Pass-through from Jet Propulsion Laboratory (unknown)	18,756	17,434
43.001 Pass-through from Johns Hopkins Applied Physics Lab/Laurel, MD (NNN06AA01C)	14,255	-
43.001 Pass-through from Johns Hopkins Applied Physics Lab/Laurel, MD (NNX11A054G)	113,062	-
43.001 Pass-through from Purdue University/West Lafayette, IN (NNX13AP04G)	6,657	-
43.001 Pass-through from San Jose University/San Jose, CA (NNX12AB08A)	57,859	-
43.001 Pass-through from Space Telescope Science Institute (unknown)	109,310	102,122
43.001 Pass-through from University of Arizona/Tucson, AZ (1272218)	23,124	-
43.001 Pass-through from University of Colorado/Denver, CO (NNX12AP51G)	151,223	-
43.001 Pass-through from University of Texas at Austin (UTA12-00692)	14,704	-
43.001 Pass-through from Massachusetts Institute of Technology (MIT)/Cambridge, MA (NNX11AF17G)	171,489	-
43.001 Pass-through from Honeywell International/Coons Rapid, MN (NNL13AAOOC)	170,615	-
43.001 Pass-through from Jet Propulsion Laboratory/California Institute of Technology (NNN12AA01C)	4,360	-
43.001 Pass-through from Southwest Research Institute (NNM06AA75C)	44,899	-
43.001 Pass-through from California Institute of Technology (68126)	20,842	-
43.001 Pass-through from California Institute of Technology/Jet Prop Lab NASA (1458403)	16,952	-
43.001 Pass-through from Virginia Institute of Marine Science (20332)	3,578	-
43.001 Total	5,475,923	561,761
43.002 Aeronautics		
43.002 Direct	6,324,728	-
43.002 Pass-through from CFD Research Corporation/Huntsville, AL (NNX11CB99C)	44,649	-
43.002 Pass-through from Jacobs Sverdrup Advanced Systems Group/Ft. Walton Beach, FL (NNM12AA41C)	588,764	-
43.002 Pass-through from LMI/McLean, VA (NNH08PQ74Z)	141,087	-
43.002 Pass-through from LMI/McLean, VA (NNH12336633Q)	310,908	-
43.002 Pass-through from Sensis Corporation/Campbell, CA (NND11AQ68C)	25,792	-
43.002 Pass-through from Seti Institute/Mountain View, CA (NNX12AJ33G)	29,305	-
43.002 Pass-through from Space Telescope Science Institute (NAS5-26555)	8,807	-
43.002 Pass-through from United Technologies/East Hartford, CT (NNC12CA36C)	96,047	-
43.002 Pass-through from NASA/Jet Prop Lab /Pasadena, CA (NNN12AA01C)	90,296	-
43.002 Pass-through from Boeing Aerospace Company (NNL08AA16B-NNL11AAOO)	73,935	-
43.002 Pass-through from University of Virginia/Charlottesville, VA (NNA10DE79C)	6,215	-
43.002 Pass-through from Analytical Mechanics Associates, Inc./Hampton, VA (NNL12AA09C)	15,000	-
43.002 Pass-through from Crown Consulting, Inc. (NNH13CH51Z)	214,556	-
43.002 Pass-through from Pratt & Whitney Aircraft (NNC10BA12B)	109,846	-
43.002 Pass-through from Jet Propulsion Laboratory/California Institute of Technology (unknown)	82,466	-
43.002 Total	8,162,401	-
43.003 Exploration		
43.003 Direct	326,051	-
43.003 Pass-through from Center for the Advancement of Science in Space, CA (NNH11CD70A)	177,637	-
43.003 Total	503,688	-
43.008 Education		
43.008 Direct	420,161	-
43.008 Total	420,161	-
43.009 Cross Agency Support		
43.009 Direct	549,750	-
43.009 Total	549,750	-



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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.OFA Other Federal Assistance		
43.OFA <i>Direct</i>	\$ 260,526	\$ 15,638
43.OFA <i>Pass-through from AREA-I, Inc. (264000341)</i>	132,841	-
43.OFA <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	5,106	-
43.OFA <i>Pass-through from Jet Propulsion Laboratory (unknown)</i>	2,231	2,081
43.OFA <i>Pass-through from Rutgers University (20214)</i>	42,160	-
43.OFA <i>Pass-through from University of Southern Mississippi (20274)</i>	24,637	-
43.OFA Total	467,501	17,720
National Aeronautics & Space Administration Total	\$ 15,579,424	\$ 579,481



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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		
45.312 National Leadership Grants		
45.312 <i>Direct</i>	\$ 44,304	\$ -
45.312 <i>Pass-through from Zoo Atlanta (68368)</i>	2	-
45.312 Total	44,306	-
45.313 Laura Bush 21st Century Librarian Program		
45.313 <i>Direct</i>	36,287	-
45.313 Total	36,287	-
Institute of Museum and Library Services Total	\$ 80,593	\$ -



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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		
45.024 <i>Direct</i>	\$ 145,059	\$ 36,229
45.024 Total	145,059	36,229
National Endowment for the Arts Total	\$ 145,059	\$ 36,229



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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		
45.163 Promotion of the Humanities Professional Development		
45.163 <i>Direct</i>	\$ 87,690	\$ -
45.163 Total	87,690	-
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National Endowment for the Humanities Total	\$ 87,690	\$ -



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Peace Corps		
45.400 Peace Corps Global Health and PEPFAR Initiative Program		
45.400 <i>Direct</i>	\$ 12,119	\$ -
45.400 Total	12,119	-
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Peace Corps Total	\$ 12,119	\$ -



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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	\$ 16,468,624	\$ 192,496
47.041 Pass-through from Arizona State University/Tempe, AZ (836046)	57,003	-
47.041 Pass-through from City College of New York/New York, NY (EFRI-1137172)	173,938	-
47.041 Pass-through from Clemson University (EFRI-1238097)	87,200	-
47.041 Pass-through from Clemson University (IIP-1312260)	543	-
47.041 Pass-through from Cornell University (335765)	1,660,601	-
47.041 Pass-through from Emory University (EFRI-1137229)	224,470	-
47.041 Pass-through from Georgia Regents Research Institute (96-666-8691)	94,989	-
47.041 Pass-through from GSU Research and Service Foundation, Inc. (63828383)	61,013	-
47.041 Pass-through from Iowa State University/Ames, IA (DMS-1120597)	18,029	-
47.041 Pass-through from Morehouse College/Atlanta, GA (EEC-0310717)	1,084	-
47.041 Pass-through from Princeton University/Plainsboro, NJ (EFRI-1136913)	135,422	-
47.041 Pass-through from Raytheon/BBN System and Technologies/Cambridge, MA (CNS-1050190)	17,818	-
47.041 Pass-through from Rochester Institute of Technology/Rochester, NY (CMMI-1231840)	83,802	-
47.041 Pass-through from Texas A & M University/College Station, TX (EEC-1129525)	12,441	-
47.041 Pass-through from UCLA/Los Angeles, CA (PHY-1229792)	14,131	-
47.041 Pass-through from University of California Riverside/Riverside, CA (903894)	26,462	-
47.041 Pass-through from University of Minnesota/Minneapolis, MN (EEC-0540834)	641,398	-
47.041 Pass-through from University of Minnesota/Minneapolis, MN (EEC-1263346)	4,439	-
47.041 Pass-through from University of Southern California/Los Angeles, CA (CMMI-1265616)	34,241	-
47.041 Pass-through from University of Southern California/Los Angeles, CA (OCE-0939564)	3,785	-
47.041 Pass-through from Texas A & M University/Kingsville, TX (EEC-1042056)	(7,390)	-
47.041 Pass-through from University of Washington/Seattle, WA (CHE1156598AM001)	8,018	-
47.041 Pass-through from University of California Riverside/Riverside, CA (29252)	157,375	-
47.041 Pass-through from University of Texas at Austin/Austin, TX (OCI-1148125)	1,022	-
47.041 Pass-through from Opencell Technologies, Inc./Atlanta, GA (IIP-1321466)	33,655	-
47.041 Pass-through from State University of NY at Stony Brook/Stony Brook, NY (CNS-0926190)	8,928	-
47.041 Pass-through from Veraphotonics/San Jose, CA (IIP-1346278)	30,228	-
47.041 Pass-through from Massachusetts Institute of Technology (MIT)/Cambridge, MA (DBET-0939511)	1,400,536	-
47.041 Pass-through from State University of New York at Binghamton/Binghamton, NY (57724)	(550)	-
47.041 Pass-through from Alpzi, Inc./Atlanta, GA (IIP-1315661)	36,119	-
47.041 Pass-through from Pennsylvania State University/University Park, PA (TO# 14 - 3168M-GIT-T)	39,372	-
47.041 Pass-through from Interactive Science In 3D, LLC (61665)	30,417	-
47.041 Pass-through from Arizona State University/Tempe, AZ (20272)	24,376	-
47.041 Pass-through from Florida International University (20344)	6,520	-
47.041 Pass-through from Massachusetts Institute of Technology (MIT)/Cambridge, MA (68196)	98,502	-
47.041 Total	21,688,561	192,496
47.049 Mathematical and Physical Sciences		
47.049 Direct	18,638,067	2,034,779
47.049 Pass-through from Clemson University (20208)	27,923	-
47.049 Pass-through from GSU Research and Service Foundation, Inc. (63828383)	230,489	32,480
47.049 Pass-through from Hope College (unknown)	(494)	(461)
47.049 Pass-through from Illinois Wesleyan University (unknown)	33,549	31,200
47.049 Pass-through from Ohio University/Athens, OH (CHE-1230961)	137,062	-
47.049 Pass-through from University of Florida (20220)	1,292	-
47.049 Pass-through from University of Minnesota/Minneapolis, MN (DMR-0819885)	81,028	-
47.049 Pass-through from Washington State University (20236)	119,362	-
47.049 Pass-through from Wayne State University (20279)	24,199	-
47.049 Pass-through from Emory University (CHE-1205646)	361,430	-
47.049 Pass-through from Purdue University/West Lafayette, IN (1037992-CHE)	12,000	-
47.049 Pass-through from University of Washington/Seattle, WA (CHE1156598AM001)	208	-



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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		
47.049 <i>Pass-through from University of Washington/Seattle, WA (DMR-0120967)</i>	\$ 24,896	\$ -
47.049 <i>Pass-through from University of North Carolina/Chapel Hill, NC (DMR-1105147)</i>	68,864	-
47.049 <i>Pass-through from University of North Carolina/Chapel Hill, NC (DMS-1127914)</i>	45,521	-
47.049 <i>Pass-through from Kennesaw State University Research and Service Foundation (371535389)</i>	73,897	-
47.049 <i>Pass-through from Fullscalenano, Inc./Tallahassee, FL (1315350)</i>	19,332	-
47.049 Total	19,898,625	2,097,998
47.050 Geosciences		
47.050 <i>Direct</i>	8,315,805	380,311
47.050 <i>Pass-through from Duke University/Durham, NC (EAR-1331846)</i>	12,417	-
47.050 <i>Pass-through from Marine Biological Laboratory (67228)</i>	120,389	-
47.050 <i>Pass-through from Ohio State University (unknown)</i>	4,939	4,612
47.050 <i>Pass-through from Sea Grant Consortium (68764)</i>	41,063	-
47.050 <i>Pass-through from University of Colorado/Boulder, CO (ICER 1343811)</i>	16,601	-
47.050 <i>Pass-through from University of Minnesota (20225)</i>	7,267	-
47.050 <i>Pass-through from University of New Hampshire (20306)</i>	1,806	-
47.050 <i>Pass-through from University of New Hampshire (unknown)</i>	7,453	6,954
47.050 <i>Pass-through from University of New Hampshire/Durham, NH (EAR-1331841)</i>	5,470	-
47.050 <i>Pass-through from University of Southern California/Los Angeles, CA (EAR-1033462)</i>	31,986	-
47.050 <i>Pass-through from University of Minnesota/Minneapolis, MN (GEO-1231325)</i>	16,701	-
47.050 <i>Pass-through from University of Southern California/Marina Del Ray, CA (EAR-10333462)</i>	22,771	-
47.050 <i>Pass-through from University of Southern California (68139)</i>	24,151	-
47.050 <i>Pass-through from Consortium of University for Research in Earthquake Engineering/Richmond, CA (CMMI-0721399)</i>	3,673	-
47.050 <i>Pass-through from Duke University/Durham, NC (67922)</i>	43,676	-
47.050 <i>Pass-through from University of California/San Diego/La Jolla, CA (OCE-1026607)</i>	100,503	-
47.050 Total	8,776,671	391,878
47.070 Computer and Information Science and Engineering		
47.070 <i>Direct</i>	17,725,753	588,706
47.070 <i>Pass-through from Carnegie Mellon Institute/Pittsburgh, PA (IIS-1111142)</i>	20,211	-
47.070 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	9,988	-
47.070 <i>Pass-through from Princeton University (67175)</i>	23,809	-
47.070 <i>Pass-through from Washington State University (unknown)</i>	6,594	6,152
47.070 <i>Pass-through from Pennsylvania State University/University Park, PA (T.O. #13 -3168M-GIT-)</i>	40,553	-
47.070 <i>Pass-through from University of California/San Diego/La Jolla, CA (CNS-1248117)</i>	93,870	-
47.070 Total	17,920,778	594,858
47.074 Biological Sciences		
47.074 <i>Direct</i>	15,642,296	4,162,758
47.074 <i>Pass-through from Arizona State University/Tempe, AZ (EEC-0080012)</i>	376,737	-
47.074 <i>Pass-through from Cornell University (67101)</i>	72,303	-
47.074 <i>Pass-through from EngeniusMicro/Mableton, GA (IIP-1214896)</i>	6,257	-
47.074 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	387,783	-
47.074 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	97,417	-
47.074 <i>Pass-through from Indiana University (20235)</i>	250,214	-
47.074 <i>Pass-through from Iowa State University/Ames, IA (IOS-1257631)</i>	35,429	-
47.074 <i>Pass-through from Montana State University/Bozeman, Montana (1342876)</i>	6,110	-
47.074 <i>Pass-through from Pennsylvania State University (20269)</i>	119,002	-
47.074 <i>Pass-through from Purdue University/West Lafayette, IN (unknown)</i>	29,378	-
47.074 <i>Pass-through from Stanford University (67355)</i>	5,100	-
47.074 <i>Pass-through from University of California (20218)</i>	36,565	-
47.074 <i>Pass-through from University of Connecticut (20219)</i>	161,143	-
47.074 <i>Pass-through from University of North Carolina at Charlotte (58-0791228)</i>	5,062	-
47.074 <i>Pass-through from Washington State University (91-6001108)</i>	10,011	-
47.074 <i>Pass-through from West Virginia University (55-0665758)</i>	3,561	-
47.074 <i>Pass-through from University of California/Davis (20423)</i>	30,374	-

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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	Pass-through from Kennesaw State University Research and Service Foundation (371535589)	\$ 727,787	\$ -
47.074	Pass-through from Iowa State University/Ames, IA (20291)	250,998	-
47.074	Pass-through from Virginia Commonwealth University (20368)	13,023	-
47.074	Pass-through from Sila Nanotechnologies, Inc./Atlanta, GA (1228723)	48,233	-
47.074 Total		18,314,783	4,162,758
47.075	Social, Behavioral, and Economic Sciences		
47.075	Direct	1,758,417	408,943
47.075	Pass-through from Arizona State University/Tempe, AZ (1262251)	32,147	-
47.075	Pass-through from Arizona State University/Tempe, AZ (SES-0937591)	281,381	-
47.075	Pass-through from Clark Atlanta University/Atlanta, GA (DMR 0934142)	90,077	-
47.075	Pass-through from New Mexico Highlands University/Las Vegas, NM (DMR-0934212)	88,931	-
47.075	Pass-through from Research Foundation of SUNY (unknown)	20,242	18,887
47.075	Pass-through from University of Arizona (20266)	10,162	10,162
47.075	Pass-through from Gallaudet University/Washington, DC (SBE-0541953)	77,155	-
47.075	Pass-through from Association for Institutional Research (68481)	4,483	-
47.075 Total		2,362,995	437,992
47.076	Education and Human Resources		
47.076	Direct	10,656,226	391,691
47.076	Pass-through from Council of Graduate School & Peterson (68528)	(1,572)	-
47.076	Pass-through from GSU Research and Service Foundation, Inc. (63828383)	603,706	5,850
47.076	Pass-through from Southern Polytechnic Applied Research Corporation (45-2222487)	46,053	-
47.076	Pass-through from University of Wisconsin/Madison, WI (DUE-1257496)	10,603	-
47.076	Pass-through from University Wisconsin/Madison, WI (20232)	117,732	-
47.076	Pass-through from University of Pittsburgh/Pittsburgh, PA (DRL-0741685)	940	-
47.076	Pass-through from University of Maryland/College Park (20223)	20,322	-
47.076	Pass-through from Clark Atlanta University/Atlanta, GA (unknown)	44,953	44,103
47.076	Pass-through from Clark Atlanta University/Atlanta, GA (unknown)	10,549	9,968
47.076	Pass-through from Stevens Institute of Technology (67283)	932	-
47.076	Pass-through from American Educational Research Association (68392)	18,797	-
47.076	Pass-through from Clark Atlanta University/Atlanta, GA (58-1825259)	25,859	-
47.076	Pass-through from San Diego State University Foundation (69098)	31,531	-
47.076 Total		11,586,631	451,612
47.078	Polar Programs		
47.078	Direct	506,935	5,924
47.078	Pass-through from Purdue University (20213)	2,810	-
47.078	Pass-through from University of Wisconsin/Madison, WI (ANT-0937462)	33,910	-
47.078 Total		543,655	5,924
47.079	Office of International and Integrative Activities		
47.079	Direct	590,390	-
47.079	Pass-through from American Association for Advancement of Science (53-0196568)	716	-
47.079	Pass-through from CRDF Global (67273)	9,586	-
47.079	Pass-through from University of Minnesota/Minneapolis, MN (OISE 1243535)	166,000	-
47.079	Pass-through from University of Nevada Las Vegas (29238)	110,149	-
47.079 Total		876,841	-
47.080	Office of Cyberinfrastructure		
47.080	Direct	2,535,258	187,498
47.080	Pass-through from University of Illinois/Urbana, IL (CSA OCI-0725070)	7,311	-
47.080 Total		2,542,569	187,498

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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		
47.081 Office of Experimental Program to Stimulate Competitive Research		
47.081 <i>Pass-through from University of Kentucky Research Foundation/Lexington, KY (EPS-0814194)</i>	\$ 19,635	\$ -
47.081 Total	19,635	-
47.082 ARRA - Trans-NSF Recovery Act Research Support		
47.082 <i>Direct</i>	1,681,525	405,758
47.082 <i>Pass-through from Drexel University/Pittsburg, PA (CNS-0960061)</i>	68,224	-
47.082 <i>Pass-through from University of Cincinnati (unknown)</i>	59,573	57,125
47.082 <i>Pass-through from University of Pennsylvania/Philadelphia, PA (EAR-0722476)</i>	49,396	-
47.082 <i>Pass-through from University of Texas-Pan American/Edinburg, TX (DBI-0934013)</i>	13,567	-
47.082 <i>Pass-through from University of Tennessee (OCI-0906324)</i>	68,036	-
47.082 <i>Pass-through from University of Illinois at Urbana-Champaign/Champaign, IL (20221)</i>	19,002	-
47.082 Total	1,959,323	462,883
47.OFA Other Federal Assistance		
47.OFA <i>Pass-through from Stanford University (unknown)</i>	37,829	36,132
47.OFA Total	37,829	36,132
National Science Foundation Total	\$ 106,528,896	\$ 9,022,027



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 4,125,324	\$ -
59.037 Total	4,125,324	-
59.050 Prime Technical Assistance		
59.050 <i>Pass-through from Greenfield Advisors/Atlanta, GA (SB1341-11-SE-1446)</i>	23,291	-
59.050 Total	23,291	-
Small Business Administration Total	\$ 4,148,615	\$ -



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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		
64.008 Veterans Domiciliary Care		
64.008 <i>Direct</i>	\$ 389	\$ -
64.008 Total	389	-
64.009 Veterans Medical Care Benefits		
64.009 <i>Direct</i>	56,004	-
64.009 Total	56,004	-
64.016 Veterans State Hospital Care		
64.016 <i>Direct</i>	38,595	-
64.016 Total	38,595	-
64.018 Sharing Specialized Medical Resources		
64.018 <i>Direct</i>	7,922	-
64.018 Total	7,922	-
64.115 Veterans Information and Assistance		
64.115 <i>Direct</i>	17,671	-
64.115 Total	17,671	-
64.OFA Other Federal Assistance		
64.OFA <i>Direct</i>	173,367	173,367
64.OFA <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	33,288	-
64.OFA Total	206,655	173,367
Department of Veterans Affairs Total	\$ 327,236	\$ 173,367



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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, Inc. (60906)</i>	\$ 10,661	\$ -
66.001 <i>Pass-through from AMEC, Inc. (61758)</i>	200	-
66.001 Total	10,861	-
66.033 Ozone Transport Commission		
66.033 <i>Pass-through from Health Effects Institute/Cambridge, MA (CR-83467701)</i>	28,196	-
66.033 Total	28,196	-
66.034 Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act		
66.034 <i>Pass-through from Health Effects Institute/Cambridge, MA (CR-83467701)</i>	76,395	-
66.034 <i>Pass-through from Southeastern States Air Resource Managers, Inc./Fore (XA-95411009/XA-96431)</i>	335,522	-
66.034 Total	411,917	-
66.035 Community Action for a Renewed Environment (CARE) Program		
66.035 <i>Pass-through from SRA International, Inc. (61741)</i>	2,049	-
66.035 Total	2,049	-
66.202 Congressionally Mandated Projects		
66.202 <i>Pass-through from The Consortium for Plant Biotech Research, Inc. (EM-83438801-1)</i>	6,888	-
66.202 <i>Pass-through from Consortium For Plant Biotech Research, Inc. (68714)</i>	192,627	-
66.202 Total	199,515	-
66.439 Targeted Watersheds Grants		
66.439 <i>Direct</i>	150	-
66.439 Total	150	-
66.509 Science To Achieve Results (STAR) Research Program		
66.509 <i>Direct</i>	676,032	146,667
66.509 <i>Pass-through from University of Wisconsin/Madison, WI (RD-83503901-0)</i>	86,810	-
66.509 <i>Pass-through from Emory University (RD83479901-01)</i>	194,873	-
66.509 <i>Pass-through from Emory University (RD-83479901-1)</i>	652,148	-
66.509 Total	1,609,863	146,667
66.514 Science To Achieve Results (STAR) Fellowship Program		
66.514 <i>Direct</i>	18,711	-
66.514 Total	18,711	-
66.516 P3 Award: National Student Design Competition for Sustainability		
66.516 <i>Direct</i>	38,682	-
66.516 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	29,126	-
66.516 Total	67,808	-
66.708 Pollution Prevention Grants Program		
66.708 <i>Direct</i>	1,972	-
66.708 Total	1,972	-
66.716 Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies		
66.716 <i>Direct</i>	21,488	-
66.716 Total	21,488	-
Environmental Protection Agency Total	\$ 2,372,530	\$ 146,667

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 237,116	\$ 17,773
77.006 <i>Pass-through from M. Tuttle and Associates/Georgetown, ME (NRC-HQ-11-C-04-0041)</i>	6,740	-
77.006 Total	243,856	17,773
77.008 U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		
77.008 <i>Direct</i>	3,840	-
77.008 Total	3,840	-
Nuclear Regulatory Commission Total	\$ 247,696	\$ 17,773



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 3,064,279	\$ 20,576
81.003 <i>Pass-through from University of Chicago Argonne, LLC (68894)</i>	152,823	-
81.003 Total	3,217,102	20,576
81.036 Inventions and Innovations		
81.036 <i>Pass-through from Marine Biological Laboratory (67228)</i>	4,719	-
81.036 <i>Pass-through from UT-Battelle, LLC (67929)</i>	2,626,715	-
81.036 Total	2,631,434	-
81.041 State Energy Program		
81.041 <i>Pass-through from UT-Battelle, LLC (67929)</i>	28,029	-
81.041 Total	28,029	-
81.049 Office of Science Financial Assistance Program		
81.049 <i>Direct</i>	7,842,957	406,564
81.049 <i>Pass-through from Aerodyne Research Incorporated/Billerica, MA (DE-SC000602)</i>	16,894	-
81.049 <i>Pass-through from Arizona State University/Tempe, AZ (ASU -DWS0684)</i>	228,784	-
81.049 <i>Pass-through from Arizona State University/Tempe, AZ (DE-AR0000470)</i>	579	-
81.049 <i>Pass-through from ChevronTexaco (SO 4523551)</i>	239,448	-
81.049 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	11,348	-
81.049 <i>Pass-through from Idaho National Lab/Bea/Idaho Falls (DE-AC07-05ID14517)</i>	2,724,634	-
81.049 <i>Pass-through from Kentucky State University (DE-SC0001412)</i>	101,806	-
81.049 <i>Pass-through from LSU/Baton Rouge, LA (DE-SC0001058)</i>	197,843	-
81.049 <i>Pass-through from Northwestern University/Evanston, IL (00127346/DE-AC07-051)</i>	137,685	-
81.049 <i>Pass-through from Oak Ridge National Lab (unknown)</i>	(148)	(138)
81.049 <i>Pass-through from OG Technologies/Ann Arbor, MI (DE-SC0001570)</i>	41,017	-
81.049 <i>Pass-through from Pacific NW National Lab (DE-AC05-76L01830)</i>	72,482	-
81.049 <i>Pass-through from Phosphor Tech Corporation/Mableton, GA (FE-0004224)</i>	73,080	-
81.049 <i>Pass-through from Project Performance Corp/McLean, VA (DE-DT0000016)</i>	3,246	-
81.049 <i>Pass-through from Sandia National Labs (1208307)</i>	137,864	-
81.049 <i>Pass-through from Siemens Power Generation/Alafaya Trail, Orlando, FL (DE-FC26-05NT42644)</i>	190,703	-
81.049 <i>Pass-through from Southwest Research Institute (DE-FE0001057)</i>	89,302	-
81.049 <i>Pass-through from Syracuse University/Syracuse, NY (DE-AC07-05-ID14517)</i>	116,627	-
81.049 <i>Pass-through from Third Wave Systems/Minneapolis, MN (DE-EE0005762/000)</i>	365,204	-
81.049 <i>Pass-through from University of Arizona/Tucson, AZ (DE-EE0005942)</i>	110,421	-
81.049 <i>Pass-through from University of Minnesota/Minneapolis, MN (DE-SC0008688)</i>	94,130	-
81.049 <i>Pass-through from University of Oklahoma (DE-SC0010715)</i>	95,428	-
81.049 <i>Pass-through from University of South Carolina (102125)</i>	98,247	-
81.049 <i>Pass-through from University of South Carolina (DE-SC0001061)</i>	224,760	-
81.049 <i>Pass-through from University of Washington (20292)</i>	9,434	-
81.049 <i>Pass-through from University of Wisconsin/Madison, WI (121074)</i>	13,422	-
81.049 <i>Pass-through from University of Wisconsin/Madison, WI (DE-FG02-05ER15731)</i>	63,528	-
81.049 <i>Pass-through from University of Wisconsin/Madison, WI (20232)</i>	103,608	-
81.049 <i>Pass-through from Vanderbilt University/Nashville, TN (DE-FC01-06320753)</i>	111,180	-
81.049 <i>Pass-through from Clemson University (DE-FE0004542)</i>	66,460	-
81.049 <i>Pass-through from Florida State University (DE-FG02-07ER46451)</i>	81,389	-
81.049 <i>Pass-through from Los Alamos National Lab/Los Alamos National Security (DE-AC52-06NA25396)</i>	37,567	-
81.049 <i>Pass-through from Lawrence Berkeley National Lab/University of California (DE-AC02-05CH11231)</i>	510,567	-
81.049 <i>Pass-through from Los Alamos National Lab/Los Alamos National Security (DE-AC52-06NA25496)</i>	88,723	-
81.049 <i>Pass-through from University of Akron/Akron, OH (DE-SC0005364)</i>	76,236	-
81.049 <i>Pass-through from University of Notre Dame/South Bend, IN (2013-MA-2383)</i>	279,474	-
81.049 <i>Pass-through from Reservoir Labs, Inc. (DE-FG02-08ER85149)</i>	10,475	-
81.049 <i>Pass-through from University of Florida (DE-FG02-03ER15484)</i>	35,235	-
81.049 <i>Pass-through from Idaho State University/Pocatello, ID (TASK ORDER #00105 /)</i>	25,480	-



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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 Pass-through from Continuum Dynamics, Inc./Ewing, NJ (DE-SC0004403)	\$ 73,868	\$ -
81.049 Pass-through from Ques Tek Innovations, LLC/Evanston, IL (unknown)	47,506	-
81.049 Pass-through from UT Battelle, LLC/Oak Ridge National Lab - TN (DE-AC05-00R22725)	87,974	-
81.049 Pass-through from UT Battelle, LLC/Oak Ridge National Lab - TN (DE-AC0500OR22725)	86,308	-
81.049 Pass-through from Ques Tek Innovations, LLC (DE-NR000031)	53,916	-
81.049 Pass-through from UT Battelle, LLC/Oak Ridge National Lab - TN (DE-AC05-00R22725)	1,289,018	-
81.049 Pass-through from University of Tennessee (DE-SC0006662)	141,281	-
81.049 Pass-through from Varentec, Inc. / San Jose, CA (DE-AR0000229)	494,567	-
81.049 Pass-through from Smart Wire Grid, Inc./San Francisco, CA (DE-AR0000233)	54,157	-
81.049 Pass-through from National Renewable Energy Lab/Alliance for Sustain Energy, LLC. (DE-AC36-08GO28308)	172,509	-
81.049 Pass-through from Lawrence Livermore National Sec, LLC/Livermore, CA (DE-AC52-07NA27344)	12,206	-
81.049 Pass-through from Project Performance Company, LLC/McLean, VA (DE-EE0001024)	95,807	-
81.049 Pass-through from Lawrence Livermore National Sec, LLC/Livermore, CA (B606031)	55,582	-
81.049 Pass-through from Argonne National Lab/University of Chicago Argonne, LLC/Argonne, IL (DE-AC02-06CH11357)	23,262	-
81.049 Pass-through from UT Battelle, LLC/Oak Ridge National Lab - TN (DE-AC05-00R22725)	114,472	-
81.049 Pass-through from Sunedison, Inc. (DE-EE0005755)	42,515	-
81.049 Pass-through from Bandgap Engineering, Inc./Woburn, MA (DE-EE0006043)	9,999	-
81.049 Pass-through from Silicon Solar Solutions, LLC /Fayetteville, AR (DE-EE0006461)	116,909	-
81.049 Pass-through from California Institute of Technology (68126)	4,509	-
81.049 Pass-through from Pacific NW National Lab/Battelle Memorial Institute (DE-AC05-76RL01830)	61,196	-
81.049 Pass-through from Sandia National Labs/Sandia Corp. (DE-AC04-94AL85000)	44,438	-
81.049 Pass-through from Sandia National Labs/Sandia Corp. (1075167)	55,578	-
81.049 Pass-through from Sandia National Labs/Sandia Corp. (DE-AC04-94L85000)	15,006	-
81.049 Pass-through from Sandia National Labs/Sandia Corp. (1188989)	43,733	-
81.049 Pass-through from Sandia National Labs/Sandia Corp. (1155042)	1,595	-
81.049 Pass-through from Sandia National Labs/Sandia Corp. (1289810)	115,567	-
81.049 Pass-through from Sandia National Labs/Sandia Corp. (DEAC0494L85000)	137,896	-
81.049 Pass-through from Sandia National Labs/Sandia Corp. (1215701)	2,386	-
81.049 Pass-through from Sila Nanotechnologies, Inc./Atlanta, GA (DE-AR-0000265)	292,487	-
81.049 Pass-through from Sandia National Labs/Sandia Corp. (1400963)	235,655	-
81.049 ARRA - Office of Science Financial Assistance Program		
81.049 Pass-through from Siemens/Orlando, FL (DE-FC26-05NT42644)	222,610	-
81.049 Pass-through from University of Arizona (DE-SC0001084)	709,061	-
81.049 Pass-through from University of Delaware/Newark, DE (DE SC0001004)	42,523	-
81.049 Pass-through from University of North Carolina (DE-SC0001011)	135,119	-
81.049 Pass-through from Oak Ridge National Lab/UT Battelle, LLC (DE-AC05-00R22725)	10,116	-
81.049 Total	19,828,450	406,425
81.079 Regional Biomass Energy Programs		
81.079 Pass-through from South Dakota State University (20387)	9,740	-
81.079 Total	9,740	-
81.086 Conservation Research and Development		
81.086 Pass-through from Los Alamos National Security (61485)	21,522	-
81.086 Pass-through from Savannah River Remediation, LLC (61750)	37,296	-
81.086 ARRA - Conservation Research and Development		
81.086 Pass-through from GE Global Research (61394)	(728)	-
81.086 Pass-through from Eaton Corporation (DE-EE000911)	37,880	-
81.086 Total	95,970	-



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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		
81.087 Renewable Energy Research and Development		
81.087 <i>Direct</i>	\$ 3,154,781	\$ -
81.087 <i>Pass-through from Arizona State University/Tempe, AZ (DE-EE0005996)</i>	179,413	-
81.087 <i>Pass-through from Bea/Idaho National Lab/Idaho Falls (DE-AC07-OID14517)</i>	44,866	-
81.087 <i>Pass-through from South Dakota State University (20387)</i>	17,913	-
81.087 <i>Pass-through from Stanford University/Stanford, CA (DE-EE0004946)</i>	206,938	-
81.087 <i>Pass-through from Texas A&M University (DE-EE0006112)</i>	23,247	-
81.087 <i>Pass-through from University of California/Davis (20423)</i>	5,097	-
81.087 <i>Pass-through from Oak Ridge National Lab/Oak Ridge, TN (DE-AC05-00OR22725)</i>	31,412	-
81.087 <i>Pass-through from Electric Power Research Institute (0856-1526)</i>	30,984	-
81.087 <i>Pass-through from Consortium For Plant Biotech Research (68714)</i>	12,549	-
81.087 ARRA - Renewable Energy Research and Development		
81.087 <i>Pass-through from Colorado State University (DE-EE0002627)</i>	(400)	-
81.087 Total	3,706,800	-
81.089 Fossil Energy Research and Development		
81.089 <i>Direct</i>	1,443,725	-
81.089 <i>Pass-through from GE Global Research/Niskayuna, NY (DE-FE000714)</i>	123,102	-
81.089 <i>Pass-through from Texas Engineering Experiment Station-TAMU/College (DE-FE0013889)</i>	22,685	-
81.089 <i>Pass-through from Unity Power Alliance/Worcester, MA (DE-FE-009478)</i>	108,054	-
81.089 <i>Pass-through from University of Mississippi (20273)</i>	9,698	-
81.089 <i>Pass-through from UT Battelle, LLC/Oak Ridge National Lab - TN (DE-AC05-00OR22725)</i>	258,356	-
81.089 <i>Pass-through from Pennsylvania State University/University Park, PA (DE-NT0005054)</i>	58,141	-
81.089 <i>Pass-through from Wastren Advantage, Inc./Lenoir City, TN (DE-EM0000323)</i>	733	-
81.089 <i>Pass-through from UT Battelle, LLC/Oak Ridge National Lab - TN (DE-AC05-00OR2725)</i>	144,019	-
81.089 <i>Pass-through from Savannah River Remediation, LLC (61750)</i>	77,299	-
81.089 <i>Pass-through from Combustion Research and Flow Technology, Inc./Huntsville, AL (DE-SC0004465 MOD. 1)</i>	79,403	-
81.089 Total	2,325,215	-
81.104 Environmental Remediation and Waste Processing and Disposal		
81.104 <i>Pass-through from Lawrence Livermore National Security, LLC/Livermore, CA (DE-AC52-07NA27344)</i>	1,322	-
81.104 <i>Pass-through from Savannah River Remediation, LLC (61750)</i>	74,728	-
81.104 Total	76,050	-
81.112 Stewardship Science Grant Program		
81.112 <i>Pass-through from Lawrence Berkeley National Lab (20475)</i>	287,194	-
81.112 Total	287,194	-
81.113 Defense Nuclear Nonproliferation Research		
81.113 <i>Direct</i>	565,424	-
81.113 Total	565,424	-
81.119 State Energy Program Special Projects		
81.119 <i>Pass-through from Sandia National Laboratories (60965)</i>	53,408	-
81.119 Total	53,408	-
81.121 Nuclear Energy Research, Development and Demonstration		
81.121 <i>Direct</i>	46,188	-
81.121 Total	46,188	-



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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		
81.122 Electricity Delivery and Energy Reliability, Research, Development and Analysis		
81.122 <i>Direct</i>	\$ 212,684	\$ -
81.122 ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis		
81.122 <i>Direct</i>	116,629	-
81.122 Total	329,313	-
81.124 Predictive Science Academic Alliance Program		
81.124 <i>Pass-through from Sandia National Laboratories (60965)</i>	113,372	-
81.124 Total	113,372	-
81.135 Advanced Research Projects Agency - Energy		
81.135 <i>Direct</i>	3,971,043	-
81.135 <i>Pass-through from Princeton University/Plainsboro, NJ (DE-AR0000400)</i>	121,988	-
81.135 <i>Pass-through from University of Minnesota/Minneapolis, MN (DE AR0000199)</i>	28,689	-
81.135 ARRA - Advanced Research Projects Agency - Energy		
81.135 <i>Direct</i>	1,060,830	-
81.135 <i>Pass-through from Massachusetts Institute of Technology (MIT)/Cambridge, MA (DE-AR0000123)</i>	51,448	-
81.135 <i>Pass-through from North Carolina State University (20211)</i>	301,590	-
81.135 Total	5,535,588	-
81.214 Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis		
81.214 <i>Direct</i>	256,386	-
81.214 Total	256,386	-
81.OFA Other Federal Assistance		
81.OFA <i>Direct</i>	(10,524)	-
81.OFA <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	176	-
81.OFA <i>Pass-through from Lawrence Berkeley National Laboratory (LBNL)</i>	4,443	4,146
81.OFA <i>Pass-through from Oak Ridge National Lab (unknown)</i>	42,863	39,862
81.OFA ARRA - Other Federal Assistance		
81.OFA <i>Direct</i>	(9,705)	(9,056)
81.OFA Total	27,253	34,952
Department of Energy Total	\$ 39,132,916	\$ 461,953



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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		
84.004 Civil Rights Training and Advisory Services		
84.004 <i>Pass-through from Clarke County School District (40092)</i>	\$ 3,118	\$ -
84.004 Total	3,118	-
84.010 Title I Grants to Local Educational Agencies		
84.010 <i>Pass-through from Clarke County School District (40092)</i>	94,946	-
84.010 <i>Pass-through from Wilkes County School District (41257)</i>	8,271	-
84.010 Total	103,217	-
84.017 International Research and Studies		
84.017 <i>Direct</i>	20,275	-
84.017 Total	20,275	-
84.021 Overseas Programs - Group Projects Abroad		
84.021 <i>Direct</i>	50,243	-
84.021 Total	50,243	-
84.042 TRIO Student Support Services		
84.042 <i>Direct</i>	261,696	-
84.042 Total	261,696	-
84.044 TRIO Talent Search		
84.044 <i>Direct</i>	394,066	-
84.044 Total	394,066	-
84.047 TRIO Upward Bound		
84.047 <i>Direct</i>	805,442	53,794
84.047 Total	805,442	53,794
84.116 Fund for the Improvement of Postsecondary Education		
84.116 <i>Direct</i>	242,484	172,659
84.116 <i>Pass-through from Florida A&M University (20315)</i>	23,897	-
84.116 <i>Pass-through from Michigan State University (20210)</i>	18,770	-
84.116 <i>Pass-through from National Commission on Teaching America (unknown)</i>	3,612	3,370
84.116 Total	288,763	176,030
84.133 National Institute on Disability and Rehabilitation Research		
84.133 <i>Direct</i>	1,820,909	-
84.133 <i>Pass-through from Children's Healthcare of Atlanta (CHOA)</i>	64,857	-
84.133 <i>Pass-through from XG Sciences/Lansing, MI (DE-SC0009225)</i>	5,623	-
84.133 Total	1,891,389	-
84.200 Graduate Assistance in Areas of National Need		
84.200 <i>Direct</i>	81,357	-
84.200 Total	81,357	-
84.217 TRIO McNair Post-Baccalaureate Achievement		
84.217 <i>Direct</i>	(1,037)	(1,020)
84.217 Total	(1,037)	(1,020)
84.220 Centers for International Business Education		
84.220 <i>Direct</i>	333,754	-
84.220 Total	333,754	-

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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		
84.234 Projects with Industry		
84.234 <i>Direct</i>	\$ 22,252	\$ -
84.234 Total	22,252	-
84.264 Rehabilitation Training Continuing Education		
84.264 <i>Pass-through from Syracuse University/Syracuse, NY (H264A080021)</i>	34,769	-
84.264 Total	34,769	-
84.305 Education Research, Development and Dissemination		
84.305 <i>Direct</i>	3,344,822	1,994,551
84.305 <i>Pass-through from DeKalb County -DCSD (unknown)</i>	43,200	42,504
84.305 <i>Pass-through from Northwestern University (NWU)</i>	59,581	55,592
84.305 <i>Pass-through from University of Houston (UH)</i>	21,777	-
84.305 <i>Pass-through from Vanderbilt University (unknown)</i>	39,712	37,054
84.305 Total	3,509,092	2,129,701
84.324 Research in Special Education		
84.324 <i>Direct</i>	2,630,347	2,234,686
84.324 <i>Pass-through from University of Kentucky (20222)</i>	24,128	-
84.324 <i>Pass-through from University of Oregon (unknown)</i>	149,614	142,902
84.324 Total	2,804,089	2,377,588
84.325 Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.325 <i>Direct</i>	1,042,067	-
84.325 Total	1,042,067	-
84.326 Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.326 <i>Direct</i>	293,226	127,180
84.326 Total	293,226	127,180
84.327 Special Education Educational Technology Media, and Materials for Individuals with Disabilities		
84.327 <i>Pass-through from GSU Research and Service Foundation, Inc. (6328383)</i>	35,522	400
84.327 Total	35,522	400
84.335 ARRA - Child Care Access Means Parents in School		
84.335 <i>Direct</i>	97,729	97,105
84.335 Total	97,729	97,105
84.336 Teacher Quality Partnership Grants		
84.336 <i>Direct</i>	2,486,111	2,464,953
84.336 Total	2,486,111	2,464,953
84.350 Transition to Teaching		
84.350 <i>Direct</i>	483,739	80,620
84.350 Total	483,739	80,620
84.365 English Language Acquisition State Grants		
84.365 <i>Direct</i>	312,884	-
84.365 Total	312,884	-
84.366 Mathematics and Science Partnerships		
84.366 <i>Pass-through from Ohio State University/Columbus, OH (DRL-1252399)</i>	22,533	-
84.366 Total	22,533	-

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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		
84.367 Improving Teacher Quality State Grants		
84.367 <i>Direct</i>	\$ 1,688,580	\$ -
84.367 <i>Pass-through from National Writing Project (68636)</i>	41,763	-
84.367 <i>Pass-through from National Writing Project (unknown)</i>	558	547
84.367 Total	1,730,901	547
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84.371 Striving Readers		
84.371 <i>Pass-through from Clarke County School District (40092)</i>	31,817	-
84.371 Total	31,817	-
<hr/>		
84.388 ARRA - School Improvement Grants, Recovery Act		
84.388 <i>Pass-through from NCS Pearson, Inc. (61723)</i>	389,120	-
84.388 Total	389,120	-
<hr/>		
84.395 ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act		
84.395 <i>Pass-through from Clarke County School District (40092)</i>	358,903	-
84.395 <i>Pass-through from CF Foundation, Inc./Atlanta, Georgia (S395A10050)</i>	69,134	-
84.395 <i>Pass-through from Drew Charter School/Atlanta, GA (S395A100050)</i>	171,102	-
84.395 Total	599,139	-
<hr/>		
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>	175,134	-
84.396 Total	175,134	-
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Department of Education Total	\$ 18,302,407	\$ 7,506,896



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 18,741	\$ -
89.003 <i>Pass-through from Atlanta History Center (69336)</i>	26,579	-
89.003 <i>Pass-through from Atlanta-Fulton Public Library (41267)</i>	5,050	-
89.003 Total	50,370	-
National Archives & Records Administration Total	\$ 50,370	\$ -



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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 & Innovation Foundation (ITIF)/Washington (EAC110149B)</i>	\$ 640,661	\$ -
90.403 Total	640,661	-
Election Assistance Commission Total	\$ 640,661	\$ -



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
United States Institute of Peace		
91.003 91.003 Annual Senior Fellowship Competition		
91.003 <i>Direct</i>	\$ 2,037	\$ -
91.003 Total	2,037	-
91.004 Public Education for Peacebuilding Awards Program		
91.004 <i>Direct</i>	213	213
91.004 Total	213	213
United States Institute of Peace Total	\$ 2,250	\$ 213



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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		
93.019 Technical Assistance and Provision for Foreign Hospitals and Health Organizations		
93.019 <i>Pass-through from Emory University (HHSN272201200031C)</i>	\$ 655,909	\$ -
93.019 Total	655,909	-
93.048 Special Programs for the Aging Title IV and Title II Discretionary Projects		
93.048 <i>Pass-through from University of California - Irvine (046705849 DUNS)</i>	7,565	-
93.048 Total	7,565	-
93.053 Nutrition Services Incentive Program		
93.053 <i>Pass-through from Captozyme (61757)</i>	83,858	-
93.053 Total	83,858	-
93.061 Innovations in Applied Public Health Research		
93.061 <i>Direct</i>	18,894	17,629
93.061 <i>Pass-through from Association of University Center on Disabilities (68667)</i>	827	-
93.061 Total	19,721	17,629
93.065 Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure		
93.065 <i>Direct</i>	35,512	-
93.065 Total	35,512	-
93.067 Global AIDS		
93.067 <i>Pass-through from Emory University (67128)</i>	165,635	-
93.067 <i>Pass-through from Association of Public Health Labs/Silver Springs, MD (U2G/PS001799)</i>	801	-
93.067 Total	166,436	-
93.068 Chronic Diseases: Research, Control, and Prevention		
93.068 <i>Pass-through from National Association of Chronic Disease (unknown)</i>	1	-
93.068 Total	1	-
93.069 Public Health Emergency Preparedness		
93.069 <i>Direct</i>	107,726	-
93.069 Total	107,726	-
93.077 Family Smoking Prevention and Tobacco Control Act Regulatory Research		
93.077 <i>Direct</i>	997,844	941,939
93.077 Total	997,844	941,939
93.086 Healthy Marriage Promotion and Responsible Fatherhood Grants		
93.086 <i>Pass-through from ICF Consulting Group, Inc. (61461)</i>	284,122	-
93.086 Total	284,122	-
93.103 Food and Drug Administration Research		
93.103 <i>Direct</i>	2,110,865	44,413
93.103 <i>Pass-through from University of California/Davis (20423)</i>	72,684	13,755
93.103 Total	2,183,549	58,167
93.110 Maternal and Child Health Federal Consolidated Programs		
93.110 <i>Direct</i>	622,780	614,326
93.110 <i>Pass-through from Association of Maternal & Child Health (unknown)</i>	13,229	13,229
93.110 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	10,736	-
93.110 Total	646,745	627,556

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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		
93.113 Environmental Health		
93.113 <i>Direct</i>	\$ 10,211	\$ -
93.113 <i>Pass-through from Emory University (67128)</i>	14,785	-
93.113 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	179,060	35,811
93.113 <i>Pass-through from Medical University of S C (20305)</i>	6,751	-
93.113 <i>Pass-through from Tulane University (67370)</i>	13,994	-
93.113 <i>Pass-through from University of Miami Medical School/Miami, FL (SP01AG017211-14)</i>	279,506	-
93.113 <i>Pass-through from Emory University (1P30ES019776-01A1)</i>	129,126	-
93.113 <i>Pass-through from Emory University (5 PO1 ES016731-04)</i>	13,244	-
93.113 <i>Pass-through from Emory University (1R21ES022795-01A1)</i>	11,304	-
93.113 <i>Pass-through from Aruna Biomedical, Inc./Athens, GA (61459)</i>	31,045	-
93.113 <i>Pass-through from Fred Hutchinson Cancer Research Center (68954)</i>	36,560	-
93.113 Total	725,586	35,811
93.121 Oral Diseases and Disorders Research		
93.121 <i>Direct</i>	772,883	-
93.121 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	1,027,961	236,327
93.121 <i>Pass-through from State University of NY/Buffalo (20369)</i>	13,704	-
93.121 Total	1,814,548	236,327
93.136 Injury Prevention and Control Research and State and Community Based Programs		
93.136 <i>Pass-through from Emory University (580566256)</i>	3,559	-
93.136 <i>Pass-through from Emory University (unknown)</i>	11,241	10,737
93.136 Total	14,800	10,737
93.161 Health Program for Toxic Substances and Disease Registry		
93.161 <i>Direct</i>	350,022	-
93.161 <i>Pass-through from Axion Biosystems (1 R43 NS071894-01A1)</i>	26,568	-
93.161 <i>Pass-through from LSU/Baton Rouge, LA (2 R01 NS054281)</i>	168,195	-
93.161 <i>Pass-through from Emory University (1 R01 CA1132065-01A2)</i>	883	-
93.161 <i>Pass-through from Opencell Technologies, Inc./Atlanta, GA (2R44RR025713-02)</i>	4,795	-
93.161 <i>Pass-through from Premitec, Inc. (2R42NS055430-02)</i>	23,906	-
93.161 <i>Pass-through from RTI International / Research Triangle Park, NC (HHSA2902010000241)</i>	7,736	-
93.161 Total	582,105	-
93.172 Human Genome Research		
93.172 <i>Pass-through from Advanced Materials Technology (61704)</i>	7,327	-
93.172 <i>Pass-through from Cold Spring Harbor Laboratory (68722)</i>	74,947	-
93.172 Total	82,274	-
93.173 Research Related to Deafness and Communication Disorders		
93.173 <i>Direct</i>	1,342,524	1,014,707
93.173 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	179,975	-
93.173 <i>Pass-through from University of Utah (unknown)</i>	14,978	13,976
93.173 <i>Pass-through from Emory University (3 R01 DC008343-06A1S)</i>	100,971	-
93.173 <i>Pass-through from Emory University (5 R01 DC005017-07)</i>	16,382	-
93.173 <i>Pass-through from Emory University (3 R01 DC008343-07)</i>	1,002	-
93.173 Total	1,655,832	1,028,683
93.185 Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects		
93.185 <i>Pass-through from University of Calgary (70051)</i>	23,230	-
93.185 Total	23,230	-
93.191 Graduate Psychology Education Program and Patient Navigator and Chronic Disease Prevention		
93.191 <i>Direct</i>	45,364	44,633
93.191 Total	45,364	44,633

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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		
93.206 Human Health Studies Applied Research and Development		
93.206 <i>Direct</i>	\$ 20,498	\$ -
93.206 <i>Pass-through from New England Research Institute/Watertown, MA (U10-HL068270)</i>	92,884	-
93.206 <i>Pass-through from University of Pennsylvania (1R01HL113216-01A1)</i>	186,138	-
93.206 <i>Pass-through from University of Washington/Seattle, WA (5P01GM099568-02)</i>	28,242	-
93.206 <i>Pass-through from Artificial Cell Technologies, Inc./New Haven, CT (1R43AI109811-01)</i>	5,127	-
93.206 <i>Pass-through from Capsule Technologies, Inc./San Diego, Ca (1R43GM103113-01)</i>	45,177	-
93.206 Total	378,066	-
93.213 Research and Training in Complementary and Alternative Medicine		
93.213 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	1,537	-
93.213 <i>Pass-through from Texas Tech University Health Science Center (20473)</i>	57,316	-
93.213 Total	58,853	-
93.226 Research on Healthcare Costs, Quality and Outcomes		
93.226 <i>Direct</i>	(1,552)	-
93.226 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	6,334	-
93.226 <i>Pass-through from Shepherd Center (68529)</i>	26,776	-
93.226 <i>Pass-through from Emory University (1 R2IHS021797-01)</i>	58,939	-
93.226 <i>Pass-through from Arizona State University/Tempe, AZ (unknown)</i>	7,930	7,371
93.226 Total	98,427	7,371
93.231 Epidemiology Cooperative Agreements		
93.231 <i>Pass-through from University of Minnesota (20225)</i>	559,214	-
93.231 Total	559,214	-
93.242 Mental Health Research Grants		
93.242 <i>Direct</i>	3,340,907	2,242,400
93.242 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	1,041,530	52,221
93.242 <i>Pass-through from Jeevan Biosciences (unknown)</i>	54	37
93.242 <i>Pass-through from Northwestern University (NWU)</i>	14,927	13,875
93.242 <i>Pass-through from RTI International (RTI)</i>	32,085	32,085
93.242 <i>Pass-through from University of California, San Francisco (UCSF)</i>	25,009	23,887
93.242 <i>Pass-through from University of Iowa (20251)</i>	76,204	-
93.242 <i>Pass-through from University of Wisconsin/Madison, WI (unknown)</i>	14,344	13,333
93.242 <i>Pass-through from Yale University (68116)</i>	25,129	-
93.242 <i>Pass-through from Emory University (1R01MH100467-01)</i>	133,319	-
93.242 <i>Pass-through from Emory University (1 R01 MH092902-01A2)</i>	39,920	-
93.242 <i>Pass-through from Emory University (2 UL1 TR000454-06)</i>	10,939	-
93.242 <i>Pass-through from Emory University (1 R21 MH097187-01A1)</i>	38,240	-
93.242 <i>Pass-through from Interactive Science In 3D, LLC (61665)</i>	43,474	-
93.242 <i>Pass-through from Columbia University/New York, NY (68698)</i>	22,849	-
93.242 <i>Pass-through from University of Illinois at Urbana-Champaign/Champaign, IL (20221)</i>	13,375	-
93.242 ARRA - Mental Health Research Grants		
93.242 <i>Pass-through from Emory University (unknown)</i>	26,939	25,731
93.242 Total	4,899,244	2,403,569
93.243 Substance Abuse and Mental Health Services Projects of Regional and National Significance		
93.243 <i>Direct</i>	10,920	-
93.243 <i>Pass-through from Early County Literacy Task Force (unknown)</i>	38,956	38,956
93.243 <i>Pass-through from Mercer University (unknown)</i>	720	-
93.243 <i>Pass-through from Substance Abuse and Mental Health (unknown)</i>	38,956	38,956
93.243 Total	89,552	77,911
93.257 Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases		
93.257 <i>Direct</i>	60,289	-
93.257 Total	60,289	-



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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		
93.262 Occupational Safety and Health Program		
93.262 <i>Direct</i>	\$ 48,442	\$ -
93.262 <i>Pass-through from University of South Florida (20294)</i>	8,697	-
93.262 <i>Pass-through from University of Kentucky Research Foundation (69324)</i>	8,334	-
93.262 <i>Pass-through from Research Foundation State University New York (69125)</i>	6,941	-
93.262 Total	72,414	-
93.269 Complex Humanitarian Emergency and War-Related Injury Public Health Activities		
93.269 <i>Direct</i>	9,341	-
93.269 Total	9,341	-
93.273 Alcohol Research Programs		
93.273 <i>Direct</i>	2,883,451	603,556
93.273 <i>Pass-through from Emory University (67128)</i>	62,199	-
93.273 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	13,519	1,890
93.273 <i>Pass-through from University of Southern California (68139)</i>	16,290	-
93.273 Total	2,975,459	605,446
93.279 Drug Abuse and Addiction Research Programs		
93.279 <i>Direct</i>	3,506,266	473,526
93.279 <i>Pass-through from Emory University (67128)</i>	145,177	-
93.279 <i>Pass-through from Emory University (unknown)</i>	9,889	9,227
93.279 <i>Pass-through from Family Health International (unknown)</i>	168,703	157,528
93.279 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	285,231	-
93.279 <i>Pass-through from University of Connecticut (20219)</i>	128,229	-
93.279 <i>Pass-through from University of Houston (20276)</i>	8,014	-
93.279 <i>Pass-through from University of South Florida (20294)</i>	34,947	-
93.279 <i>Pass-through from University of Chicago Medical Center (67102)</i>	15,488	-
93.279 <i>Pass-through from University of California/San Diego/La Jolla, CA (5U19DA026838-08)</i>	470,018	-
93.279 Total	4,771,962	640,281
93.283 Centers for Disease Control and Prevention Investigations and Technical Assistance		
93.283 <i>Direct</i>	33,235	-
93.283 <i>Pass-through from Georgia Center for Oncology Research and Education (unknown)</i>	44,042	44,042
93.283 <i>Pass-through from University of South Carolina/Columbia, SC (5U01DD001007-02)</i>	1,935	-
93.283 Total	79,212	44,042
93.286 Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.286 <i>Direct</i>	3,462,128	344,587
93.286 <i>Pass-through from Drexel University/Pittsburg, PA (R01EB012855)</i>	64,899	-
93.286 <i>Pass-through from Emory University (67128)</i>	458,885	-
93.286 <i>Pass-through from University of Oregon (unknown)</i>	2,587	2,406
93.286 <i>Pass-through from University of Pennsylvania (20240)</i>	29,527	-
93.286 <i>Pass-through from Cornell University (2R01EB016407-09A1)</i>	43,378	-
93.286 <i>Pass-through from Emory University (1R21EB016662-01A1)</i>	54,324	-
93.286 <i>Pass-through from Auburn University/Auburn, Alabama (20288)</i>	158,460	-
93.286 Total	4,274,188	346,992
93.307 Minority Health and Health Disparities Research		
93.307 <i>Direct</i>	2,920,364	838,969
93.307 <i>Pass-through from Florida State University (20278)</i>	39,862	-
93.307 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	1,044	-
93.307 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	629,881	152,045
93.307 <i>Pass-through from Spectrum Unlimited (unknown)</i>	22,770	21,503
93.307 <i>Pass-through from Texas A&M University (20253)</i>	149,414	-
93.307 Total	3,763,335	1,012,517

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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		
93.310 Trans-NIH Research Support		
93.310 <i>Direct</i>	\$ 2,693,627	\$ -
93.310 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	17,053	-
93.310 <i>Pass-through from University of California at San Francisco/San Francisco, CA (DP2 OD008479)</i>	39,982	-
93.310 <i>Pass-through from University of Florida (20220)</i>	71,463	-
93.310 <i>Pass-through from Emory University (5 R01CA163256-03)</i>	250,845	-
93.310 <i>Pass-through from Emory University (1DP7OD018424-01)</i>	35,895	-
93.310 <i>Pass-through from University of Texas at Austin/Austin, TX (1R01GM095638-01)</i>	127,211	-
93.310 Total	3,236,076	-
93.316 Public Health Preparedness and Response Science, Research, and Practice		
93.316 <i>Pass-through from Oak Ridge Institute of Science & Education/Oak Ridge, TN (unknown)</i>	9,060	-
93.316 Total	9,060	-
93.350 National Center for Advancing Translational Sciences		
93.350 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	6,137	-
93.350 <i>Pass-through from Emory University (2 UL1 TR000454-06)</i>	258,637	-
93.350 <i>Pass-through from Emory University (UL1TR000454-07REV)</i>	28,087	-
93.350 Total	292,861	-
93.351 Research Infrastructure Programs		
93.351 <i>Direct</i>	568,174	127,717
93.351 <i>Pass-through from Interactive Science In 3D, LLC (61665)</i>	9,623	-
93.351 Total	577,797	127,717
93.359 ARRA - Nurse Education, Practice Quality and Retention Grants		
93.359 <i>Direct</i>	(1,163)	(1,144)
93.359 Total	(1,163)	(1,144)
93.361 Nursing Research		
93.361 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	64,418	-
93.361 Total	64,418	-
93.389 National Center for Research Resources		
93.389 <i>Direct</i>	898,642	2,221
93.389 <i>Pass-through from Cornell University (5 R01 RR020115-08)</i>	(25)	-
93.389 <i>Pass-through from Emory University (5 UL1 RR025008-03)</i>	170	-
93.389 <i>Pass-through from University of California/San Diego (20421)</i>	92,324	-
93.389 Total	991,111	2,221
93.393 Cancer Cause and Prevention Research		
93.393 <i>Direct</i>	233,627	61,184
93.393 <i>Pass-through from Georgetown University (68114)</i>	90,135	-
93.393 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	481,468	3,381
93.393 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	178,418	46,997
93.393 <i>Pass-through from University of Washington (20292)</i>	14,967	-
93.393 <i>Pass-through from Wake Forest University (unknown)</i>	26,469	24,697
93.393 Total	1,025,084	136,258



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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		
93.394 Cancer Detection and Diagnosis Research		
93.394 <i>Direct</i>	\$ 921,370	\$ 139,087
93.394 <i>Pass-through from Brown University (68096)</i>	19,591	-
93.394 <i>Pass-through from Emory University (67128)</i>	56,251	-
93.394 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	148,530	-
93.394 <i>Pass-through from Provia Biologics (unknown)</i>	58,248	54,349
93.394 <i>Pass-through from Rice University/Houston, Texas (R01CA103830)</i>	34,011	-
93.394 <i>Pass-through from University of Pennsylvania (20240)</i>	38,549	-
93.394 <i>Pass-through from Van Andel Research Institute (67118)</i>	10,976	-
93.394 <i>Pass-through from Emory University (1U01CA151802-01)</i>	111,682	-
93.394 <i>Pass-through from Emory University (1U01CA151810-01)</i>	23,679	-
93.394 <i>Pass-through from Emory University (1 R01 CA163746-01)</i>	(5,313)	-
93.394 Total	1,417,574	193,436
93.395 Cancer Treatment Research		
93.395 <i>Direct</i>	1,742,635	325,133
93.395 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	1,839,230	71,725
93.395 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	42,562	-
93.395 <i>Pass-through from Michigan State University/East Lansing, MI (R01CA149451)</i>	224,655	-
93.395 Total	3,849,082	396,858
93.396 Cancer Biology Research		
93.396 <i>Direct</i>	426,136	248,247
93.396 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	707,253	(10,954)
93.396 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	34,390	-
93.396 <i>Pass-through from Vanderbilt University (unknown)</i>	156,495	145,593
93.396 <i>Pass-through from Emory University (5R01CA127119-05)</i>	3,234	-
93.396 Total	1,327,508	382,886
93.397 Cancer Centers Support Grants		
93.397 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	47,196	-
93.397 Total	47,196	-
93.398 Cancer Research Manpower		
93.398 <i>Direct</i>	177,954	-
93.398 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	187,067	-
93.398 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	105,255	-
93.398 Total	470,276	-
93.399 Cancer Control		
93.399 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	414,876	22,424
93.399 <i>Pass-through from Emory University (5 P50 CA128301-05)</i>	9,909	-
93.399 Total	424,785	22,424
93.500 Pregnancy Assistance Fund Program		
93.500 <i>Pass-through from Indiana University (20235)</i>	16,472	-
93.500 Total	16,472	-
93.511 Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review		
93.511 <i>Pass-through from National Council On Aging (67138)</i>	33,403	-
93.511 Total	33,403	-
93.516 Affordable Care Act (ACA) Public Health Training Centers Program		
93.516 <i>Direct</i>	340,639	-
93.516 Total	340,639	-

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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		
93.524 The Affordable Care Act (ACA): Capacity Building Assistance to Strengthen Public Health Infrastructure and Performance		
93.524 <i>Pass-through from National Network of Public Health (unknown)</i>	\$ 75,517	\$ 73,758
93.524 Total	75,517	73,758
93.556 Promoting Safe and Stable Families		
93.556 <i>Pass-through from MDRC (67095)</i>	83,296	-
93.556 Total	83,296	-
93.558 Temporary Assistance for Needy Families		
93.558 <i>Pass-through from Empowered Youth Programs, Inc. (67209)</i>	1,709	-
93.558 Total	1,709	-
93.600 Head Start		
93.600 <i>Direct</i>	2,555	-
93.600 Total	2,555	-
93.632 University Centers for Excellence in Developmental Disabilities Education, Research, and Service		
93.632 <i>Direct</i>	617,543	88,738
93.632 Total	617,543	88,738
93.648 Child Welfare Research Training or Demonstration		
93.648 <i>Pass-through from University of Missouri (20226)</i>	32,860	-
93.648 Total	32,860	-
93.701 ARRA - Trans-NIH Recovery Act Research Support		
93.701 <i>Direct</i>	951,237	191,777
93.701 <i>Pass-through from Emory University (EMU)</i>	77,858	74,365
93.701 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	103,913	-
93.701 <i>Pass-through from National Center for Research (NCR)</i>	56,692	52,897
93.701 <i>Pass-through from Emory University (5 RC2 CA148265-02)</i>	9,432	-
93.701 Total	1,199,132	319,039
93.723 ARRA - Prevention and Wellness-State, Territories and Pacific Islands		
93.723 <i>Direct</i>	24,055	22,381
93.723 <i>Pass-through from Research Triangle Institute (unknown)</i>	39,450	37,806
93.723 Total	63,505	60,187
93.750 PPHF 2013 - Cooperative Agreement to Support Navigators in Federally-facilitated and State Partnership Exchanges		
93.750 <i>Direct</i>	1,128,282	-
93.750 Total	1,128,282	-
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>	75,760	-
93.762 Total	75,760	-
93.767 Children's Health Insurance Program		
93.767 <i>Pass-through from Md. Depart of Health and Mental Hygiene (MD1)</i>	753,926	581,714
93.767 Total	753,926	581,714
93.768 Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities		
93.768 <i>Direct</i>	2,939	-
93.768 Total	2,939	-

The accompanying notes are an integral part of this schedule.



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 7,699,690	\$ 392,032
93.837 <i>Pass-through from Emory University (1R01HL119798-01)</i>	157,972	-
93.837 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	7,869,869	804,307
93.837 <i>Pass-through from Kent State University (20281)</i>	(119)	-
93.837 <i>Pass-through from Medical College of Wisconsin (68974)</i>	426,371	-
93.837 <i>Pass-through from Oregon Health & Science University/Portland, OR (R01GL095474)</i>	15,384	-
93.837 <i>Pass-through from Rochester Institute of Technology/Rochester, NY (7R01HL089271-06)</i>	70,745	-
93.837 <i>Pass-through from University of Pittsburgh (67387)</i>	55,522	-
93.837 <i>Pass-through from University of South Carolina (20243)</i>	72,536	-
93.837 <i>Pass-through from University of Texas at Austin (1R01HL119297-01)</i>	215,677	-
93.837 <i>Pass-through from Emory University (1 R01 HL090601-01A2)</i>	99,291	-
93.837 <i>Pass-through from Emory University (5 P01 HL095070-05)</i>	39,202	-
93.837 <i>Pass-through from Cornell University (5R01HL08927-04)</i>	7,996	-
93.837 <i>Pass-through from Emory University (1U01HL117721-01)</i>	38,240	-
93.837 <i>Pass-through from Emory University (1 R01HL094527-01A2)</i>	10,268	-
93.837 <i>Pass-through from Emory University (SP20HL113451-02)</i>	128,937	-
93.837 <i>Pass-through from Emory University (1U54HL112309-01)</i>	99,664	-
93.837 <i>Pass-through from Emory University (1R21HL118454-01)</i>	34,098	-
93.837 <i>Pass-through from Emory University (2 R01 HL070531)</i>	10,054	-
93.837 <i>Pass-through from Emory University (AID-0AA-F-13-000004)</i>	49,377	-
93.837 <i>Pass-through from University of Maine/Orono, ME (R01HL092926-01A2)</i>	285,495	-
93.837 <i>Pass-through from University of Louisville Research Foundation (69236)</i>	9,682	-
93.837 <i>Pass-through from UT Battelle, LLC/Oak Ridge National Lab - TN (DE-AC05-00OR22725)</i>	16,288	-
93.837 Total	17,412,239	1,196,339
93.838 Lung Diseases Research		
93.838 <i>Direct</i>	32,767	-
93.838 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	3,171,264	241,024
93.838 <i>Pass-through from Johns Hopkins University (68079)</i>	323,102	-
93.838 Total	3,527,133	241,024
93.839 Blood Diseases and Resources Research		
93.839 <i>Direct</i>	488,015	-
93.839 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	1,116,762	(18)
93.839 Total	1,604,777	(18)
93.846 Arthritis, Musculoskeletal and Skin Diseases Research		
93.846 <i>Direct</i>	2,011,340	-
93.846 <i>Pass-through from Baylor College of Medicine (unknown)</i>	50,345	46,974
93.846 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	126,279	11,672
93.846 <i>Pass-through from University of Washington (20292)</i>	2,360	-
93.846 <i>Pass-through from Virginia Commonwealth University/Richmond, VA (7R01AR052102-07)</i>	153,000	-
93.846 <i>Pass-through from Aptima/Woburn, MA (11R43TR000474-01A1)</i>	1,436	-
93.846 Total	2,344,760	58,646



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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 Diabetes, Digestive, and Kidney Diseases Extramural Research		
93.847 <i>Direct</i>	\$ 3,278,824	\$ 1,157,317
93.847 <i>Pass-through from Abeome, Inc. (61312)</i>	40,227	-
93.847 <i>Pass-through from Columbia University/New York, NY (1 R01 DK090372-01)</i>	69,857	-
93.847 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	8,136,139	2,853,916
93.847 <i>Pass-through from New York University (29241)</i>	76,467	-
93.847 <i>Pass-through from Pennsylvania State University (20269)</i>	8,618	-
93.847 <i>Pass-through from University of Alabama (20216)</i>	49,691	-
93.847 <i>Pass-through from University of Cincinnati (UC)</i>	10,966	10,232
93.847 <i>Pass-through from University of Texas /Austin (20231)</i>	49,788	-
93.847 <i>Pass-through from Emory University (2 R01 DK056481-07A2)</i>	28,222	-
93.847 <i>Pass-through from Emory University (3R01 NS078095-02)</i>	27,314	-
93.847 <i>Pass-through from Emory University (1 DP3 DK094346-01)</i>	58,028	-
93.847 <i>Pass-through from University of California/San Diego/La Jolla, CA (2 U54 GM069338-06)</i>	171,018	-
93.847 Total	12,005,159	4,021,464
93.848 Digestive Diseases and Nutrition Research		
93.848 <i>Direct</i>	431,873	383,728
93.848 Total	431,873	383,728
93.853 Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853 <i>Direct</i>	4,064,608	1,088,737
93.853 <i>Pass-through from Emory University (unknown)</i>	187,343	172,980
93.853 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	3,406,376	131,833
93.853 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	87,710	-
93.853 <i>Pass-through from UCLA/Los Angeles, CA (1 R01 NS079691-01 RE)</i>	32,319	-
93.853 <i>Pass-through from University of Mississippi (20273)</i>	14,965	-
93.853 <i>Pass-through from Emory University (1 R01 NS079268-01)</i>	19,393	-
93.853 <i>Pass-through from Emory University (1R01NS084844-01-A1)</i>	41,075	-
93.853 <i>Pass-through from Emory University (UWA NIH PRIME)</i>	69,719	-
93.853 <i>Pass-through from Emory University (1R01NS079268-01)</i>	21,355	-
93.853 <i>Pass-through from Aruna Biomedical, Inc./Athens, GA (1R43NS080407-01)</i>	150,626	-
93.853 <i>Pass-through from Arizona State University/Tempe, AZ (20272)</i>	7,720	-
93.853 Total	8,103,209	1,393,550
93.855 Allergy, Immunology and Transplantation Research		
93.855 <i>Direct</i>	14,449,829	4,146,191
93.855 <i>Pass-through from Emory University (5 R01 AL101047-02REV)</i>	169,156	-
93.855 <i>Pass-through from Emory University (67128)</i>	9,763	-
93.855 <i>Pass-through from Emory University (unknown)</i>	22,147	20,586
93.855 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	4,237,961	2,311,361
93.855 <i>Pass-through from GSU Research and Service Foundation, Inc. (63828383)</i>	85,515	-
93.855 <i>Pass-through from Thomas Jefferson University (68447)</i>	322,353	-
93.855 <i>Pass-through from Trellis Bioscience (unknown)</i>	6,468	6,035
93.855 <i>Pass-through from University of Arizona (20266)</i>	36,904	-
93.855 <i>Pass-through from University of Cincinnati - UCSD (unknown)</i>	199,732	186,360
93.855 <i>Pass-through from University of North Carolina - Chapel (unknown)</i>	(2,890)	(2,697)
93.855 <i>Pass-through from University of North Carolina (unknown)</i>	117,798	109,551
93.855 <i>Pass-through from University of South Florida (20294)</i>	64,798	-
93.855 <i>Pass-through from University of Texas /Houston (20481)</i>	34,842	-
93.855 <i>Pass-through from Emory University (1 R01 AI093406-01)</i>	163,457	-
93.855 <i>Pass-through from Emory University (2 U19 AI057266-06)</i>	109,383	-
93.855 <i>Pass-through from Emory University (4U19AI090023-02)</i>	81,058	-
93.855 <i>Pass-through from University of Alabama At Birmingham (20317)</i>	176,485	-
93.855 <i>Pass-through from Pathens, Inc. (61718)</i>	150,465	-
93.855 <i>Pass-through from Iowa State University/Ames, IA (20291)</i>	39,330	-



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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		
93.855 <i>Pass-through from St. Jude Children's Research Hospital (67512)</i>	\$ 60,408	\$ -
93.855 <i>Pass-through from Trellis Bioscience, LLC (61662)</i>	72,249	-
93.855 <i>Pass-through from Institute Rare & Neglected Disease (67223)</i>	100,829	-
93.855 <i>Pass-through from Artificial Cell Technologies, Inc./New Haven, CT (61667)</i>	45,985	-
93.855 <i>Pass-through from Caucaseco Scientific Research Center (70419)</i>	24,621	-
93.855 Total	20,778,646	6,777,386
93.856 Microbiology and Infectious Diseases Research		
93.856 <i>Direct</i>	7,888	-
93.856 <i>Pass-through from Emory University (67128)</i>	1,739,438	165,775
93.856 <i>Pass-through from Radiation Effects Research Foundation (79025)</i>	277,283	-
93.856 Total	2,024,609	165,775
93.859 Biomedical Research and Research Training		
93.859 <i>Direct</i>	17,396,435	1,401,313
93.859 <i>Pass-through from American Society for Cell Biology (396054285)</i>	1,287	-
93.859 <i>Pass-through from Emory University (67128)</i>	99,956	-
93.859 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	717,341	-
93.859 <i>Pass-through from Medical University of South Carolina (2 R01 GM063265-05A1)</i>	(6,988)	-
93.859 <i>Pass-through from Rutgers University (20214)</i>	136,098	-
93.859 <i>Pass-through from University of Pennsylvania (20240)</i>	49,403	-
93.859 <i>Pass-through from University of Washington (1P01GM099568-01)</i>	(40,821)	-
93.859 <i>Pass-through from Emory University (1R01GM09394-01A1)</i>	60,191	-
93.859 <i>Pass-through from University of Washington/Seattle, WA (3 P01 GM099568-0252)</i>	9,322	-
93.859 <i>Pass-through from University of Illinois/Urbana, Illinois (5R01 GM067887-10)</i>	55,713	-
93.859 <i>Pass-through from University of Washington/Seattle, WA (5P01GM099568-02)</i>	14,805	-
93.859 <i>Pass-through from University of Washington/Seattle, WA (5 P01 GM099568-02)</i>	327,546	-
93.859 <i>Pass-through from Kennesaw State University Research and Service Foundation (371535589)</i>	209,632	-
93.859 <i>Pass-through from Protein Metrics, Inc. (61746)</i>	31,587	-
93.859 <i>Pass-through from California Institute of Technology/Pasadena, CA (R01GM101425A)</i>	39,355	-
93.859 <i>Pass-through from Rensselaer Polytechnic Institute (68780)</i>	22,865	-
93.859 <i>Pass-through from Glycosensors & Diagnostics, LLC (61616)</i>	189,478	-
93.859 <i>Pass-through from State University of NY at Stony Brook/Stony Brook, NY (5R01 GM06326512)</i>	58,513	-
93.859 Total	19,371,718	1,401,313
93.865 Child Health and Human Development Extramural Research		
93.865 <i>Direct</i>	4,767,669	2,680,093
93.865 <i>Pass-through from Emory University (2P01HD032571-16)</i>	222,462	-
93.865 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	660,094	93,070
93.865 <i>Pass-through from University of Connecticut (UCON)</i>	187,780	174,809
93.865 <i>Pass-through from University of Rochester (20312)</i>	58,320	-
93.865 <i>Pass-through from Emory University (2 R01 HD046922-06A2)</i>	61,970	-
93.865 <i>Pass-through from Emory University (2 P01 HD032571-16)</i>	189,807	-
93.865 <i>Pass-through from University of Alabama/Tuscaloosa, AL (1R01HD075493)</i>	13,864	-
93.865 Total	6,161,966	2,947,972
93.866 Aging Research		
93.866 <i>Direct</i>	1,028,637	16,893
93.866 <i>Pass-through from Emory University (67128)</i>	(1,974)	-
93.866 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	1,800,502	-
93.866 <i>Pass-through from Michigan Center for Urban African (unknown)</i>	22,604	21,010
93.866 <i>Pass-through from University of Minnesota (unknown)</i>	12,734	11,882
93.866 <i>Pass-through from Virginia Commonwealth University (20368)</i>	63,915	-
93.866 Total	2,926,418	49,785



Schedule of Expenditures of Federal Awards

For the Fiscal Year Ended June 30, 2014

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>	\$ 3,751,474	\$ -
93.867 <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	2,860,624	8,796
93.867 <i>Pass-through from University of California/Berkley, CA (1 R01 EY019965-01)</i>	100,901	-
93.867 <i>Pass-through from University of Colorado (1R01EY022097-01A1)</i>	169,854	-
93.867 <i>Pass-through from Emory University (5 U01 HL 080711-05)</i>	(2,019)	-
93.867 <i>Pass-through from University of Pittsburg/Pittsburg, PA (5R01EY013178-13)</i>	63,031	-
93.867 <i>Pass-through from Massachusetts Institute of Technology (MIT)/Cambridge, MA (1 R01 EY023173-01)</i>	143,728	-
93.867 <i>Pass-through from Case Western Reserve University/Cleveland, OH (68434)</i>	(76)	-
93.867 Total	7,087,517	8,796
93.879 Medical Library Assistance		
93.879 <i>Pass-through from University of Florida (20220)</i>	41,692	-
93.879 Total	41,692	-
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, Inc. (63828383)</i>	44,418	-
93.912 Total	44,418	-
93.924 Ryan White HIV/AIDS Dental Reimbursement and Community Based Dental Partnership Grants		
93.924 <i>Pass-through from Fulton County Human Services (6600)</i>	632	-
93.924 Total	632	-
93.928 Special Projects of National Significance		
93.928 <i>Direct</i>	14,350	-
93.928 Total	14,350	-
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>	(98)	-
93.938 Total	(98)	-
93.969 PPHF-2012 Geriatric Education Centers		
93.969 <i>Pass-through from Emory University (67128)</i>	43,569	-
93.969 Total	43,569	-
93.989 International Research and Research Training		
93.989 <i>Direct</i>	1,691,527	444,216
93.989 <i>Pass-through from Emory University (67128)</i>	45,285	-
93.989 <i>Pass-through from Case Western Reserve University/Cleveland, OH (68434)</i>	174,575	-
93.989 Total	1,911,387	444,216
93.OFA Other Federal Assistance		
93.OFA <i>Direct</i>	319,504	-
93.OFA <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	430,800	10,470
93.OFA <i>Pass-through from University of Pennsylvania (20240)</i>	913,107	-
93.OFA <i>Pass-through from Various Other States (20204)</i>	(6,500)	-
93.OFA <i>Pass-through from Science Applications Intl. Corp. (61126)</i>	360,881	-
93.OFA ARRA - Other Federal Assistance		
93.OFA <i>Pass-through from Georgia Regents Research Institute (96-666-8691)</i>	851	-
93.OFA Total	2,018,643	10,470
Department of Health and Human Services Total	\$ 158,236,103	\$ 29,624,147



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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		
94.005 Learn and Serve America Higher Education		
94.005 <i>Direct</i>	\$ (1,968)	\$ (1,946)
94.005 Total	(1,968)	(1,946)
94.006 AmeriCorps		
94.006 <i>Pass-through from Jumpstart for Young Children/Atlanta, GA (JS-SITE #45)</i>	240	-
94.006 <i>Pass-through from Jumpstart National (unknown)</i>	66,539	66,539
94.006 <i>Pass-through from Corporation for National & Community Service (68701)</i>	174,547	-
94.006 Total	241,326	66,539
Corporation for National and Community Service Total	\$ 239,358	\$ 64,592



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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		
97.007 Homeland Security Preparedness Technical Assistance Program		
97.007 <i>Direct</i>	\$ 77,334	\$ -
97.007 Total	77,334	-
97.044 Assistance to Firefighters Grant		
97.044 <i>Direct</i>	127,073	46,090
97.044 Total	127,073	46,090
97.056 Port Security Grant Program		
97.056 <i>Direct</i>	1,919,840	-
97.056 Total	1,919,840	-
97.061 Centers for Homeland Security		
97.061 <i>Pass-through from Purdue University/West Lafayette, IN (2009-ST-061-CI0001)</i>	53,222	-
97.061 <i>Pass-through from University of Maryland (unknown)</i>	57,765	53,720
97.061 <i>Pass-through from University of Minnesota/Minneapolis, MN (210-ST-061-FD0001)</i>	245,679	-
97.061 Total	356,666	53,720
97.062 Scientific Leadership Awards		
97.062 <i>Direct</i>	10,159	-
97.062 Total	10,159	-
97.065 Homeland Security Advanced Research Projects Agency		
97.065 <i>Direct</i>	268,950	-
97.065 Total	268,950	-
97.077 Homeland Security Research, Development, Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Threat Detection		
97.077 <i>Direct</i>	138,707	-
97.077 Total	138,707	-
97.104 Homeland Security-related Science, Technology, Engineering and Mathematics (HS STEM) Career Development Program		
97.104 <i>Direct</i>	693	-
97.104 Total	693	-
Department of Homeland Security Total	\$ 2,899,422	\$ 99,810



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

Federal Grantor/CFDA Number/Program or Cluster Title/Pass-Through Entity (Identifying Number)	Expenditures	Amount Provided to Subrecipients
Research and Development Cluster (Continued)		
Agency for International Development		
98.001 USAID Foreign Assistance for Programs Overseas		
98.001 <i>Direct</i>	\$ 508,106	\$ 345,213
98.001 <i>Pass-through from Colorado State University (20246)</i>	5,756	-
98.001 <i>Pass-through from National Academy of Sciences (unknown)</i>	4,477	4,350
98.001 <i>Pass-through from Tetra Tech ARD (61685)</i>	8,416	-
98.001 <i>Pass-through from World Agroforestry Centre (70094)</i>	6,166	-
98.001 <i>Pass-through from Institute of International Education/Washington, DC (unknown)</i>	18,720	17,881
98.001 <i>Pass-through from University of California/Davis (20423)</i>	91,820	66,501
98.001 <i>Pass-through from International Crops Research Institute Semi-Arid (70137)</i>	58,000	-
98.001 <i>Pass-through from Virginia Polytechnic Institute and State University (546001805)</i>	9,891	-
98.001 Total	711,352	433,946
98.012 USAID Development Partnerships for University Cooperation and Development		
98.012 <i>Direct</i>	1,275,985	201,214
98.012 <i>Pass-through from American Council on Education USAID (AEG-A-00-05-00007)</i>	6,954	-
98.012 Total	1,282,939	201,214
98.OFA Other Federal Assistance		
98.OFA <i>Direct</i>	910,924	877,638
98.OFA <i>Pass-through from DAI (unknown)</i>	69,805	67,162
98.OFA Total	980,729	944,800
Agency for International Development Total	\$ 2,975,020	\$ 1,579,960
Research and Development Cluster Total	\$ 766,433,349	\$ 56,469,905



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 10,504,862	\$ -
84.007 Total	10,504,862	-
84.033 Federal Work-Study Program		
84.033 <i>Direct</i>	11,297,753	-
84.033 Total	11,297,753	-
84.037 Perkins Loan Cancellations		
84.037 <i>Direct</i>	23,359	-
84.037 Total	23,359	-
84.038 Federal Perkins Loan Program Federal Capital Contributions		
84.038 <i>Direct</i>	38,430,848	-
84.038 Total	38,430,848	-
84.063 Federal Pell Grant Program		
84.063 <i>Direct</i>	748,676,416	-
84.063 Total	748,676,416	-
84.268 Federal Direct Student Loans		
84.268 <i>Direct</i>	1,654,339,306	-
84.268 Total	1,654,339,306	-
84.379 Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		
84.379 <i>Direct</i>	1,680,596	-
84.379 Total	1,680,596	-
84.408 Postsecondary Education Scholarships for Veteran's Dependents		
84.408 <i>Direct</i>	20,467	-
84.408 Total	20,467	-
Department of Education Total	\$ 2,464,973,607	\$ -



Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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>	\$ 368,513	\$ -
93.264 <i>Pass-through from Kennesaw State University Research and Service Foundation (371535589)</i>	20,787	-
93.264 Total	389,300	-
93.342 Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		
93.342 <i>Direct</i>	1,416	-
93.342 Total	1,416	-
93.364 Nursing Student Loans		
93.364 <i>Direct</i>	1,088,420	-
93.364 Total	1,088,420	-
93.925 Scholarships for Health Professions Students from Disadvantaged Backgrounds		
93.925 <i>Direct</i>	961,842	-
93.925 Total	961,842	-
Department of Health and Human Services Total	\$ 2,440,978	\$ -
Student Financial Assistance Cluster Total	\$ 2,467,414,585	\$ -
Grand Total Expenditures of Federal Awards	\$ 19,844,935,688	\$ 2,510,276,514

**Notes to the Schedule of
Expenditures of Federal Awards**





Notes to the Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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, 2014. 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.



Notes to the Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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 20 of 33 Type A programs and 6 Type B programs as major programs for the fiscal year ended June 30, 2014. 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 sub recipient. For federal assistance that the State received as a subrecipient (i.e., assistance was passed through a separate non-federal entity prior to receipt by the State), the name of the pass-through entity and the identifying number assigned by the pass-through entity are identified in the Schedule.
- **Amount Provided to Subrecipients** – The amount of federal assistance that the State provided to subrecipients under each federal program (i.e., the State is the pass-through entity) is presented in a separate column in the Schedule. A subrecipient is defined as an entity that expends federal awards that are received from a pass-through entity.
- **Transactions Between State Organizations** – When federal financial assistance is received by one State entity and passed through to another State organization, the federal financial assistance is reflected as expenditures in the Schedule by the primary recipient organization (i.e., the State organization that received the federal assistance directly from the federal government). This method avoids duplication and the overstatement of the aggregate level of federal financial assistance expended by the State.

B. Reporting Entity

The Schedule includes all federal financial assistance programs administered by the State for the fiscal year ended June 30, 2014. 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.



**Notes to the Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2014**

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, 2014 is presented in the table below:

**Federal Financial Assistance
For the Fiscal Year Ended June 30, 2014**

Type of Federal Financial Assistance/CFDA Number/Program Title	Expenditures
Cash Assistance:	\$ 16,718,183,880
Non-Cash Assistance (See Comments below):	
10.551 Supplemental Nutrition Assistance Program	2,895,367,172
10.555 National School Lunch Program ¹	50,244,070
10.565 Commodity Supplemental Food Program ¹	698,495
10.569 Emergency Food Assistance Program (Food Commodities)	16,513,279
39.003 Donation of Federal Surplus Personal Property	15,224,352
93.268 Immunization Cooperative Agreements ¹	110,120,647
Total Non-Cash Assistance	3,088,168,015
Loan Balances (See comments in Note 4):	
84.038 Federal Perkins Loan Program - Federal Capital Contributions ²	37,104,657
93.264 Nurse Faculty Loan Program (NFLP)	389,300
93.342 Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	1,416
93.364 Nursing Student Loans	1,088,420
Total Loan Balances as of June 30, 2014	38,583,793
Total Federal Financial Assistance	\$ 19,844,935,688

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.



**Notes to the Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2014**

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 in 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, 2014. 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 include 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.



Notes to the Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

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 to the Unemployment Trust Fund (UTF) in the U.S. Treasury, primarily to be used to pay UI program benefits under the federally approved State unemployment law. 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, 2014 are \$896,321,896 and \$322,794,591, respectively.

B. Women, Infant, and Children (WIC) Food Rebates (CFDA No. 10.557)

During the fiscal year ended June 30, 2014, the Georgia Department of Public Health (DPH) received \$71,126,014 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) & 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 97,695 additional participants per month during fiscal year 2014.

C. Water Quality Capitalization Grants (CFDA No. 66.458, 66.468)

Water Quality Capitalization Grants provide 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.

NOTE 6. SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP)

The reported expenditures for benefits under the SNAP (CFDA No. 10.551) are supported by both regularly appropriated funds and incremental funding made available under section 101 of the American Recovery and Reinvestment Act of 2009 (Recovery Act). The portion of total expenditures for SNAP benefits that is supported by Recovery Act funds varies according to fluctuations in the cost of the Thrifty Food Plan, and to changes in participating households' income, deductions, and assets. This condition prevents USDA from obtaining the regular and Recovery Act components of SNAP benefits expenditures through normal program reporting processes. As an alternative, USDA has computed a weighted average percentage to be applied to the national



Notes to the Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2014

NOTE 6. SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) (continued)

aggregate SNAP benefits provided to households in order to allocate an appropriate portion thereof to Recovery Act funds. This methodology generates valid results at the national aggregate level but not at the individual State level. Therefore, we cannot validly disaggregate the regular and Recovery Act components of reported expenditures for SNAP benefits. At the national aggregate level, however, Recovery Act funds account for 0.64 percent of USDA's total expenditures for SNAP benefits in the Federal fiscal year ended September 30, 2014.

*Summary Schedule of Prior Year
Findings and Questioned Costs*



Into the Light – A walk on Sapelo Island
Karen C. Burnett, Townsend, Georgia



Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2014

The Office of Management and Budget (OMB) Circular A-133 requires the auditee to prepare the *Summary Schedule of Prior Year Findings and Questioned Costs* (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 Year Findings and Questioned Costs* 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. Circular A-133 does not require additional comments to be provided 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 Organizational Unit, Finding Type (FS - Financial Statement and FA - Federal Award), Year, and Finding Number. The finding numbers correspond to the reference numbers that were previously reported in the State of Georgia *Single Audit Report* for the fiscal year ended June 30, 2013.



Schedule of Prior Year Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2014

STATEWIDE (SW) FINDINGS

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

Control Category: Accounting Controls (Overall)
Internal Control Impact: Significant Deficiency
Compliance Impact: None
Finding Status: Previously Reported Corrective Action Implemented

DEPARTMENT OF AGRICULTURE

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

Control Category: Accounting Controls (Overall)
 Budget
Internal Control Impact: Significant Deficiency Nonmaterial
Compliance Impact: Noncompliance
Finding Status: Previously Reported Corrective Action Implemented

DEPARTMENT OF PUBLIC HEALTH

FA-405-12-05 Inadequate Internal Controls and Noncompliance with Special Tests and Provisions

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Health and Human Services
CFDA Number and Title: 93.268 - Immunization Grants
 93.712 - ARRA - Immunization
Finding Status: Previously Reported Corrective Action Implemented

DEPARTMENT OF DEFENSE

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

Compliance Requirement: Activities Allowed or Unallowed
 Allowable Costs/Cost Principles
 Matching, Level of Effort, Earmarking
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Defense
CFDA Number and Title: 12.401 - National Guard Military Operations and Maintenance Projects
Questioned Cost: \$22,523.77
Finding Status: Previously Reported Corrective Action Implemented



**Schedule of Prior Year Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2014**

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

Compliance Requirement: Procurement and Suspension and Debarment
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Defense
CFDA Number and Title: 12.401 - National Guard Military Operations and Maintenance Projects

Finding Status: Previously Reported Corrective Action Implemented

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 USDOE issued a program determination letter on May 8, 2012 wherein it requested that the GaDOE submit a corrective action plan and evidence of its implemented corrective actions. The GaDOE submitted its corrective action plan for review and approval to the USDOE on August 6, 2012. In the program determination letter, the USDOE also preliminarily determined that the GaDOE should repay the USDOE a total of \$5,668,335. The GaDOE is currently appealing this determination.

FA-414-12-03 Internal Control Deficiencies Regarding Federal Funding Accountability and Transparency Act

Compliance Requirement: Reporting
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.377 - School Improvement Grants
 84.287 - Twenty-First Century Community Learning Centers
 84.048 - Career and Technical Education - Basic Grants to States

Finding Status: Previously Reported Corrective Action Implemented



Schedule of Prior Year Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2014

PROSECUTING ATTORNEYS' COUNCIL

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

Control Category: Accounting Controls (Overall)
General Ledger
Internal Control Impact: Significant Deficiency
Compliance Impact: None
Finding Status: Previously Reported Corrective Action Implemented

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 current year finding 2014-005 for status of the verification and documentation of Medicaid eligibility.

FA-419-12-04 Matching of Allowable Expenditures for Children's Health Insurance Program

Compliance Requirement: Matching, Level of Effort, Earmarking
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Health and Human Services
CFDA Number and Title: 93.767 - Children's Health Insurance Program
Finding Status: Previously Reported Corrective Action Implemented

FA-419-12-05 Controls Over Money Follows the Person (MFP) Eligibility Determination

Compliance Requirement: Eligibility
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Health and Human Services
CFDA Number and Title: 93.791 - Money Follows the Person Rebalancing Demonstration
Finding Status: Previously Reported Corrective Action Implemented

¹ The audit of this organizational unit was performed in whole or in part by other auditors.



Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2014

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 current year finding 2014-005 for status of the verification and documentation of Medicaid eligibility.

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

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

Finding Status: Previously Reported Corrective Action Implemented

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

Compliance Requirement: Matching, Level of Effort, Earmarking
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Health and Human Services
CFDA Number and Title: 93.767 - Children's Health Insurance Program

Finding Status: Previously Reported Corrective Action Implemented

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: Unresolved

See current year finding 2014-006 for status of the surveys to monitor facility compliance with provider health and safety standards.



Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2014

OFFICE OF THE GOVERNOR

FA-422-13-01 Earmarking Deficiencies

Compliance Requirement: Matching, Level of Effort, Earmarking
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Labor
CFDA Number and Title: 17.258 - WIA Adult Program
17.259 - WIA Youth Activities
17.278 - WIA Dislocated Worker Formula Grants

Finding Status: Previously Reported Corrective Action Implemented

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

Compliance Requirement: Procurement and Suspension and Debarment
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Labor
CFDA Number and Title: 17.258 - WIA Adult Program
17.259 - WIA Youth Activities
17.278 - WIA Dislocated Worker Formula Grants

Finding Status: Previously Reported Corrective Action Implemented

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: Partially Resolved

Since June 30th, 2014, GOWD has implemented additional policies and procedures to ensure that all POs are correctly reported in the TeamWorks Financial System and in the ETA9130 quarterly reports. All subrecipient grant amounts were confirmed using grant award and expenditure data prior to creating the POs in the new financial system at GDEcD. Additionally, POs are created for all subrecipients prior to the grant award being eligible for cash reimbursement to the vendor. No subrecipient may receive cash from GOWD unless there is a PO balance available for the requested cash. As of 7/12/2014, additional policies and procedures were in place to mitigate future occurrences of these issues.



**Schedule of Prior Year Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2014**

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: Unresolved

WIA staff has implemented procedures to file FFATA information on a timely basis but failed to follow up to make sure they were done. They will be modifying their procedures to include better tracking and to include signoff of documents showing the reports were filed. This procedure should be in place by March 31, 2015.

FA-422-13-05 Subrecipient Monitoring Deficiencies

Compliance Requirement: Subrecipient Monitoring
Internal Control Impact: Material Weakness
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Labor
CFDA Number and Title: 17.258 - WIA Adult Program
 17.259 - WIA Youth Activities
 17.278 - WIA Dislocated Worker Formula Grants

Finding Status: Previously Reported Corrective Action Implemented

DEPARTMENT OF HUMAN SERVICES

FS-427-12-02 Unsubstantiated Other Reserves Balance

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

Finding Status: Previously Reported Corrective Action Implemented

FS-427-12-03 Failure to Accurately Report Pass-Through Amounts on the Schedule of Expenditures of Federal Awards

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

Finding Status: Previously Reported Corrective Action Implemented



Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2014

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

See response to finding FS-427-13-03.

FS-427-12-07 Account Payable Reconciliation Deficiencies

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

Finding Status: Previously Reported Corrective Action Implemented

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

See response to finding FS-427-13-04.

FS-427-13-01 Unsubstantiated Other Reserves Balance

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

Finding Status: Previously Reported Corrective Action Implemented

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

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

Finding Status: Previously Reported Corrective Action Implemented



Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2014

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

DHS has now identified the balances causing the variances cited in this finding. It has developed a process to analyze these balances to ensure actions to clear these balances do not create incorrect balances in other places in the General Ledger. Clearing long outstanding balances requires significant time and resources to appropriately resolve. As such, full execution of this corrective action will not be completed until December, 2015.

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
Finding Status: Partially Resolved

As previously reported, DHS initiated a special project and allocated resources to address this finding. The original project implementation date reported was December, 2014. The process began with the Operating account in May, 2014. The process is now operating and providing positive results. The process is now extended to the other main accounts (Public Assistance, Payroll, and Child Support). It is expected the new processes will continue to yield results and deliver significant progress clearing long outstanding reconciling items.

With regard to the bank accounts no longer managed by DHS (Vital Record Refund, WIC, and old Child Support Recovery), research continues to appropriately clear the final balances from the General Ledger. These bank accounts have been closed.

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: Partially Resolved

See response to finding FA-427-13-02.



**Schedule of Prior Year Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2014**

FA-427-12-10 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: 93.667 - Social Services Block Grant

Finding Status: Previously Reported Corrective Action Implemented

FA-427-13-01 Unreconciled Reporting Differences

Compliance Requirement: Reporting
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Health and Human Services
CFDA Number and Title: 93.658 - Foster Care - Title IV-E

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: Partially Resolved

DHS has developed a process for verification of sub-recipients and monitoring FFATA reporting. This new process is centralized with specified resources and better defined accountabilities. Full implementation is planned for January 2015.

DEPARTMENT OF COMMUNITY AFFAIRS

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

Compliance Requirement: Reporting
Internal Control Impact: Material Weakness
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Housing and Urban Development
CFDA Number and Title: 14.228 - Community Development Block Grant

Finding Status: Previously Reported Corrective Action Implemented



**Schedule of Prior Year Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2014**

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 Department of Labor 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 the 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 PeopleSoft Financials which is proving to be a monumental effort. GDOL remains committed to successful deployment of PeopleSoft (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: Unresolved

The Department implemented procedures to ensure that revenues are accrued and receivables recorded only in fund ledgers where revenues and expenditures are reported. While the amount of the credit balances were materially decreased from the prior year, the Department did not achieve the goal of fully eliminating these credit balances during fiscal year 2014. The Department believes these credit balances will be fully eliminated in fiscal year 2015.

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

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

Finding Status: Further Action Not Warranted

The Department of Labor 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 the auditors, this system is designed primarily to provide information to the U.S. Department of Labor (USDOL) in a uniform reporting format and is not structured for program based budget reporting. The Department believes it made a good faith effort to produce the required Budget Compliance Report and a crosswalk despite the structural limitations imposed by the FARS Accounting Systems.



**Schedule of Prior Year Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2014**

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

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: Partially Resolved

See response to finding FA-441-13-01.

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: Partially Resolved

DUNS numbers are now being routinely verified prior to issue of subawards but internal testing has revealed that in several instances, controls were overridden on contracts that were considered critical to operations and the contracts were awarded prior to verification of DUNS #s. This is being addressed with DBHDD management.

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

Finding Status: Partially Resolved

The Department will continue refining the capabilities of the Regulatory Reporting Database such that it contains all of the necessary reporting data elements required for timely and accurate FFATA reporting. In addition, the Department is exploring the necessary modifications to PeopleSoft, as the accounting system of record, to collect, maintain and report these elements. The estimated implementation date for the corrective action plan is June 30, 2015.



**Schedule of Prior Year Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2014**

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

Finding Status: Partially Resolved

DUNS #s are now being routinely confirmed prior to issuance of subawards. However, internal testing has revealed that controls were overridden on several contracts that were considered critical to operations, allowing the contracts to be issued prior to DUNS confirmation. This issue is being addressed with DBHDD management.

FA-441-13-03 Subrecipient Monitoring Deficiencies

Compliance Requirement: Subrecipient Monitoring
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Health and Human Services
CFDA Number and Title: 93.959 - Block Grants for Prevention and Treatment of Substance Abuse

Finding Status: Previously Reported Corrective Action Implemented

DEPARTMENT OF NATURAL RESOURCES
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FS-462-12-01 Invalid Encumbrances

Control Category: Expenses/Expenditures and Liabilities
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

Finding Status: Significantly Differing Corrective Action Implemented

The Department created a Standard Operating Procedure, Admin SOP #040, that was disseminated to all Divisions in FY' 14. The procedure states that the Business Owner should not only ensure that the encumbrance is a valid encumbrance, but they should ensure that the outstanding amount is accurate. DNR's Administrative Services division will run the open PO query and email it to AOMs at the first of each month. The report should be returned to DNR's Administrative Services division within 2 weeks of receiving the initial report. This will ensure that invalid encumbrances are closed in a timely manner.



Schedule of Prior Year Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2014

GEORGIA BUREAU OF INVESTIGATION

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

Control Category: Accounting Controls (Overall)
Cash, Investments and Investment Related Activity
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Finding Status: Previously Reported Corrective Action Implemented

DEPARTMENT OF REVENUE

FS-474-08-05 Deficiencies in the Income Tax Division Subsidiary Records

Control Category: Revenues and Receivables
Internal Control Impact: Significant Deficiency
Compliance Impact: None
Finding Status: Previously Reported Corrective Action Implemented

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: Partially Resolved

The Department is implementing weekly reviews of all cash accounts to ensure the following: 1) reconciling items are identified, properly described and resolved (corrective action recorded) on the general ledger within sixty days, 2) personnel trained / instructed if a monthly reconciliation is accessed and data modified after submission for approval, they need to re-submit the monthly reconciliation with the most recent completion date for approval, 3) personnel trained / instructed once a monthly reconciliation is completed it should be submitted immediately for approval and 4) outstanding checks are reviewed quarterly and stale dated checks are removed as applicable.

SECRETARY OF STATE

FS-478-12-01 Inadequate Bank Reconciliation and Accounting Procedures

Control Category: Accounting Controls (Overall)
General Ledger
Cash, Investments and Investment Related Activity
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Finding Status: Previously Reported Corrective Action Implemented



**Schedule of Prior Year Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2014**

DEPARTMENT OF TRANSPORTATION

FS-484-12-101 Budgetary Noncompliance on Statutory (Budgetary) Basis Financial Statements

Control Category: Accounting Controls (Overall)
 General Ledger
 Financial Reporting and Disclosure
 Budget
Internal Control Impact: Material Weakness
Compliance Impact: Nonmaterial Noncompliance
Finding Status: Previously Reported Corrective Action Implemented

FS-484-12-02 Internal Control Deficiencies Over Contractual Obligations

Control Category: Expenses, Expenditures and Liabilities
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Finding Status: Previously Reported Corrective Action Implemented

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 FA-484-13-01.

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 FA-484-13-03.



Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2014

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

In response to the finding, the State Construction Office staff further revised Chapter 15 of the Construction Manual providing additional clarifications, instruction and form. Statewide training to disseminate the changes has occurred and will continue to be provided to each of the District/Area Offices. The Department's Office of EEO has provided additional training to District EEO staff and is developing a comprehensive internal training program for our District EEO Officers to reinforce what exists today. Additionally, the Office has developed additional online training programs for Construction Inspection personnel and our contractors to reinforce understanding and increase compliance of EEO Federal Regulations.

The Office of EEO also conducts approximately 30 Contractor On-Site Verification Visits and Interviews annually in accordance with the Office of EEO's Contractor Compliance Plan. These reviews follow the procedures outlined in 23 CFR 230. The Contract Compliance Review process has several steps to ensure a comprehensive review, including EEO performing labor interviews and confirming a contractor's compliance with Davis Bacon Act requirements. The Office of EEO has also revised its Preconstruction Conference EEO checklist and made it available to Construction personnel online, and the District EEO officers will be attending more of the meetings.

The full implementation of AASHTO's Civil Rights Labor Management Software (CRLMS) has not occurred as hoped and previously mentioned. However, it does not serve to establish a new function, but rather to modernize existing roles and responsibilities. While the software has been implemented, certain of the contractor interface modules of the system are still being piloted. Full implementation of the software should occur by April 1, 2015.

To address the area of documentation of project engineer review, the Office of Construction has implemented a new Certified Payroll Review Form and revised the Labor Interview Form. These forms confirm and document that the contract compliance reviews of certified payrolls and labor interviews were performed in accordance with the Construction Manual.

Completion Date: August 12, 2014

The above actions represent a broad and programmatic approach to resolving the finding.



Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2014

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: Partially Resolved

In response to the prior year finding, the Intermodal Division developed a Standard Operating Procedure, in late FY 2014, related to FFATA reporting which specifically addresses the monthly reporting responsibilities and updating of the Master Transit Spreadsheet.

It should be noted that the majority of our contracts are executed during the first six or seven months of the year. Following the transition of the FFATA duties to Intermodal and training of staff in late FY 2014, we had limited contracts for the auditors to “test” for compliance during the fourth quarter of FY 2014. We feel that the new detailed procedure and staff training will ensure compliance with this regulation in the future.

Estimated Completion Date: June 30, 2014

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

In response to the finding, Office of Audits management implemented an ‘A-133 Report Tracking Spreadsheet.’ This document assists with identifying subrecipients and tracking of their A-133 Reports as they are received and allows us to evaluate and track each subrecipient’s noncompliance with federal award requirements as noted on their Single Audit Report. This also allows GDOT to evaluate the impact of the subrecipient’s non-compliance on GDOT as a whole. As part of the process, the Office of Audits collaborates with various Offices responsible for administration and oversight of HPCP funded projects with regard to follow-up of deficiencies noted in the respective A-133 reports. Additionally, the Office of Audits has documented its internal procedures for review and tracking of the Subrecipient Single Audit (A-133) reports. This document gives step-by-step instruction for Office of Audits team members to perform review procedures required by OMB Circular A-133. The Office of Audits also implemented a new procedure to increase A-133 audit report submittals. A-133 Compliance Certification forms were distributed to subrecipients 9 months after their FY end date (including FY end dates



**Schedule of Prior Year Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2014**

12/31/2012, 3/31/2013, 6/30/2013, and 9/30/2013), along with a request to submit single audit reports and corrective action plans, if applicable.

The Office of Audits is collaborating with various offices responsible for administration and oversight of federal highway and transit projects to determine the best avenue for broadly addressing the during-the-award-monitoring area of compliance. There is currently no comprehensive On-site Monitoring in place that specifically incorporates and addresses A-133 compliance requirements. While there is project oversight of subrecipients by various Offices, monitoring appears to relate solely to completion or status of the project rather than specific compliance requirements. To assist with this, the Office of Audits is currently working with IT and the various offices to develop an application to assist GDOT personnel with A-133 Report Monitoring and During-the-Award Monitoring. Conceptually, this application would assist the Office of Audits in tracking the A-133 Audits and the follow-up by GDOT of deficiencies noted in the reports. Additionally, this application would also assist project managers with the risk assessments and on-site compliance monitoring of subrecipients. The idea is to not replace what the Department has been doing but rather to enhance the project oversight of subrecipients so as to document that we are meeting the A-133 compliance requirements. This project is in the brainstorming/design phase but implementation is anticipated by June 30, 2015.

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: Partially Resolved

See response to finding FA-5092-13-01.

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)
Finding Status: Partially Resolved

Corrective action plan has not been fully implemented; and a similar instance of noncompliance was noted in 2014. See finding 2014-020.

¹ The audit of this organizational unit was performed in whole or in part by other auditors.



**Schedule of Prior Year Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2014**

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: \$2,303.00

Finding Status: Partially Resolved

The University has modified procedures to ensure compliance with Student Financial Assistance requirements. The University is awaiting final resolution from the U. S. Department of Education.

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: \$1,103.00

Finding Status: Partially Resolved

The Financial Aid Office modified its Return of Title IV processing and procedures and also reviewed the Registrar's student information system form which showed the total amount of break days for each respective academic term. The University's Financial Aid Staff diligently conducted manual verifications of the student information system software's Return of Title IV calculations. The Financial Aid Office ensured that communications and coordination between all appropriate administrative offices was maintained to strengthen internal controls over the Return of Title IV refund calculation process. Finally, U. S. Department of Education Student Financial Aid Officials reviewed this student financial aid deficiency and the University's correction action response and concurred that the subject issue was a software issue and that the University's corrective action to address this deficiency was adequate.

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: Partially Resolved



Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2014

The University will conduct a review of all roles and the access they provide for each user on a quarterly basis. Any inappropriate access will be removed as needed.

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: \$2,808.99

Finding Status: Partially Resolved

The College has modified procedures to ensure compliance with Federal Work-Study Program requirements. The College is awaiting final resolution from the U. S. Department of Education.

SOUTHERN POLYTECHNIC STATE UNIVERSITY

FS-550-12-01 Inadequate Controls

Control Category: Capital Assets
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

Finding Status: Previously Reported Corrective Action Implemented

FS-550-12-02 Inadequate Controls

Control Category: Financial Reporting and Disclosure
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

Finding Status: Previously Reported Corrective Action Implemented

FS-550-13-01 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



**Schedule of Prior Year Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2014**

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

Control Category: Financial Reporting and Disclosure
Internal Control Impact: Significant Deficiency
Compliance Impact: None
Findings Status: Previously Reported Corrective Action Implemented

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: \$255.71

Finding Status: Partially Resolved

The College is awaiting final resolution from the U. S. Department of Education.

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: Partially Resolved

The College is awaiting final resolution from the U. S. Department of Education.

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: \$144,032.00

Finding Status: Partially Resolved

The College is awaiting final resolution from the U. S. Department of Education.



Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2014

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: \$20,671.61

Finding Status: Partially Resolved

The College is awaiting final resolution from the U. S. Department of Education.

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: Partially Resolved

The College is awaiting final resolution from the U. S. Department of Education.

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: \$200.92

Finding Status: Partially Resolved

We have submitted the amount of the questioned cost to the United States Department of Education. We are awaiting confirmation from the U. S. Department of Education that this finding has been resolved.



Schedule of Prior Year Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2014

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: Partially Resolved

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

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: Partially Resolved

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

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

1. Albany Technical College (ATC) will utilize and calculate scheduled breaks only where there are five consecutive scheduled class days in which classes were scheduled, but no class was held. Future calculations



**Schedule of Prior Year Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2014**

will take this into consideration – especially during Fall terms where this error in calculation is more likely to (unintentionally) occur.

2. Calculations for Spring term days deductions will be calculated according to the recommendations provided. Saturdays and Sundays preceding and immediately following a Spring Break period will be included in the calculations. For example, 2 days (Saturday and Sunday) before and 2 days after (Saturday and Sunday) will be added to the actual dates of Spring break, per the summary report.
3. ATC will review and adjust the automated processes so as to eliminate or minimize potential errors in calculations.
4. Procedural Timelines for future terms will be constructed and disseminated to all faculty and staff prior to or no later than the first week of the term that outlines all pertinent deadlines for procedures taking class at ATC, to include and not limited to: marking attendance, withdrawals, admissions, financial aid disbursements, as well as start and endings dates for each term. Faculty will adhere to faculty loads outlined in the Workload Policy for full-time and adjunct faculty. Only in extreme circumstances will faculty be allowed overloads beyond the stated ATC Workload Procedure. Faculty who fail to follow procedures and deadlines for NS's, withdrawals and drops which trigger return to Title VI noncompliance, will face sanctions as described in the Positive Discipline Policy for ATC. Adjunct faculty members who fail to follow procedures and deadlines for withdrawals and drops which trigger return to Title IV noncompliance will not be offered an additional contract for future terms.

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

Procedures for additional review of student verifications and documentation requirements were implemented. A sampling of student files for verification will be reviewed by the Assistant Financial Aid Director each semester (25 student files or more) to monitor accuracy and to ensure complete files. A hard copy of the audit list will be saved and posted to the shared financial aid drive along with an audit certification form to be completed on each student reviewed. If any discrepancies or missing documents are found within the internal audit review they will be corrected and resolved at that time. A document review checklist will be created for any staff whose primary duties are not verification but who assist in completion of verification during peak times to ensure they are meeting the same document preservation guidelines as verification staff. The checklist will include fields that staff members must certify regarding which verification documents are required, what has been received and that all required documents have been scanned at the end of the verification process. These checklists with their certification must be scanned in Nolij. The sample selection of the internal audit will also consist of a population selection of students whose verification is performed by staff members whose primary duties are not verification to maintain consistency. Due to new regulatory guidelines for the 2012-2013 school year, many students selected for verification will not be required to have tax documents on file if they transferred their data directly on to their FAFSA application. For those students, it will be noted as such on the new checklist.



Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2014

The above corrective plan was implemented. During the fiscal year 2013 audit, the auditors did not find any new or current problems in our verification process, so no new audit finding was issued in fiscal year 2013's audit. The auditors did ask that we follow up with U. S. Department of Education and obtain clearance that the fiscal year 2012 audit finding was resolved. In response to this, we returned the Pell Grant Funding for the student that this audit finding related to on October 23, 2013. We have requested confirmation from the Atlanta Department of Education team for this return of Pell Funds.

FA-826-12-03 Deficiencies Over the Title IV Refunds Process

Compliance Requirement: Special Tests and Provisions
Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance
Federal Awarding Agency: U.S. Department of Education
CFDA Number and Title: 84.SFA - Student Financial Assistance Cluster

Finding Status: Unresolved

The College will process all withdrawals in the Student Information System database to ensure that scheduled breaks are included in the calculation. This will ensure that the withdrawals are processed with the correct days in the scheduled semester. This will also ensure that calculations are processed within the 45 day.

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: Unresolved

The College will process all Withdrawals in the Student Information System database to ensure that scheduled breaks are included in the calculation. This will ensure that the withdrawals are processed with the correct days in the scheduled semester. This will also ensure that calculations are processed within the 45 day.

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: \$3,700.00

Finding Status: Partially Resolved



Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2014

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

The above corrective plan was implemented during the fiscal year 2014 audit. The auditors did not find any new or current problems with Satisfactory Academic Progress, so no new audit finding was issued in fiscal year 2014's engagement. The auditors did ask that we follow up with U. S. Department of Education and obtain clearance that the fiscal year 2013 audit finding was resolved.

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: \$24,372.27

Finding Status: Partially Resolved

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

The above corrective plan was implemented during the fiscal year 2014 audit. The auditors did not find any problems with refund calculations not being performed for students that unofficially withdrew. However, auditor did note several instances where funds were not returned to the various Student Financial Aid programs within the time constraints put into place by Federal regulations.

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: \$2,970.00

Finding Status: Partially Resolved

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

The above corrective plan was implemented during the fiscal year 2014 audit. The auditors did not find any new or current problems with the awarding and/or disbursement of loans, inclusion of other resources in students' aid calculations, or students being awarded more financial assistance than deemed necessary by their cost of attendance budgets, so no new audit finding was issued in fiscal year 2014's engagement. The auditors did ask that we follow up with U. S. Department of Education and obtain clearance that the fiscal year 2013 audit finding was resolved.



**Schedule of Prior Year Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2014**

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: \$9,383.27

Finding Status: Partially Resolved

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

The above corrective plan was implemented during the fiscal year 2014 audit. The auditors did not find any problems with refund calculations being calculated improperly, so no new audit finding was issued in fiscal year 2014's engagement. The auditors did ask that we follow up with U. S. Department of Education and obtain clearance that the fiscal year 2013 audit finding was resolved.

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: Partially Resolved

We are awaiting confirmation from the U.S. Department of Education that this finding has been resolved.

GEORGIA FIREFIGHTERS' PENSION FUND

FS-950-12-01 Admission of Ineligible Members to the Pension Plan

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

Finding Status: Previously Reported Corrective Action Implemented



Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2014

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: \$4,790.16

Finding Status: Partially Resolved

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

The above corrective plan was implemented during the fiscal year 2014 audit. The auditors did not find any problems with refund calculations being calculated improperly, so no new audit finding was issued in fiscal year 2014's engagement. The auditors did ask that we follow up with U.S. Department of Education and obtain clearance that the fiscal year 2013 audit finding was resolved.

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: Partially Resolved

The College has reviewed procedures and implemented new processes to ensure that the FFEL program funds that are not disbursed are properly returned to lenders as required. Management will monitor and review these processes to ensure compliance with federal regulations.

The above corrective plan was implemented during the fiscal year 2014 audit. The auditors did not find any problems with FFEL program funds, so no new audit finding was issued in fiscal year 2014's engagement. The auditors did ask that we follow up with U.S. Department of Education and obtain clearance that the fiscal year 2013 audit finding was resolved.



Schedule of Prior Year Findings and Questioned Costs For the Fiscal Year Ended June 30, 2014

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

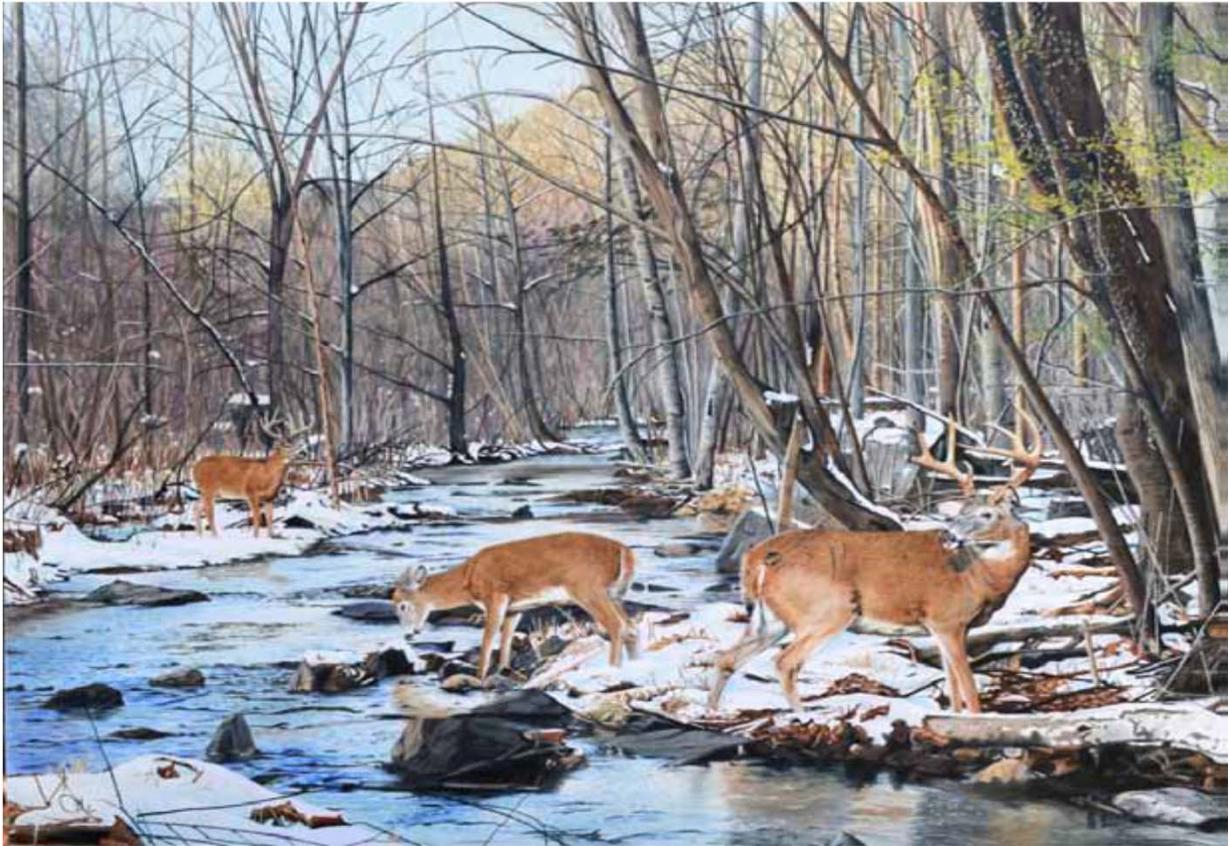
Compliance Impact: None

Finding Status: Partially Resolved

GPTC met with the software vendor to discuss corrective actions for the Attendance on Demand (AOD) system. The vendor was unable to address all of our needs but was able to work with GPTC to provide new reporting features. GPTC continues to work around and reconcile with the AOD limitations that the vendor has been unable to address. We plan to use the AOD system with the work around we have in place until a final decision is made regarding the best software option for GPTC.



Appendix “A” Organizational Units



Living Water
David McKean, Ball Ground, Georgia



Listing of Organizational Units Comprising The State of Georgia Reporting Entity For the Fiscal Year Ended June 30, 2014

<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



Listing of Organizational Units Comprising The State of Georgia Reporting Entity For the Fiscal Year Ended June 30, 2014

<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



Listing of Organizational Units Comprising The State of Georgia Reporting Entity For the Fiscal Year Ended June 30, 2014

<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 Atlantic State University	524
Armstrong Atlantic State University Educational Properties Foundation, Inc. (*)	5241
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
Southern Polytechnic State University	550
University of North Georgia	553
University of North Georgia Real Estate Foundation, Inc.	5452
State Colleges	
Abraham Baldwin Agricultural College	557



Listing of Organizational Units Comprising The State of Georgia Reporting Entity For the Fiscal Year Ended June 30, 2014

<u>ORGANIZATIONAL UNIT</u>	<u>CONTROL NUMBERS</u>
Atlanta Metropolitan State College	561
Bainbridge State College	562
College of Coastal Georgia	563
Dalton State College	569
Darton State College	570
East Georgia State College	572
Georgia Gwinnett College	540
Georgia Highlands College	573
Georgia Perimeter College	571
Gordon State College	576
Middle Georgia State College	583
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
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	



Listing of Organizational Units Comprising The State of Georgia Reporting Entity For the Fiscal Year Ended June 30, 2014

<u>ORGANIZATIONAL UNIT</u>	<u>CONTROL NUMBERS</u>
Albany Technical College	820
Altamaha Technical College	821
Athens Technical College	822
Atlanta Technical College	823
Augusta Technical College	824
Central Georgia Technical College	835
Chattahoochee Technical College	827
Columbus Technical College	828
Georgia Northwestern Technical College	830
Georgia Piedmont 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
Okefenokee Technical College	818
Savannah Technical College	841
South Georgia Technical College	842
Southeastern Technical College	843
Southern Crescent Technical College	831
Southwest Georgia Technical College	846
West Georgia Technical College	826
Wiregrass Technical College	848
Technology Authority, Georgia	980
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.

