



**OFFICE OF AUDITOR OF STATE**  
**STATE OF IOWA**

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**NEWS RELEASE**

FOR RELEASE

March 31, 2008

Contact: Andy Nielsen  
515/281-5834

Auditor of State David A. Vaudt today released the State of Iowa's Single Audit Report for the year ended June 30, 2007. The report covers the disbursement of federal funds by all state agencies, institutions and universities and includes a review of internal controls and compliance with federal laws and regulations.

The state expended \$4.8 billion of federal funds in fiscal year 2007, a decrease of 2% from the prior year. Disbursements included approximately \$1.6 billion for medicaid, \$371 million for unemployment insurance, \$342 million for highway planning and construction, \$300 million for federal direct student loans, \$260 million for food stamps, \$115 million for special education and \$95 million for temporary assistance for needy families. Although the State of Iowa administered approximately 561 federal programs during the year ended June 30, 2007, these seven programs accounted for over 64.5% of total federal disbursements.

Vaudt also reported internal control deficiencies at various state agencies, including a material weakness and material noncompliance. These items, with management's responses, are included in the Schedule of Findings and Questioned Costs.

A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/reports.htm>.

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**STATE OF IOWA  
SINGLE AUDIT REPORT**

**INDEPENDENT AUDITOR'S REPORT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**JUNE 30, 2007**

**ENTITY IDENTIFICATION NUMBER  
EIN-42-0933966**

**State of Iowa**

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**State of Iowa**



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March 21, 2008

To the Governor and Members of the General Assembly:

We are pleased to submit the Single Audit Report for the State of Iowa for the year ended June 30, 2007. The audit of compliance was conducted in accordance with U.S. generally accepted auditing standards, 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.

The Single Audit Report reflects federal expenditures of \$4.8 billion. This report includes significant deficiencies in internal control over major programs, including a material weakness, and instances of non-compliance, including an item we believe constitutes material noncompliance, which meets the criteria of OMB Circular A-133. The Single Audit Report also reports an adverse opinion on compliance with requirements regarding allowable costs/cost principles that are applicable to the Disaster Grants – Public Assistance (Presidentially Declared Disasters) program. The significant deficiencies and the material weakness in internal control and instances of noncompliance are reported in the Schedule of Findings and Questioned Costs.

The State of Iowa Comprehensive Annual Financial Report for the year ended June 30, 2007 has been issued separately by the Iowa Department of Administrative Services. In addition, in accordance with Government Auditing Standards, our report on the State of Iowa's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters was issued under separate cover.

We would like to acknowledge the many courtesies and assistance extended to us by the staff of the state agencies and universities during the course of our audit of compliance. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.

Respectfully submitted,

Handwritten signature of David A. Vaudt in black ink.

DAVID A. VAUDT, CPA  
Auditor of State

Handwritten signature of Warren G. Jenkins in black ink.

WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

**State of Iowa**





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Independent Auditor's Report on the Schedule of Expenditures  
of Federal Awards, on Compliance with Requirements  
Applicable to Each Major Program and on Internal Control  
over Compliance in Accordance with OMB Circular A-133

To the Governor and Members of the General Assembly:

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the State of Iowa as of and for the year ended June 30, 2007, and have issued our report thereon dated December 14, 2007. We did not audit the financial statements of certain discretely presented and blended component units, which statements reflect 98% of assets and 96% of revenues of the discretely presented component units and 39% of assets and 26% of revenues of the nonmajor special revenue funds, respectively. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion insofar as it relates to the amounts included for these discretely presented and blended component units, is based on the reports of the other auditors. Our audit and the audits of the other auditors were performed for the purpose of forming opinions on the financial statements that collectively comprise the State of Iowa'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 has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, based on our audit and the reports of other auditors, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Compliance

We have audited the compliance of the State of Iowa with the types of compliance requirements described in U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2007. The State of Iowa's major federal programs are identified in Part I of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grant agreements applicable to each of its major federal programs is the responsibility of the State of Iowa's management. Our responsibility is to express an opinion on the State of Iowa's compliance based on our audit.

We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards, 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 non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State of Iowa's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe our audit and the reports of the other auditors provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the State of Iowa's compliance with those requirements.

As described in item 07-III-DHS-645-1 in the accompanying Schedule of Findings and Questioned Costs, the State of Iowa did not comply with requirements regarding allowable costs/cost principles that are applicable to the Disaster Grants – Public Assistance (Presidentially Declared Disasters) program. Compliance with such requirements is necessary, in our opinion, for the State of Iowa to comply with requirements applicable to that program.

In our opinion, because of the effects of the noncompliance described in the preceding paragraph, the State of Iowa did not comply, in all material respects, with the requirements referred to above that are applicable to the Disaster Grants – Public Assistance (Presidentially Declared Disasters) program. Also, in our opinion, the State of Iowa complied, in all material respects, with the requirements referred to above that are applicable to each of its other major federal programs for the year ended June 30, 2007. In addition, the results of our auditing procedures disclosed other instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and are described in Part III of the accompanying Schedule of Findings and Questioned Costs.

#### Internal Control Over Compliance

The management of the State of Iowa is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grant agreements applicable to federal programs. In planning and performing our audit, we considered the State of Iowa's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Iowa's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the State's internal control that might be significant deficiencies or material weaknesses as defined below. However, as described below, we identified certain deficiencies in internal control over compliance we consider to be significant deficiencies, including a deficiency we consider to be a material weakness.

A control deficiency in the State's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the State's ability to administer a federal program such that there is more than a remote likelihood noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the State's internal control. We consider the deficiencies in internal control over compliance described in Part III of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies.

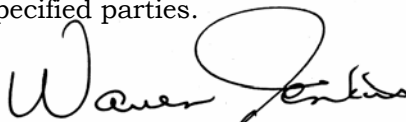
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the State's internal control. Of the significant deficiencies in internal control described in the accompanying Schedule of Findings and Questioned Costs, we consider item 07-III-DHS-645-1 to be a material weakness.

The State of Iowa's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. While we expressed our conclusions on the State's responses, we did not audit the State of Iowa's responses and, accordingly, we express no opinion on them.

This report, a public record by law, is intended solely for the information and use of the officials, employees and citizens of the State of Iowa and other parties to whom the State of Iowa may report, including federal awarding agencies and pass-through entities. This report is not intended to be and should not be used by anyone other than these specified parties.



DAVID A. VAUDT, CPA  
Auditor of State



WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

March 21, 2008, except for the paragraph regarding the Schedule of Expenditures of Federal Awards, as to which the date is December 14, 2007

**Schedule of Expenditures of Federal Awards**

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2007

CFDA Number	Federal Department / Program Name	State Agency (See pg 111)	Federal Expenditures/ Disbursements/ Issuances	Total By CFDA Number
<u>U.S. Office of National Drug Control Policy</u>				
07.000	Other Federal Assistance: HIDTA Award	595	\$ 2,053,867	2,053,867
	Total U.S. Office of National Drug Control Policy		2,053,867	2,053,867
<u>U.S. Peace Corps</u>				
08.000	Other Federal Assistance: Peace Corps Recruiting	620	18,220 **	18,220
	Total U.S. Peace Corps		18,220	18,220
<u>U.S. Department of Agriculture</u>				
10.001	Agricultural Research_Basic and Applied Research	619	50,990 **	
10.001	Agricultural Research_Basic and Applied Research (\$5,577 provided to subrecipients)	620	2,177,978 **	
10.001	Agricultural Research_Basic and Applied Research (Passed through Binational Agricultural Research and Development Corporation; 177568)	620	142,276 **	
10.001	Agricultural Research_Basic and Applied Research (Passed through Biotechnology Research and Development; 177573)	620	111,680 **	
10.001	Agricultural Research_Basic and Applied Research (Passed through Practical Farmers of Iowa; Sustainable Farming Systems)	620	28,016 **	
10.001	Agricultural Research_Basic and Applied Research (Passed through University of Georgia; RC294283, 9823447)	620	48,656 **	
10.001	Agricultural Research_Basic and Applied Research (Passed through University of Missouri; C000096683)	620	193,958 **	
10.001	Agricultural Research_Basic and Applied Research	621	12,696 **	2,766,250
10.025	Plant and Animal Disease, Pest Control, and Animal Care	009	2,263,882	
10.025	Plant and Animal Disease, Pest Control, and Animal Care	620	1,393,857 **	3,657,739
10.066	Livestock Assistance Program	619	16,875 **	16,875
10.163	Market Protection and Promotion	009	47,706	47,706
10.169	Specialty Crop Block Grant Program	009	33,830	33,830
10.200	Grants for Agricultural Research, Special Research Grants (\$1,664,649 provided to subrecipients)	620	6,851,889 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Cornell University; 467477594, 488397979)	620	68,193 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Dordt College; 2562050040022)	620	2,330 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Kansas State University; S0305801, S03058)	620	6,870 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Michigan State University; 614138A, 614063J, 614138D, 614054A)	620	111,644 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Resource Conservation and Development for North East Iowa; Dairy and Beef Food)	620	53,030 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Ohio State University; RF01077299)	620	4,619 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through University of California; 01604701)	620	8,534 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through University of Illinois; 20050512604)	620	8,333 **	

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2007

CFDA Number	Federal Department / Program Name	State Agency (See pg 111)	Federal Expenditures/ Disbursements/ Issuances	Total By CFDA Number
<u>U.S. Department of Agriculture (continued)</u>				
10.200	Grants for Agricultural Research, Special Research Grants (Passed through University of Minnesota; POQ4089042501, Q4089042401, H4096444101)	620	11,205 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through University of Nebraska; 2562050042015, 2663220287002, 2562050037010, 2562050042032, 2562310109004, 2562050042038/GNC05-055, 2562050037023, 2562050040038, 2562050042013/LNC05-255, 2562050042024/GNC05-041, 2562050042017) (\$10,267 provided to subrecipients)	620	133,587 **	
10.200	Grants for Agricultural Research, Special Research Grants	621	482,255 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Oregon State University)	621	3,862 **	7,746,351
10.202	Cooperative Forestry Research	620	438,962 **	438,962
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act	620	4,788,943 **	4,788,943
10.206	Grants for Agricultural Research_Competitive Research Grants	619	168,248 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (\$695,009 provided to subrecipients)	620	4,452,637 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through North Carolina State University; 2004157808)	620	102,652 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through Oklahoma State University; AB56050001ISU)	620	9,148 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through University of Arizona; Y404121)	620	6,941 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through University of California; 01654002, 01650101)	620	49,927 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through University of Kentucky; 46495805320)	620	208 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through University of Minnesota; Q6706392393, Q6706392201, Q6706392172, Q4096504201, Q4086223201, Q4086221101, Q6706392182)	620	130,301 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through University of Missouri; C000042631, C000052791)	620	92,904 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through University of Missouri-Columbia)	621	12,288 **	5,025,254
10.207	Animal Health and Disease Research	620	153,424 **	153,424
10.210	Food and Agricultural Sciences National Needs Graduate Fellowship Grants	620	103,210 **	103,210
10.212	Small Business Innovation Research (Passed through Biotronics; Enhance Pork Quality)	620	8,248 **	8,248
10.216	1890 Institution Capacity Building Grants (Passed through Fort Valley State University; Cold Hardiness Research)	620	10,926 **	10,926
10.217	Higher Education Challenge Grants (\$14,439 provided to subrecipients)	620	221,621 **	
10.217	Higher Education Challenge Grants (Passed through Kansas State University; S06025)	620	7,030 **	
10.217	Higher Education Challenge Grants (Passed through Penn State University; 3033ISUUSDA5854)	620	32,087 **	
10.217	Higher Education Challenge Grants (Passed through Texas A&M University; 570354)	620	5,821 **	
10.217	Higher Education Challenge Grants (Passed through University of Minnesota; S4098010101)	620	8,857 **	
10.217	Higher Education Challenge Grants (Passed through University of Nebraska; 2561390087003)	620	23,067 **	298,483
10.219	Biotechnology Risk Assessment Research	620	261,723 **	261,723

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2007

CFDA Number	Federal Department / Program Name	State Agency (See pg 111)	Federal Expenditures/ Disbursements/ Issuances	Total By CFDA Number
<u>U.S. Department of Agriculture (continued)</u>				
10.224	Fund for Rural America_Research, Education, and Extension Activities	620	12,813	**
10.224	Fund for Rural America_Research, Education, and Extension Activities (Passed through University of Arizona; Y481442)	620	86	**
10.226	Secondary and Two-Year Postsecondary Agricultural Education Challenge Grants (Passed through Columbus Community School; Latino Integrated Ag)	620	13,451	**
10.227	1994 Institutions Research Program (Passed through Sinte Gleska University; Analysis of Sage)	620	11,047	**
10.250	Agricultural and Rural Economic Research	620	106,365	**
10.250	Agricultural and Rural Economic Research (Passed through University of Arizona; Y410368)	620	24,944	**
10.250	Agricultural and Rural Economic Research (Passed through University of California; K98183420)	620	17,576	**
10.250	Agricultural and Rural Economic Research (Passed through University of Chicago; 33450A)	620	16,820	**
10.250	Agricultural and Rural Economic Research (Passed through University of Wisconsin; F184520)	620	19,448	**
10.302	Initiative for Future Agriculture and Food Systems (\$143,755 provided to subrecipients)	620	358,388	**
10.302	Initiative for Future Agriculture and Food Systems (Passed through University of Wisconsin; P572191)	620	5,523	**
10.303	Integrated Programs (\$664,980 provided to subrecipients)	620	2,336,286	**
10.303	Integrated Programs (Passed through Michigan State University; 614256S, 614256M, 614275C) (\$14,790 provided to subrecipients)	620	47,381	**
10.303	Integrated Programs (Passed through Penn State University; 2427ISUUSDA1981)	620	20,329	**
10.303	Integrated Programs (Passed through University of Maryland; S01852)	620	21,830	**
10.304	Homeland Security_Agricultural	620	297,336	**
10.304	Homeland Security_Agricultural (Passed through Michigan State University; 614110C)	620	165,871	**
10.305	International Science and Education Grants	620	19,572	**
10.307	Organic Agriculture Research and Extension Initiative (\$143,550 provided to subrecipients)	620	256,075	**
10.352	Value-Added Producer Grants (\$469,359 provided to subrecipients)	620	1,391,279	**
10.446	Rural Community Development Initiative	542	50,903	
10.446	Rural Community Development Initiative	621	99,227	150,130
10.450	Crop Insurance (\$8,470 provided to subrecipients)	620	60,174	**
10.456	Partnership Agreements to Develop Non-Insurance Risk Management Tools for Producers (Farmers)	620	139,938	**
10.457	Commodity Partnerships for Risk Management Education (\$918 provided to subrecipients)	620	169,919	**
10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	009	1,524,398	
10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection (\$13,000 provided to subrecipients)	620	60,896	**
10.500	Cooperative Extension Service (\$59,614 provided to subrecipients)	620	10,590,533	**
10.500	Cooperative Extension Service (Passed through Auburn University; 04ACES539109, ACES/AYDPT206, ACESAYDPT207)	620	145,942	**
10.500	Cooperative Extension Service (Passed through Kansas State University; 07031, S07076)	620	51,725	**
10.500	Cooperative Extension Service (Passed through Michigan State University; 615069A)	620	9,762	**
10.500	Cooperative Extension Service (Passed through Mississippi State University; 01800034027801)	620	13,941	**

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2007

CFDA Number	Federal Department / Program Name	State Agency (See pg 111)	Federal Expenditures/ Disbursements/ Issuances	Total By CFDA Number
<u>U.S. Department of Agriculture (continued)</u>				
10.500	Cooperative Extension Service (Passed through North Carolina State University; 2006045731, 2006017601)	620	40,573 **	
10.500	Cooperative Extension Service (Passed through North Central Extension Directors; Memorandum of Understanding) (\$5,174 provided to subrecipients)	620	24,663 **	
10.500	Cooperative Extension Service (Passed through University of Kentucky; 46768204341)	620	17,455 **	
10.500	Cooperative Extension Service (Passed through University of Minnesota; Q4299055101, Answerline Services)	620	59,788 **	
10.500	Cooperative Extension Service (Passed through University of Nebraska; 2663650001311, 2563240053108, 2563240053111, 2563240053013, 2563240053009, 2563240053017, 2563090030019, 2563090037012, 2563240053116)	620	91,972 **	
10.500	Cooperative Extension Service (Passed through Utah State University; 061554017)	620	636 **	11,046,990
10.550	Food Donation (Commodities) (\$13,502,941 provided to subrecipients)	282	13,502,941	13,502,941
10.551	Food Stamps	401	260,094,579	260,094,579
10.553	School Breakfast Program (\$14,261,401 provided to subrecipients)	282	14,261,401	14,261,401
10.555	National School Lunch Program (\$66,631,102 provided to subrecipients)	282	66,724,391	66,724,391
10.556	Special Milk Program for Children (\$78,859 provided to subrecipients)	282	78,859	78,859
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (\$10,121,181 provided to subrecipients)	588	40,360,085	40,360,085
10.558	Child and Adult Care Food Program (\$21,798,103 provided to subrecipients)	282	21,934,984	21,934,984
10.559	Summer Food Service Program for Children (\$1,278,240 provided to subrecipients)	282	1,348,182	1,348,182
10.560	State Administrative Expenses for Child Nutrition	282	1,644,922	1,644,922
10.561	State Administrative Matching Grants for Food Stamp Program (\$1,279,145 provided to subrecipients)	401	17,637,255	
10.561	State Administrative Matching Grants for Food Stamp Program (Passed through Woodbury County Agricultural Extension; County Basics)	620	37,275 **	17,674,530
10.565	Commodity Supplemental Food Program	401	228,049	228,049
10.568	Emergency Food Assistance Program (Administrative Costs)	401	540,311	540,311
10.569	Emergency Food Assistance Program (Food Commodities)	401	1,354,313	1,354,313
10.572	WIC Farmers' Market Nutrition Program (FMNP)	009	613,912	613,912
10.574	Team Nutrition Grants	282	196,039	196,039
10.575	National Food Service Management Institute (Passed through University of Mississippi; 06-01-038)	620	16,162 **	16,162
10.576	Senior Farmers Market Nutrition Program	009	505,000	505,000
10.582	Fresh Fruit and Vegetable Program (\$1,141,015 provided to subrecipients)	282	1,141,015	1,141,015
10.652	Forestry Research	620	55,901 **	
10.652	Forestry Research (Passed through University of Wisconsin; P593972)	620	186 **	56,087
10.664	Cooperative Forestry Assistance	542	2,164,785	
10.664	Cooperative Forestry Assistance	620	8,769 **	2,173,554
10.675	Urban and Community Forestry Program	620	17,232 **	17,232
10.680	Forest Health Protection	620	17,451 **	17,451
10.771	Rural Cooperative Development Grants	620	92,906 **	92,906
10.855	Distance Learning and Telemedicine Loans and Grants	619	1,721	1,721
10.900	Great Plains Conservation	620	34,914 **	34,914
10.902	Soil and Water Conservation (\$20,602 provided to subrecipients)	620	231,016 **	
10.902	Soil and Water Conservation	621	91,818	322,834
10.904	Watershed Protection and Flood Prevention	542	712,119	712,119

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2007

CFDA Number	Federal Department / Program Name	State Agency (See pg 111)	Federal Expenditures/ Disbursements/ Issuances	Total By CFDA Number
<u>U.S. Department of Agriculture (continued)</u>				
10.912	Environmental Quality Incentives Program (Passed through Agricultural Drainage Management; NRCS683A756116)	620	321 **	
10.912	Environmental Quality Incentives Program (Passed through The Rodale Institute; RI100219IOWA)	620	2,691 **	
10.912	Environmental Quality Incentives Program (Passed through Winrock International; NRCS683A756184)	620	120 **	
10.912	Environmental Quality Incentives Program	621	76,917	80,049
10.914	Wildlife Habitat Incentive Program (Passed through Mississippi State University; 33054408030012)	620	56,653 **	56,653
10.960	Technical Agricultural Assistance	620	508,392 **	508,392
10.961	Scientific Cooperation and Research	620	672,983 **	672,983
10.962	Cochran Fellowship Program-International Training-Foreign Participant	620	24,385 **	24,385
10.000	Other Federal Assistance:			
	Unknown Title	619	96,779 **	
	Unknown Title (\$986,266 provided to subrecipients)	620	4,960,182 **	
	Unknown Title (Passed through Michigan State University; 614054B)	620	21,443 **	
	Unknown Title (Passed through National Association of State Universities; AKIWM111)	620	7,166 **	
	Unknown Title (Passed through NERP Technologies; 0617)	620	21,065 **	
	Unknown Title (Passed through Prairie Rivers Resource Conservation & Development; 6861146200)	620	3,708 **	
	Unknown Title (Passed through Shivvers Manufacturing, Inc.; Preheat Grain With Exhaust)	620	1,996 **	
	Unknown Title (Passed through Southern Iowa Forage and Livestock Committee; Grazing With Wildlife)	620	1,675 **	
	Unknown Title (Passed through Southwest Iowa Coalition; Program Coordination)	620	17,217 **	
	Unknown Title (Passed through University of Illinois; 20030155701)	620	808 **	
	Unknown Title (Passed through Washington State University; 104344G001883)	620	2,131 **	
	Unknown Title (Passed through West Central Cooperative; 683A753146)	620	1,219 **	5,135,389
	Total U.S. Department of Agriculture		495,779,133	495,779,133
<u>U.S. Department of Commerce</u>				
11.302	Economic Development_Support for Planning Organizations	621	44,637	44,637
11.303	Economic Development_Technical Assistance	620	100,165 **	100,165
11.417	Sea Grant Support	542	28,350	28,350
11.431	Climate and Atmospheric Research (\$1,770 provided to subrecipients)	619	43,945 **	43,945
11.432	Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes (Passed through University of California, San Diego; 10230345 004-006)	619	55,489 **	55,489
11.460	Special Oceanic and Atmospheric Projects (Passed through National Oceanic and Atmospheric Administration; NA06OAR4600230) (\$18,572 provided to subrecipients)	620	413,171 **	
11.460	Special Oceanic and Atmospheric Projects	621	341,442	754,613
11.462	Hydrologic Research	619	43,090 **	43,090
11.550	Public Telecommunications Facilities Planning and Construction	285	787,980	
11.550	Public Telecommunications Facilities Planning and Construction	620	184,777 **	972,757



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<u>U.S. Department of Commerce (continued)</u>				
11.609	Measurement and Engineering Research and Standards (Passed through National Institute of Standards and Technology; 60NANB6D6017, 60NANB6D6002)	620	34,739 **	34,739
11.611	Manufacturing Extension Partnership (\$113,191 provided to subrecipients)	620	1,886,787 **	1,886,787
11.612	Advanced Technology Program (Passed through Branson Ultrasonics; 163752)	620	97,033 **	97,033
11.000	Other Federal Assistance:			
	Unknown Title	620	12,281 **	
	Unknown Title (Passed through Westat Inc.; S7731)	620	46,233 **	58,514
	Total U.S. Department of Commerce		4,120,119	4,120,119
<u>U.S. Department of Defense</u>				
12.002	Procurement Technical Assistance for Business Firms (Passed through Defense Logistics Agency; SP48000320350-2NDOPTION, SP48000320350-3RDOPTION)	620	259,764 **	259,764
12.112	Payments to States in Lieu of Real Estate Taxes	655	408,530	408,530
12.300	Basic and Applied Scientific Research (\$576,543 provided to subrecipients)	619	2,904,577 **	
12.300	Basic and Applied Scientific Research (Passed through Aptima, Inc.; 0304-1236, 0368-1309)	619	40,351 **	
12.300	Basic and Applied Scientific Research (Passed through Global Strategic Solutions, LLC; STTR-N06-T007-001)	619	22,000 **	
12.300	Basic and Applied Scientific Research (Passed through University of California, Santa Barbara; KK61370)	619	151,914 **	
12.300	Basic and Applied Scientific Research (\$44,255 provided to subrecipients)	620	757,418 **	
12.300	Basic and Applied Scientific Research (Passed through Drexel University; Remote Test and Measure)	620	88,576 **	
12.300	Basic and Applied Scientific Research (Passed through University of California; KK5154)	620	156,030 **	
12.300	Basic and Applied Scientific Research (Passed through University of Maryland; Z878002)	620	162,196 **	
12.300	Basic and Applied Scientific Research (Passed through VM Products, Inc.; Position Indicator)	620	17,782 **	4,300,844
12.350	Department of Defense HIV/AIDS Prevention Program	619	1,874 **	1,874
12.400	Military Construction, National Guard	582	6,682,644	
12.400	Military Construction, National Guard (\$791,222 provided to subrecipients)	619	3,956,892 **	
12.400	Military Construction, National Guard (Passed through Advanced Devices Technology, Inc.)	619	33,659 **	
12.400	Military Construction, National Guard (Passed through Calspan-UB Research Center; 06770-02, 06836-02)	619	118,414 **	
12.400	Military Construction, National Guard (Passed through Ghiocel Predictive Technologies, Inc.; 200501)	619	15,000 **	
12.400	Military Construction, National Guard (Passed through Nextgen Aeronautics, Inc.; 06.014)	619	46,256 **	
12.400	Military Construction, National Guard (Passed through Prosetta Corporation; 06832-02)	619	123,873 **	
12.400	Military Construction, National Guard (Passed through Steel Founders' Society of America)	619	49,508 **	
12.400	Military Construction, National Guard (Passed through University of Michigan; F011657)	619	349,179 **	11,375,425

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<u>U.S. Department of Defense (continued)</u>				
12.401	National Guard Military Operations and Maintenance (O&M) Projects	582	27,657,192	27,657,192
12.402	National Guard Special Military Operations and Projects	582	27,466	27,466
12.405	National Guard Drug Interdiction and Counter Drug Activities	582	80,917	80,917
12.420	Military Medical Research and Development	619	654,987	**
12.420	Military Medical Research and Development (Passed through Academy of Applied Science; 07-70)	619	2,600	**
12.420	Military Medical Research and Development (Passed through Children's Hospital of Pittsburgh; W81XWH-05-0334)	619	173,313	**
12.420	Military Medical Research and Development (Passed through Johns Hopkins University; 8309-88649-0)	619	64,755	**
12.420	Military Medical Research and Development	620	125,509	**
12.420	Military Medical Research and Development (Passed through Vanderbilt University; VUMC32111R)	620	55,610	**
12.431	Basic Scientific Research (\$26,800 provided to subrecipients)	619	244,556	**
12.431	Basic Scientific Research	620	529,569	**
12.431	Basic Scientific Research	621	247,083	1,021,208
12.630	Basic, Applied, and Advanced Research in Science and Engineering	620	79,778	**
12.630	Basic, Applied, and Advanced Research in Science and Engineering (Passed through Academy of Applied Science; Internship for Minority, 0761)	620	1,952	**
12.630	Basic, Applied, and Advanced Research in Science and Engineering (Passed through University of Illinois; 20030396901)	620	81,104	**
12.800	Air Force Defense Research Sciences Program	619	217,604	**
12.800	Air Force Defense Research Sciences Program (Passed through Rockwell Collins, Inc.; 4501148291, 4501384618)	619	60,257	**
12.800	Air Force Defense Research Sciences Program (Passed through University of North Carolina; 5-35814)	619	14,629	**
12.800	Air Force Defense Research Sciences Program	620	2,915,145	**
12.800	Air Force Defense Research Sciences Program (Passed through Chew Consulting; STTR, Performance Prediction Model)	620	31,591	**
12.800	Air Force Defense Research Sciences Program (Passed through Kent State University; 4442869061713)	620	49,335	**
12.800	Air Force Defense Research Sciences Program (Passed through Rensselaer Polytechnic Institute; A11726)	620	38,449	**
12.800	Air Force Defense Research Sciences Program (Passed through Stanford University; 1737502032814A)	620	54,522	**
12.901	Mathematical Sciences Grants Program	619	54,366	**
12.901	Mathematical Sciences Grants Program	620	41,418	95,784
12.902	Information Security Grant Program	620	23,286	23,286
12.910	Research and Technology Development (Passed through Boeing; KT8079)	620	30,605	**
12.910	Research and Technology Development (Passed through NVE Corporation; PO03944)	620	24,485	**
12.910	Research and Technology Development (Passed through Stanford University; 1891874036790B)	620	8,107	**
12.910	Research and Technology Development (Passed through University of Illinois; 20050289902)	620	25,681	88,878

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<u>U.S. Department of Defense (continued)</u>				
12.000	Other Federal Assistance:			
	Department of the Army - Condition 5	542	496,130	
	Department of the Army (\$20,135 provided to subrecipients)	619	181,389	**
	Department of the Army (Passed through Advanced Technology Institute; 2006-390)	619	143,775	**
	Department of the Army (Passed through Electrophorics, Inc.)	619	10,000	**
	Department of the Army (Passed through Micro Analysis and Design, Inc.; 8005.00x66070)	619	41,668	**
	Department of the Air Force (\$473,537 provided to subrecipients)	620	2,650,331	**
	Department of the Army	620	5,089	**
	Army Corps of Engineers	620	312,386	**
	Department of Defense	620	209,529	**
	Unknown Title (Passed through Agiltron, Inc.; Novel Biomimetic, Bio Chemo Sensors)	620	37,397	**
	Unknown Title (Passed through Desert Research Institute; 69352020002)	620	9,532	**
	Unknown Title (Passed through Direct Vapor Technologies; Novel Bonda Coat)	620	126,545	**
	Unknown Title (Passed through Energetics, Inc.; Anionic SPE Development)	620	50,679	**
	Unknown Title (Passed through Ewing Technology Associates; MICR Discharge & Thruster)	620	10,991	**
	Unknown Title (Passed through Infoscitex Corporation; 11911S1)	620	25,966	**
	Unknown Title (Passed through Innovative Scientific Solutions; Ballistic Imaging Spray, SB05037, SB05044)	620	86,311	**
	Unknown Title (Passed through Penn State University; 3320ISUSA0008)	620	39,404	**
	Unknown Title (Passed through Reaction Engineering International; REI4784ISU)	620	14,901	**
	Unknown Title (Passed through Rockwell Collins; B5U526728)	620	53,299	**
	Unknown Title (Passed through Rolls Royce; 1830014070, 1830012666)	620	119,218	**
	Unknown Title (Passed through Schafer Corporation; 05A18)	620	18,091	**
	Unknown Title (Passed through Steel Founders' Society of America; Performance Steel Casting)	620	69,629	**
	Unknown Title (Passed through Thermal Wave Imaging; Inspect Hot Section Blade)	620	28,379	**
	Unknown Title (Passed through UES Inc.; S777000001)	620	126,527	**
	Unknown Title (Passed through West Central Cooperative; Polymer Dissolution)	620	150,775	**
	Unknown Title (Passed through Society of American Steel Founders)	621	17,114	**
	Total U.S. Department of Defense		54,997,363	54,997,363
<u>U.S. Department of Housing and Urban Development</u>				
14.171	Manufactured Home Construction and Safety Standards	595	6,057	6,057
14.228	Community Development Block Grants/State's Program (\$31,782,909 provided to subrecipients)	269	32,157,962	32,157,962
14.239	HOME Investment Partnerships Program (\$11,476,353 provided to subrecipients)	269	90,924,255	90,924,255
14.246	Community Development Block Grants/Brownfields Economic Development Initiative (\$254,329 provided to subrecipients)	269	346,261	346,261
14.401	Fair Housing Assistance Program_State and Local	167	100,000	100,000
14.511	Community Outreach Partnership Center Program	621	113,906	113,906
14.512	Community Development Work-Study Program	620	39,613	39,613
	Total U.S. Department of Housing and Urban Development		123,688,054	123,688,054

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<u>U.S. Department of the Interior</u>				
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	009	125,378	
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	542	6,145	131,523
15.252	Abandoned Mine Land Reclamation (AMLR) Program	009	2,072,113	2,072,113
15.605	Sport Fish Restoration	542	4,443,936	4,443,936
15.608	Fish and Wildlife Management Assistance	542	2,444	
15.608	Fish and Wildlife Management Assistance	619	6,720	9,164
15.611	Wildlife Restoration	542	6,701,531	6,701,531
15.615	Cooperative Endangered Species Conservation Fund	542	27,722	27,722
15.632	Conservation Grants Private Stewardship for Imperiled Species	620	50,577 **	50,577
15.634	State Wildlife Grants	542	287,892	
15.634	State Wildlife Grants (Passed through Minnesota Department of Natural Resources; A87682)	620	16,038 **	
15.634	State Wildlife Grants (Passed through Minnesota Department of Natural Resources)	621	16,527 **	320,457
15.637	Migratory Bird Joint Ventures	542	10,537	10,537
15.805	Assistance to State Water Resources Research Institutes (\$18,754 provided to subrecipients)	620	98,959 **	98,959
15.808	U.S. Geological Survey_Research and Data Collection	542	50,000	
15.808	U.S. Geological Survey_Research and Data Collection (\$39,327 provided to subrecipients)	619	89,436 **	
15.808	U.S. Geological Survey_Research and Data Collection	620	53,291 **	
15.808	U.S. Geological Survey_Research and Data Collection (Passed through AmericaView, Inc.)	621	4,000	196,727
15.810	National Cooperative Geologic Mapping Program	542	118,310	118,310
15.811	Gap Analysis Program	620	25,193 **	25,193
15.812	Cooperative Research Units Program	620	43,577 **	43,577
15.904	Historic Preservation Fund Grants-In-Aid	259	655,914	655,914
15.916	Outdoor Recreation_Acquisition, Development and Planning	542	676,343	676,343
15.922	Native American Graves Protection and Repatriation Act	619	5,624	5,624
15.978	Upper Mississippi River System Long Term Resource Monitoring Program	542	346,265	346,265
15.000	Other Federal Assistance:			
	Unknown Title	619	8,873	
	Unknown Title	620	230,233 **	
	Unknown Title (Passed through Oklahoma State University; AB566370ISU)	620	90,079 **	
	Unknown Title (Passed through Silos and Smokestacks)	621	1,203	330,388
	Total U.S. Department of the Interior		16,264,860	16,264,860
<u>U.S. Department of Justice</u>				
16.202	Prisoner Reentry Initiative Demonstration (Offender Reentry)	238	413,207	413,207
16.523	Juvenile Accountability Incentive Block Grants (\$536,853 provided to subrecipients)	379	704,667	704,667
16.525	Grants to Reduce Violent Crimes Against Women on Campus	619	32,655	32,655
16.526	OVW Technical Assistance Initiative (Passed through National Center of State Courts)	444	6,245	6,245
16.528	Enhanced Training and Services to End Violence and Abuse of Women Later in Life	297	41,208	41,208
16.540	Juvenile Justice and Delinquency Prevention_Allocation to States (\$514,681 provided to subrecipients)	379	783,693	783,693

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CFDA Number	Federal Department / Program Name	State Agency (See pg 111)	Federal Expenditures/ Disbursements/ Issuances	Total By CFDA Number
<u>U.S. Department of Justice (continued)</u>				
16.541	Part E - Developing, Testing and Demonstrating Promising New Programs	642	39,332	39,332
16.542	Part D - Research, Evaluation, Technical Assistance and Training (\$291,339 provided to subrecipients)	379	449,670	449,670
16.543	Missing Children's Assistance	595	138,769	138,769
16.548	Title V_Delinquency Prevention Program (\$89,762 provided to subrecipients)	379	93,111	93,111
16.550	State Justice Statistics Program for Statistical Analysis Centers	379	21,393	21,393
16.554	National Criminal History Improvement Program (NCHIP)	595	315,858	315,858
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	595	28,284	
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	620	19,384 **	
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants (\$45,091 provided to subrecipients)	642	90,091	137,759
16.575	Crime Victim Assistance (\$3,932,189 provided to subrecipients)	112	4,140,039	4,140,039
16.576	Crime Victim Compensation	112	2,359,000	2,359,000
16.579	Edward Byrne Memorial Formula Grant Program	642	15,778	15,778
16.580	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program (\$300,745 provided to subrecipients)	588	317,246	
16.580	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program (\$392,745 provided to subrecipients)	642	397,681	714,927
16.582	Crime Victim Assistance/Discretionary Grants	619	74,596	74,596
16.585	Drug Court Discretionary Grant Program	221	183,989	
16.585	Drug Court Discretionary Grant Program	379	16,114	200,103
16.588	Violence Against Women Formula Grants (\$1,330,790 provided to subrecipients)	112	1,480,607	1,480,607
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders	444	668,258	668,258
16.593	Residential Substance Abuse Treatment for State Prisoners (\$80,721 provided to subrecipients)	642	89,472	89,472
16.606	State Criminal Alien Assistance Program	238	389,248	389,248
16.607	Bulletproof Vest Partnership Program (\$32,454 provided to subrecipients)	642	32,454	32,454
16.609	Community Prosecution and Project Safe Neighborhoods (\$101,087 provided to subrecipients)	379	200,480	
16.609	Community Prosecution and Project Safe Neighborhoods (\$288,807 provided to subrecipients)	642	307,042	507,522
16.710	Public Safety Partnership and Community Policing Grants	112	10,838	
16.710	Public Safety Partnership and Community Policing Grants (\$572,556 provided to subrecipients)	588	587,771	
16.710	Public Safety Partnership and Community Policing Grants	595	24,047	
16.710	Public Safety Partnership and Community Policing Grants (\$166,082 provided to subrecipients)	620	1,001,988 **	
16.710	Public Safety Partnership and Community Policing Grants (\$2,113,494 provided to subrecipients)	642	2,558,423	4,183,067
16.711	Troops to COPS	595	65,978	65,978
16.727	Enforcing Underage Drinking Laws Program	379	344,486	344,486
16.735	Protecting Inmates and Safeguarding Communities Discretionary Grant Program	238	279,035	279,035
16.738	Edward Byrne Memorial Justice Assistance Grant Program (\$1,476,892 provided to subrecipients)	642	1,598,873	1,598,873

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<u>U.S. Department of Justice (continued)</u>				
16.740	Statewide Automated Victim Information Notification (SAVIN) Program	112	657,175	657,175
16.741	Forensic DNA Capacity Enhancement Program	595	62,669	62,669
16.744	Anti-Gang Initiative	642	5,436	5,436
16.748	Convicted Offender and/or Arrestee DNA Backlog Reduction Program (In-House Analysis and Data Review)	620	312,011 **	312,011
	Total U.S. Department of Justice		21,358,301	21,358,301
<u>U.S. Department of Labor</u>				
17.002	Labor Force Statistics	309	1,956,560	1,956,560
17.005	Compensation and Working Conditions	309	85,379	
17.005	Compensation and Working Conditions (Passed through West Virginia University; 03-022-U)	619	109,349 **	194,728
17.207	Employment Service/Wagner-Peyser Funded Activities (\$629,499 provided to subrecipients)	309	8,405,658	
17.207	Employment Service/Wagner-Peyser Funded Activities (Passed through Indian Hills Community College; Portable Virtual Reality)	620	4,300 **	8,409,958
17.225	Unemployment Insurance (\$302,570 provided to subrecipients)	309	370,507,760	370,507,760
17.235	Senior Community Service Employment Program (\$973,592 provided to subrecipients)	297	1,082,127	1,082,127
17.245	Trade Adjustment Assistance (\$33,086 provided to subrecipients)	309	13,188,142	13,188,142
17.258	WIA Adult Program (\$2,936,228 provided to subrecipients)	309	3,834,418	3,834,418
17.259	WIA Youth Activities (\$3,631,622 provided to subrecipients)	309	4,818,018	4,818,018
17.260	WIA Dislocated Workers (\$7,126,480 provided to subrecipients)	309	8,324,466	8,324,466
17.261	WIA Pilots, Demonstrations, and Research Projects	379	94,604	
17.261	WIA Pilots, Demonstrations, and Research Projects (Passed through ServiceSource)	619	16,726 **	
17.261	WIA Pilots, Demonstrations, and Research Projects (\$36,474 provided to subrecipients)	621	232,265	343,595
17.266	Work Incentive Grants (\$17,412 provided to subrecipients)	309	437,079	
17.266	Work Incentive Grants (\$19,304 provided to subrecipients)	619	737,828	
17.266	Work Incentive Grants (Passed through Wisconsin Department of Workforce Development; ILFAI639253)	619	73,633	1,248,540
17.267	Incentive Grants - WIA Section 503 (\$590,123 provided to subrecipients)	309	696,792	696,792
17.273	Temporary Labor Certification for Foreign Workers	309	41,073	41,073
17.503	Occupational Safety and Health_State Program	309	1,626,158	1,626,158
17.504	Consultation Agreements	309	669,821	669,821
17.505	OSHA Data Initiative	309	63,685	63,685
17.600	Mine Health and Safety Grants (\$65,564 provided to subrecipients)	282	74,069	74,069
17.700	Women's Bureau	379	495	495
17.720	Disability Employment Policy Development (\$118,148 provided to subrecipients)	283	277,360	
17.720	Disability Employment Policy Development (\$21,281 provided to subrecipients)	309	383,316	
17.720	Disability Employment Policy Development (Passed through University of Massachusetts)	619	99,195	759,871
17.801	Disabled Veterans' Outreach Program (DVOP) (\$51,708 provided to subrecipients)	309	1,196,500	1,196,500
17.804	Local Veterans' Employment Representative Program (\$5,386 provided to subrecipients)	309	205,399	205,399
	Total U.S. Department of Labor		419,242,175	419,242,175

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<u>U.S. Department of State</u>				
19.400	Educational Exchange_Graduate Students	619	11,422	11,422
19.402	International Visitors Program	619	100 **	100
19.408	Educational Exchange_Teachers from Secondary and Postsecondary Levels and School Administrators	620	283,346 **	283,346
19.424	Educational Partnerships Program	620	1,564 **	1,564
19.431	Educational Exchange_Scholar-in-Residence (U.S. Institutions of Higher Education Host Lecturing Faculty From Abroad)	619	13,443	13,443
19.000	Other Federal Assistance:			
	Unknown Title	619	287,564	
	Unknown Title (Passed through Council for International Exchange of Scholars; 06-49438)	619	23,694	
	Unknown Title	620	4,276 **	315,534
	Total U.S. Department of State		625,409	625,409
<u>U.S. Department of Transportation</u>				
20.106	Airport Improvement Program	645	717,139	717,139
20.109	Air Transportation Centers of Excellence (\$1,764,027 provided to subrecipients)	620	2,512,762 **	2,512,762
20.200	Highway Research and Development Program	619	2,035,264 **	
20.200	Highway Research and Development Program (\$239,190 provided to subrecipients)	620	1,039,686 **	
20.200	Highway Research and Development Program (Passed through Applied Research Associates; 17664)	620	654 **	3,075,604
20.205	Highway Planning and Construction	542	493,495	
20.205	Highway Planning and Construction (Passed through University of Minnesota; L5206562401)	620	48,081 **	
20.205	Highway Planning and Construction (Passed through Wisconsin Department of Transportation; 00920407)	620	21,448 **	
20.205	Highway Planning and Construction (\$66,040,784 provided to subrecipients)	645	341,336,038	341,899,062
20.215	Highway Training and Education	619	12,980 **	
20.215	Highway Training and Education	620	65,886 **	78,866
20.218	National Motor Carrier Safety (Passed through National Cooperative Highway Research Program; HR-24-20)	619	150,801 **	
20.218	National Motor Carrier Safety (\$1,081,342 provided to subrecipients)	645	3,367,875	3,518,676
20.219	Recreational Trails Program	645	692,866	692,866
20.308	Local Rail Freight Assistance	645	40,131	40,131
20.500	Federal Transit_Capital Investment Grants (Passed through Waterloo Metropolitan Transit Authority)	621	196,973	
20.500	Federal Transit_Capital Investment Grants (\$5,644,332 provided to subrecipients)	645	5,644,332	5,841,305
20.505	Federal Transit_Metropolitan Planning Grants (\$262,247 provided to subrecipients)	645	262,247	262,247
20.509	Formula Grants for Other Than Urbanized Areas (\$9,112,842 provided to subrecipients)	645	9,112,842	9,112,842
20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities (\$957,376 provided to subrecipients)	645	957,376	957,376
20.514	Public Transportation Research (\$561,439 provided to subrecipients)	645	561,439	561,439
20.515	State Planning and Research (Passed through Minnesota Department of Transportation; 89256/2)	620	47,726 **	
20.515	State Planning and Research (\$114,261 provided to subrecipients)	645	114,261	161,987
20.516	Job Access_Reverse Commute (\$2,089,623 provided to subrecipients)	645	2,089,623	2,089,623
20.521	New Freedom Program (\$30,037 provided to subrecipients)	645	30,037	30,037
20.600	State and Community Highway Safety	588	52,286	

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<u>U.S. Department of Transportation (continued)</u>				
20.600	State and Community Highway Safety	595	2,933,911	
20.600	State and Community Highway Safety (\$672,954 provided to subrecipients)	619	1,856,961	
20.600	State and Community Highway Safety (Passed through Virginia Tech Transportation Institute; CR19235-425694)	619	808	
20.600	State and Community Highway Safety	645	72,678	4,916,644
20.601	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	595	833,632	833,632
20.602	Occupant Protection	595	322,587	322,587
20.603	Federal Highway Safety Data Improvements Incentive Grants	595	119,593	119,593
20.604	Safety Incentive Grants for Use of Seatbelts	595	392,423	392,423
20.700	Pipeline Safety	219	302,067	302,067
20.701	University Transportation Centers Program (\$372,222 provided to subrecipients)	620	1,054,233 **	1,054,233
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants (\$84,993 provided to subrecipients)	583	99,088	99,088
20.900	Transportation_Consumer Affairs (Passed through Delphi Delco Electronics)	619	326,814 **	326,814
20.000	Other Federal Assistance:			
	Unknown Title	619	6,500 **	
	Unknown Title (Passed through General Motors Corporation; NA067271)	619	75,800 **	
	Unknown Title (Passed through Johnson County Council of Governments; IA904312, IA900232, IA900256, IA900295)	619	443,045	
	Unknown Title (Passed through University of Michigan Transportation Research Institute; 3000518767, 42-07-07002) (\$37,865 provided to subrecipients)	619	60,421 **	
	Unknown Title (\$175,645 provided to subrecipients)	620	631,517 **	
	Unknown Title (Passed through Anoka County; 20050592)	620	40,277 **	
	Unknown Title (Passed through Applied Research Associates; 17214)	620	650 **	
	Unknown Title (Passed through Boone County; Evaluate a Bridge)	620	8,721 **	
	Unknown Title (Passed through Colorado School of Mines; 442698)	620	92,357 **	
	Unknown Title (Passed through Kittelson & Associates; 8151)	620	4,390 **	
	Unknown Title (Passed through Michigan Technological University; 030608Z, 020518Z1)	620	51,299 **	
	Unknown Title (Passed through Science Applications International; 4400117874, 46000076144400129951, 4400129949, 4400135855, 4400135860)	620	71,477 **	
	Unknown Title (Passed through Tama County; Tama County)	620	18,948 **	
	Unknown Title (Passed through University of Wisconsin; 913G975)	620	15,475 **	1,520,877
	Total U.S. Department of Transportation		381,439,920	381,439,920
<u>U.S. Department of the Treasury</u>				
21.000	Other Federal Assistance:			
	Temporary State Fiscal Relief (Jobs and Growth Tax Reconciliation Act of 2003) (\$12,321,954 provided to subrecipients)	269	14,408,509	14,408,509
	Total U.S. Department of the Treasury		14,408,509	14,408,509



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<u>U.S. Equal Employment Opportunity Commission</u>				
30.002	Employment Discrimination_State and Local Fair Employment Practices Agency Contracts	167	717,219	717,219
	Total U.S. Equal Employment Opportunity Commission		717,219	717,219
<u>U.S. General Services Administration</u>				
39.003	Donation of Federal Surplus Personal Property	250	255,481	255,481
	Total U.S. General Services Administration		255,481	255,481
<u>U.S. Library of Congress</u>				
42.006	Library of Congress_Library Services	282	642	642
42.000	Other Federal Assistance: Unknown Title	619	21,363	21,363
	Total U.S. Library of Congress		22,005	22,005
<u>National Aeronautics and Space Administration</u>				
43.001	Aerospace Education Services Program (\$505,145 provided to subrecipients)	619	7,177,195 **	
43.001	Aerospace Education Services Program (Passed through Johns Hopkins University; 921647)	619	304,200 **	
43.001	Aerospace Education Services Program (Passed through Regents of the University of California; 2090 G FC322)	619	70,668 **	
43.001	Aerospace Education Services Program (Passed through Smithsonian Institution, Smithsonian Astrophysical Observatory; GO4-5035A, GO4-5038X, GO4-5086A, GO4-6987X, GO-7075X)	619	30,405 **	
43.001	Aerospace Education Services Program (Passed through Space Telescope Science Institute; HST-GO-10001.02-A, HST-GO-10768.01, HST-GO-10769.01)	619	28,428 **	
43.001	Aerospace Education Services Program (Passed through University of California, San Diego; PO 10233661-001-002)	619	30,108 **	
43.001	Aerospace Education Services Program (Passed through University of New Hampshire; 04-854, 06-002)	619	98,057 **	
43.001	Aerospace Education Services Program (\$446,244 provided to subrecipients)	620	971,145 **	
43.001	Aerospace Education Services Program	621	6,732	8,716,938
43.002	Technology Transfer	620	48,495 **	
43.002	Technology Transfer (Passed through Invocon Inc.; 328001)	620	29,464 **	77,959
43.000	Other Federal Assistance: Unknown Title	619	39,026 **	
	Unknown Title (Passed through Southwest Research Institute; 699041X)	619	109,283 **	
	Unknown Title (Passed through University of New Hampshire; PZ07097)	619	3,366 **	
	Unknown Title (\$79,615 provided to subrecipients)	620	1,070,661 **	
	Unknown Title (Passed through Institute for Technology Development, Inc.; Biopathogen Detection)	620	20,000 **	
	Unknown Title (Passed through Jet Propulsion Lab; 1263961, 1301516, NM0710076, 1282459)	620	110,499 **	
	Unknown Title (Passed through Lockheed Martin; RH5115829, 810000883)	620	13,737 **	
	Unknown Title (Passed through Ohio State University; RF01079905, 60002122)	620	47,879 **	
	Unknown Title (Passed through Softronics, Ltd.; 060313)	620	15,278 **	
	Unknown Title	621	389,162	1,818,891
	Total National Aeronautics and Space Administration		10,613,788	10,613,788

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<u>National Foundation on the Arts and the Humanities</u>				
45.024	Promotion of the Arts_Grants to Organizations and Individuals	619	8,000	
45.024	Promotion of the Arts_Grants to Organizations and Individuals (Passed through Arts Midwest; 10239)	619	5,000	
45.024	Promotion of the Arts_Grants to Organizations and Individuals (Passed through Dance/USA)	619	10,000	
45.024	Promotion of the Arts_Grants to Organizations and Individuals	620	15,000	** 38,000
45.025	Promotion of the Arts_Partnership Agreements	259	630,241	
45.025	Promotion of the Arts_Partnership Agreements (Passed through Arts Midwest)	621	8,562	
45.025	Promotion of the Arts_Partnership Agreements (Passed through Iowa Arts Council)	621	7,194	645,997
45.129	Promotion of the Humanities_Federal/State Partnership	285	1,500	
45.129	Promotion of the Humanities_Federal/State Partnership (Passed through Humanities Iowa; 28-2-004, 28-2-005, 28-3-042, 29-1-009, 29-1-011)	619	18,923	
45.129	Promotion of the Humanities_Federal/State Partnership (Passed through Humanities Iowa; 272001, 291010)	620	12,700	**
45.129	Promotion of the Humanities_Federal/State Partnership (Passed through Humanities Iowa)	621	15,016	48,139
45.149	Promotion of the Humanities_Division of Preservation and Access (Passed through Center for Institutional Cooperation) (\$24,358 provided to subrecipients)	619	24,358	24,358
45.160	Promotion of the Humanities_Fellowships and Stipends	619	43,949	
45.160	Promotion of the Humanities_Fellowships and Stipends	620	1,057	** 45,006
45.163	Promotion of the Humanities_Professional Development	620	94,671	** 94,671
45.168	Promotion of the Humanities_We the People (Passed through Humanities Iowa; 29-3-005)	619	2,000	2,000
45.303	Conservation Project Support	619	50,950	50,950
45.310	Grants to States (\$41,836 provided to subrecipients)	282	1,865,929	1,865,929
45.312	National Leadership Grants	285	74,774	74,774
45.313	Laura Bush 21st Century Librarian Program	619	38,444	38,444
45.000	Other Federal Assistance: Unknown Title	619	64,217	64,217
Total National Foundation on the Arts and the Humanities			2,992,485	2,992,485
<u>National Science Foundation</u>				
47.041	Engineering Grants	619	1,237,929	**
47.041	Engineering Grants (Passed through University of Florida; UF-EIES-0506031-UIW)	619	11,529	**
47.041	Engineering Grants (Passed through University of Illinois at Urbana-Champaign; 2005-05652-07)	619	130,691	**
47.041	Engineering Grants (\$389,368 provided to subrecipients)	620	3,674,936	**
47.041	Engineering Grants (Passed through Exa Corporation; Kinetic Software)	620	19,066	**

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<u>National Science Foundation (continued)</u>				
47.041	Engineering Grants (Passed through Georgia Institute of Technology; R8112G2)	620	53,263 **	
47.041	Engineering Grants (Passed through Princeton University; 00001147)	620	55,115 **	
47.041	Engineering Grants (Passed through Rice University; R39921, R39831)	620	59,271 **	
47.041	Engineering Grants (Passed through University of Minnesota; R3976083102)	620	65,930 **	
47.041	Engineering Grants (Passed through University of Southern Mississippi; USMGR01577A10)	620	1,735 **	
47.041	Engineering Grants (Passed through University of Texas; UTA03134)	620	5,065 **	
47.041	Engineering Grants (Passed through Washington State University; 102533G0019980)	620	15,460 **	5,329,990
47.049	Mathematical and Physical Sciences (\$304,995 provided to subrecipients)	619	2,708,101 **	
47.049	Mathematical and Physical Sciences (Passed through University of Florida; UF06004)	619	145,827 **	
47.049	Mathematical and Physical Sciences (Passed through University of Kentucky; 4-65997-03-369)	619	81,906 **	
47.049	Mathematical and Physical Sciences (Passed through University of Notre Dame)	619	30,891 **	
47.049	Mathematical and Physical Sciences (Passed through University of Wisconsin-Madison; 647F264)	619	22,218 **	
47.049	Mathematical and Physical Sciences (\$587,930 provided to subrecipients)	620	3,717,187 **	
47.049	Mathematical and Physical Sciences (Passed through California Institute of Technology; 7E1082561, 7E1072240, 25771)	620	133,000 **	
47.049	Mathematical and Physical Sciences (Passed through Clemson University; 101675582062005242)	620	74,755 **	
47.049	Mathematical and Physical Sciences (Passed through Johns Hopkins University; 860106855)	620	11,703 **	
47.049	Mathematical and Physical Sciences (Passed through University of California; Cells and Materials)	620	16,500 **	
47.049	Mathematical and Physical Sciences (Passed through University of Illinois; 20050598701) (\$34,482 provided to subrecipients)	620	357,952 **	
47.049	Mathematical and Physical Sciences	621	33,660 **	
47.049	Mathematical and Physical Sciences	621	491 **	7,334,191
47.050	Geosciences (\$248,201 provided to subrecipients)	619	2,143,548 **	
47.050	Geosciences (Passed through Idaho State University; 02-232E)	619	2,977 **	
47.050	Geosciences (\$262,626 provided to subrecipients)	620	1,181,022 **	
47.050	Geosciences (Passed through Florida International University; 20260155206)	620	10,550 **	
47.050	Geosciences (Passed through University Corporation for Atmospheric Research; S0447919)	620	339 **	3,338,436
47.070	Computer and Information Science and Engineering	619	859,848 **	
47.070	Computer and Information Science and Engineering (Passed through University of California, Santa Barbara; KK6111)	619	13,905 **	
47.070	Computer and Information Science and Engineering	620	2,356,734 **	
47.070	Computer and Information Science and Engineering (Passed through American Distance Education Consortium; Internet Satellite-NCRCRD)	620	32,285 **	
47.070	Computer and Information Science and Engineering (Passed through Clemson University; 56970342062002611)	620	4,811 **	
47.070	Computer and Information Science and Engineering (Passed through National Institute of Statistical Sciences; 0601B)	620	21,758 **	
47.070	Computer and Information Science and Engineering (Passed through Purdue University; 50114101)	620	1,875 **	3,291,216

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<u>National Science Foundation (continued)</u>				
47.074	Biological Sciences (\$888,945 provided to subrecipients)	619	2,478,625	**
47.074	Biological Sciences (Passed through University of Kansas Center for Research; NSF35020)	619	420,792	**
47.074	Biological Sciences (\$1,512,115 provided to subrecipients)	620	9,203,387	**
47.074	Biological Sciences (Passed through Boyce Thompson Institute; 0501BTI, Genetic Analysis in Maize)	620	289,821	**
47.074	Biological Sciences (Passed through Cornell University; 517958270)	620	319,970	**
47.074	Biological Sciences (Passed through North Carolina State University; 2002166403)	620	40,538	**
47.074	Biological Sciences (Passed through Purdue University; 501159601)	620	171,737	**
47.074	Biological Sciences (Passed through South Dakota State University; 3FC054)	620	86,534	**
47.074	Biological Sciences (Passed through University of California; SA3372PG, K00881501, SA535711291)	620	377,209	**
47.074	Biological Sciences (Passed through Washington University; WU06282)	620	28,743	**
47.074	Biological Sciences (Passed through Louisiana State University)	621	3,358	13,420,714
47.075	Social, Behavioral, and Economic Sciences (\$121,162 provided to subrecipients)	619	640,593	**
47.075	Social, Behavioral, and Economic Sciences (Passed through Association for Institutional Research; 05-248)	619	7,011	**
47.075	Social, Behavioral, and Economic Sciences (Passed through Southern Illinois University; SUIC-05-14)	619	50,901	**
47.075	Social, Behavioral, and Economic Sciences (Passed through University of North Carolina; 5-37328)	619	25,824	**
47.075	Social, Behavioral, and Economic Sciences (Passed through University of Pittsburgh; 701419-1)	619	16,482	**
47.075	Social, Behavioral, and Economic Sciences (\$21,859 provided to subrecipients)	620	810,703	**
47.075	Social, Behavioral, and Economic Sciences (Passed through Association for Institutional Research; 529)	620	28,638	**
47.075	Social, Behavioral, and Economic Sciences (Passed through Colorado State University; BCS0349088)	620	810	1,580,962
47.076	Education and Human Resources (\$391,709 provided to subrecipients)	619	1,151,759	**
47.076	Education and Human Resources (Passed through Syracuse University; 21827-561402-01075-001)	619	121,855	**
47.076	Education and Human Resources (Passed through Western Michigan University; 25-7002520)	619	113,974	**
47.076	Education and Human Resources (\$111,592 provided to subrecipients)	620	1,714,869	**
47.076	Education and Human Resources (Passed through Kent State University; 442197P060508)	620	7,010	**
47.076	Education and Human Resources (Passed through Kirkwood Community College; Evaluate Agrowknowledge)	620	40,000	**
47.076	Education and Human Resources (Passed through National Center for Science; Sencer Summer Institute)	620	624	**
47.076	Education and Human Resources (Passed through New Mexico State University; Q00940)	620	23,882	**
47.076	Education and Human Resources (Passed through North Carolina State University; 2005150703)	620	19,770	**
47.076	Education and Human Resources (Passed through University of Florida; UFEIES0603012ISU)	620	20,830	**
47.076	Education and Human Resources (Passed through University of Pacific; DUE0603132/NSF)	620	33,038	**
47.076	Education and Human Resources	621	366,848	

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<u>National Science Foundation (continued)</u>				
47.076	Education and Human Resources (Passed through Eastern Iowa Community College District)	621	4,397	
47.076	Education and Human Resources (Passed through Education Development Center, Inc.)	621	37,504 **	
47.076	Education and Human Resources (Passed through Hazardous Materials Institute)	621	38,297	
47.076	Education and Human Resources (Passed through University of Wisconsin)	621	128,856	3,823,513
47.078	Polar Programs	620	40,031 **	
47.078	Polar Programs (Passed through University of Nebraska; ANT0342484)	620	72,273 **	112,304
47.079	International Science and Engineering (OISE)	619	18,602 **	
47.079	International Science and Engineering (OISE)	620	9,140 **	27,742
47.000	Other Federal Assistance: Unknown Title (Passed through Columbia University; 553024)	620	9,598 **	9,598
Total National Science Foundation			38,268,666	38,268,666
<u>U.S. Small Business Administration</u>				
59.005	Internet-Based Technical Assistance	620	2,068 **	2,068
59.007	7(j) Technical Assistance	621	323,671	323,671
59.037	Small Business Development Center (\$1,115,738 provided to subrecipients)	620	1,480,028 **	1,480,028
59.000	Other Federal Assistance: Unknown Title	269	50,903	
	Unknown Title	621	5,804	56,707
Total U.S. Small Business Administration			1,862,474	1,862,474
<u>U.S. Department of Veterans Affairs</u>				
64.014	Veterans State Domiciliary Care	671	1,125,873	1,125,873
64.015	Veterans State Nursing Home Care	671	12,543,440	12,543,440
64.000	Other Federal Assistance: Unknown Title	620	23,192 **	23,192
Total U.S. Department of Veterans Affairs			13,692,505	13,692,505
<u>Environmental Protection Agency</u>				
66.032	State Indoor Radon Grants (\$201,493 provided to subrecipients)	588	288,313	288,313
66.034	Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act	542	454,004	454,004
66.111	Regional Environmental Priority Projects	620	68,494 **	68,494
66.202	Congressionally Mandated Projects (Passed through Consortium for Plant Biotechnology Research, Inc.; EPA83293301240)	620	28,771 **	
66.202	Congressionally Mandated Projects	621	623,428	652,199
66.436	Surveys, Studies, Investigations, Demonstrations and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	542	88,740	
66.436	Surveys, Studies, Investigations, Demonstrations and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	620	20,960 **	109,700
66.439	Targeted Watersheds Grants	009	191,806	191,806
66.454	Water Quality Management Planning	542	131,588	131,588
66.458	Capitalization Grants for Clean Water State Revolving Funds (\$21,748,130 provided to subrecipients)	542	22,841,044	22,841,044
66.460	Nonpoint Source Implementation Grants	542	4,803,521	4,803,521

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<u>Environmental Protection Agency (continued)</u>				
66.461	Regional Wetland Program Development Grants	542	156,178	
66.461	Regional Wetland Program Development Grants (Passed through Earth Tech, Inc.; Ecological Assessment of Compensatory Wetland Mitigation)	620	40,495 **	196,673
66.463	Water Quality Cooperative Agreements	009	59,048	
66.463	Water Quality Cooperative Agreements	542	62,394	
66.463	Water Quality Cooperative Agreements	620	119,947 **	241,389
66.468	Capitalization Grants for Drinking Water State Revolving Funds (\$11,913,500 provided to subrecipients)	542	15,048,997	
66.468	Capitalization Grants for Drinking Water State Revolving Funds (Passed through Missouri Department of Natural Resources)	619	34,943	15,083,940
66.471	State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs	542	524,240	524,240
66.474	Water Protection Grants to the States	542	47,187	47,187
66.500	Environmental Protection_Consolidated Research	619	52,849 **	
66.500	Environmental Protection_Consolidated Research (Passed through Computer Sciences Corporation; PO 543318SSD)	619	8,728 **	
66.500	Environmental Protection_Consolidated Research (Passed through HDR Engineering, Inc.)	619	57,674 **	
66.500	Environmental Protection_Consolidated Research (Passed through Nebraska Department of Agriculture; 18-060124)	619	22,276 **	
66.500	Environmental Protection_Consolidated Research (Passed through University of Rochester; PO 413307-G)	619	1,919 **	
66.500	Environmental Protection_Consolidated Research	620	62,562 **	
66.500	Environmental Protection_Consolidated Research (Passed through Oregon State University; E0101AB)	620	2,203 **	208,211
66.509	Science To Achieve Results (STAR) Research Program (\$26,480 provided to subrecipients)	619	116,162 **	
66.509	Science To Achieve Results (STAR) Research Program	620	69,047 **	185,209
66.511	Office of Research and Development Consolidated Research/Training	620	63,323 **	63,323
66.514	Science To Achieve Results (STAR) Fellowship Program	620	32,533 **	32,533
66.516	P3 Award: National Student Design Competition for Sustainability	620	3,744 **	3,744
66.605	Performance Partnership Grants	009	911,676	
66.605	Performance Partnership Grants	542	5,596,590	6,508,266
66.608	Environmental Information Exchange Network Grant Program and Related Assistance	542	323,113	323,113
66.609	Protection of Children and Older Adults (Elderly) from Environmental Health Risks (Passed through Keokuk County Agricultural Extension; Making a Difference)	620	2,970 **	2,970
66.611	Environmental Policy and Innovation Grants	620	75,520 **	75,520
66.700	Consolidated Pesticide Enforcement Cooperative Agreements (Passed through Missouri Department of Agriculture; AOC4000466)	619	57,080	57,080
66.707	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals (\$883 provided to subrecipients)	588	383,972	383,972
66.708	Pollution Prevention Grants Program	542	86,773	86,773
66.709	Multi-Media Capacity Building Grants for States and Tribes	542	79,872	79,872
66.717	Source Reduction Assistance	542	29,636	29,636
66.802	Superfund State, Political Subdivision, and Indian Tribe Site_Specific Cooperative Agreements	542	311,502	311,502
66.805	Leaking Underground Storage Tank Trust Fund Program	542	1,043,372	1,043,372
66.808	Solid Waste Management Assistance Grants	542	26,564	26,564
66.810	Chemical Emergency Preparedness and Prevention (CEPP) Technical Assistance Grants Program	009	79,467	

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<u>Environmental Protection Agency (continued)</u>				
66.810	Chemical Emergency Preparedness and Prevention (CEPP) Technical Assistance Grants Program (\$13,908 provided to subrecipients)	583	13,908	93,375
66.817	State and Tribal Response Program Grants	542	517,978	517,978
66.951	Environmental Education Grants	542	11,739	
66.951	Environmental Education Grants	588	5,730	
66.951	Environmental Education Grants (Passed through Dickinson County Soil and Water Conservation District; Performance Monitoring)	620	11,002 **	28,471
66.000	Other Federal Assistance: Unknown Title (Passed through Iowa Cattlemen's Association; Open Feedlot Runoff)	620	167,065 **	167,065
	Total Environmental Protection Agency		55,862,647	55,862,647
<u>U.S. Department of Energy</u>				
81.041	State Energy Program	542	587,514	587,514
81.042	Weatherization Assistance for Low-Income Persons (\$4,141,112 provided to subrecipients)	379	4,764,235	4,764,235
81.049	Office of Science Financial Assistance Program (\$21,000 provided to subrecipients)	619	1,498,066 **	
81.049	Office of Science Financial Assistance Program (Passed through Advanced Technology Institute; 2005-306)	619	53,496 **	
81.049	Office of Science Financial Assistance Program (Passed through Purdue University; 541-0368-01)	619	19,585 **	
81.049	Office of Science Financial Assistance Program (Passed through Regents of the University of California; SA4168-32401PG)	619	37,923 **	
81.049	Office of Science Financial Assistance Program (Passed through Universities Research Association, Inc.; 553270, 510438)	619	486,504 **	
81.049	Office of Science Financial Assistance Program (Passed through University of California, Berkeley; 6714810; SA4826-32397)	619	97,480 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Chicago; 4F-00941)	619	82,147 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Georgia; RD316-326/3500198)	619	95,615 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Nevada; 280208-DB)	619	81,126 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Oregon; 234151N)	619	65,671 **	
81.049	Office of Science Financial Assistance Program	620	2,456,170 **	
81.049	Office of Science Financial Assistance Program (Passed through Michigan Technological University; MTU050516Z11) (\$17,298 provided to subrecipients)	620	49,608 **	
81.049	Office of Science Financial Assistance Program (Passed through Smithsonian Astrophysical Observatory; DEFG0291ER40635/SV171002)	620	92,765 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Oregon; 234151R)	620	13,237 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Washington; 387090)	620	87,685 **	5,217,078
81.057	University Coal Research	619	38,895 **	
81.057	University Coal Research	620	49,082 **	87,977
81.079	Regional Biomass Energy Programs	542	27,126	
81.079	Regional Biomass Energy Programs	619	98,613 **	125,739
81.086	Conservation Research and Development	620	94,613 **	94,613

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<u>U.S. Department of Energy (continued)</u>				
81.087	Renewable Energy Research and Development (\$163,751 provided to subrecipients)	620	591,956	**
81.087	Renewable Energy Research and Development (Passed through Consortium for Plant Biotechnology and Research, Inc.; GO12026197, GO12026244)	620	110,288	**
81.087	Renewable Energy Research and Development (Passed through Michigan State University; 613276A)	620	27,199	**
81.087	Renewable Energy Research and Development (Passed through Purdue University; 541033803)	620	34,220	**
81.087	Renewable Energy Research and Development	621	487,654	
81.087	Renewable Energy Research and Development (\$28,426 provided to subrecipients)	621	366,444	**
81.089	Fossil Energy Research and Development	542	31,593	
81.089	Fossil Energy Research and Development	620	281,464	**
81.089	Fossil Energy Research and Development (Passed through University of Pittsburgh; 4021401)	620	7,152	**
81.108	Epidemiology and Other Health Studies Financial Assistance Program	619	594,495	594,495
81.117	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	542	49,564	49,564
81.119	State Energy Program Special Projects	542	159,792	159,792
81.121	Nuclear Energy Research, Development and Demonstration	620	203,361	**
81.000	Other Federal Assistance:			
	Petroleum Violation Escrow Funds	542	16,084	
	Unknown Title (Passed through Battelle Memorial Institute, Pacific Northwest Division; 14624)	619	78,921	
	Unknown Title (Passed through Mind Institute; 06-561-N1)	619	91,123	
	Unknown Title (Passed through United States Council for Automotive Research; 06-1582)	619	82,391	
	Unknown Title (\$57,563 provided to subrecipients)	620	480,548	**
	Unknown Title (Passed through Advanced Technology Institute; 2005303, 2005303/SUBTASK 4.1)	620	63,100	**
	Unknown Title (Passed through Argonne National Laboratory; 5F00538)	620	45,081	**
	Unknown Title (Passed through Battelle Energy Alliance, Inc.; 00040527)	620	90,634	**
	Unknown Title (Passed through Caterpillar; UBJQ72615)	620	34,055	**
	Unknown Title (Passed through Fermi National Accelerator Laboratory; 524463)	620	1,733	**
	Unknown Title (Passed through Honeywell; 0000031557)	620	14,520	**
	Unknown Title (Passed through Idaho National Engineering Environmental Laboratory; 00008454)	620	3	**
	Unknown Title (Passed through Lawrence Livermore National Laboratory; B551568)	620	15,986	**
	Unknown Title (Passed through Northern Microdesign, Inc.; 0426)	620	23,441	**
	Unknown Title (Passed through REB Research & Consulting; High Flux Membranes)	620	12,030	**
	Unknown Title (Passed through Sandia National Laboratories; 679766)	620	30,280	**
	Unknown Title (Passed through University of Tennessee; 95037)	620	17,411	**
	Unknown Title	621	1,346,175	2,443,516
	Total U.S. Department of Energy		16,265,854	16,265,854



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<u>U.S. Department of Education</u>				
84.002	Adult Education_State Grant Program (\$4,128,778 provided to subrecipients)	282	4,696,946	4,696,946
84.007	Federal Supplemental Educational Opportunity Grants	619	643,734 *	
84.007	Federal Supplemental Educational Opportunity Grants	620	1,483,243 *	
84.007	Federal Supplemental Educational Opportunity Grants	621	468,950 *	2,595,927
84.010	Title I Grants to Local Educational Agencies (\$63,672,684 provided to subrecipients)	282	64,603,771	64,603,771
84.011	Migrant Education_State Grant Program (\$1,490,623 provided to subrecipients)	282	1,573,398	1,573,398
84.013	Title I Program for Neglected and Delinquent Children (\$431,179 provided to subrecipients)	282	431,179	431,179
84.015	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	619	66,924	66,924
84.016	Undergraduate International Studies and Foreign Language Programs	620	27,124 **	27,124
84.017	International Research and Studies	619	73,076 **	
84.017	International Research and Studies (Passed through Center for Applied Linguistics; Student Oral Proficiency)	620	13,277 **	86,353
84.021	Overseas_Group Projects Abroad	621	29,061	29,061
84.027	Special Education_Grants to States (\$107,417,518 provided to subrecipients)	282	114,646,867	
84.027	Special Education_Grants to States (Passed through Drake University; 43605, 63807, Positive Behavioral Support, Behavioral Supports)	620	147,996 **	114,794,863
84.032	Federal Family Education Loans	284	30,401,206 *	30,401,206
84.033	Federal Work-Study Program	619	1,300,824 *	
84.033	Federal Work-Study Program	620	1,434,368 *	
84.033	Federal Work-Study Program	621	548,337 *	3,283,529
84.038	Federal Perkins Loan Program_Federal Capital Contributions	619	4,143,575 *	
84.038	Federal Perkins Loan Program_Federal Capital Contributions	620	6,063,823 *	
84.038	Federal Perkins Loan Program_Federal Capital Contributions	621	3,205,541 *	13,412,939
84.042	TRIO_Student Support Services	619	297,564	
84.042	TRIO_Student Support Services	620	310,883	
84.042	TRIO_Student Support Services	621	251,130	859,577
84.044	TRIO_Talent Search	620	360,219	
84.044	TRIO_Talent Search	621	389,845	750,064
84.047	TRIO_Upward Bound	619	515,580	
84.047	TRIO_Upward Bound	620	265,481	
84.047	TRIO_Upward Bound	621	586,673	1,367,734
84.048	Vocational Education_Basic Grants to States (\$10,526,552 provided to subrecipients)	282	12,468,751	
84.048	Vocational Education_Basic Grants to States (Passed through Iowa Western Community College)	618	383	12,469,134
84.063	Federal Pell Grant Program	619	8,060,896 *	
84.063	Federal Pell Grant Program	620	10,535,671 *	
84.063	Federal Pell Grant Program	621	6,009,343 *	24,605,910
84.066	TRIO_Educational Opportunity Centers	621	407,832	407,832
84.069	Leveraging Educational Assistance Partnership	284	323,463	323,463
84.116	Fund for the Improvement of Postsecondary Education	284	458,195	
84.116	Fund for the Improvement of Postsecondary Education	619	5,980	
84.116	Fund for the Improvement of Postsecondary Education (\$15,195 provided to subrecipients)	620	157,891 **	
84.116	Fund for the Improvement of Postsecondary Education (Passed through Buck Institute for Education; 4030)	620	12,215 **	
84.116	Fund for the Improvement of Postsecondary Education (Passed through University of Arkansas; SA0509156)	620	4,488 **	
84.116	Fund for the Improvement of Postsecondary Education (Passed through University of Georgia; RH212071/5812077)	620	5,217 **	

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<u>U.S. Department of Education (continued)</u>				
84.116	Fund for the Improvement of Postsecondary Education (Passed through University of Kentucky; UKRF46722304106)	620	14,439 **	
84.116	Fund for the Improvement of Postsecondary Education (Passed through University of Missouri; C000069822)	620	6,995 **	
84.116	Fund for the Improvement of Postsecondary Education (Passed through University of Nebraska; 2463260131003)	620	3,100 **	
84.116	Fund for the Improvement of Postsecondary Education (Passed through University of New York; R452094)	620	13,346 **	
84.116	Fund for the Improvement of Postsecondary Education (Passed through Virginia Polytechnic Institute and State University; CR19223322255)	620	24,253 **	
84.116	Fund for the Improvement of Postsecondary Education	621	64,914	771,033
84.126	Rehabilitation Services_Vocational Rehabilitation Grants to States	131	6,665,179	
84.126	Rehabilitation Services_Vocational Rehabilitation Grants to States (\$943,601 provided to subrecipients)	283	19,397,972	26,063,151
84.129	Rehabilitation Long-Term Training	619	128,712	128,712
84.133	National Institute on Disability and Rehabilitation Research	131	201,054	
84.133	National Institute on Disability and Rehabilitation Research (\$127,228 provided to subrecipients)	619	265,294 **	
84.133	National Institute on Disability and Rehabilitation Research (Passed through Marquette University)	619	4,763 **	471,111
84.153	Business and International Education Projects	619	96,468	
84.153	Business and International Education Projects	621	31,635	128,103
84.161	Rehabilitation Services_Client Assistance Program	379	114,583	114,583
84.169	Independent Living_State Grants	131	45,388	
84.169	Independent Living_State Grants	283	278,150	323,538
84.170	Javits Fellowship	619	40,860	40,860
84.173	Special Education_Preschool Grants (\$3,617,885 provided to subrecipients)	282	4,135,574	4,135,574
84.177	Rehabilitation Services_Independent Living Services for Older Individuals Who are Blind	131	382,461	382,461
84.181	Special Education_Grants for Infants and Families with Disabilities (\$2,885,174 provided to subrecipients)	282	3,810,407	3,810,407
84.184	Safe and Drug-Free Schools and Communities_National Programs (\$94,741 provided to subrecipients)	282	718,071	
84.184	Safe and Drug-Free Schools and Communities_National Programs (Passed through Anamosa Community School District)	619	33,911 **	
84.184	Safe and Drug-Free Schools and Communities_National Programs (Passed through Washington Community School District; Q184A050127, Reconnecting Families)	620	73,098 **	825,080
84.185	Byrd Honors Scholarships (\$381,000 provided to subrecipients)	282	381,000	381,000
84.186	Safe and Drug-Free Schools and Communities_State Grants (\$2,370,459 provided to subrecipients)	282	2,529,246	
84.186	Safe and Drug-Free Schools and Communities_State Grants (\$469,291 provided to subrecipients)	588	552,953	3,082,199
84.187	Supported Employment Services for Individuals with Severe Disabilities	131	51,175	
84.187	Supported Employment Services for Individuals with Severe Disabilities	283	285,245	336,420
84.196	Education for Homeless Children and Youth (\$430,835 provided to subrecipients)	282	493,576	493,576
84.200	Graduate Assistance in Areas of National Need	619	933,494 **	
84.200	Graduate Assistance in Areas of National Need	620	100,163 **	1,033,657
84.206	Javits Gifted and Talented Students Education Grant Program	282	446,761	446,761
84.213	Even Start_State Educational Agencies (\$545,315 provided to subrecipients)	282	557,967	557,967

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<u>U.S. Department of Education (continued)</u>				
84.215	Fund for the Improvement of Education (\$12,143,547 provided to subrecipients)	282	12,953,066	
84.215	Fund for the Improvement of Education	285	4,880	
84.215	Fund for the Improvement of Education (\$184,800 provided to subrecipients)	619	391,907	
84.215	Fund for the Improvement of Education (Passed through Area Education Agency 267)	619	40,732	
84.215	Fund for the Improvement of Education (Passed through Clinton Community School District)	619	1,954	
84.215	Fund for the Improvement of Education (Passed through Washington Community School District)	619	64,694	
84.215	Fund for the Improvement of Education (Passed through Polk County Agricultural Extension; Local Motion)	620	53,005 **	
84.215	Fund for the Improvement of Education	621	311,405	13,821,643
84.217	TRIO_McNair Post-Baccalaureate Achievement	620	297,469	
84.217	TRIO_McNair Post-Baccalaureate Achievement	621	231,081	528,550
84.224	Assistive Technology (\$123,413 provided to subrecipients)	619	410,950	410,950
84.229	Language Resource Centers (\$55,181 provided to subrecipients)	620	342,380 **	342,380
84.235	Rehabilitation Services Demonstration and Training Programs	131	219,906	219,906
84.243	Tech-Prep Education (\$1,266,603 provided to subrecipients)	282	1,327,705	1,327,705
84.265	Rehabilitation Training_State Vocational Rehabilitation Unit In-Service Training	131	21,657	
84.265	Rehabilitation Training_State Vocational Rehabilitation Unit In-Service Training	283	41,335	62,992
84.268	Federal Direct Student Loans	619	147,652,162 *	
84.268	Federal Direct Student Loans	620	97,558,955 *	
84.268	Federal Direct Student Loans	621	54,981,547 *	300,192,664
84.282	Charter Schools (\$1,925,000 provided to subrecipients)	282	1,980,349	1,980,349
84.286	Ready to Teach (Passed through Public Broadcasting Service)	285	31,400	31,400
84.287	Twenty-First Century Community Learning Centers (\$3,519,859 provided to subrecipients)	282	3,675,233	3,675,233
84.293	Foreign Language Assistance (Passed through East Brunswick Schools; PY601847, PY702266)	620	7,268 **	7,268
84.298	State Grants for Innovative Programs (\$751,545 provided to subrecipients)	282	1,065,315	1,065,315
84.305	Education Research, Development and Dissemination (\$947,233 provided to subrecipients)	619	1,338,981 **	1,338,981
84.310	Parental Assistance Centers (Passed through School Administrators of Iowa; Info and Resource Center, Parental Information)	620	15,536 **	15,536
84.318	Education Technology State Grants (\$1,135,286 provided to subrecipients)	282	2,763,948	
84.318	Education Technology State Grants (Passed through Heartland Area Education Agency 11; E2T2)	620	73,690 **	2,837,638
84.323	Special Education - State Personnel Development (\$266,943 provided to subrecipients)	282	1,415,799	1,415,799
84.324	Research in Special Education	620	154,782 **	
84.324	Research in Special Education (Passed through University of Minnesota; Q3036028101)	620	64,577 **	
84.324	Research in Special Education	621	126,139	
84.324	Research in Special Education (\$26,972 provided to subrecipients)	621	126,423 **	471,921
84.325	Special Education_Personnel Development to Improve Services and Results for Children with Disabilities	619	179,676	
84.325	Special Education_Personnel Development to Improve Services and Results for Children with Disabilities	620	11,962 **	

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<u>U.S. Department of Education (continued)</u>				
84.325	Special Education_Personnel Development to Improve Services and Results for Children with Disabilities	621	287,227	478,865
84.326	Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities (\$13,657 provided to subrecipients)	282	248,765	248,765
84.330	Advanced Placement Program (\$17,331 provided to subrecipients)	282	381,603	381,603
84.331	Grants to States for Incarcerated Youth Offenders	252	170,991	170,991
84.332	Comprehensive School Reform Demonstration (\$218,592 provided to subrecipients)	282	255,869	255,869
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	621	39,928	39,928
84.335	Child Care Access Means Parents in School (\$97,981 provided to subrecipients)	620	172,640 **	
84.335	Child Care Access Means Parents in School	621	63,430	236,070
84.336	Teacher Quality Enhancement Grants	282	1,165,475	1,165,475
84.343	Assistive Technology_State Grants for Protection and Advocacy (\$33,079 provided to subrecipients)	619	43,242	43,242
84.346	Vocational Education_Occupational and Employment Information State Grants	282	99,318	99,318
84.357	Reading First State Grants (\$4,308,157 provided to subrecipients)	282	5,490,066	5,490,066
84.359	Early Reading First (Passed through Des Moines Independent Community School District; Evaluation of the Early Reading First Program)	620	5,602 **	5,602
84.365	English Language Acquisition Grants (\$1,337,245 provided to subrecipients)	282	1,522,290	1,522,290
84.366	Mathematics and Science Partnerships (\$770,686 provided to subrecipients)	282	793,537	793,537
84.367	Improving Teacher Quality State Grants (\$20,332,924 provided to subrecipients)	282	21,299,333	
84.367	Improving Teacher Quality State Grants	615	508,835	21,808,168
84.369	Grants for State Assessments and Related Activities (\$3,357,271 provided to subrecipients)	282	5,044,006	5,044,006
84.375	Academic Competitiveness Grants	619	536,397 *	
84.375	Academic Competitiveness Grants	620	615,542 *	
84.375	Academic Competitiveness Grants	621	360,783 *	1,512,722
84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants	619	392,997 *	
84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants	620	730,681 *	
84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants	621	347,837 *	1,471,515
84.902	National Assessment of Educational Progress	619	62,095 **	62,095
84.928	National Writing Project (Passed through National Writing Project Corporation)	621	60,521	60,521
84.929	We the People Program	619	26,969	26,969
84.000	Other Federal Assistance:			
	American Printing House for the Blind Federal Quota Grant	617	6,709	
	Unknown Title (Passed through Heartland Area Education Agency 11; E2T2 Year 1)	620	32,743 **	
	Unknown Title (Passed through Mississippi State University; 19210036088601)	620	19,999 **	59,451
	Total U.S. Department of Education		691,036,425	691,036,425

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<u>National Archives and Records Administration</u>				
89.003	National Historical Publications and Records Grants	259	45,081	45,081
	Total National Archives and Records Administration		45,081	45,081
<u>U.S. Elections Assistance Commission</u>				
90.401	Help America Vote Act Requirements Payments (\$69,610 provided to subrecipients)	635	2,652,046	2,652,046
	Total U.S. Elections Assistance Commission		2,652,046	2,652,046
<u>U.S. Department of Health and Human Services</u>				
93.006	State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program (\$98,459 provided to subrecipients)	620	330,614 **	330,614
93.009	Compassion Capital Fund (Passed through Iowa Family Policy Center; 90EJ005301)	619	2,166	2,166
93.041	Special Programs for the Aging Title VII, Chapter 3_Programs for Prevention of Elder Abuse, Neglect, and Exploitation	297	50,371	50,371
93.042	Special Programs for the Aging Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals	297	144,759	144,759
93.043	Special Programs for the Aging Title III, Part D_Disease Prevention and Health Promotion Services (\$227,627 provided to subrecipients)	297	238,441	238,441
93.044	Special Programs for the Aging Title III, Part B_Grants for Supportive Services and Senior Centers (\$3,757,309 provided to subrecipients)	297	4,059,690	4,059,690
93.045	Special Programs for the Aging Title III, Part C_Nutrition Services (\$7,203,469 provided to subrecipients)	297	7,530,357	7,530,357
93.048	Special Programs for the Aging Title IV_and Title II_Discretionary Projects (\$24,749 provided to subrecipients)	297	532,360	532,360
93.051	Alzheimer's Disease Demonstration Grants to States (\$309,382 provided to subrecipients)	297	344,899	344,899
93.052	National Family Caregiver Support (\$1,666,392 provided to subrecipients)	297	1,750,626	1,750,626
93.053	Nutrition Services Incentive Program (\$1,947,927 provided to subrecipients)	297	1,947,927	
93.053	Nutrition Services Incentive Program	401	127,587	2,075,514
93.103	Food and Drug Administration_Research	427	1,707	
93.103	Food and Drug Administration_Research (\$1,160 provided to subrecipients)	619	151,321 **	153,028
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	401	128,608	128,608
93.110	Maternal and Child Health Federal Consolidated Programs (\$159,404 provided to subrecipients)	588	425,126	
93.110	Maternal and Child Health Federal Consolidated Programs (\$34,527 provided to subrecipients)	619	1,195,929	
93.110	Maternal and Child Health Federal Consolidated Programs (Passed through Children's Mercy Hospitals and Clinics; 03-0009)	619	90,491	
93.110	Maternal and Child Health Federal Consolidated Programs (Passed through Family Voices; 2006-103)	619	35,142	
93.110	Maternal and Child Health Federal Consolidated Programs (Passed through Oklahoma University Health Science Center; RS200615191-05)	619	5,585	1,752,273
93.113	Biological Response to Environmental Health Hazards (\$164,592 provided to subrecipients)	619	3,320,395 **	
93.113	Biological Response to Environmental Health Hazards (Passed through University of Kentucky Research Foundation; 3047293900-07-191)	619	10,805 **	
93.113	Biological Response to Environmental Health Hazards (\$839,627 provided to subrecipients)	620	2,310,392 **	5,641,592
93.114	Applied Toxicological Research and Testing (\$166,412 provided to subrecipients)	619	275,599 **	275,599

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.115	Biometry and Risk Estimation_Health Risks from Environmental Exposures	619	486,176 **	486,176
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs (\$306,573 provided to subrecipients)	588	521,087	521,087
93.121	Oral Diseases and Disorders Research (\$2,017,150 provided to subrecipients)	619	9,483,674 **	
93.121	Oral Diseases and Disorders Research (Passed through Nanomech, LLC; 5R43DE015730)	619	35,610 **	
93.121	Oral Diseases and Disorders Research (Passed through University of Pittsburgh; 111440-3)	619	114,200 **	
93.121	Oral Diseases and Disorders Research (Passed through University of Washington; 296940)	619	4,750 **	9,638,234
93.124	Nurse Anesthetist Traineeships	619	3,627	3,627
93.127	Emergency Medical Services for Children	588	127,797	
93.127	Emergency Medical Services for Children (Passed through University of Southern Denmark; 5R01DE011948-06)	619	286,778 **	414,575
93.130	Primary Care Services Resource Coordination and Development (\$6,621 provided to subrecipients)	588	143,314	143,314
93.135	Centers for Research and Demonstration for Health Promotion and Disease Prevention	619	756,629 **	756,629
93.136	Injury Prevention and Control Research and State and Community Based Programs (\$125,528 provided to subrecipients)	588	161,897	
93.136	Injury Prevention and Control Research and State and Community Based Programs	619	1,237,125 **	
93.136	Injury Prevention and Control Research and State and Community Based Programs (Passed through Iowa Coalition Against Sexual Abuse)	619	18,017	
93.136	Injury Prevention and Control Research and State and Community Based Programs	620	49,449 **	
93.136	Injury Prevention and Control Research and State and Community Based Programs (Passed through Georgia Research Foundation; RR2742699037587)	620	75,753 **	
93.136	Injury Prevention and Control Research and State and Community Based Programs (Passed through University of Georgia; RR2742999037587)	620	133,115 **	
93.136	Injury Prevention and Control Research and State and Community Based Programs	621	3,436	1,678,792
93.145	AIDS Education and Training Centers (Passed through University of Illinois at Chicago; 2005-04759-13-01)	619	108,619	108,619
93.150	Projects for Assistance in Transition from Homelessness (PATH) (\$285,449 provided to subrecipients)	401	306,143	306,143
93.156	Geriatric Training for Physicians, Dentists and Behavioral/Mental Health Professionals	619	158,674	158,674
93.165	Grants to States for Loan Repayment Program (\$93,838 provided to subrecipients)	588	93,838	93,838
93.172	Human Genome Research	619	212,894 **	
93.172	Human Genome Research (Passed through University of Rochester; 413108-G)	619	56,496 **	
93.172	Human Genome Research (Passed through University of Washington; 06-201006-02-S1427)	619	89,716 **	
93.172	Human Genome Research (Passed through Washington University; WU07230, WU06199)	620	100,737 **	459,843
93.173	Research Related to Deafness and Communication Disorders (\$648,884 provided to subrecipients)	619	8,194,722 **	

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.173	Research Related to Deafness and Communication Disorders (Passed through Denver Center for the Performing Arts; 65-0794-1-5)	619	352,628	**
93.173	Research Related to Deafness and Communication Disorders (Passed through Duke University; 06-SC-NIH-1002)	619	59,145	**
93.173	Research Related to Deafness and Communication Disorders (Passed through Massachusetts Eye and Ear Infirmary; U01 DC006296)	619	91,014	**
93.173	Research Related to Deafness and Communication Disorders (Passed through Purdue University; 511-1543-01, 511-1653-01)	619	67,685	**
93.173	Research Related to Deafness and Communication Disorders (Passed through San Diego University; 1042818)	619	11,985	**
93.173	Research Related to Deafness and Communication Disorders (Passed through Temple University; 36-0915-197)	619	20,332	**
93.173	Research Related to Deafness and Communication Disorders (Passed through University of California, Irvine; 2006-1706)	619	524	**
93.173	Research Related to Deafness and Communication Disorders (Passed through University of Illinois; 2003-03433-02)	619	125,375	**
93.173	Research Related to Deafness and Communication Disorders (Passed through University of Washington, Seattle; 203693)	619	99,075	**
93.173	Research Related to Deafness and Communication Disorders (Passed through Johns Hopkins University; 840753681)	620	66,758	**
93.184	Disabilities Prevention (\$339,478 provided to subrecipients)	588	503,814	
93.184	Disabilities Prevention	619	735,379	**
93.191	Allied Health Special Projects (Passed through Palmer Chiropractic University)	619	2,767	**
93.197	Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children (\$212,891 provided to subrecipients)	588	649,662	649,662
93.204	Surveillance of Hazardous Substance Emergency Events	588	107,284	107,284
93.213	Research and Training in Complementary and Alternative Medicine	619	28,631	**
93.213	Research and Training in Complementary and Alternative Medicine (Passed through Palmer Chiropractic University; K30 AT00977)	619	4,972	**
93.213	Research and Training in Complementary and Alternative Medicine (Passed through University of Connecticut; 06-0535, 557405)	619	56,023	**
93.213	Research and Training in Complementary and Alternative Medicine	620	45,710	**
93.217	Family Planning_Services (\$1,015,236 provided to subrecipients)	588	1,170,018	1,170,018
93.226	Research on Healthcare Costs, Quality and Outcomes (\$35,832 provided to subrecipients)	619	1,315,350	**
93.226	Research on Healthcare Costs, Quality and Outcomes (Passed through Hancock County Memorial Hospital; HS016156-01)	619	36,323	**
93.226	Research on Healthcare Costs, Quality and Outcomes (Passed through Trinity Health; 1UC1HS015196) (\$14,055 provided to subrecipients)	619	122,740	**
93.226	Research on Healthcare Costs, Quality and Outcomes (Passed through University of Pittsburgh; 106524-2)	619	183,229	**
93.226	Research on Healthcare Costs, Quality and Outcomes (Passed through University of Minnesota; S6656634101)	620	21,177	**
93.230	Consolidated Knowledge Development and Application (KD&A) Program (\$187,540 provided to subrecipients)	588	260,079	
93.230	Consolidated Knowledge Development and Application (KD&A) Program (\$208,114 provided to subrecipients)	619	1,085,585	**
93.234	Traumatic Brain Injury State Demonstration Grant Program (\$58,023 provided to subrecipients)	588	86,841	86,841
93.235	Abstinence Education Program (\$289,755 provided to subrecipients)	588	388,954	388,954
93.236	Grants for Dental Public Health Residency Training	619	61,283	61,283

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93.238	Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement	588	5,940	5,940
93.240	State Capacity Building	588	223,473	223,473
93.241	State Rural Hospital Flexibility Program (\$222,961 provided to subrecipients)	588	455,491	455,491
93.242	Mental Health Research Grants	401	66,916	
93.242	Mental Health Research Grants (\$269,509 provided to subrecipients)	619	6,799,934 **	
93.242	Mental Health Research Grants (Passed through Northwestern University; 0600 520 S310)	619	16,521 **	
93.242	Mental Health Research Grants (Passed through University of Cincinnati; 1001748, 19267, P021-040-N691-1109)	619	97,166 **	
93.242	Mental Health Research Grants (Passed through University of Maryland; 5R01MH65034-05)	619	21,773 **	
93.242	Mental Health Research Grants (Passed through University of North Carolina; 5-34379, 5-38158, 5-50155)	619	195,320 **	
93.242	Mental Health Research Grants (\$301,949 provided to subrecipients)	620	1,973,055 **	
93.242	Mental Health Research Grants (Passed through University of Georgia; RR274216/6330317)	620	22,490 **	9,193,175
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	401	114,681	
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance (\$361,922 provided to subrecipients)	588	447,656	
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance (Passed through Area Substance Abuse Council)	619	52,366	
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance (Passed through Montclair State University; 0602-02)	619	23,363	
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance (Passed through National Jewish Medical and Research Center; 22083702)	619	11,622	
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance (\$315,942 provided to subrecipients)	642	317,214	966,902
93.247	Advanced Education Nursing Grant Program	619	295,735	
93.247	Advanced Education Nursing Grant Program (Passed through Illinois State University; 05B138.01)	619	56,642	352,377
93.249	Public Health Training Centers Grant Program	619	320,272	320,272
93.259	Rural Access to Emergency Devices Grant (\$20,692 provided to subrecipients)	588	20,692	20,692
93.262	Occupational Safety and Health Program (\$126,764 provided to subrecipients)	588	201,991	
93.262	Occupational Safety and Health Program (\$267,273 provided to subrecipients)	619	4,133,718 **	
93.262	Occupational Safety and Health Program (Passed through Colorado State University; G-4607-8)	619	29,181 **	
93.262	Occupational Safety and Health Program	620	206,422 **	4,571,312
93.264	Nurse Faculty Loan Program (NFLP)	619	78,000	78,000
93.268	Immunization Grants (\$14,180,720 provided to subrecipients)	588	15,856,701	15,856,701
93.271	Alcohol Research Career Development Awards for Scientists and Clinicians	619	24,154 **	24,154
93.273	Alcohol Research Programs	619	2,189,204 **	
93.273	Alcohol Research Programs (Passed through State University of New York; 40691)	619	491,300 **	
93.273	Alcohol Research Programs (\$171,731 provided to subrecipients)	620	518,873 **	
93.273	Alcohol Research Programs (Passed through Calvin College; CC251)	620	2 **	



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93.273	Alcohol Research Programs (Passed through University of Georgia; RR2742729820167)	620	14,313 **	
93.273	Alcohol Research Programs	621	78,172 **	3,291,864
93.276	Drug-Free Communities Support Program Grants (\$83,398 provided to subrecipients)	620	90,088 **	
93.276	Drug-Free Communities Support Program Grants (Passed through Boone County Agricultural Extension; Boone County Ag Extension)	620	3,596 **	93,684
93.279	Drug Abuse and Addiction Research Programs (\$293,252 provided to subrecipients)	619	4,664,266 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through University of Cincinnati; 20680/1004754)	619	18,295 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through University of Georgia; RR274-301/3505868)	619	25,197 **	
93.279	Drug Abuse and Addiction Research Programs (\$2,426,904 provided to subrecipients)	620	4,120,700 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through Duke University; 3037033)	620	54,782 **	8,883,240
93.281	Mental Health Research Career/Scientist Development Awards	619	365,302 **	
93.281	Mental Health Research Career/Scientist Development Awards (Passed through Indiana University; K08 MH001932)	619	923 **	366,225
93.282	Mental Health National Research Service Awards for Research Training	619	153,375 **	153,375
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance (\$14,285,019 provided to subrecipients)	588	22,080,700	
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance	619	1,182,094 **	
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance	619	1,020,947	
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance (Passed through Association for Prevention Teaching and Research; TS-1329)	619	70,713 **	
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance (Passed through Association of American Medical Colleges; MM-0822-04/04)	619	10,824 **	
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance (Passed through Association of Public Health Laboratories, Inc.; U60/CCU303019)	619	103,151 **	
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance (Passed through Association of Schools of Public Health; S3111-23/23, S3111-23/24)	619	109,811 **	
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance (Passed through Children's Mercy Hospitals and Clinics; 03-0026, 04-0019)	619	75,864	
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance (Passed through Health Research, Inc.; 2433-03, 3084-01)	619	351,085 **	
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance (Passed through Infectious Diseases Society of America; CCU112346, U50CCU112346)	619	198,729	
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance (Passed through National Foundation for Facial Reconstruction; R04/CCR224375-02)	619	312,002 **	
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance (Passed through University of Alabama at Birmingham, 12167300)	619	7,581 **	

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.283	Centers for Disease Control and Prevention_ Investigations and Technical Assistance (Passed through University of Minnesota; B6367576101)	619	22,296 **	
93.283	Centers for Disease Control and Prevention_ Investigations and Technical Assistance	620	287,373 **	
93.283	Centers for Disease Control and Prevention_ Investigations and Technical Assistance (Passed through Mary Greeley Medical Center Foundation; Active Schools)	620	36,616 **	
93.283	Centers for Disease Control and Prevention_ Investigations and Technical Assistance (Passed through Winnebago County Agricultural Extension; Healthy Communities)	620	31,097 **	
93.283	Centers for Disease Control and Prevention_ Investigations and Technical Assistance (Passed through Woodbury County Agricultural Extension; Healthy Communities)	620	8,719 **	
93.283	Centers for Disease Control and Prevention_ Investigations and Technical Assistance	621	91,104	26,000,706
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (\$499,981 provided to subrecipients)	619	2,931,619 **	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through Brigham and Women's Hospital; 143611)	619	34,661 **	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through University of Arizona; Y450725)	619	133,226 **	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through University of North Carolina; 5-50171)	619	51,490 **	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through Virginia Polytechnic Institute; CR-19235-431498)	619	134,504 **	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health	620	235,123 **	3,520,623
93.301	Small Rural Hospital Improvement Grant Program	588	639,303	639,303
93.307	Minority Health and Health Disparities Research	619	188,560 **	
93.307	Minority Health and Health Disparities Research (Passed through Aberdeen Area Tribal Chairmen's Health Board; 1R24MD001658-01)	619	83,005 **	
93.307	Minority Health and Health Disparities Research	621	135,690	407,255
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	619	1,549,520 *	
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	620	781,814 *	2,331,334
93.358	Advanced Education Nursing Traineeships	619	52,380	52,380
93.359	Nurse Education, Practice and Retention Grants	619	18,618	18,618
93.361	Nursing Research (\$25,085 provided to subrecipients)	619	1,509,377 **	
93.361	Nursing Research (Passed through Saint Louis University; 1R01NR00877701A20)	619	21,153 **	
93.361	Nursing Research (Passed through Swedish Hospital; 0525-3A)	619	23,101 **	
93.361	Nursing Research (Passed through University of Wisconsin; X218820)	620	13,828 **	1,567,459
93.364	Nursing Student Loans	619	429,077 *	429,077
93.380	Health Manpower Initiative Awards (\$219,281 provided to subrecipients)	588	252,469	252,469
93.389	National Center for Research Resources	619	8,337,879 **	
93.389	National Center for Research Resources (Passed through University of California, Irvine; 2006-1726)	619	196,520 **	

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.389	National Center for Research Resources (Passed through University of Texas Medical Branch; 06-032)	619	50,624 **	
93.389	National Center for Research Resources	620	140,751 **	
93.389	National Center for Research Resources (Passed through Virginia Polytechnic Institute and State University; CR19223431399)	620	6,290 **	8,732,064
93.390	Academic Research Enhancement Award	619	31,796 **	
93.390	Academic Research Enhancement Award (\$3,689 provided to subrecipients)	620	222,321 **	254,117
93.393	Cancer Cause and Prevention Research (\$225,834 provided to subrecipients)	619	6,757,274 **	
93.393	Cancer Cause and Prevention Research (Passed through Harvard Medical School; 150014-0003)	619	111,961 **	
93.393	Cancer Cause and Prevention Research (Passed through Mayo Clinic; 5 R01 CA 107333-02, 5 R01 CA906704-05)	619	134,475 **	
93.393	Cancer Cause and Prevention Research (Passed through University of Texas, MD Anderson Cancer Center; 1R01CA10929801A1)	619	19,722 **	
93.393	Cancer Cause and Prevention Research (Passed through Yeshiva University; 9-526-1660)	619	13,964 **	7,037,396
93.394	Cancer Detection and Diagnosis Research	619	378,089 **	
93.394	Cancer Detection and Diagnosis Research (Passed through American College of Radiology; CA80098, 6660)	619	672,625 **	
93.394	Cancer Detection and Diagnosis Research (Passed through University of Oklahoma; 2004-23)	619	26,739 **	
93.394	Cancer Detection and Diagnosis Research	620	156,998 **	
93.394	Cancer Detection and Diagnosis Research (Passed through University of California; 10225622)	620	118,762 **	1,353,213
93.395	Cancer Treatment Research	619	2,173,027 **	
93.395	Cancer Treatment Research (Passed through Duke University; Site 209)	619	18,313 **	
93.395	Cancer Treatment Research (Passed through Foundation for the Children's Oncology Group - curesearch; 15507 Year 4)	619	6,112 **	
93.395	Cancer Treatment Research (Passed through Gynecologic Oncology Group; GOG-27469-35)	619	89,015 **	
93.395	Cancer Treatment Research (Passed through National Childhood Cancer Foundation; 16157, 6164)	619	66,920 **	
93.395	Cancer Treatment Research (Passed through Radiation Therapy Oncology Group; 1172298-RTOG)	619	269 **	
93.395	Cancer Treatment Research (Passed through University of Chicago; U10CA31946)	619	16,650 **	
93.395	Cancer Treatment Research (Passed through University of Florida; UF-EIES-0634006-UIW)	619	75,465 **	
93.395	Cancer Treatment Research (Passed through University of Missouri-Columbia; C00005198-1)	619	7,505 **	
93.395	Cancer Treatment Research (Passed through University of North Carolina; 5-32601)	619	44,988 **	
93.395	Cancer Treatment Research (Passed through University of Texas Health Science Center; 123728/122817)	619	33,309 **	
93.395	Cancer Treatment Research (Passed through Washington University in St. Louis; WU-03-18)	619	35,308 **	
93.395	Cancer Treatment Research (Passed through Molecular Express; IPRT0405)	620	10,412 **	2,577,293
93.396	Cancer Biology Research (\$8,655 provided to subrecipients)	619	1,030,682 **	
93.396	Cancer Biology Research (Passed through University of Southern California; H28307)	619	55,635 **	1,086,317
93.397	Cancer Centers Support Grants (\$634,475 provided to subrecipients)	619	4,958,539 **	

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93.397	Cancer Centers Support Grants (Passed through Fred Hutchinson Cancer Research Center; 0000612872)	619	13,312 **	4,971,851
93.398	Cancer Research Manpower	619	776,461 **	
93.398	Cancer Research Manpower (Passed through Boston University; MC-425532-DJW)	619	20,096 **	
93.398	Cancer Research Manpower	620	15,111 **	811,668
93.399	Cancer Control	619	732,305 **	
93.399	Cancer Control (Passed through Cancer Therapy and Research Center; CA27429)	619	59,334 **	
93.399	Cancer Control (Passed through Dartmouth College; 53107.573, 530196.5725, 530547.5730)	619	369,639 **	
93.399	Cancer Control (Passed through Fox Chase Cancer Center; 15012-02)	619	85,993 **	
93.399	Cancer Control (Passed through University of Texas Health Science Center; 120486/116267)	619	15,675 **	
93.399	Cancer Control (Passed through University of Texas, MD Anderson Cancer Center; 09010314)	619	41,755 **	1,304,701
93.448	Food Safety and Security Monitoring Project	619	359,516	359,516
93.556	Promoting Safe and Stable Families	401	2,662,335	
93.556	Promoting Safe and Stable Families	619	340,198	
93.556	Promoting Safe and Stable Families (Passed through Montana Department of Public Health; 20063TRN0001)	619	10,836	3,013,369
93.558	Temporary Assistance for Needy Families (\$12,521,350 provided to subrecipients)	401	95,404,074	95,404,074
93.563	Child Support Enforcement	401	49,363,433	49,363,433
93.566	Refugee and Entrant Assistance_State Administered Programs (\$3,113 provided to subrecipients)	401	1,020,747	1,020,747
93.568	Low-Income Home Energy Assistance (\$38,137,289 provided to subrecipients)	379	38,217,399	38,217,399
93.569	Community Services Block Grant (\$3,317,122 provided to subrecipients)	379	6,709,787	6,709,787
93.575	Child Care and Development Block Grant (\$12,921,692 provided to subrecipients)	401	58,521,216	58,521,216
93.576	Refugee and Entrant Assistance_Discretionary Grants	401	341,734	
93.576	Refugee and Entrant Assistance_Discretionary Grants	588	130,039	471,773
93.584	Refugee and Entrant Assistance_Targeted Assistance Grants	401	298,918	298,918
93.586	State Court Improvement Program	444	344,641	344,641
93.590	Community-Based Child Abuse Prevention Grants	401	716,265	716,265
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund (\$382,873 provided to subrecipients)	401	24,918,338	24,918,338
93.597	Grants to States for Access and Visitation Programs	401	116,280	116,280
93.599	Chafee Education and Training Vouchers Program (ETV)	401	848,371	848,371
93.600	Head Start	282	140,119	140,119
93.623	Basic Center Grant	379	29,273	29,273
93.630	Developmental Disabilities Basic Support and Advocacy Grants	401	793,102	
93.630	Developmental Disabilities Basic Support and Advocacy Grants (Passed through People First of Iowa)	619	982	794,084
93.631	Developmental Disabilities Projects of National Significance	401	135,085	135,085
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service	619	538,556	538,556
93.643	Children's Justice Grants to States	401	100,249	100,249
93.645	Child Welfare Services_State Grants	401	2,874,267	2,874,267
93.647	Social Services Research and Demonstration	619	22,784	
93.647	Social Services Research and Demonstration (Passed through University of Nebraska; 2405200013003, 2405200014003, 2405200015003)	620	78,913 **	

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93.647	Social Services Research and Demonstration (Passed through University of North Carolina; 552413) (\$183,005 provided to subrecipients)	620	347,747 **	449,444
93.648	Child Welfare Services Training Grants	619	166,345	166,345
93.658	Foster Care Title IV-E (\$953,732 provided to subrecipients)	401	26,070,041	26,070,041
93.659	Adoption Assistance (\$193,373 provided to subrecipients)	401	30,236,913	30,236,913
93.667	Social Services Block Grant (\$1,138,972 provided to subrecipients)	401	29,794,025	29,794,025
93.669	Child Abuse and Neglect State Grants	401	202,864	202,864
93.671	Family Violence Prevention and Services/Grants for Battered Women's Shelters Grants to States and Indian Tribes (\$1,079,210 provided to subrecipients)	112	1,136,675	1,136,675
93.674	Chafee Foster Care Independence Program	401	1,447,329	1,447,329
93.767	State Children's Insurance Program (\$14,149 provided to subrecipients)	401	51,864,979	51,864,979
93.768	Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities	401	160,818	160,818
93.775	State Medicaid Fraud Control Units	427	754,349	754,349
93.776	Hurricane Katrina Relief	401	258,840	258,840
93.777	State Survey and Certification of Health Care Providers and Suppliers	401	5,185,639	
93.777	State Survey and Certification of Health Care Providers and Suppliers	427	2,199,968	7,385,607
93.778	Medical Assistance Program (\$2,256,210 provided to subrecipients)	401	1,599,981,338	1,599,981,338
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	216	485,221	
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	297	235,245	
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	401	191,204	
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	427	101,441	
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations (Passed through Magellan Behavioral Care of Iowa, Inc.)	619	43,401	1,056,512
93.837	Heart and Vascular Diseases Research (\$578,124 provided to subrecipients)	619	17,951,731 **	
93.837	Heart and Vascular Diseases Research (Passed through Axio Research Corporation; AIM-HIGH)	619	13,819 **	
93.837	Heart and Vascular Diseases Research (Passed through Duke Clinical Research Institute; 213)	619	5 **	
93.837	Heart and Vascular Diseases Research (Passed through University of Texas, Houston; 0005376B)	619	32,415 **	
93.837	Heart and Vascular Diseases Research (Passed through University of Toledo; NS 2005-063)	619	832 **	
93.837	Heart and Vascular Diseases Research (Passed through Vanderbilt University; VUMC32140-R)	619	390,828 **	
93.837	Heart and Vascular Diseases Research (Passed through Living Systems; R43HL07970201)	620	2,607 **	18,392,237
93.838	Lung Diseases Research (\$540,401 provided to subrecipients)	619	12,206,050 **	
93.838	Lung Diseases Research (Passed through Columbia University; 6)	619	196,301 **	
93.838	Lung Diseases Research (Passed through Johns Hopkins University)	619	9,425 **	
93.838	Lung Diseases Research (Passed through National Jewish Medical and Research Center; 22067705)	619	8,006 **	
93.838	Lung Diseases Research (Passed through University of Colorado; FY05.102.020)	619	24,727 **	
93.838	Lung Diseases Research (Passed through University of Pittsburgh; 0000217)	619	3,587 **	12,448,096

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.839	Blood Diseases and Resources Research (\$337,114 provided to subrecipients)	619	2,460,001	**
93.839	Blood Diseases and Resources Research (Passed through Blood Center of Southeastern Wisconsin)	619	315	**
93.839	Blood Diseases and Resources Research (Passed through Case Western Reserve University; 1R01HL-076810-01)	619	53,405	**
93.839	Blood Diseases and Resources Research (Passed through Medical College of Wisconsin; 1P01HL081588-01)	619	17,177	**
93.839	Blood Diseases and Resources Research (Passed through University of Washington; 284393)	620	19,963	**
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (\$158,698 provided to subrecipients)	619	3,833,555	**
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through Boston University; 7554-5)	619	54,872	**
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through Columbia University; 06-024026-02)	619	22,698	**
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through Palmer Chiropractic University; U19 AT002006)	619	32,037	**
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through University of Texas, Houston; 0005654B)	619	12,947	**
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (\$179,145 provided to subrecipients)	620	410,200	**
93.847	Diabetes, Endocrinology and Metabolism Research (\$672,463 provided to subrecipients)	619	8,039,965	**
93.847	Diabetes, Endocrinology and Metabolism Research (Passed through Benaroya Research Institute at Virginia Mason; 3215.05)	619	250	**
93.847	Diabetes, Endocrinology and Metabolism Research (Passed through George Washington University; Site #198, 06-M28)	619	79,480	**
93.847	Diabetes, Endocrinology and Metabolism Research (Passed through State University of New York; 28036)	619	17,379	**
93.847	Diabetes, Endocrinology and Metabolism Research (Passed through University of Florida; K15032)	619	4,082	**
93.847	Diabetes, Endocrinology and Metabolism Research	620	30,767	**
93.848	Digestive Diseases and Nutrition Research	619	1,412,927	**
93.848	Digestive Diseases and Nutrition Research	620	98,024	**
93.849	Kidney Diseases, Urology and Hematology Research (\$210,000 provided to subrecipients)	619	2,133,232	**
93.849	Kidney Diseases, Urology and Hematology Research (Passed through Rhode Island Hospital; U01 DK051700)	619	88,969	**
93.849	Kidney Diseases, Urology and Hematology Research (Passed through Tufts University; 0043519)	619	7,685	**
93.849	Kidney Diseases, Urology and Hematology Research (Passed through University of Virginia; GC10841-127292) (\$71,068 provided to subrecipients)	619	167,162	**
93.849	Kidney Diseases, Urology and Hematology Research (Passed through Wake Forest University; WFUHS 17417)	619	116,248	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (\$1,860,235 provided to subrecipients)	619	13,291,696	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Case Western Reserve University)	619	2,743	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Emory University; 5-40770-G2)	619	14,602	**

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Massachusetts General Hospital; 5 P01 NS045242)	619	379	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Mayo Clinic; 4)	619	228	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Stanford University; 13496970-32115-A)	619	28,683	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Trustees of Columbia University; 5R01NS048212-03)	619	49,617	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Miami; M112877)	619	15	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Rochester; 413801-G, 413347-G)	619	774	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of South Dakota; USD-06-18)	619	123,377	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Utah; 2507039-03)	619	4,585	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Washington University in St. Louis)	619	5,471	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Yale University; 5 U01 NS044876-03)	619	17	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (\$45,871 provided to subrecipients)	620	1,128,975	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of California; 2008796)	620	114,225	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Maryland; S01666)	620	43,068	**
93.855	Allergy, Immunology and Transplantation Research (\$947,642 provided to subrecipients)	619	11,846,629	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Bavarian Nordic; POX-MVA-011)	619	4,789	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Baylor College of Medicine; N01-AI-25465)	619	453,551	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Duke University)	619	1,931	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Ohio State University Research; 60004252)	619	61,593	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Stanford University; PY-2580-25176B)	619	57,029	**
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Minnesota; Q6476836501, S6476775112)	619	155,767	**
93.855	Allergy, Immunology and Transplantation Research (\$32,743 provided to subrecipients)	620	1,447,514	**
93.856	Microbiology and Infectious Diseases Research (\$1,574,778 provided to subrecipients)	619	6,794,453	**
93.856	Microbiology and Infectious Diseases Research (Passed through Inbios International, Inc., R44 AI052683-02)	619	386	**
93.856	Microbiology and Infectious Diseases Research (Passed through Social and Scientific Systems, Inc., CPR2.18.IA.01)	619	30,669	**
93.856	Microbiology and Infectious Diseases Research (Passed through University of Wisconsin-Madison; P265801)	619	11,845	**

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.856	Microbiology and Infectious Diseases Research (Passed through Washington University in St. Louis; WU-06-213, WU-06-53, WU-07-182, WU-07-223)	619	463,597	**
93.856	Microbiology and Infectious Diseases Research (\$35,997 provided to subrecipients)	620	762,408	**
93.856	Microbiology and Infectious Diseases Research (Passed through Concurrent Analytical, Inc.; Automated Wind Detection)	620	868	**
93.859	Biomedical Research and Research Training (\$196,449 provided to subrecipients)	619	8,076,332	**
93.859	Biomedical Research and Research Training (Passed through Medical College of Wisconsin; R01GM068746-04)	619	122,178	**
93.859	Biomedical Research and Research Training (Passed through Regents of the University of Michigan; F014407, GM050403)	619	38,477	**
93.859	Biomedical Research and Research Training (Passed through University of Medicine and Dentistry of New Jersey)	619	58,046	**
93.859	Biomedical Research and Research Training (\$124,001 provided to subrecipients)	620	3,113,363	**
93.859	Biomedical Research and Research Training (Passed through Fluorous Technologies, Inc.; Phase Synthesis of Peptide)	620	25,211	**
93.859	Biomedical Research and Research Training (Passed through University of Kansas; FY2004020)	620	86,035	**
93.859	Biomedical Research and Research Training (Passed through Virginia Commonwealth University; 520829/POP655698)	620	22,743	**
93.865	Child Health and Human Development Extramural Research (\$347,435 provided to subrecipients)	619	6,375,855	**
93.865	Child Health and Human Development Extramural Research (Passed through Albert Einstein Healthcare Network; 5K12HD001097-09)	619	108,345	**
93.865	Child Health and Human Development Extramural Research (Passed through Indiana University; 27608-0046)	619	74,114	**
93.865	Child Health and Human Development Extramural Research (Passed through University of Georgia; RR580-323/9822807)	619	67,884	**
93.865	Child Health and Human Development Extramural Research (Passed through University of North Carolina; 5-34577)	619	113,607	**
93.865	Child Health and Human Development Extramural Research (Passed through University of Utah; 10000459)	619	14,841	**
93.865	Child Health and Human Development Extramural Research (\$411,451 provided to subrecipients)	620	1,609,811	**
93.865	Child Health and Human Development Extramural Research (Passed through customKYnetics, Inc.; Biomechanical Analysis)	620	37	**
93.865	Child Health and Human Development Extramural Research (Passed through Northwestern University; 0980520W297976)	620	42,352	**
93.865	Child Health and Human Development Extramural Research (Passed through Penn State University; 2913ISUDHHS0045)	620	54,173	**
93.865	Child Health and Human Development Extramural Research (Passed through University of Georgia; RR580323/7514917)	620	23,879	**
93.865	Child Health and Human Development Extramural Research (Passed through University of Michigan; HD04983701A2)	620	86,268	**
93.866	Aging Research (\$212,602 provided to subrecipients)	619	3,345,190	**
93.866	Aging Research (Passed through Indiana University; R01 AG010436)	619	9,994	**
93.866	Aging Research (Passed through Interactive Medical Development, Inc.; R42 AG021844-02)	619	152,345	**



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<u>U.S. Department of Health and Human Services (continued)</u>				
93.866	Aging Research (Passed through Research Foundation for Mental Hygiene, Inc.; 1003759-4-23532)	619	241,817	**
93.866	Aging Research (Passed through University of Alabama at Birmingham; AG028359-01)	619	7,521	**
93.866	Aging Research (Passed through University of California, San Diego; 135-00-ADCS)	619	51,362	**
93.866	Aging Research (Passed through University of Michigan; F015419)	619	96,586	**
93.866	Aging Research (Passed through University of Pittsburgh; 111538-3)	619	66,577	**
93.866	Aging Research (Passed through University of Washington; 295388)	619	56,567	**
93.866	Aging Research (Passed through Wake Forest University; N01-AG092115)	619	41,893	**
93.866	Aging Research (Passed through Brown University; 00000057)	620	12,665	**
93.866	Aging Research (Passed through Metabolic Technologies; MTI0303)	620	53,802	**
93.866	Aging Research (Passed through University of Georgia; RR546023/7605474)	620	86,671	**
93.867	Vision Research (\$1,079,106 provided to subrecipients)	619	5,353,143	**
93.867	Vision Research (Passed through Jaeb Center for Health Research; U10 EY 09435)	619	7,358	**
93.867	Vision Research (Passed through Medical College of Wisconsin; 5R01EY15518-02)	619	158,055	**
93.867	Vision Research (Passed through Ohio State University Research Foundation; RF0101094)	619	205,904	**
93.867	Vision Research (Passed through Spelman College; R33 EY013688-03)	619	136,544	**
93.867	Vision Research (Passed through University of North Texas Health Science Center; 71150-2005-001)	619	169,072	**
93.867	Vision Research (Passed through University of Pennsylvania; 5-43507, 5-45507)	619	5,941	**
93.867	Vision Research (Passed through University of Rochester; 413163-G)	619	23,493	**
93.867	Vision Research	620	17,240	**
93.879	Medical Library Assistance (\$6,474 provided to subrecipients)	619	224,217	**
93.884	Grants for Training in Primary Care Medicine and Dentistry	619	31,627	**
93.887	Health Care and Other Facilities	619	1,374,892	**
93.887	Health Care and Other Facilities	621	811,365	**
93.888	Specially Selected Health Projects (\$324,657 provided to subrecipients)	588	476,647	**
93.889	National Bioterrorism Hospital Preparedness Program (\$4,319,618 provided to subrecipients)	588	5,112,241	**
93.894	Resource and Manpower Development in the Environmental Health Sciences	619	932,109	**
93.912	Rural Health Care Services Outreach and Rural Health Network Development Program (Passed through Sioux Central Community School District; Tri-County Health Network)	620	17,538	**
93.913	Grants to States for Operation of Offices of Rural Health (\$23,076 provided to subrecipients)	588	112,068	**
93.917	HIV Care Formula Grants (\$726,474 provided to subrecipients)	588	2,030,377	**
93.918	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	619	531,596	**
93.925	Scholarships for Health Professions Students from Disadvantaged Backgrounds	619	216,398	*
93.928	Special Projects of National Significance	619	47,695	**
93.938	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	282	235,719	**
93.940	HIV Prevention Activities_Health Department Based (\$837,924 provided to subrecipients)	588	1,665,502	**

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CFDA Number	Federal Department / Program Name	State Agency (See pg 111)	Federal Expenditures/ Disbursements/ Issuances	Total By CFDA Number
<u>U.S. Department of Health and Human Services (continued)</u>				
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	588	116,353	116,353
93.952	Trauma Care Systems Planning and Development (\$1,657 provided to subrecipients)	588	3,208	3,208
93.955	Health and Safety Programs for Construction Work (Passed through Center to Protect Workers' Rights; 1030-30, 1030-40, 06-2-PS) (\$71,501 provided to subrecipients)	619	279,707 **	279,707
93.958	Block Grants for Community Mental Health Services (\$3,729,666 provided to subrecipients)	401	4,087,590	
93.958	Block Grants for Community Mental Health Services (Passed through Season's Center: Northwest Iowa Mental Health Center)	619	686 **	4,088,276
93.959	Block Grants for Prevention and Treatment of Substance Abuse (\$12,014,615 provided to subrecipients)	588	12,908,287	12,908,287
93.969	Geriatric Education Centers (\$8,833 provided to subrecipients)	619	116,524	116,524
93.977	Preventive Health Services Sexually Transmitted Diseases Control Grants (\$361,077 provided to subrecipients)	588	679,943	679,943
93.988	Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems	588	255,912	255,912
93.989	International Research and Research Training	619	444,880 **	444,880
93.991	Preventive Health and Health Services Block Grant (\$212,430 provided to subrecipients)	588	1,043,259	1,043,259
93.994	Maternal and Child Health Services Block Grant to the States (\$6,076,536 provided to subrecipients)	588	7,248,816	7,248,816
93.000	Other Federal Assistance:			
	Unknown Title	619	1,750 **	
	Unknown Title (Passed through American Medical Student Association; 230-03-0015)	619	2,195 **	
	Unknown Title (Passed through Case Western Reserve University; N01DK62203 AMD12)	619	206,583 **	
	Unknown Title (Passed through Cyberderm, Inc.; 013345-01)	619	8,850 **	
	Unknown Title (Passed through Danya International, Inc.; Dii-0151-PPD-UI)	619	1,234 **	
	Unknown Title (Passed through Emmes Corporation; HHSN260200500007)	619	5,771 **	
	Unknown Title (Passed through Saint Louis University; 06-0012, N01-AI-45250)	619	366,452 **	
	Unknown Title (Passed through Social and Scientific Systems, Inc.; SES-SUPS2-06-00040-000, SES-SUPS2-06-00041-000)	619	5,151 **	
	Unknown Title (Passed through University of Alabama at Birmingham; 4-01)	619	84,588 **	
	Unknown Title (Passed through University of Wisconsin; 930B716, 930N716)	619	16,435 **	
	Unknown Title (Passed through University of Wisconsin-Madison; 983N636)	619	48,952 **	
	Unknown Title	620	54 **	
	Unknown Title (Passed through Alliance for Prudent Use of Antibiotics; IOWAR0AR01)	620	19,885 **	
	Unknown Title (Passed through Henry County Empowerment Board; Project Reach 07/06-06/07)	620	53,515 **	
	Unknown Title (Passed through Mathematica Policy Research; 627906215)	620	10,657 **	
	Unknown Title (Passed through Molecular Express; IPRT0713)	620	35,684 **	867,756
Total U.S. Department of Health and Human Services			2,358,983,432	2,358,983,432

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<u>Corporation for National and Community Service</u>				
94.003	State Commissions	269	174,889	174,889
94.004	Learn and Serve America_School and Community Based Programs (\$155,572 provided to subrecipients)	282	180,442	
94.004	Learn and Serve America_School and Community Based Programs (Passed through National Council for the Social Studies; NCCS-03KCHMD002)	619	37,183	217,625
94.005	Learn and Serve America_Higher Education (Passed through State of Minnesota; A79577)	619	3,909	3,909
94.006	AmeriCorps (\$1,566,079 provided to subrecipients)	269	1,597,922	
94.006	AmeriCorps	542	128,142	
94.006	AmeriCorps	619	87,624	
94.006	AmeriCorps (Passed through Corporation for National and Community Service; 04GI03)	620	13,899 **	
94.006	AmeriCorps	621	48,278	1,875,865
94.009	Training and Technical Assistance	269	106,217	106,217
94.011	Foster Grandparent Program	411	210,147	210,147
Total Corporation for National and Community Service			2,588,652	2,588,652
<u>Social Security Administration</u>				
96.001	Social Security_Disability Insurance	131	465,451	
96.001	Social Security_Disability Insurance	283	18,226,079	18,691,530
96.006	Supplemental Security Income (Passed through Association of University Centers on Disabilities; IA04-05, IA05-06; PMU 06 IA)	619	248,551	248,551
96.007	Social Security_Research and Demonstration (\$29,778 provided to subrecipients)	619	221,509 **	221,509
96.008	Social Security - Work Incentives Planning and Assistance Program	309	128,444	128,444
Total Social Security Administration			19,290,034	19,290,034
<u>U.S. Department of Homeland Security</u>				
97.004	State Domestic Preparedness Equipment Support Program (\$638,598 provided to subrecipients)	583	3,697,382	3,697,382
97.008	Urban Areas Security Initiative	583	369,359	369,359
97.012	Boating Safety Financial Assistance	542	1,505,065	1,505,065
97.017	Pre-Disaster Mitigation (PDM) Competitive Grants (\$438,125 provided to subrecipients)	583	554,663	554,663
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	542	66,727	66,727
97.029	Flood Mitigation Assistance (\$130,610 provided to subrecipients)	583	140,224	140,224
97.032	Crisis Counseling	401	203,632	203,632
97.034	Disaster Unemployment Assistance	309	97,802	97,802
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters) (\$12,511,950 provided to subrecipients)	583	12,993,956	12,993,956
97.039	Hazard Mitigation Grant (\$304,833 provided to subrecipients)	583	354,709	354,709
97.041	National Dam Safety Program	542	177,213	177,213
97.042	Emergency Management Performance Grants (\$1,234,847 provided to subrecipients)	583	2,436,529	2,436,529
97.043	State Fire Training Systems Grants	595	48,142	48,142
97.050	Presidentially Declared Disaster Assistance to Individuals and Households - Other Needs	401	142,059	142,059
97.067	Homeland Security Grant Program (\$3,657,070 provided to subrecipients)	583	9,967,393	9,967,393

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<u>U.S. Department of Homeland Security (continued)</u>				
97.070	Map Modernization Management Support	542	15,662	15,662
97.078	Buffer Zone Protection Plan (BZPP) (\$18,627 provided to subrecipients)	583	26,835	26,835
97.081	Law Enforcement Training and Technical Assistance	595	107,685	107,685
	Total U.S. Department of Homeland Security		32,905,037	32,905,037
<u>U.S. Agency for International Development</u>				
98.000	Other Federal Assistance:			
	Unknown Title (Passed through Association Liaison Office For University Cooperation in Development; HNEA00970005900, University Cooperation, Policy Harmonization Project) (\$244,280 provided to subrecipients)	620	588,396	**
	Unknown Title (Passed through International Center for Tropical Agricultural; Alleviate Vitamin A Deficiency, High Beta Carotene Maize, Provitamin A Content)	620	94,945	**
	Unknown Title (Passed through Development Alternatives, Inc.; 408000P001)	620	3,599	**
	Unknown Title (Passed through Higher Institute for Agricultural Cooperatives; Ag Research)	620	593	**
	Unknown Title (Passed through International Crops Research Institute; 690A00050018500, Seed Commercialization)	620	226,617	**
	Unknown Title (Passed through University of California; 1332528, 01625824) (\$154,484 provided to subrecipients)	620	285,181	**
	Unknown Title (Passed through Virginia Polytechnic Institute and State University; 19223425631)	620	69,307	**
	Unknown Title (Passed through World Learning Global Training; Accelerated Growth Croatia) (\$24,169 provided to subrecipients)	620	50,000	**
	Total U.S. Agency for International Development		1,318,638	1,318,638
	Total Federal Financial Assistance		4,783,368,399	4,783,368,399

\* Combined student financial assistance expenditures treated as a major federal financial assistance program.

\*\* Research and development grant expenditures treated as a major federal financial assistance program.

\*\*\* CFDA 14.239 HOME Investment Partnerships Program includes the balance of loans from previous years of \$78,370,680 for which the federal government imposes continuing compliance requirements.

**State of Iowa**

Notes to Schedule of Expenditures of Federal Awards

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**(1) Significant Accounting Policies**

Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, requires a Schedule of Expenditures of Federal Awards showing total federal awards expended for each individual federal program. Programs listed in the Catalog of Federal Domestic Assistance (CFDA) are so identified. Programs not in the catalog are identified as other federal assistance.

A. Reporting Entity

The reporting entity includes all state departments and entities included in the State's Comprehensive Annual Financial Report.

B. Basis of Presentation

In accordance with OMB Circular A-133, federal financial assistance is defined as assistance which non-federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations and other assistance, but does not include amounts received as reimbursement for services rendered to individuals.

Type A programs, as defined by OMB Circular A-133, are those programs for the State of Iowa which exceeded \$12,500,000 in federal awards expended during the audit period.

C. Basis of Accounting

Expenditures are presented on the modified accrual basis of accounting except for those of the universities which are on the accrual basis.

D. Grantees

Assistance received directly from the federal government is shown by the grantee receiving the funds. Assistance received from other entities is so noted.

**(2) Non-Cash Assistance**

Non-cash assistance was as follows:

	Issuances Year ended June 30, 2007	Inventory June 30, 2007
Commodities	\$ 14,984,841	1,585,341
Vaccines	15,856,701	15,330,524

Donated federal surplus personal property inventory is presented at the fair market value of the property received. The fair market value was estimated to be 23.3% of the property's original acquisition value, which is provided by the U.S. General Services Administration. This property was not reported in the Comprehensive Annual Financial Report.

**(3) Federally Funded Loan Programs**

Loan balances of federally funded loan programs at June 30, 2007 were as follows:

CFDA No.	Program	Outstanding Loans June 30, 2007
14.228	Community Development Block Grants/ State's Program	\$ 113,750
14.239	HOME Investment Partnerships Program	84,792,776
20.308	Local Rail Freight Assistance	270,410
66.458	Capitalization Grants for Clean Water State Revolving Funds	311,823,509 *
66.468	Capitalization Grants for Drinking Water State Revolving Funds	184,363,226 *
84.038	Federal Perkins Loan Program – Federal Capital Contributions	50,338,293
93.264	Nurse Faculty Loan Program (NFLP)	273,029
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	11,266,106
93.364	Nursing Student Loans	1,894,777

\* The outstanding loans consist of federal and state funds.

**(4) Unemployment Insurance**

Unemployment Insurance expenditures for the year ended June 30, 2007, reported as CFDA 17.225, included the following:

Federal funds	\$ 32,882,547
State funds	<u>337,625,213</u>
Total	<u>\$ 370,507,760</u>

**State of Iowa**



State of Iowa  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2007

**Part I: Summary of the Independent Auditor's Results:**

- (a) Unqualified opinions were issued on the financial statements.
- (b) Significant deficiencies in internal control over financial reporting were disclosed by the audit of the financial statements, which were not considered to be material weaknesses. These were reported under separate cover.
- (c) The audit did not disclose any non-compliance which is material to the financial statements.
- (d) Significant deficiencies in internal control over major programs were disclosed by the audit of the financial statements, including a material weakness.
- (e) The independent auditor's report on compliance for major programs expressed an unqualified opinion for each of the major programs except for CFDA #97.036, Disaster Grants – Public Assistance (Presidentially Declared Disasters), for which an adverse opinion was expressed.
- (f) The audit disclosed findings which were required to be reported in accordance with Office of Management and Budget Circular A-133, Section .510(a).
- (g) Major programs were as follows:
  - CFDA Number 07.000 – HIDTA Award
  - CFDA Number 10.550 – Food Donation
  - CFDA Number 10.558 – Child and Adult Care Food Program
  - CFDA Number 14.228 – Community Development Block Grants/State's Program
  - CFDA Number 14.239 – HOME Investment Partnerships Program
  - CFDA Number 17.225 – Unemployment Insurance
  - CFDA Number 17.245 – Trade Adjustment Assistance
  - CFDA Number 20.205 – Highway Planning and Construction
  - CFDA Number 20.500 – Federal Transit\_Capital Investment Grants
  - CFDA Number 20.509 – Formula Grants for Other Than Urbanized Areas
  - CFDA Number 21.000 – Temporary State Fiscal Relief (Jobs and Growth Tax Reconciliation Act of 2003)
  - CFDA Number 66.458 – Capitalization Grants for Clean Water State Revolving Funds
  - CFDA Number 66.468 – Capitalization Grants for Drinking Water State Revolving Funds

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

- CFDA Number 81.042 – Weatherization Assistance for Low-Income Persons
- CFDA Number 84.048 – Vocational Education\_Basic Grants to States
- CFDA Number 84.287 – Twenty-First Century Community Learning Centers
- CFDA Number 90.401 – Help America Vote Act Requirements Payments
- CFDA Number 93.268 – Immunization Grants
- CFDA Number 93.283 – Centers for Disease Control and Prevention\_Investigations and Technical Assistance
- CFDA Number 93.556 – Promoting Safe and Stable Families
- CFDA Number 93.558 – Temporary Assistance for Needy Families
- CFDA Number 93.563 – Child Support Enforcement
- CFDA Number 93.568 – Low-Income Home Energy Assistance
- CFDA Number 93.658 – Foster Care\_Title IV-E
- CFDA Number 93.659 – Adoption Assistance
- CFDA Number 93.767 – State Children’s Insurance Program
- CFDA Number 93.959 – Block Grants for Prevention and Treatment of Substance Abuse
- CFDA Number 97.036 – Disaster Grants – Public Assistance (Presidentially Declared Disasters)
- Clustered Programs:
  - Food Stamp Cluster:
    - CFDA Number 10.551 – Food Stamps
    - CFDA Number 10.561 – State Administrative Matching Grants for Food Stamp Program
  - Nutrition Cluster:
    - CFDA Number 10.553 – School Breakfast Program
    - CFDA Number 10.555 – National School Lunch Program
    - CFDA Number 10.556 – Special Milk Program for Children
    - CFDA Number 10.559 – Summer Food Service Program for Children

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

Employment Service Cluster:

- CFDA Number 17.207 – Employment Service/Wagner-Peyser Funded Activities
- CFDA Number 17.801 – Disabled Veterans' Outreach Program
- CFDA Number 17.804 – Local Veterans' Employment Representative Program

WIA Cluster:

- CFDA Number 17.258 – WIA Adult Program
- CFDA Number 17.259 – WIA Youth Activities
- CFDA Number 17.260 – WIA Dislocated Workers

Special Education Cluster:

- CFDA Number 84.027 – Special Education\_Grants to States
- CFDA Number 84.173 – Special Education\_Preschool Grants

Child Care Cluster:

- CFDA Number 93.575 – Child Care and Development Block Grant
- CFDA Number 93.596 – Child Care Mandatory and Matching Funds of the Care and Development Fund

Medicaid Cluster:

- CFDA Number 93.775 – State Medicaid Fraud Control Units
- CFDA Number 93.776 – Hurricane Katrina Relief
- CFDA Number 93.777 – State Survey and Certification of Health Care Providers and Suppliers
- CFDA Number 93.778 – Medical Assistance Program

Disability Insurance/SSI Cluster:

- CFDA Number 96.001 – Social Security\_Disability Insurance
- CFDA Number 96.006 – Supplemental Security Income

Homeland Security Cluster:

- CFDA Number 97.004 – State Domestic Preparedness Equipment Support Program
- CFDA Number 97.067 – Homeland Security Grant Program

Student Financial Assistance Cluster:

(See \* on the Schedule of Expenditures of Federal Awards)

Research and Development Cluster:

(See \*\* on the Schedule of Expenditures of Federal Awards)

- (h) The dollar threshold used to distinguish between Type A and Type B programs was \$12,500,000.
- (i) The State of Iowa did not qualify as a low-risk auditee.

State of Iowa  
Schedule of Findings and Questioned Costs  
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**Part II: Findings Related to the Financial Statements:**

**SIGNIFICANT DEFICIENCIES:**

Reported under separate cover.

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

**Key to Numbering of Findings in Part III:**

Part III Example: 07-III-USDA-401-1

- 07 – Fiscal Year Finding reported in (i.e. Fiscal Year Ended June 30, 2007)
- III – Part Number of the Schedule of Findings and Questioned Costs
- USDA – Federal Agency identification. In this case, the U.S. Department of Agriculture. See table of Federal Agency by Agency Identification on page 110.
- 401 – State Agency identification number. In this case, the Iowa Department of Human Services. See table of Iowa State Agencies by Agency Number on page 111.
- 1 – Comment Number for the Federal Agency

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

**Part III: Findings and Questioned Costs For Federal Awards:**

**U.S. Department of Agriculture**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 10.551 – Food Stamps**

**Agency Number: 00801619956008**

**Federal Award Year: 2006, 2007**

**Iowa Department of Human Services**

**07-III-USDA-401-1**

DHS Field Office Supervisor Case Readings – For fiscal year 2007, ten county offices were visited. In conjunction with this limited review, the following condition was noted.

Title 24-A-11 of the Employees' Manual states, in part, Income Maintenance Supervisors shall read cases for accuracy and thoroughness. The Department's quality assurance review process requires a minimum of twenty-four cases to be read per month. In six county offices, the minimum number of required cases per month was not read by a supervisor.

Recommendation – The Department should ensure compliance with the provisions of the Employees' Manual and the quality assurance review process.

Response and Corrective Action Planned – Each Income Maintenance Supervisor is required to read a minimum of twenty-four cases per month. On June 4, 2007, recognizing there are justifiable reasons why a supervisor may not be able to read twenty-four cases in a particular month, the Income Maintenance Business Partners issued a revised requirement stating a supervisor must average twenty-four cases per month in a six month period. Based on the new policy requirement, four out of the six supervisors would have met the revised case reading requirements to average twenty-four cases read in a six month period.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

**CFDA Number: 10.553 – School Breakfast Program**  
**Agency Number: 2006IN109943, 2007IN109943**  
**Federal Award Year: 2006, 2007**  
**Iowa Department of Education**

**CFDA Number: 10.555 – National School Lunch Program**  
**Agency Number: 2006IN109943, 2007IN109943**  
**Federal Award Year: 2006, 2007**  
**Iowa Department of Education**

**CFDA Number: 10.556 – Special Milk Program for Children**  
**Agency Number: 2006IN109943, 2007IN109943**  
**Federal Award Year: 2006, 2007**  
**Iowa Department of Education**

**CFDA Number: 10.558 – Child and Adult Care Food Program**  
**Agency Number: 2006IN202043, 2007IN202043, 2006IN109943, 2007IN109943**  
**Federal Award Year: 2006, 207**  
**Iowa Department of Education**

**CFDA Number: 10.559 – Summer Food Service Program for Children**  
**Agency Number: 2006IN109943, 2007IN109943**  
**Federal Award Year: 2006, 2007**  
**Iowa Department of Education**

**07-III-USDA-282-2**

Timely Submission – Federal requirements state the Department must submit the Summer Food (SF) 269 reports by dates specified in Title 7 of the Code of Federal Regulations (CFR) 277.11(c)(4). Two of the five required reports were not submitted timely.

Recommendation – The Department should ensure the reports are submitted timely.

Response and Corrective Action Planned – The Department will review its procedures for the development and submission of the Summer Food 269 reports to ensure all reports are submitted timely. We are beginning the development of a payment and reporting calendar that should assist in this effort.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

**CFDA Number: 10.558 – Child and Adult Care Food Program**

**Agency Number: 2007IN202043**

**Federal Award Year: 2007**

**Iowa Department of Education**

**07-III-USDA-282-3**

Administrative Reviews – Title 7 Code of Federal Regulations (CFR) 226.6(m)(4) states the Department is to review sponsoring organizations every three years for sponsors having 1-100 facilities and every two years for those having greater than 100 facilities. One center had no reviews on file. Also, one center's review had no supporting documentation indicating administrative costs were allowable.

Recommendation – The Department should ensure sponsoring facilities are reviewed within the proper cycle and adequate supporting documentation of the review is maintained.

Response and Corrective Action Planned – Per discussion with the Office of Auditor of State, the audit exceptions were identified within two agreements of the program. In the first agreement, the sponsor review form has been misplaced and efforts to locate the missing review form have not been successful. A note dated March 1, 2008 acknowledging the missing document and efforts to locate said document is on file with the review report. An additional attempt will be made to locate the missing document. The second file did not document the request for approval to report CACFP administrative expenses on their approved budget. CACFP administrative expenses were not claimed and review questions relating to administrative costs are therefore “Not Applicable” to this institution. Program reviewers will be instructed to enter a “Yes”, or “No” or “N/A” response, as applicable, to all required review questions.

Conclusion – Response accepted.



State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

**U.S. Department of Housing and Urban Development**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 14.228 – Community Development Block Grants/State’s Program**

**Agency Number: B-05-DC-19-0001, B-06-DC-19-0001, B-07-DC-19-0001**

**Federal Award Year: 2005, 2006, 2007**

**Iowa Department of Economic Development**

**07-III-HUD-269-1**

Subrecipient Monitoring – Under the Community Development Block Grant (CDBG) program, housing rehabilitation grants may only be awarded to local governments. A local government may administer the program or may enter into a subrecipient agreement with an administrative entity, such as a Council of Governments, to administer the program. When a local government enters into such an agreement, the government effectively passes down all federal requirements of the program to the administrative entity, except for approving final reports and requesting funds. The agreement may not identify the administrative entity as a subrecipient when, in fact, the administrative entity becomes a subrecipient and must comply with CDBG program and OMB Circular A-133 requirements upon entering into the agreement. In addition, upon entering into the agreement, the local government is responsible for monitoring the administrative entity for compliance with CDBG and OMB Circular A-133 requirements.

The Department has not advised local governments that administrative entities become subrecipients upon execution of an agreement in which the administrative entity agrees to administer the program. In addition, the Department has not made local governments aware of subrecipient monitoring requirements under OMB Circular A-133.

Recommendation – The Department should develop and implement policies and procedures to ensure local governments are aware of the subrecipient relationship created when the local government enters into a subrecipient agreement with an administrative entity to administer the program. The policies and procedures should include the subrecipient monitoring procedures required under OMB Circular A-133.

Response and Corrective Action Planned – The Department attempted to address some of the issues relating to subrecipient agreements in the 2007 program year, including a nine-point explanation of subrecipient parameters and requirements. In response to the finding noted above, the Department now plans to add additional language to the Management Guide to explain to local governments when any of the functions of a project such as, general administration, technical services, or the “full-service” activities that require a detailed subrecipient agreement, are contracted out to an administrative entity the federal and state regulations related to those contracted activities pass through to the Council of Governments or other administrative entity.

State of Iowa

Schedule of Findings and Questioned Costs

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The Management Guide will also clarify to the local government their responsibility for monitoring the administrative entity and ensuring the entity complies with all applicable federal and state regulations. If an administrative entity performs many of the program functions on behalf of the local government, particularly the receipt and payment of bills without prior local government approval, then a more detailed subrecipient agreement will be required, rather than a simple administrative agreement and/or technical services contract. The subrecipient agreement and the relationship between the local government and the administrative entity will be required to be consistent with the Department's "Subrecipient Agreement Usage Parameters" as noted in the Management Guide.

In addition to the aforementioned items being added to the Management Guide, the Department will provide the information at the annual Recipient Workshop attended by local governments and their administrative entities.

Conclusion – Response accepted.

**CFDA Number: 14.228 – Community Development Block Grants/State's Program**  
**Agency Number: B-05-DC-19-0001, B-06-DC-19-0001, B-07-DC-19-0001**  
**Federal Award Year: 2005, 2006, 2007**  
**Iowa Department of Economic Development**

**CFDA Number: 14.239 – HOME Investment Partnerships Program**  
**Agency Number: M-05-SG-19-0001, M-06-SG-19-0001, M-07-SG-19-0001**  
**Federal Award Year: 2005, 2006, 2007**  
**Iowa Department of Economic Development**

**07-III-HUD-269-2**

Cash Management – Effective cash management procedures provide for minimizing the amount of time between the drawdown/request for federal funds and the disbursement of those funds. As stated in the Cash Management Improvement Act (CMIA) Agreement, the CDBG and HOME programs are funded on a pre-issuance basis. This means federal draws are not to be deposited more than three days prior to the date of disbursement.

A review of the Department's ledgers and cash management system identified one of fifteen payroll draws for CDBG and one of twenty-four payroll draws for HOME were not drawn within the proper time period.

Recommendation – The Department should develop and implement procedures to ensure federal funds are drawn in amounts sufficient to cover current needs and are disbursed in a timely manner without carrying excessive daily balances.

Response and Corrective Action Planned – The draw noted above for both CDBG and HOME was not drawn within the proper time period due to an employee vacation. The Department will implement procedures to ensure draws are made within the proper time period in all instances, including employee vacations.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

**CFDA Number: 14.228 – Community Development Block Grants/State’s Program**  
**Agency Number: B-05-DC-19-0001, B-06-DC-19-0001, B-07-DC-19-0001**  
**Federal Award Year: 2005, 2006, 2007**  
**Iowa Department of Economic Development**

**CFDA Number: 14.239 – HOME Investment Partnerships Program**  
**Agency Number: M-05-SG-19-0001, M-06-SG-19-0001, M-07-SG-19-0001**  
**Federal Award Year: 2005, 2006, 2007**  
**Iowa Department of Economic Development**

**07-III-HUD-269-3**

Performance and Evaluation Report (OMB No. 2506-0085) – An annual Performance and Evaluation Report is due from each federal grantee within ninety days of the close of its program year in a format suggested by the U.S. Department of Housing and Urban Development (HUD). HUD encourages submissions of the report in both paper and computerized formats. Among other factors, the report is to include a description of the use of funds during the program year and an assessment of the grantee’s use for the priorities and objectives identified in its plan.

The Department’s 2006 Annual Performance and Evaluation Report overstated the units produced by 100 units in the “Investment of Available Resources” section and “Households Assisted with Housing for Other Renters” was understated by 154 households.

Recommendation – The Department should review the Annual Performance and Evaluation Report prior to submission to ensure accurate reporting of the Department’s performance measures.

Response and Corrective Action Plan – The overstatement of units in the “Investment of Available Resources” section and understatement of units in the “Households Assisted with Housing for Other Renters” section was due to an error when transferring the figures from staff work papers to the report. The Department will make every effort in the future to ensure the figures are transferred accurately.

Conclusion – Response accepted.

State of Iowa

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For the Year Ended June 30, 2007

**CFDA Number: 14.228 – Community Development Block Grants/State’s Program**

**Agency Number: B-05-DC-19-0001, B-06-DC-19-0001, B-07-DC-19-0001**

**Federal Award Year: 2005, 2006, 2007**

**Iowa Department of Economic Development**

**07-III-HUD-269-4**

Subrecipient Monitoring – OMB Circular A-133 requires a pass-through entity to be responsible for monitoring the activities of the subrecipients, as necessary, to ensure federal awards are used for authorized purposes and in compliance with laws, regulations and provisions of the contract or grant. The Circular also requires each state to ensure required audit reports of subrecipients are completed within nine months of the end of the subrecipient’s audit period, issue a management decision on audit findings within six months of receipt of the subrecipient’s audit report and ensure the subrecipient takes timely and appropriate corrective action on all audit findings.

- (a) The Department has established policies and procedures to be followed in the performance of subrecipient monitoring. In accordance with policies, the Department must ensure funds are not expended or obligated before the Department approves the subrecipient’s request for release of funds (RROF). For two of twenty-five CDBG project files tested, the RROF letter was appropriately included in the file. However, the RROF publication notice was not located in the project file.
- (b) The Department has established policies and procedures to review audit reports for subrecipients who expend more than \$500,000 in federal awards from the Department each year. For three of eight CDBG project files tested, an informal review was conducted. However, a formal review was not completed. The findings were noted on the cover of the annual report, but not reported on the review sheet in accordance with policies. Additionally, no follow-up was conducted on the findings indicated.

Recommendation –

- (a) The Department should ensure policies and procedures are followed to ensure all required documents have been received and approval is given prior to expending or obligating funds.
- (b) The Department should ensure audit reports are formally reviewed for all subrecipients which receive \$500,000 or more in federal awards each year.

Response and Corrective Action Planned –

- (a) For the two projects noted above, the notice was published. However, the publication notice was not included in the project file. Upon receipt of this comment, CDBG staff has obtained the publication notices and placed them in the appropriate file.

State of Iowa

Schedule of Findings and Questioned Costs

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- (b) The Department currently does not complete formal review paperwork on audit reports until the close-out process for a project is underway. For the projects cited above, the audit coordinator reviewed the audit reports and noted any findings on the report. These notes would then be referred to upon close-out. For audits reviewed prior to the end of the project, any significant findings are communicated to the Project Manager for their attention during monitoring. In the future, the audit coordinator will document communication with the Project Manager in the project file to demonstrate appropriate actions are being taken in response to any significant audit findings.

Conclusion – Response accepted.

**CFDA Number: 14.239 – HOME Investment Partnerships Program**

**Agency Number: M-05-SG-19-0001, M-06-SG-19-0001, M-07-SG-19-0001**

**Federal Award Year: 2005, 2006, 2007**

**Iowa Department of Economic Development**

**07-III-HUD-269-5**

Suspension and Debarment – OMB Circular A-133 states the Department is prohibited from contracting with or making awards under covered transactions to parties who are suspended or debarred. The Department has established procedures to ensure transactions are with contractors who are not suspended or debarred. The contractor eligibility form in the project file could not be located for one of ten files tested.

Recommendation – The Department should perform adequate procedures to ensure all required documentation, including contractor eligibility forms, are in the project files.

Response and Corrective Action Planned – The Contractor on this project had previously been found to not be suspended or debarred and the local project administrator assumed the previous clearance would still be in effect for this project. The Department has implemented procedures to ensure local project administrators are aware a new contractor clearance should be conducted for each new project.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

**U.S. Department of Labor**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 17.207 – Employment Service**

**Agency Number: ES14864SJ, ES14864SL, ES14821PL, ES14864TY, ES15695VL,  
ES15695VM, ES15695WR**

**Federal Award Year: 2005, 2006, 2007**

**Iowa Department of Workforce Development**

**CFDA Number: 17.225 – Unemployment Insurance**

**Agency Number: UI14434QD, UI15121TM, UI15798FO**

**Federal Award Year: 2005, 2006, 2007**

**Iowa Department of Workforce Development**

**CFDA Number: 17.258 – WIA Adult Program**

**Agency Number: AA14675SS, AA15479VC**

**Federal Award Year: 2006, 2007**

**Iowa Department of Workforce Development**

**CFDA Number: 17.259 – WIA Youth Activities**

**Agency Number: AA14675QY, AA15479UT, AA15479WL**

**Federal Award Year: 2005, 2006, 2007**

**Iowa Department of Workforce Development**

**CFDA Number: 17.260 – WIA Dislocated Workers**

**Agency Number: EM15064RM, EM14966PU, EM15014PU, EM15366SW, AA14675SU,  
AA15479VE, EM15779VP, EM15911VP,  
EM15990VP, EM16096VP, AA15479WN**

**Federal Award Year: 2005, 2006, 2007**

**Iowa Department of Workforce Development**

**07-III-DOL-309-1**

Payroll Allocation – The Department performs a time study on a monthly basis to determine percentages of time spent on various federal programs within a designated cost pool. The percentages are based upon certifications submitted by the employees working within the cost pool. The percentages are compiled on a monthly basis and a quarterly average is calculated. Utilizing the quarterly averages, total costs are distributed to the federal programs within the cost pool.

Review of work report information provided by employees on the state payroll system indicated five employee's total time charged to the cost pool did not agree with the percentage of time certified for one quarter. Also, one employee charged time to the cost pool for a portion of the fiscal year but was not included in the time study.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

Recommendation – The Department should develop procedures to ensure payroll certifications are supported by actual time charged through the state payroll system. Also, the Department should ensure all employees turn in signed time studies on a timely basis.

Response and Corrective Action Planned – Returning time studies on a timely basis has continued to be the leading cause of any errors found of this nature. Due to the fact that federal reports are due within thirty days on some programs and forty-five days after the end of the quarter on other programs, there is a very short turnaround necessary to get time studies completed, turned in to financial management and incorporated into our allocation of the previous month's costs. There have been occasions where the federal reports had to be completed before all time studies were turned in. IWD will take steps necessary to enforce the rule that time studies are to be turned in within sufficient time to complete federal reports. It should be noted however, that the four instances cited constitute 1% of the total time studies submitted on an annual basis. Therefore, any discrepancies found would result in immaterial variances between the amount charged and that would have been charged, had the time studies been completed in a more timely manner.

Conclusion – Response accepted.

**CFDA Number: 17.225 – Unemployment Insurance**  
**Agency Number: UI14434QD, UI15121TM, UI15798FO**  
**Federal Award Year: 2005, 2006, 2007**  
**Iowa Department of Workforce Development**

**CFDA Number: 17.245 – Trade Adjustment Assistance**  
**Agency Number: TA14379QP, UI15121TZ, UI15121UD, TA15302UA, UI15798XM,**  
**UI15798XN, TA15898WW**  
**Federal Award Year: 2005, 2006, 2007**  
**Iowa Department of Workforce Development**

**07-III-DOL-309-2**

Cash Management – Effective cash management procedures provide for minimizing the amount of time between the drawdown/request for federal funds and the disbursement of these funds. They also minimize the amount of state and other federal funds used to supplant programs until federal funds are received.

For the Unemployment Insurance program, fourteen instances were noted where the cash balance was excessive for five or more consecutive days.

For the Trade Adjustment Assistance program, four instances were noted where the cash balance was excessive for six or more consecutive days.

Recommendation – The Department should monitor cash balances to ensure balances on hand are sufficient to cover current needs and are disbursed in a timely manner without carrying excessive daily balances.

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Schedule of Findings and Questioned Costs

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Response and Corrective Action Planned – IWD will continue to monitor each drawdown received to ensure funds are not requested until they are necessary and expended in a timely manner. It should be pointed out that IWD performed its own internal analysis of drawdowns in this fund and came to different conclusions than those cited by the auditors. The sample period chosen by IWD coincided with the time period cited by the auditors as having excess cash. Our analysis did not show that to be the case for the same time period. In either case, we will continue to monitor balances and limit cash balances to only immediate cash needs.

Conclusion – Response accepted considering there may be slight perspective differences in the manner in which each analysis is performed.

**CFDA Number: 17.258 – WIA Adult Program**  
**Agency Number: AA14675SS, AA15479VC**  
**Federal Award Year: 2006, 2007**  
**Iowa Department of Workforce Development**

**CFDA Number: 17.259 – WIA Youth Activities**  
**Agency Number: AA14675QY, AA15479UT, AA15479WL**  
**Federal Award Year: 2005, 2006, 2007**  
**Iowa Department of Workforce Development**

**CFDA Number: 17.260 – WIA Dislocated Workers**  
**Agency Number: EM15064RM, EM14966PU, EM15014PU, EM15366SW,**  
**AA14675SU, AA15479VE, EM15779VP, EM15911VP,**  
**EM15990VP, EM16096VP, AA15479WN**  
**Federal Award Year: 2005, 2006, 2007**  
**Iowa Department of Workforce Development**

**07-III-DOL-309-3**

Subrecipient Monitoring – OMB Circular A-133 requires each state to have a monitoring system which provides for annual on-site monitoring reviews of subrecipient's compliance with U.S. Department of Labor uniform administrative requirements, ensures established policies to achieve program quality and outcomes meet the Workforce Investment Act's objectives and enables the Governor to determine if subrecipients and contractors are in substantial compliance with Workforce Investment Act (WIA) requirements. The Circular also requires each state to ensure required audit reports of subrecipients are completed within nine months of the end of the subrecipient's audit period, issue a management decision on audit findings within six months of receipt of the subrecipient's audit report and ensure the subrecipient takes timely and appropriate corrective action on all audit findings.

The Department has established policies and procedures to be followed in the performance of subrecipient program monitoring. In accordance with policies, the Department issues an initial determination letter to the subrecipient. The policies also state a final determination will be issued to the subrecipient within twenty days after receipt of the response from the subrecipient. For two of ten subrecipients tested, the final determinations for program monitoring visits had not been sent within twenty days of receipt of the response.



State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

Recommendation – The Department should ensure policies and procedures are followed to provide subrecipients with final determinations for program monitoring visits on a timely basis.

Response and Corrective Action Planned – The Department will continue to perform its own internal monitoring of program compliance reports and ensure all are completed within the required time frame. Staff are aware of the deadlines and the importance of compliance with those deadlines.

Conclusion – Response accepted.

**CFDA Number: 17.258 – WIA Adult Program**  
**Agency Number: AA13798PQ, AA14675RI, AA14675SS**  
**Federal Award Year: 2005, 2006**  
**Iowa Department of Workforce Development**

**CFDA Number: 17.259 – WIA Youth Activities**  
**Agency Number: AA13798NZ, AA14675QY**  
**Federal Award Year: 2004, 2005**  
**Iowa Department of Workforce Development**

**CFDA Number: 17.260 – WIA Dislocated Workers**  
**Agency Number: EM10885MR, EM15064RM, EM10882PU, EM14966PU, EM15014PU, EM15366SW, AA13798PS, AA14675RK, AA14675SU**  
**Federal Award Year: 2004, 2005, 2006**  
**Iowa Department of Workforce Development**

**07-III-DOL-309-4**

Grant Management – The Office of Auditor of State conducted an investigation related to grants awarded by the Iowa Department of Workforce Development to the Central Iowa Employment and Training Consortium (CIETC) for the programs identified above. Disbursements to CIETC for the above programs for the grant period July 1, 2003 through September 30, 2005 totaled \$3,296,531. The investigation resulted in a report dated March 29, 2006 issued to the Director of the Iowa Department of Workforce Development and the Offices of Inspector General for the U.S. Departments of Labor and Health and Human Services. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/0614-1602-BOP0.pdf>. Investigations by State and Federal officials are on going. A settlement between the State of Iowa and the U.S. Department of Labor has been reached and payment is to be made.

Response and Corrective Action Planned – Department response not requested.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

**U.S. Department of Transportation**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 20.205 – Highway Planning and Construction**

**Agency Number: None**

**Federal Award Year: 2007**

**Iowa Department of Transportation**

**07-III-DOT-645-1**

Davis-Bacon – The Department has established policies and procedures to be followed regarding Davis-Bacon wage rate requirements. The Department's Construction Manual, Chapter 2.24, requires the project engineer to document findings of the wage rate interview for the EEO Project Site Inspection/Wage Rate Interview form (Form No. 650170). This form was not on file for two of thirty projects tested.

Recommendation – The Department should ensure the established procedures are followed so the Employee Wage Rate Interview forms are completed and filed in the project files.

Response and Corrective Action Planned – This requirement continues to be emphasized to field offices and offices that have missed these in the past have been counseled on the established procedures.

Conclusion – Response accepted.

**CFDA Number: 20.509 – Formula Grants for Other Than Urbanized Areas**

**Agency Number: None**

**Federal Award Year: 2007**

**Iowa Department of Transportation**

**07-III-DOT-645-2**

Subrecipient Monitoring of Davis-Bacon – OMB Circular A-133 requires a pass-through entity to be responsible for monitoring the activities of the subrecipients, as necessary, to ensure federal awards are used for authorized purposes in compliance with laws, regulations, and provisions of the contract or grant. In some instances the Department delegates responsibility for compliance with requirements related to Davis-Bacon to the director of a transit agency which is the subrecipient for these projects. The Department has no written policies and procedures to ensure subrecipient monitoring includes compliance with the Davis-Bacon Act.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

Recommendation – The Department should develop and implement written policies and procedures to determine and ensure compliance with Davis-Bacon requirements on federally participating Federal Transit Authority (FTA) projects. The written policies and procedures should require oversight activities be performed during the course of the project to ensure federal requirements are met, including submission of certified wage information, and corrective action taken when non-compliance was noted. Adequate documentation should be maintained of the oversight activities performed, the findings noted and the corrective action take.

Response and Corrective Action Planned – The Davis-Bacon requirements were presented to the transit managers at the Iowa Public Transit Association meeting in June 2007. The requirements were to be incorporated in to the revised procurement chapter of the Iowa Transit Managers Handbook, but completion of that has been delayed due to staffing changes. It is anticipated the revised chapter will be published by Fall of 2008.

Conclusion – Response accepted.

**CFDA Number: 20.509 – Formula Grants for Other Than Urbanized Areas**

**Agency Number: None**

**Federal Award Year: 2007**

**Iowa Department of Transportation**

**07-III-DOT-645-3**

Subrecipient Monitoring – OMB Circular A-133 requires a pass-through entity to be responsible for monitoring the activities of subrecipients, as necessary, to ensure federal awards are used for authorized purposes in compliance with laws, regulations, and provisions of the contract or grant. To assist with monitoring of subrecipients, the Department requires transit agencies to submit quarterly and annual transit history reports. However, the procedures are not adequate to verify accuracy of the reports.

Recommendation – The Department should develop and implement written policies and procedures for overseeing and monitoring the accuracy of the transit history reports submitted by the transit agencies.

Response and Corrective Action Planned – The existing review procedures were put in writing last summer and were published to the Office of Public Transit website as a way to ensure accurate reporting. The procedures were used in the review of the fiscal year 2007 statistics during the Fall of 2007. After discussing the process with several transit managers and discovering no one seemed to be aware that the process was documented on the Transit website, the Office of Public Transit is now working with the Planning and Model Support Team to publish the process in the portal page used by transit system staff to input their reports.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

**CFDA Number: 20.509 – Formula Grants for Other Than Urbanized Areas**

**Agency Number: None**

**Federal Award Year: 2007**

**Iowa Department of Transportation**

**07-III-DOT-645-4**

Disposition of Equipment – The Department has included procedures in the Transit Manager’s Handbook to be followed for disposing of vehicles acquired with Federal Transit Authority (FTA) funds. A transit agency has 45 days to post a notice stating equipment is available for sale/transfer on the Office of Public Transit website after accepting a replacement for a vehicle funded under the statewide grant unless a Delay for Disposition form is filed and an exemption is given. The notice is to be posted for 30 days, after which the transit agency has up to 90 days to dispose of a replaced vehicle. For one of ten vehicles tested, transit agencies did not follow established procedures for the disposition of vehicles acquired with FTA funds.

Recommendation – The Department should ensure transit agencies follow established procedures for the disposition of equipment acquired with FTA funding.

Response and Corrective Action Planned – A new reminder and tracking procedure has been established which will be supported by a new position established in the Office of Public Transit.

Conclusion – Response accepted.

**CFDA Number: 20.509 – Formula Grants for Other Than Urbanized Areas**

**Agency Number: None**

**Federal Award Year: 2007**

**Iowa Department of Transportation**

**07-III-DOT-645-5**

Record Retention – The Code of Federal Regulations, 49 CFR 18.42, requires records to be retained for three years from the starting date specified in paragraph c of this section. Also, the Department’s policy and procedures manual Chapter 30.05 establishes retention guidelines as prescribed in Chapter 305 of the Code of Iowa. The Department could not locate one of fifty-two contract files tested.

Recommendation – The Department should ensure the Department’s policies and procedures and the federal record retention requirements are followed.

Response and Corrective Action Planned – The recently established support position in the Office of Public Transit will work more closely with contracts and contract filing.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

**U.S. Department of the Treasury**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 21.000 – Temporary State Fiscal Relief (Jobs and Growth Tax Reconciliation Act of 2003)**

**Agency Number: None**

**Federal Award Year: 2003**

**Iowa Department of Economic Development**

**07-III-TREAS-269-1**

Subrecipient Monitoring – OMB Circular A-133 requires a pass-through entity to provide the subrecipient the federal award information (CFDA title and number, award name and number, award year, if the award is research and development and name of Federal agency) and the applicable compliance requirements. The Circular also requires the pass-through entity to notify the subrecipient of the audit requirements under OMB Circular A-133 if federal expenditures are \$500,000 or more during the subrecipient's fiscal year.

The Department did not follow established policies and procedures to provide subrecipients with the award information required. The Department has also not notified the subrecipient of the audit requirements.

Recommendation – The Department should follow policies and procedures to ensure all subrecipients are provided the required award information and applicable compliance requirements as required by OMB Circular A-133, including the requirement to have a single audit when federal expenditures are \$500,000 or more during the subrecipient's fiscal year.

The Department should ensure audit reports are formally reviewed for all subrecipients which receive \$500,000 or more in federal aid each year.

Response and Corrective Action Planned – The Department provided the CFDA title and number, amount of award, award name, and the name of the Federal awarding agency to all subrecipients via a letter sent on January 17, 2008. The letter also included the audit requirements under OMB Circular A-133 if the subrecipient's federal expenditures exceeded \$500,000 during their fiscal year.

Additionally, the letter requested all subrecipients who determined they were subject to an audit submit an audit report to the Department. These audit reports will be reviewed by the Department.

In the future, letters will be sent to subrecipients either at the time they receive their payment from the Department or immediately following the end of the State's fiscal year.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

**U.S. Department of Education**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 84.007 – Federal Supplemental Educational Opportunity Grants**

**CFDA Number: 84.038 – Federal Perkins Loan Program – Federal Capital  
Contributions**

**CFDA Number: 84.063 – Federal Pell Grant Program**

**CFDA Number: 84.268 – Federal Direct Student Loan**

**CFDA Number: 84.375 – Academic Competitiveness Grants**

**CFDA Number: 84.376 – National Science and Mathematics Access to Retain  
Talent (SMART) Grants**

**Agency Number: None**

**Federal Award Year: 2007**

**State University of Iowa**

**07-III-USDE-619-1**

Return of Title IV Funds – When a student withdraws from school prior to the end of a period of enrollment, the Code of Federal Regulations, 34 CFR 668.22, requires the University to determine the earned and unearned portion of Title IV funds. If the student received more aid than was earned, the unearned funds must be returned to the Title IV programs in a specified order and time period.

The University uses the worksheet developed by the U.S. Department of Education to calculate the earned and unearned portion of Title IV aid for students who withdraw from school. However, there are no procedures in place to ensure calculations are performed accurately and unearned funds are returned to the Title IV programs in the proper order and within the required timeframe.

Recommendation – The University should develop procedures to ensure the calculation of Title IV funds to be returned is accurate and funds are returned within the required timeframe.

Response and Corrective Action Planned – To ensure calculations are accurate and made in a timely manner the Supervisor of the person responsible for R2T4 calculations will periodically (at least each semester) review the withdrawal worksheet and follow the return of aid back to the appropriate accounts.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

**CFDA Number: 84.032 – Federal Family Education Loans**

**Agency Number: None**

**Federal Award Year: 2007**

**Iowa College Student Aid Commission**

**07-III-USDE-284-2**

Lender Monitoring – The Code of Federal Regulations, 34 CFR 682.410, requires the Commission to conduct a comprehensive biennial on-site program review of its largest lending institutions. The Commission contracted with an independent audit firm in 2003 and 2005 to perform these reviews. However, the independent audit firm did not use the correct audit guide and did not perform on-site program reviews. As a result, the U.S. Department of Education is requiring the Commission to reperform the 2003 and 2005 lender reviews. The Commission is currently in the process of reperforming these reviews, but none of the reviews have been completed as of June 30, 2007.

Recommendation – The Commission should continue reperforming the 2003 and 2005 program reviews and ensure all future lender reviews are conducted in accordance with 34 CFR 682.410.

Response and Corrective Action Planned – The Commission terminated the Lender and School Review contract with the independent audit firm and has moved this responsibility in-house with the hiring of a staff member to conduct the required reviews. We anticipate the 2003 and 2005 biennial reviews for the required lenders will be completed by end of summer 2008 with eight out of thirteen on-site reviews conducted to-date.

Conclusion – Response accepted.

**CFDA Number: 84.048 – Vocational Education Basic Grants to States**

**Agency Number: V048A050015A**

**Federal Award Year: 2007**

**Iowa Department of Education**

**07-III-USDE-282-3**

Subrecipient Monitoring – OMB Circular A-133 requires a pass-through entity to be responsible for monitoring the activities of its subrecipients, as necessary, to ensure federal awards are used for authorized purposes in compliance with laws, regulations and provisions of the contract or grant.

The Department has established written policies and procedures for the performance of on-site monitoring of subrecipients. These policies state on-site monitoring visits will be performed once every three years for each subrecipient. Five of the 116 subrecipients were not reviewed within the last three years.

Recommendation – The Department should ensure monitoring visits are performed within a three year cycle as established in the Department's written policies and procedures.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

Response and Corrective Action Planned – While all required site visits had been completed, there were five instances in the one-hundred and sixteen visits where required paperwork had not been filed. Paperwork for those five visits were located either with the consultant involved or in the Division file for the subrecipient. For corrective action, a training review of Perkins monitoring procedures and the location of the monitoring log will be given to all consultants. More specifically, we will remind the two consultants who retained their yearly annual evaluations of the importance of following monitoring procedures.

Conclusion – Response accepted.

**CFDA Number: 84.287 – Twenty-First Century Community Learning Centers**  
**Agency Number: S287C40015, A287C050015, S287C060015**  
**Federal Award Year: 2005, 2006, 2007**  
**Iowa Department of Education**

**07-III-USDE-282-4**

Subrecipient Monitoring – OMB Circular A-133 requires a pass-through entity to be responsible for monitoring the activities of its subrecipients, as necessary, to ensure federal awards are used for authorized purposes in compliance with laws, regulations and provisions of the contract or grant.

The Department has established written policies and procedures for monitoring subrecipients. These policies require subrecipients to submit an annual Year-End Performance and Monitoring Report by October 15 of each year. One of twenty subrecipients had not submitted their Year-End Performance and Monitoring Report timely.

Recommendation – The Department should ensure the reports are submitted timely.

Response and Corrective Action Planned – The Year-End Performance and Monitoring Report is due by October 15, of each year by 21<sup>st</sup> Century Community Learning Center (CCLC) grantees. Of the 20 reports emailed out to all grantees, one grantee (Cedar Rapids) did not receive its electronic copy. It was not discovered they had not received the form until after the October 15, deadline. They were sent another copy and their final report was submitted within 10 days of the original submission deadline. By November 1, all 21<sup>st</sup> CCLC Year-End Performance and Monitoring Reports were received by the Department.

The Year-End Performance and Monitoring Report is in addition to the federal Performance and Profile Information Collection System (PPICS) data collection and information reporting system all 21<sup>st</sup> CCLC must complete as part of the No Child Left Behind Act (NCLB). The Year-End Performance and Monitoring Report is not a required part of the federal reporting requirement for 21<sup>st</sup> CCLC grantees to help assist with future training, technical assistance and professional development.

Conclusion – Response accepted.



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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

**CFDA Number: 84.287 – Twenty-First Century Community Learning Centers**  
**Agency Number: S287C40015, A287C050015, S287C060015**  
**Federal Award Year: 2005, 2006, 2007**  
**Iowa Department of Education**

**07-III-USDE-282-5**

Appeal Board Claims – The Department performs certain procedures after September 1<sup>st</sup> to identify additional accounts payable which were not included as expenditures on the I/3 system. However, at June 30, 2007 there were approximately \$7.4 million in requests for payments submitted by subrecipients, of which approximately \$1 million pertained to the Twenty-First Century Community Learning Centers program, which were not reported to the DAS-SAE.

Recommendation – The Department should obtain and process requests for payments from subrecipients more timely or the Department should consider estimating payables to more accurately report the payables at year end.

Response and Corrective Action Planned – The Department understands and agrees with the Auditor's comment on the need for timely payment of claims to subrecipients. In FY08, the Department revamped its contract databases to track payables on contracts to better estimate and note unpaid claims. We are also researching additional methods to track grant and allocation payments to subrecipients in FY09.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

**U.S. Elections Assistance Commission**

**INSTANCES OF NON-COMPLIANCE:**

**CFDA Number: 90.401 – Help America Vote Act Requirements Payments**

**Agency Number: None**

**Federal Award Year: 2003, 2004**

**Office of Secretary of State**

**07-III-EAC-635-1**

Unallowable Expenditures – Section 101 of the Help America Vote Act (HAVA) of 2002 states funds may be used for educating voters concerning voting procedures, voting rights and voting technology. A frequently asked question (FAQ) on the website of the U.S. Elections Assistance Commission (EAC) states costs and activities related to “get out the vote” or to encourage voting do not meet the requirement of education.

During our testing of the Office of Secretary of State, an expenditure totaling \$14,000 for a radio campaign urging voters to get out and vote was identified as unallowable or not meeting the requirement for education.

Recommendation – The Office of Secretary of State should review the questioned cost and work with the U.S. Elections Assistance Commission to resolve this matter.

Response and Corrective Action Planned – The current administration of the Office of Secretary of State will review the questioned cost and work with the EAC to resolve.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 90.401 – Help America Vote Act Requirements Payments**

**Agency Number: None**

**Federal Award Year: 2003, 2004**

**Office of Secretary of State**

**07-III-EAC-635-2**

Monitoring of Subrecipient Audit Reports – OMB Circular A-133 requires the Department to ensure required audit reports of subrecipients expending \$500,000 or more in federal awards are completed within nine months of the subrecipient's fiscal year end, issue a management decision on audit findings within six months of the receipt of the subrecipient's audit report and ensure the subrecipient take timely and appropriate corrective action.

The Office of Secretary of State has not established policies to perform timely review of subrecipient audit reports and the Office did not review any audit reports during the year.

Recommendation – The Office of Secretary of State should establish and implement written policies and procedures to ensure subrecipient audit reports are received and reviewed in a timely manner including appropriate follow-up.

Response and Corrective Action Planned – The current administration of the Office of Secretary of State will establish and implement written policies and procedures regarding subrecipient audit reports ensuring reports are reviewed in a timely manner and appropriate follow-up is performed.

Conclusion – Response accepted.

**CFDA Number: 90.401 – Help America Vote Act Requirements Payments**

**Agency Number: None**

**Federal Award Year: 2003, 2004**

**Office of Secretary of State**

**07-III-EAC-635-3**

Allowable Costs and Cost Principles – The State of Iowa, Help America Vote Act, State Plan, adopted July 17, 2003 outlines the process for subrecipients to obtain at least partial reimbursement for voting equipment purchases. Section 2 of the State Plan states, in part, "...upon receipt of the notification, the county may then make the purchase, submit a copy of the contract and/or invoice for the equipment to the Chief State Election Official for prompt distribution of the HAVA portion to the County...".

In four instances, the Office paid counties based on equipment purchase proposals rather than actual contracts and/or invoices.

Recommendation – The Office should develop procedures to ensure all payments are made based on an actual contract and/or invoice.

Response and Corrective Action Planned – The current administration of the Office of Secretary of State has developed procedures to ensure all payments are made based on an actual invoice. The Office will follow these procedures on all current and future payments to subrecipients.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

**U.S. Department of Health and Human Services**

**INSTANCES OF NON-COMPLIANCE:**

**CFDA Number: 93.558 – Temporary Assistance for Needy Families**

**Agency Number: G-05011ATANF, G-06021ATANF, G-07021ATANF**

**Federal Award Year: 2005, 2006, 2007**

**Iowa Department of Human Services**

**07-III-HHS-401-1**

Computer Match – Family Investment Program (FIP) – Title 4-C-36 of the Employees' Manual states, in part, a participant whose needs are included in a FIP grant cannot receive at the same time a grant from any other public assistance program administered by the Department, including foster care and subsidized adoption. Title 13-C(1)-13 of the Employees' Manual states, in part, a child shall not concurrently receive subsidized adoption maintenance payments and FIP.

The Department does allow a participant to receive both FIP and foster care or FIP and subsidized adoption for the month the child is removed from the home to enter foster care or for the month the child begins receiving subsidized adoption payments.

A computer match of payment data was performed for cases receiving both FIP and foster care payments during fiscal year 2007. We reviewed 393 cases receiving both FIP and foster care payments during the same month of service. Of the 393 cases reviewed, 100 children, or twenty-five percent, improperly received FIP benefits for one to five months after entering foster care. The unallowable FIP payments for these 100 children totaled \$30,924.

Additionally, as part of the foster care eligibility testing, we reviewed thirty-nine foster care cases to determine if both FIP and foster care payments were received for the same month of service. For one of thirty-nine cases reviewed, FIP benefits were improperly received for the month tested. The unallowable FIP payment for this case totaled \$137.

A computer match of payment data was performed for cases receiving both FIP and subsidized adoption payments during fiscal year 2007. We reviewed 75 cases receiving both FIP and subsidized adoption payments during the same month of service. Of the 75 cases reviewed, thirty-one cases improperly received both FIP and subsidized adoption payments.

- (a) Twenty-one children, or twenty-eight percent, improperly received FIP benefits for one to two months after entering subsidized adoption. The unallowable FIP payments for these twenty-one children totaled \$6,944.
- (b) Fifteen children, or twenty percent, included retroactive approvals of adoption subsidy payments, resulting in duplicate assistance for the time period these children also received FIP. Five of the fifteen children also received duplicate assistance in part (a) above. The unallowable FIP payments for these fifteen children totaled \$5,748.

Recommendation – The Department should establish procedures to ensure compliance with the Employees' Manual. In addition, the Department should consult with the U.S. Department of Health and Human Services to determine corrective action.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

Response and Corrective Action Planned –

The Department issued an e-mail in April 2007 to all Income Maintenance and Service staff regarding the need for improved communication between Service and Income Maintenance staff when children who had been receiving FIP were either entering foster care or subsidized adoption. The e-mail also addressed the importance of Service staff immediately entering the Subsidized Adoption approvals on the Family and Children Services (FACS) system.

The Department also initiated a service request for an automated communication to Income Maintenance staff when a child was approved for either Foster Care or Subsidized Adoption on the Service FACS system. The service request was to have the FACS system entries that approved a child for Foster Care or Subsidized Adoption compared with the Iowa Automated Benefit Calculation System (IABC) to determine if the child approved on FACS also had an active FIP case on IABC. As a result, on October 30, 2007 the Department implemented a system change in which an e-mail is generated to the Income Maintenance Worker and their Income Maintenance Supervisor when a Service Worker makes an entry into FACS approving either Foster Care or Adoption Subsidy for a child who is receiving FIP.

On April 19, 2007 the Income Maintenance Training Academy delivered a Take 5 Training on this issue.

The Department FIP Policy staff will provide training at the Income Maintenance Monthly Conference Call on March 20, 2008 regarding the policy of canceling FIP for children entering either Foster Care or Subsidized Adoption and that a recoupment must be done immediately if the worker is unable to cancel FIP due to timely notice requirements.

The Department has been in contact with the U.S. Department of Health and Human Services regarding how to treat situations in which a child is in the home of a caretaker relative who is retroactively approved for Foster Care or Subsidized Adoption, as to whether the FIP payment should be recouped. The Department will change the policy manual to reflect the response from U.S. Department of Health and Human Services. Staff will be trained when a change to the policy manual is made.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 93.397 – Cancer Centers Support Grants**

**Agency Number: 2P50CA097274-06**

**Federal Award Year: 2006**

**State University of Iowa**

**CFDA Number: 93.838 – Lung Diseases Research**

**Agency Number: 2R01HL064368-6A1**

**Federal Award Year: 2005**

**State University of Iowa**

**CFDA Number: 93.853 – Extramural Research Programs in the Neurosciences and  
Neurological Disorders**

**Agency Number: 2R01NS040068-5, 5P01NS019632-23**

**Federal Award Year: 2005**

**State University of Iowa**

**CFDA Number: 93.855 – Allergy, Immunology and Transplantation Research**

**Agency Number: 5P01AI060699-2**

**Federal Award Year: 2005**

**State University of Iowa**

**07-III-HHS-619-2**

Federal Financial Reports – The National Institutes of Health Policy Statement – Part II: Terms and Conditions of NIH Grant Awards require Financial Status Reports (FSRs) to be submitted no later than 90 days after the end of the reporting period. The Policy Statement also states: “Failure to submit complete, accurate, and timely reports may indicate the need for closer monitoring by NIH or may result in possible award delays or enforcement actions, including withholding, removal of expanded authorities, or conversion to a reimbursement payment method.”

Ten Research and Development Cluster awards tested required submission of an FSR for the reporting period ended during fiscal year 2007. Four of the FSRs were submitted 151-251 days late and one award has an outstanding FSR that was 148 days late as of February 25, 2008.

Recommendation – The University should develop procedures to ensure FSRs are submitted within 90 days after the end of the reporting period.

Response and Corrective Action Planned – The Grant Accounting Office is working on several improvements to help us meet this requirement. We currently have approval to increase the level of staff responsible for FSR submissions. Additionally, new policies and procedures related to cost transfers, monitoring and overspent accounts were developed and implemented during the past year. An additional new policy for timely review of transactions has also been developed and will be implemented on July 1, 2008. We believe these new policies and procedures will shorten the time it takes for grant closeout and address outstanding issues earlier in the process. Finally, we are working on developing a formal database tracking system for FSR submission. This will improve management’s ability to monitor timely submission of FSRs.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

**CFDA Number: 93.556 – Promoting Safe and Stable Families**

**Agency Number: G-05011A00FP**

**Federal Award Year: 2005**

**Iowa Department of Human Services**

**07-III-HHS-401-3**

SF-269 Financial Status Report (FSR) – The terms and conditions of the Promoting Safe and Stable Families grant agreement states, in part, an annual FSR is required to be submitted no later than 90 days after the end of each twelve month period. The FSR for the period ended September 30, 2006 was not submitted until January 11, 2007.

Recommendation – The Department should establish procedures to ensure the annual FSR is submitted as required.

Response and Corrective Action Planned – The Department acknowledges the Promoting Safe and Stable Families federal report for the period ended September 30, 2006 was not submitted by the due date of December 30, 2006. Staff completing federal reports are required to complete them on or before the due date and enter the completion date on a tracking worksheet monitored by the Chief of the Bureau of Budget and Accounting. Staff will continue to work to complete the financial reports timely.

Conclusion – Response accepted.

**CFDA Number: 93.558 – Temporary Assistance for Needy Families**

**Agency Number: G-0602IATANF, G-0702IATANF**

**Federal Award Year: 2006, 2007**

**Iowa Department of Workforce Development – Passed through Iowa Department of Human Services**

**07-III-HHS-309-4**

Cash Management – Effective cash management procedures provide for minimizing the amount of time between the drawdown/request for federal funds and the disbursement of these funds. They also minimize the amount of state funds that must be used to operate the program until the federal funds are received.

Four instances were noted where the cash balance was excessive for a period of seven or more consecutive days.

Recommendation – The Department should monitor cash balances to ensure balances on hand are sufficient to cover current needs and are disbursed in a timely manner without carrying excessive daily balances.

Response and Corrective Action Planned – IWD will continue to monitor each drawdown received to ensure that funds are not requested until they are necessary and expended in a timely manner. It should be pointed out that IWD performed it's own internal analysis of drawdowns in this fund and came to different conclusions than those cited by the auditors. The sample period chosen by IWD coincided with the time period cited by the auditors as having excess cash. Our analysis did not show that to be the case for the same time period. In either case, we will continue to monitor balances and limit cash balances to only immediate cash needs.

Conclusion – Response accepted considering there may be slight perspective differences in the manner in which each analysis is performed.

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For the Year Ended June 30, 2007

**CFDA Number: 93.558 – Temporary Assistance for Needy Families**

**Agency Number: G-0602IATANF, G-0702IATANF**

**Federal Award Year: 2006, 2007**

**Iowa Department of Workforce Development – Passed through Iowa Department of  
Human Services**

**07-III-HHS-309-5**

Payroll Allocation – The Department performs a time study on a monthly basis to determine percentages of time spent on various federal programs within a designated cost pool. The percentages are based upon certifications submitted by the employees working within the cost pool. The percentages are compiled and total costs are distributed to the federal programs within the cost pool.

Review of work report information provided by employees on the state payroll system indicated five employee's total time charged to the cost pool did not agree with the percentage of time certified for one quarter. Also, one employee charged time to the cost pool for a portion of the fiscal year but was not included in the time study.

See audit finding 07-III-DOL-309-1 on pages 68 and 69 for additional information, including the recommendation, response and corrective action plan, and conclusion.

**CFDA Number: 93.558 – Temporary Assistance for Needy Families**

**Agency Number: G-0401IATANF**

**Federal Award Year: 2004**

**Iowa Department of Workforce Development – Passed through Iowa Department of  
Human Services**

**07-III-HHS-309-6**

Grant Management – The Office of Auditor of State conducted an investigation related to grants awarded by the Iowa Department of Workforce Development to the Central Iowa Employment and Training Consortium (CIETC) for the program identified above. Disbursements to CIETC for the above program for the grant period July 1, 2003 through September 30, 2005 totaled \$3,296,531. The investigation resulted in a report dated March 29, 2006 issued to the Director of the Iowa Department of Workforce Development and the Offices of Inspector General for the U.S. Departments of Labor and Health and Human Services. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/0614-1602-BOP0.pdf>. Investigations by State and Federal officials are on going. A settlement between the State of Iowa and the U.S. Department of Labor has been reached and payment is to be made.

Response and Corrective Action Planned – Department response not requested.



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**CFDA Number: 93.558 – Temporary Assistance for Needy Families**  
**Agency Number: G-0501IATANF, G-0602IATANF, G-0702IATANF**  
**Federal Award Year: 2005, 2006, 2007**  
**Iowa Department of Human Services**

**07-III-HHS-401-7**

Non-Cooperation with Child Support Recovery Unit (CSRU) – Title 4-C-18 and 4-C-21 of the Employees' Manual states, in part, all applicants and participants in the Family Investment Program (FIP) must cooperate with child support recovery. If an applicant or participant refuses to cooperate without good cause, the family's FIP grant is to be reduced by twenty-five percent. The grant reduction becomes effective the month after the Income Maintenance Worker is notified of the non-cooperation.

For three of twenty-five cases reviewed, the FIP grant was not reduced for the month following non-cooperation with CSRU.

For one of twenty-five cases reviewed, the Iowa Automated Benefit Calculation System continued to show the participant was in non-cooperation when the participant was cooperating with CSRU.

Recommendation – The Department should establish procedures to ensure compliance with the Employees' Manual and to ensure the automated system is current.

Response and Corrective Action Planned – A Take 5 Training on the Child Support areas of non-compliance will be delivered by the Income Maintenance Training Academy during the Income Maintenance Monthly Conference Call on April 17, 2008.

Conclusion – Response accepted.

**CFDA Number: 93.558 – Temporary Assistance for Needy Families**  
**Agency Number: G-0501IATANF, G-0602IATANF, G-0702IATANF**  
**Federal Award Year: 2005, 2006, 2007**  
**Iowa Department of Human Services**

**07-III-HHS-401-8**

Temporary Assistance for Needy Families (TANF) Report Errors – The ACF-199, TANF Data Report, is required to be submitted quarterly. The report summarizes statistical information regarding participants in the TANF program. The following conditions were identified during fiscal year 2007 testing:

- (a) For two of thirty cases reviewed, unsubsidized employment hours could not be verified with the IWorks system.
- (b) For one of thirty cases reviewed, hours of satisfactory school attendance could not be verified with the IWorks system.

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The ACF-209, Separate State Programs – Maintenance of Effort (SSP-MOE) Data Report, is required to be submitted quarterly. The report summarizes statistical information regarding participants in the TANF program. The following conditions were identified during fiscal year 2007 testing:

- a) For two of thirty cases reviewed, unsubsidized employment hours could not be verified with the IWorks system.
- b) For two of thirty cases reviewed, hours of satisfactory school attendance could not be verified with the IWorks system.
- c) For one of thirty cases reviewed, work experience hours could not be verified with the IWorks system.
- d) For one of thirty cases reviewed, job search hours could not be verified with the IWorks system.

Recommendation – The Department should implement procedures to ensure the IWorks system or other documentation supports the ACF-199 and ACF-209 reports.

Response and Corrective Action Planned – The Department of Human Services (DHS) acknowledges these conditions.

DHS contracts with Iowa Workforce Development (IWD) to provide TANF employment and training services. On April 1, 2007, IWD implemented a new web-based case management system, known as IWorks. Files from the previous system were converted to the new IWD system, resulting in inconsistencies. IWD staff enter hours of participation in work activities into IWorks. IWD submits a monthly file of work activity data to DHS for federal reporting purposes.

DHS and IWD state-level policy and system programming staff will thoroughly investigate each of the nine audited cases with identified conditions to determine the cause for the unverifiable data and make necessary modifications to systems and procedures to avoid reporting unverifiable data on federal work activities in the future.

IWD supervisors will continue to review one case per worker per month to monitor that hours of participation are correctly determined, verified, and entered in the IWorks system. Effective April 1, 2008, DHS will implement a new web-based case reading tool that will focus on federal work activities. The tool will improve the case reading process with ease of use, system controls and validations and query abilities. IWD supervisors will be required to use this tool to review cases for the accurate reporting of federal work activities. This will result in an annual review of 2,220 cases. DHS' Quality Assurance and Improvement coordinator will complete a second level review on a sub-sample of the above cases to further verify the accurate reporting of federal work activities.

DHS and IWD state-level policy and system programming staff will continue to meet regularly to discuss and identify the cause of data issues and inconsistencies, determine solutions and follow-up to ensure solutions are carried out. The group will also examine potential system enhancements to improve worker entry of accurate and complete data.

Finally, DHS is in the process of moving the federal reporting process to an updated system database with increased validation capabilities that will further improve the accuracy of data used for federal reporting purposes. DHS expects to convert the federal reporting process prior to the fall of 2008.

Conclusion – Response accepted.

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**CFDA Number: 93.558 – Temporary Assistance for Needy Families**  
**Agency Number: G-0501IATANF, G-0602IATANF, G-0702IATANF**  
**Federal Award Year: 2005, 2006, 2007**  
**Iowa Department of Human Services**

**CFDA Number: 93.563 – Child Support Enforcement**  
**Agency Number: G-0604IA4004, G-0704IA4004**  
**Federal Award Year: 2006, 2007**  
**Iowa Department of Human Services**

**CFDA Number: 93.575 – Child Care and Development Block Grant**  
**Agency Number: G-0401IACCDF, G-0501IACCDF, G-0601IACCDF, G-0701IACCDF**  
**Federal Award Year: 2004, 2005, 2006, 2007**  
**Iowa Department of Human Services**

**CFDA Number: 93.596 – Child Care Mandatory and Matching Funds of the  
Child Care and Development Fund**  
**Agency Number: G-0401IACCDF, G-0501IACCDF, G-0601IACCDF, G-0701IACCDF**  
**Federal Award Year: 2004, 2005, 2006, 2007**  
**Iowa Department of Human Services**

**CFDA Number: 93.658 – Foster Care Title IV-E**  
**Agency Number: G-0601IA1401, G-0701IA1401**  
**Federal Award Year: 2006, 2007**  
**Iowa Department of Human Services**

**CFDA Number: 93.659 – Adoption Assistance**  
**Agency Number: G-0601IA1407, G-0701IA1407**  
**Federal Award Year: 2006, 2007**  
**Iowa Department of Human Services**

**CFDA Number: 93.778 – Medical Assistance Program**  
**Agency Number: 5-0505IA5028, 5-0505IA5048, 5-0605IA5028, 5-0605IA5048,  
5-0705IA5028, 5-0705IA5048**  
**Federal Award Year: 2005, 2006, 2007**  
**Iowa Department of Human Services**

**07-III-HHS-401-9**

DHS Field Office Internal Controls – For fiscal year 2007, ten county offices and three Child Support Recovery Unit (CSRU) offices were visited. In conjunction with this limited review, the following conditions were noted.

In four county offices, a receipt log is used as an initial receipt listing to track the deposit of funds received by the office. However, the receipt log used does not identify which employee performed each step throughout the deposit process, including employee sending funds to central office, employee logging the receipt and employee documenting the return of the validated receipt from central office. For one of these four offices, the receipt log does not note the date the validated receipt was returned from central office.

In one county office, a receipt log is not used.

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For the Year Ended June 30, 2007

In one CSRU office, the official receipt is used to track the deposit of funds received by the office, including the receipt preparer, employee sending funds to central office, employee logging the receipt and employee documenting the return of the validated receipt from central office. The receipts at this office did not always indicate the employee sending funds to central office and the employee logging the validated receipt when returned from central office.

In two county offices, the person who sends the receipt to central office also compares the validated transmittal from central office to the receipt in the receipt log or receipt book. For one of these two county offices, the person can also prepare the receipt.

In one CSRU office, the person who sends the receipt to central office also compares the validated transmittal from central office to the receipt in the receipt log or receipt book. In addition, the person can also prepare the receipt.

In one CSRU office, checks or money orders are not restrictively endorsed by the field office immediately upon receipt.

In three of ten county offices, the person who enters invoices for payment onto the Purchase of Service Data System (POSS) is also able to receive and review the transaction report from central office. In these county offices, the person can also enter provider agreements onto POSS.

During our review of receipts throughout the three CSRU offices, a total of twenty-eight receipts were not properly filled out by the receipt preparer.

During our review of 115 receipts throughout the ten county offices, a total of twenty-four errors were identified. Title 23-B-6 of the Employees' Manual states, in part, if central office has not returned a duplicate copy within 30 days of issuance, the appropriate division or administrative office is to be contacted. For nine receipts reviewed, the validated duplicate copy had not been received from central office for more than 30 days and there was no evidence of follow-up or contact with central office to investigate. In addition, fourteen receipts were not properly filled out by the receipt preparer and one receipt was written out of date sequence.

Recommendation – The Department should implement changes to strengthen internal control and develop policies and procedures to ensure compliance with the Employees' Manual.

Response and Corrective Action Planned – The individual counties not in compliance are required to write an individual corrective action plan by April 18, 2008.

The Department has revised the receipt book to include the warrant number. The revised receipt books were distributed starting February 8, 2008 as old receipt books are used up.

A Take 5 Training on Receipts will be delivered by the Income Maintenance Training Academy during the Income Maintenance Monthly Conference Call on April 17, 2008.

For the CSRU offices cited, procedures for the proper completion of receipts, required documentation, and proper segregation of duties have been reissued and training delivered to appropriate staff. As follow-up, offices cited will conduct an internal inspection of receipts written over the last three months to ensure compliance.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

Procedures are in place in the cited offices to ensure checks and money orders are restrictively endorsed. One individual opens all mail. All checks and money orders are immediately given to a second individual who is authorized to write receipts. This person restrictively endorses all checks and money orders at the same time the receipts are written.

Conclusion – Response accepted.

**CFDA Number: 93.558 – Temporary Assistance for Needy Families**  
**Agency Number: G-0501IATANF, G-0602IATANF, G-0702IATANF**  
**Federal Award Year: 2005, 2006, 2007**  
**Iowa Department of Human Services**

**CFDA Number: 93.778 – Medical Assistance Program**  
**Agency Number: 5-0505IA5028, 5-0505IA5048, 5-0605IA5028, 5-0605IA5048**  
**5-0705IA5028, 5-0705IA5048**  
**Federal Award Year: 2005, 2006, 2007**  
**Iowa Department of Human Services**

**07-III-HHS-401-10**

DHS Field Office Supervisor Case Readings – For fiscal year 2007, ten county offices were visited. In conjunction with this limited review, the following condition was noted.

Title 24-A-11 of the Employees' Manual states, in part, Income Maintenance Supervisors shall read cases for accuracy and thoroughness. The Department's quality assurance review process requires a minimum of twenty-four cases to be read per month. In six county offices, the minimum number of required cases per month was not read by a supervisor.

See audit finding 07-III-USDA-401-1 on page 60 for additional information, including the recommendation, response and corrective action plan and conclusion.

**CFDA Number: 93.568 – Low-Income Home Energy Assistance**  
**Agency Number: G04B1IALIEA**  
**Federal Award Year: 2007**  
**Iowa Department of Human Rights**

**07-III-HHS-379-11**

Monitoring of Subrecipient Audit Reports – OMB Circular A-133 requires the Department to ensure required audit reports of subrecipients expending \$500,000 or more in federal awards are completed within nine months of the subrecipient's fiscal year end. The Department has established a policy to perform timely reviews of the audit reports within six months of receipt and send out letters of findings as appropriate.

Nineteen of nineteen subrecipient audit reports received had been reviewed. Of the reports reviewed, one was not reviewed in a timely manner.

Recommendation – The Department should follow the established policy to ensure subrecipient audit reports are reviewed in a timely manner.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

Response and Corrective Action Planned – The Department will continue to follow established policies to ensure the timely review and resolution of the subrecipient audit reports. All fiscal year 2007 subrecipient audit report reviews are currently up to date.

Conclusion – Response accepted.

**CFDA Number: 93.575 – Child Care and Development Block Grant**  
**Agency Number: G-0401IACCDF, G-0501IACCDF, G-0601IACCDF, G-0701IACCDF**  
**Federal Award Year: 2004, 2005, 2006, 2007**  
**Iowa Department of Human Services**

**07-III-HHS-401-12**

Wrap-Around Grant Subrecipient Monitoring – OMB Circular A-133 requires a pass-through entity to be responsible for monitoring the activities of its subrecipients, as necessary, to ensure federal awards are used for authorized purposes in compliance with laws, regulations and provisions of the contract or grant.

The monitoring procedures developed by the Department include the submission of a six month report and an annual report by each recipient. However, these reports lack the disclosure of detailed expenditure activity. In addition, on-site visits do not include a review of financial activity for allowable costs, nor are they performed by the Department on a regular basis.

Recommendation – The Department should develop written subrecipient monitoring procedures which include the review of financial activity for allowable costs. Additionally, the Department should consider performing on-site monitoring visits on a regular basis.

Response and Corrective Action Planned – In November of 2006, a program manager was hired to improve monitoring activities of subrecipients to ensure federal awards are used for authorized purposes. New monitoring procedures have been developed and are being implemented in fiscal year 2008. The six-month and twelve-month reports have been revised and include detailed expenditures per category and a budget narrative as proposed and accepted in the contract. Annual on-site monitoring, following review of the six-month reports, will be conducted with contractors who receive \$50,000 or more. For those contractors who receive less than \$50,000, 10% of the contractors will receive on-site monitoring each contract year.

On-site monitoring documentation was developed in 2007. The review of financial activity for allowable costs and programmatic monitoring are included in the on-site monitoring documentation and process for fiscal year 2008. Ongoing communication with the contractors for technical assistance and clarification is provided throughout the contract year. Funding for new contracts will not be released in fiscal year 2009 until all unspent funds from the twelve-month report are returned. This amount will be based on the number of slots reported as filled on the twelve-month report.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

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**CFDA Number: 93.575 – Child Care and Development Block Grant**  
**Agency Number: G-0301IACCDF, G-0401IACCDF, G-0501IACCDF, G-0601IACCDF**  
**Federal Award Year: 2003, 2004, 2005, 2006**  
**Iowa Department of Human Services**

**07-III-HHS-401-13**

Grant Management – The Office of Inspector General (OIG) is conducting an on-going investigation related to the Iowa Child Care and Development Block Grant funding for Infant and Toddler and Quality Expansion earmarking requirements for federal fiscal years 1998 through 2004. The Department's allocations earmarked for these services during the time period reviewed totaled \$13,044,275. A report will be issued by the Office of Inspector General when the investigation is completed.

Response and Corrective Action Planned – Department response not requested.

**CFDA Number: 93.575 – Child Care and Development Block Grant**  
**Agency Number: G-0401IACCDF, G-0501IACCDF, G-0601IACCDF, G-0701IACCDF**  
**Federal Award Year: 2004, 2005, 2006, 2007**  
**Iowa Department of Human Services**

**CFDA Number: 93.596 – Child Care Mandatory and Matching Funds of the  
Child Care and Development Fund**  
**Agency Number: G-0401IACCDF, G-0501IACCDF, G-0601IACCDF, G-0701IACCDF**  
**Federal Award Year: 2004, 2005, 2006, 2007**  
**Iowa Department of Human Services**

**CFDA Number: 93.658 – Foster Care Title IV-E**  
**Agency Number: G-0601IA1401, G-0701IA1401**  
**Federal Award Year: 2006, 2007**  
**Iowa Department of Human Services**

**CFDA Number: 93.659 – Adoption Assistance**  
**Agency Number: G-0601IA1407, G-0701IA1407**  
**Federal Award Year: 2006, 2007**  
**Iowa Department of Human Services**

**07-III-HHS-401-14**

DHS Field Office - Case Records – For fiscal year 2007, ten county offices were visited. In conjunction with this limited review, the following conditions were noted.

Child Care Cluster

Title 13-G-64 of the Employees' Manual states, in part, a "Child Care Assistance Provider Agreement" form 470-3871 must be prepared at least every twenty-four months. For two of twenty-eight cases reviewed, a Child Care Assistance Provider Agreement was not reviewed every twenty-four months.

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Title 13-G-99 of the Employees' Manual states, in part, a "Child Care Assistance Review" form 470-4377 must be prepared at least every six months. For two of twenty-eight cases reviewed, a Child Care Assistance Review was not prepared every six months.

Title 13-G-4 of the Employees' Manual states, in part, income information reported on the application must be supported by verification and documented in the case file. For one of twenty-eight cases reviewed, there was no documentation of income verification in the case record.

Title 13-G-36 of the Employees' Manual states, in part, the application for Child Care Assistance must be approved or denied within thirty days from the date the signed and dated application form is received in the Department's local office. For one of twenty-eight cases reviewed, the application was not approved or denied within thirty days.

Foster Care (Title IV-E)

Title 18-D-45 of the Employees' Manual states, in part, a new "Case Permanency Plan" form 470-3453 should be completed at least every six months. For ten of twenty-seven cases reviewed, a current case permanency plan was not maintained in the child's case record.

Title 13-J-23 and 18-Appendix-6 of the Employees' Manual states, in part, a written social history for each child in foster care is to be documented on form 470-3615, "Background Report Part 1". The form should be filed in the child's case record. For three of twenty-seven cases reviewed, the Background Report Part 1 was not maintained in the child's case record.

Title 12-B-2, Appendix, of the Employees' Manual states, in part, when a "Certificate of License" form 470-0727 is issued, a copy should be placed in the Department's licensing file. For two of twenty-seven cases reviewed, the Certificate of License was not maintained in the Department's licensing file.

Title 18-Appendix-54 of the Employees' Manual states, in part, when a "Foster Family Placement Contract" form 470-0716 is completed, a copy should be placed in the child's case record. For one of twenty-seven cases reviewed, the Foster Family Placement Contract was not maintained in the child's case record.

Title 12-B-19, Appendix, of the Employees' Manual states, in part, when a "Notice of Action: Foster Family Home" form 470-0709 is issued, a copy should be placed in the licensing record. For one of twenty-seven cases reviewed, the Notice of Action: Foster Family Home was not maintained in the licensing record.

Foster Care (Title IV-E) Adoption Assistance

Title 13-C-2a, Appendix, of the Employees' Manual states, in part, when a "Notice of Decision" form 470-0745 is issued, a copy should be placed in the case file. For five of twelve cases reviewed, the Notice of Decision was not maintained in the child's case record.

Title 13-C-7, Appendix, of the Employees' Manual states, in part, when an "Agreement of Placement for Adoption" form 470-0761 is issued, a copy should be placed in the child's case record. For four of twelve cases reviewed, the Agreement of Placement for Adoption was not maintained in the child's case record.



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Title 13-C-2, Appendix, of the Employees' Manual states, in part, a copy of the "Adoption IV-E Checklist" form 470-4075 should be placed in the child's case record. For two of twelve cases reviewed, the Adoption IV-E Checklist was not maintained in the child's case record.

Title 13-C(1)-36 of the Employees' Manual states, in part, a statement from the family's attorney stating the legal expenses for the adoption, including the court costs, if paid with subsidy funds must be retained. For two of twelve cases reviewed, a statement from the family's attorney was not maintained in the child's case record.

Title 13-C(1)-35 of the Employees' Manual states, in part, verification and documentation of IV-E eligibility must be retained. For two of twelve cases reviewed, the verification and documentation of IV-E eligibility was not maintained in the child's case record.

Title 13-C-11, Appendix, of the Employees' Manual states, in part, when an "Application for Subsidy" form 470-0744 is issued, a copy should be placed in the child's case record. For one of twelve cases reviewed, the Application for Subsidy was not maintained in the child's case record.

Title 13-C-20a, Appendix, of the Employees' Manual states, in part, a "DHS Criminal History Record Check" form 595-1396 is used to request a check for criminal records on persons who apply to adopt a child. A copy should be placed in the applicant's case record. For one of twelve cases reviewed, the DHS Criminal History Record Check was not maintained in the applicant's case record.

Title 13-C-19, Appendix, of the Employees' Manual states, in part, when a "Consent to Adoption" form 470-0755 is issued, a copy should be placed in the case file. For one of twelve cases reviewed, the Consent to Adoption was not maintained in the child's case record.

Recommendation – The Department should enforce the provisions of the Employees' Manual.

Response and Corrective Action Planned –

Child Care Cluster

The Department created specialized Child Care Assistance (CCA) units in each of the eight Service Areas between June and September 2007. The specialized CCA units administer only CCA eligibility and payment, resulting in greater accuracy and efficiency in the timeliness of Child Care Assistance eligibility and payment.

A Take 5 Training on the Child Care Assistance areas of non-compliance will be delivered by the Income Maintenance Training Academy during the Income Maintenance Monthly Conference Call on April 17, 2008.

Foster Care (Title IV-E)

The Service Business Team is required to develop a corrective action plan by April 18, 2008 to address the areas of non-compliance.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

Foster Care )Title IV-E) Adoption Assistance

The Service Business Team is required to develop a corrective action plan by April 18, 2008 to address the areas of non-compliance.

Conclusion – Response accepted.

**CFDA Number: 93.658 – Foster Care Title IV-E**  
**Agency Number: G-0601IA1401, G-0701IA1401**  
**Federal Award Year: 2006, 2007**  
**Iowa Department of Human Services**

**07-III-HHS-401-15**

Foster Care (Title IV-E) – The Title IV-E program provides assistance payments for maintenance, adoption assistance and voluntary foster care.

The following conditions were identified during the fiscal year 2007 case file testing:

- (a) Title 17-C-9 of the Employees' Manual states, in part, the case plan shall be developed within 45 days from the date the judicial notice (court order) is received. For ten of twenty-nine cases reviewed, an initial case plan was not developed within the prescribed limits. For two of twenty-nine cases reviewed, an initial case plan could not be located.
- (b) Title 18-D-45 of the Employees' Manual states, in part, a new case permanency plan should be re-evaluated at least every six months. For eleven out of thirty-nine cases reviewed, current case permanency plans were not re-evaluated within six months.
- (c) Title 18-Appendix-12 of the Employees' Manual states, in part, the case permanency plan should be signed by both the case worker and their supervisor. For four of thirty-nine cases reviewed, the case permanency plan was not signed by the supervisor as required.

Recommendation – The Department should establish procedures to ensure compliance with the Employees' Manual.

Response and Corrective Action Planned – The Service Business Team is required to develop a corrective action plan by April 18, 2008 to address:

- Timely development of the initial case permanency plan;
- Timely re-evaluation of case permanency plan every six months and
- Supervisory review and signature on the case permanency plans.

Conclusion – Response accepted.

State of Iowa

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**CFDA Number: 93.659 – Adoption Assistance**  
**Agency Number: G-0601IA1407, G-0701IA1407**  
**Federal Award Year: 2006, 2007**  
**Iowa Department of Human Services**

**07-III-HHS-401-16**

Foster Care (Title IV-E) Adoption Assistance – The Adoption Assistance program provides assistance payments for maintenance and adoption assistance.

The following conditions were identified during the fiscal year 2007 case file testing:

- (a) Title 13-B-103 of the Employees' Manual states, in part, the child must remain under age eighteen or satisfy other eligibility requirements in order to be eligible for adoption benefits. For one of three cases reviewed, the child received adoption benefits beyond their eighteenth birthday for which they were ineligible.
- (b) Title 13-C(1)-35 of the Employees' Manual states, in part, the adoption subsidy case record should contain an "Adoption Subsidy Agreement" form 470-0749. For three of forty cases reviewed, the Adoption Subsidy Agreement was not maintained in the subsidy case record.
- (c) Title 13-C-5, Appendix, of the Employees' Manual states, in part, the "Adoption Subsidy Agreement" form 470-0749 should be signed by each adoptive parent. For one of forty cases reviewed, the Adoption Subsidy Agreement was not signed by the adoptive parents.
- (d) Title 13-C-5, Appendix, of the Employees' Manual states, in part, a copy of the initial "Adoption Subsidy Agreement" form 470-0749 should be placed in the child's case record. For one of forty cases reviewed, the initial Adoption Subsidy Agreement was not maintained in the child's case record.
- (e) Title 13-B-122 of the Employees' Manual states, in part, the prospective adoptive parents and the Department representative must sign an adoption subsidy agreement before the finalization of the adoption. For one of forty cases reviewed, the Pre-Subsidy Adoption Agreement in effect prior to adoption was not maintained in the child's case record.

Recommendation – The Department should establish procedures to ensure compliance with the Employees' Manual.

Response and Corrective Action Planned – The Service Business Team is required to develop a correction action plan to address the areas of non-compliance by April 18, 2008.

Conclusion – Response accepted.

State of Iowa

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For the Year Ended June 30, 2007

**CFDA Number: 93.767 – State Children’s Insurance Program**

**Agency Number: 5-0605IA5021, 5-0705IA5021**

**Federal Award Year: 2006, 2007**

**Iowa Department of Human Services**

**07-III-HHS-401-17**

Healthy and Well Kids in Iowa (*hawk-i*) Bank Reconciliation – The *hawk-i* program maintains two bank accounts, the Member Premium account and the Refund account. The Member Premium account is used to deposit monthly *hawk-i* participants’ co-payments. The Refund account is used to reimburse *hawk-i* participants who have cancelled coverage or made overpayments. Although monthly reconciliations were prepared by the Department for the Member Premium account for July 2006 through September 2006, the reconciliations did not include the review of all reconciling items. Reconciliations were not prepared by the Department for the Member Premium account for October 2006 through June 2007 and for the Refund account for July 2006 through June 2007. In addition, the Refund account contains outstanding checks from 1999.

Recommendation – The Department should perform timely reconciliations of the *hawk-i* bank accounts and document the review of all reconciling items. In addition, the Department should develop procedures to follow-up on checks outstanding greater than two years and reissue the checks or reimburse the Federal government, as appropriate.

Response and Corrective Action Planned – In September 2007 a reconciliation was completed on both *hawk-i* bank accounts from the time the accounts were opened in January 1999 to current.

The reconciliation of the premium refund account is complete. The Department’s third party administrator was asked to review files to see if any undeliverable or voided checks could be turned over to the Department so the reconciliation of uncashed checks could be completed. The Department is compiling the necessary information to process and complete this phase of the reconciliation. The Department is anticipating the outstanding check reconciliation and a report listing all uncashed checks over two years old will be completed by May 2008. The uncashed checks will be referred to the Treasurer of State as required by Code of Iowa Chapter 556.8.

The Department has developed the following procedures to reconcile and follow-up on uncashed or voided checks:

- (a) Reconciliation of both *hawk-i* bank accounts are completed monthly.
- (b) Uncashed or voided checks are listed and reconciled to the premium payment refund account monthly.
- (c) Checks over six months old, which have not been cashed, will be referred to the Treasurer of State on a quarterly basis.

Conclusion – Response accepted.

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For the Year Ended June 30, 2007

**CFDA Number: 93.767 – State Children’s Insurance Program**  
**Agency Number: 5-0605IA5021, 5-0705IA5021**  
**Federal Award Year: 2006, 2007**  
**Iowa Department of Human Services**

**07-III-HHS-401-18**

Healthy and Well Kids in Iowa (*hawk-i*) Quality Review – The Department of Human Services (DHS) contracted with MAXIMUS to be the third-party administrator of the *hawk-i* program. Section 6.2.3 of the MAXIMUS contract states, in part, at least 600 reviews of eligibility decisions will be performed every six months and error rates will be calculated on the sample size. The reviews may be completed by DHS or MAXIMUS. Also, in response to a review conducted by the Office of Inspector General dated October 2006, DHS stated at least seventy quality control reviews will be performed by the Department every month to strengthen controls and ensure appropriate oversight of MAXIMUS. DHS quality control review procedures include ten reviews to be completed by the DHS Quality Control (QC) unit and sixty reviews to be completed by the *hawk-i* eligibility policy staff located within DHS Central Office. The procedures also include a review of thirty cases per month by MAXIMUS.

DHS does not maintain a summary to document 600 reviews were performed within a six month period or 420 reviews were completed by DHS personnel. Through discussions with DHS personnel, MAXIMUS performs up to 100 reviews each month and the *hawk-i* eligibility policy staff may use these to meet their goal of sixty per month. In addition, DHS does not maintain documentation of the overall error rate.

The DHS QC unit presents its findings to MAXIMUS at monthly meetings. For two of two cases reviewed with errors noted by the DHS QC unit, findings were not communicated to MAXIMUS in a timely manner. Errors noted for the July 2006 and October 2006 reviews were not communicated until February 2007 and April 2007, respectively.

The *hawk-i* eligibility policy staff communicates findings to MAXIMUS informally via e-mails. The results of the reviews and communication of the findings are not formally retained.

Recommendation – DHS should follow departmental policies and contract requirements. The required minimum number of quality reviews should be performed each month by DHS and the results should be summarized and retained. In addition, the error percentage rate should be calculated and documented. Errors should be communicated to MAXIMUS in a timely manner and appropriate follow-up procedures should be performed.

Response and Corrective Action Planned – Summaries which include calculations of the error rate are now being completed. In addition, records are being kept that clearly document the quality reviews conducted by the DHS *hawk-i* eligibility staff. Errors discovered in quality reviews conducted by DHS *hawk-i* eligibility staff have been and continue to be communicated to MAXIMUS once a month as part of the regular weekly meeting between MAXIMUS and DHS.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

Misspent funds from financial errors resulting from the incorrect granting of *hawk-i* eligibility when a child was ineligible or from incorrectly granting *hawk-i* eligibility with no premium when a premium should have been assessed are recouped from MAXIMUS. The repayment is shown on the monthly invoice submitted by MAXIMUS. Misspent funds from financial errors resulting from incorrectly granting *hawk-i* eligibility with a premium when a premium should not have been assessed result in a refund to the family of any premiums paid. Such refunds are shown on the monthly refund report prepared by MAXIMUS.

Conclusion – Response accepted.

**CFDA Number: 93.778 – Medical Assistance Program**

**Agency Number: 5-0505IA5028, 5-0505IA5048, 5-0605IA5028, 5-0605IA5048,  
5-0705IA5028, 5-0705IA5048**

**Federal Award Year: 2005, 2006, 2007**

**Iowa Department of Human Services**

**07-III-HHS-401-19**

Medicaid Waivers – The Department administers seven home and community based waiver services (HCBS). Medicaid waivers enable eligible recipients to remain in their own home or communities rather than be admitted into a medical institution. The services are limited to certain client eligibility groups who have requested a waiver and have been given departmental approval.

- (a) Title 16-K-30a of the Employees' Manual states, in part, when a "Notice of Decision" form 470-0602 is issued, a copy should be placed in the case file. For one of seven case files reviewed, the recipient did not have a Notice of Decision included in the case file.
- (b) Title 8-N-35 and Title 8-C-5 of the Employees' Manual require all applicants and recipients to cooperate with certain processes related to obtaining medical resources as a condition of eligibility for Medicaid, including cooperation with the Health Insurance Premium Payment (HIPP) Unit. The purpose of the HIPP program is to pay the cost of health insurance for Medicaid recipients when it is determined doing so would result in cost savings to the Medicaid program. One of the two following items are required to be included in the recipient's case file:
  - (1) Title 5-B-7 of the Employees' Manual requires a Health Insurance Premium Payment Program Application form 470-2875.
  - (2) Title 8-B-3 of the Employees' Manual requires a Supplemental Insurance Questionnaire form 470-2826.

For one of seven case files reviewed, the recipient did not have one of the required forms noted above included in the case file.

Recommendation – The Department should establish procedures to ensure compliance with the Employees' Manual.

Response and Corrective Action Planned – A Take 5 Training on the Medicaid areas of non-compliance will be delivered by the Income Maintenance Training Academy during the Income Maintenance Monthly Conference Call on April 17, 2008.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

Conclusion – Response accepted.

**CFDA Number: 93.778 – Medical Assistance Program**  
**Agency Number: 5-0505IA5028, 5-0505IA5048, 5-0605IA5028, 5-0605IA5048,**  
**5-0705IA5028, 5-0705IA5048**  
**Federal Award Year: 2005, 2006, 2007**  
**Iowa Department of Human Services**

**07-III-HHS-401-20**

Medicaid Facilities – Title 8-A-21 of the Employees' Manual states, in part, an adequate notice should be issued when an application is approved, rejected or withdrawn or when a change in a member's circumstances affects eligibility. For two of twenty-five cases reviewed, the notice of decision covering the time period tested could not be located.

Recommendation – The Department should establish procedures to ensure compliance with the Employees' Manual.

Response and Corrective Action Planned – A Take 5 Training on the Medicaid non-compliance will be delivered by the Income Maintenance Training Academy during the Income Maintenance Monthly Conference Call on April 17, 2008.

Conclusion – Response accepted.

**CFDA Number: 93.778 – Medical Assistance Program**  
**Agency Number: 5-0505IA5028, 5-0505IA5048, 5-0605IA5028, 5-0605IA5048,**  
**5-0705IA5028, 5-0705IA5048**  
**Federal Award Year: 2005, 2006, 2007**  
**Iowa Department of Human Services**

**07-III-HHS-401-21**

Medicaid Eligibility Quality Control (MEQC) Reviews – The Code of Federal Regulations, 42 CFR 431.800, establishes the state plan requirement for a MEQC program designed to reduce erroneous expenditures by monitoring eligibility determinations. The Medicaid compliance supplement allows the Department to operate pilot projects focusing on special studies, targeted reviews or other activities designed to ensure program integrity or improve program administration. The Department obtained approval from the Centers for Medicare and Medicaid Services (CMS) to perform the MEQC IowaCare pilot project for the period October 1, 2005 through September 30, 2006. This pilot project consisted of verifying applicants' self-declaration applications to ensure appropriate Medicaid eligibility determinations were being made by Income Maintenance (IM) Workers.

The Division of Results Based Accountability (RBA) randomly selects forty-five cases for the Department's Quality Control (QC) unit to review monthly. The QC unit selects the first thirty-four cases to review. 42 CFR 431.812 states, in part, the Department must review all active cases selected from the Department's lists of cases authorized eligible for the review month to determine if the cases were eligible for services during all or part of the month under review. For July 2006, five of thirty-four cases, or 14.7%, stated "File Lost" on the RBA random sample. All five cases were from the same county office. The QC unit

State of Iowa

Schedule of Findings and Questioned Costs

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replaced each of these five cases with one of the extra cases selected in the original sample. It was unclear whether appropriate follow-up was performed on the missing files.

Recommendation – The Department should establish procedures to perform appropriate follow-up of all case files not available for review to ensure the cases exist and are eligible to receive Medicaid.

Response and Corrective Action Planned – DHS has implemented procedures effective March 5, 2008 by memo to QC Review staff. QC Review staff will no longer replace a Medicaid Pilot Review Case due to inability to locate a case file, though this has been permitted for this pilot project approved by CMS.

QC Review staff will locate and analyze the case record in keeping with 42 CFR 431.800, Chapter 3, Review Process, Section 7248, Case Record Review. If the case record cannot be located or does not contain supporting documentation, the review will be completed through a beneficiary interview and collateral contacts in keeping with Section 7251, Field Investigation and Section 7257, Collateral Contacts.

Conclusion – Response accepted.



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**Social Security Administration**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 96.001 – Social Security Disability Insurance**

**Agency Number: 0604IADI00, 0704IADI00**

**Federal Award Year: 2006, 2007**

**Iowa Department of Education - Division of Vocational Rehabilitation Services**

**07-III-SSA-283-1**

Segregation of Duties - Payroll Authorizations – Employee timesheets used for time and leave reporting require supervisor approval. Supervisors are responsible for overseeing the vacation and sick leave used is accurately posted to the employee's account and employees are only utilizing the amount of leave earned. For fourteen of forty timesheets tested, the timesheets were approved by employees in non-supervisory positions.

Recommendation – The Department should develop and implement policies and procedures to ensure timesheets are approved by individuals in supervisory positions.

Response and Corrective Action Planned – The Division of Vocational Rehabilitation Services acknowledges the issue and has directed supervisory staff to take responsibility for approving vacation, sick leave and timesheets for employees.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

**U.S. Department of Homeland Security**

**INSTANCES OF NON-COMPLIANCE & SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 97.036 – Disaster Grants – Public Assistance (Presidentially Declared Disasters)**

**Agency Number: FEMA-1688-DR, FEMA-1705-DR, FEMA-3275-EM**

**Federal Award Year: 2007**

**Iowa Department of Transportation – Passed through Iowa Department of Public Defense – Iowa Homeland Security and Emergency Management Division**

**07-III-DHS-645-1**

Allowable Cost Principles – OMB Circular A-133 requires all charges to a federal grant represent actual costs. The Department determines actual costs to be requested through queries of the Resource Management System. This system is a database that records information regarding labor, materials and equipment usage from each of the Department's maintenance garages in the state of Iowa. The query used to determine the materials cost was incorrect, resulting in an overstated request for reimbursement for materials of \$3,593,476.

Recommendation – The Department should develop and implement policies and procedures to determine whether the information used to request reimbursement is accurate before reimbursement is requested.

Response and Corrective Action Planned – The original Resource Management System (RMS) database query used to obtain Federal Emergency Management Agency (FEMA) materials assigned total crew accomplishment to each individual crew member, thereby overstating materials used. The database query has been corrected. A new query process is in place where query procedures will be tested by Information Technology staff, validated by Office of Maintenance staff and stored on the secure production database.

Conclusion – Response accepted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 97.004 – State Domestic Preparedness Equipment Support Program**

**Agency Number: 066591, 066898, 074207**

**Federal Award Year: 2003, 2004**

**Iowa Department of Public Defense – Iowa Homeland Security and Emergency Management Division**

**07-III-DHS-583-2**

Cash Management – Effective cash management procedures provide for minimizing the amount of time between the drawdown/request for federal funds and the disbursement of those funds. Effective cash management procedures also minimize the amount of state funds which must be used to operate the program until the federal funds are received.

As part of its cash management procedures, the Iowa Homeland Security and Emergency Management Division accumulates reimbursable costs for each federal program on a spreadsheet. These spreadsheets are to support requests for reimbursement for federal programs and are attached to a summary spreadsheet or cash receipt.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

A review of the Department's ledgers and cash management system identified three instances where the cash balance was in excess of \$100,000 for three to seventy-three days.

Recommendation – The Department should develop and implement procedures to ensure federal funds are drawn in amounts sufficient to cover current needs and are disbursed in a timely manner without carrying excessive daily balances.

Response and Corrective Action Planned – Effective September 2005, the State Fiscal Office (SFO) has been using an automated billing system within Filepro. This system allows the drawing of federal funds only after a payment voucher has been entered into the system. The funds in questions were drawn before the implementation of the use of this system and since the excess funds have been returned, cash balances should not exceed the allowable level.

Conclusion – Response accepted.

**CFDA Number: 97.004 – State Domestic Preparedness Equipment Support Program**  
**Agency Number: 066591, 066898, 074207**  
**Federal Award Year: 2003, 2004**  
**Iowa Department of Public Defense – Iowa Homeland Security and Emergency Management Division**

**CFDA Number: 97.067 – Homeland Security Grant Program**  
**Agency Number: 80628, 88857**  
**Federal Award Year: 2005, 2006**  
**Iowa Department of Public Defense – Iowa Homeland Security and Emergency Management Division**

**07-III-DHS-583-3**

Subrecipient Monitoring – OMB Circular A-133 requires the Department to ensure required audit reports of subrecipients expending \$500,000 or more in federal awards are completed within nine months of the subrecipient's fiscal year end, issue a management decision on audit findings within six months of receipt of the subrecipient's audit report and ensure subrecipients take timely and appropriate corrective action. The Department has established a policy to perform timely reviews of the audit reports within six months of receipt.

There are no procedures in place to ensure all entities expending \$500,000 or more in federal awards are submitting audit reports for review by the Department. The Department has not developed policies and procedures to ensure the audit reports received contain all of the required elements. In addition, there is no documentation of follow-up of subrecipient audit findings.

Recommendation – The Department should establish policies and procedures to ensure subrecipient audit reports are being received and reviewed to determine they contain the required elements. The Department should maintain documentation of subrecipient audit findings noted during its review.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

Response and Corrective Action Planned – The State Fiscal Office (SFO) has received guidance from the Auditor of State Office regarding the required elements of an audit report. These requirements have been incorporated into the monitoring procedures used by the SFO as of February 15, 2008. Any audit reports received after this date will be reviewed for the required elements as set forth in the provided guidelines and documentation of audit findings will be maintained.

Iowa Homeland Security Emergency Management Division (HSEMD) has always had procedures in place for providing written notification informing the subrecipient of the requirements of the single audit for expending \$500,000 or more in federal funds during the fiscal year. HSEMD, or any other state agency for that matter, does not have the ability to determine the total federal funds expended other than the funding awarded by that agency. HSEMD tracks the federal funds awarded by our agency, for all grants that we administer, by subrecipient. HSEMD and the SFO will work on procedures for obtaining the required audit reports from subrecipients that have received \$500,000 or more in federal funds from our agency.

Conclusion – Response accepted.

**CFDA Number: 97.036 – Disaster Grants – Public Assistance (Presidentially Disasters)**

**Agency Number: FEMA-1688-DR, FEMA-1705-DR, FEMA-3275-EM**

**Federal Award Year: 2007**

**Iowa Department of Transportation – Passed through Iowa Department of Public Defense – Iowa Homeland Security and Emergency Management Division**

**07-III-DHS-645-4**

Procurement, Suspension & Debarment – OMB Circular A-133 states the Department is prohibited from contracting with parties which are suspended or debarred. The Department has established procedures to ensure transactions which go through the Office of Contracts are to contractors which are not suspended or debarred. The Department also has established procedures for request for proposal (RFP's) processed through the Purchasing Department which includes language for procurements when it is known federal funds will be utilized which requires vendors to certify they are not suspended or debarred. RFP's are only completed for contracts for services, not for goods. Therefore, the Department did not verify vendors which provided materials for the disasters were not suspended or debarred.

Recommendation – The Department should develop and implement policies and procedures to ensure all vendors are not suspended or debarred when it is known federal funds will be utilized to reimburse the Department.

Response and Corrective Action Planned – The Department will adjust the standard terms and conditions to include the following language, “The successful vendor certifies that they are not suspended or debarred from doing business by way of any official action of the Federal Government or the State of Iowa.”

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2007

**CFDA Number: 97.036 – Disaster Grants – Public Assistance (Presidentially Declared Disasters)**

**Agency Number: FEMA-1688-DR, FEMA-1705-DR, FEMA-3275-EM**

**Federal Award Year: 2007**

**Iowa Department of Transportation – Passed through Iowa Department of Public Defense – Iowa Homeland Security and Emergency Management Division**

**07-III-DHS-645-5**

Policies and Procedures – The Code of Federal Regulations, 44 CFR 13.42, requires source documentation for all expenditures submitted under the Public Assistance grant be retained for three years. The Department used reports from the Resource Management System to compile the data to request reimbursement. All information in the Resource Management System is entered by supervisors at the Department’s maintenance garages throughout the state. Some supervisors entered the information from the supervisor’s daily log sheet, but some did not use the form. Not all daily log sheets were retained. Also, some of the supervisors who used the daily log sheets did not enter equipment usage into the system. In those cases, the Department determined equipment usage by other means. There is no written policy regarding the format of source documentation used for the initial input into the Resource Management System and the length of time this information should be retained.

Also, the Office of Maintenance calculated average unit prices for contracted winter materials used in the disasters. This documentation was not retained by the Department. The average unit prices used was resolved for audit purposes.

Recommendation – The Department should develop and implement policies and procedures for the Resource Management System, including the data fields and source documents to be used and a record retention policy for all items considered support for federal reimbursements that meet federal and state requirements.

Response and Corrective Action Planned – The Office of Management considers the Resource Management System (RMS) to be the original source of all data for Federal Emergency Agency (FEMA) claims. RMS data is “locked” after each pay period, data cannot be changed and the system retains an audit trail of data entry.

Relative to the recommendation on field data entry, the Office of Maintenance staff updated the RMS Users Manual in August 2007. RMS user training was accomplished for all employees who enter data in September 2007. Training is continually available upon request, either individually or in a class format.

The Iowa Department of Transportation Record Retention Manual states RMS record retention is five years of live data and ten years of archived data. Staff is aware of these requirements.

Conclusion – Response acknowledged. In addition, the Department should establish and implement policies and procedures to retain non-RMS data used to support documentation for federal reimbursements.

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Iowa State Agencies  
By Agency Number

Identification  
Initials

Agency

USDA	U.S. Department of Agriculture
HUD	U.S. Department of Housing and Urban Development
DOL	U.S. Department of Labor
DOT	U.S. Department of Transportation
TREAS	U.S. Department of the Treasury
USDE	U.S. Department of Education
EAC	U.S. Elections Assistance Commission
HHS	U.S. Department of Health and Human Services
SSA	Social Security Administration
DHS	U.S. Department of Homeland Security



Iowa State Agencies  
By Agency Number

<u>Identification</u>	
<u>No.</u>	<u>Agency</u>
009	Department of Agriculture and Land Stewardship
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583	Department of Public Defense – Homeland Security and Emergency Management Division
588	Department of Public Health
595	Department of Public Safety
615	Board of Regents
617	Braille and Sight Saving School
618	School for the Deaf
619	State University of Iowa
620	Iowa State University
621	University of Northern Iowa
635	Secretary of State
642	Governor’s Office on Drug Control Policy
645	Department of Transportation
655	Treasurer of State
671	Commission of Veterans Affairs