COLORADO
OFFICE OF THE
STATE AUDITOR

STATE OF COLORADO

STATEWIDE SINGLE AUDIT
FISCAL YEAR ENDED JUNE 30, 2014

FEBRUARY 2015

FINANCIAL AUDIT

THE MISSION OF THE OFFICE OF THE STATE AUDITOR
IS TO IMPROVE GOVERNMENT
FOR THE PEOPLE OF COLORADO

LEGISLATIVE AUDIT COMMITTEE

Senator Lucia Guzman – Chair
Senator Chris Holbert
Senator Cheri Jahn
Senator Tim Neville

Representative Dan Nordberg – Vice-Chair
Representative Dianne Primavera
Representative Su Ryden
Representative Lori Saine

OFFICE OF THE STATE AUDITOR

Dianne E. Ray — State Auditor

Kerri Hunter
Matt Devlin — Deputy State Auditors

Michelle Colin
Crystal Dorsey
Greg Fugate
Cynthia Hochmiller
Jeffrey Kahn
Marisa Neff
Jenny Page
Cindi Radke
Pooja Tulsian — Audit Managers

Bryan Becker
Jarrett Ellis
Gina Faulkner
Selome Negassa
Ferminia Hebert
Reed Larsen
Christopher Harless — Team Leaders

Madeline Beasley
Laura Bravo
Bryan Brune
Larry Ciacio
Chris Davis
Isaac Hansen-Joseph
Henry Hung
Kiran Keshav
John Kormos
Dawn Mabe
Heather McFadden
Marina Mourzina
Fazia Qureshi
Lindsey Ragatz
Scott Reid
Maya Rosochacova
Monika Treipl-Harnke
Heidi Wagner
Kyle Weaver — Staff Auditors

AN ELECTRONIC VERSION OF THIS REPORT IS AVAILABLE AT
WWW.STATE.CO.US/AUDITOR

A BOUND REPORT MAY BE OBTAINED BY CALLING THE
OFFICE OF THE STATE AUDITOR
303.869.2800

PLEASE REFER TO REPORT NUMBER 1401F WHEN REQUESTING THIS REPORT

Office of the State Auditor

Dianne E. Ray, CPA
State Auditor

February 10, 2015

Members of the Legislative Audit Committee:

Included herein is the report of the Statewide Single Audit of the State of Colorado for the Fiscal Year Ended June 30, 2014. The audit was conducted under the authority of Section 2-3-103, C.R.S., which authorizes the State Auditor to conduct audits of all state departments, institutions, and agencies.

The purpose of this report is to present the results of the Statewide Single Audit for the year ended June 30, 2014. The report includes our reports on compliance and other matters, and internal control over financial reporting in accordance with *Government Auditing Standards* and requirements related to the federal Office of Management and Budget's *Circular A-133*, *Audits of States, Local Governments, and Non-Profit Organizations*, and our audit opinion on the Schedule of Expenditures of Federal Awards. This report also contains our findings, conclusions, and recommendations, and the responses of the respective state agencies and institutions. Our opinion on the State's financial statements is presented in the State's Comprehensive Annual Financial Report for Fiscal Year 2014, which is available under separate cover.

This report does not include all of the findings and recommendations related to audits performed of state institutions and agencies. Some findings and recommendations are issued under separate report covers. However, in accordance with the federal Single Audit Act, this report includes all findings and questioned costs related to federal awards that came to our attention through either the Statewide Single Audit or other audits.

The report is intended solely for the use of management and the Legislative Audit Committee and should not be used for any other purpose. This restriction is not intended to limit distribution of the report, which, upon release by the Legislative Audit Committee, is a matter of public record.

State Services Building • 1525 Sherman Street, 7th Floor • Denver, Colorado 80203-1700
Phone: 303.869.2800

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

CONTENTS

Report Highlights I-1

Summary of Auditor's Results I-9

Recommendation Locator I-15

FINANCIAL STATEMENT FINDINGS

Department of Agriculture II-1
Office of the Governor II-11
Department of Health Care Policy and Financing II-43
History Colorado II-49
Department of Human Services II-79
Judicial Department II-89
Department of Military and Veterans Affairs II-95
Department of Personnel & Administration II-103
Department of Revenue II-121
Department of State II-141
Department of the Treasury II-151
Department of Transportation II-161

FEDERAL AWARD FINDINGS

Department of Education III-1
Department of Health Care Policy and Financing III-47
Department of Higher Education III-73
Department of Human Services III-139
Department of Labor and Employment III-163
Department of Public Safety III-165
Department of Transportation III-173

DISPOSITION OF PRIOR AUDIT RECOMMENDATIONS IV-1

REPORTS AND FEDERAL AWARDS SCHEDULE

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards* V-1

Independent Auditor's Report on Compliance for Each Major Federal Program; Independent Auditor's Report on Internal Control Over Compliance; and Independent Auditor's Report on the Schedule of Expenditures of Federal Awards Required by OMB *Circular A-133* V-5

Schedule of Expenditures of Federal Awards V-11

Notes to the Schedule of Expenditures of Federal Awards V-157

REQUIRED COMMUNICATIONS LETTER VI-1

APPENDIX A
Federal Single Audit Recommendation Locator VII-A-1

APPENDIX B
Audit Adjustments VII-B-1

REPORT HIGHLIGHTS

STATEWIDE SINGLE AUDIT, FISCAL YEAR ENDED JUNE 30, 2014

STATE OF COLORADO

FINANCIAL AUDIT

FINANCIAL STATEMENT FINDINGS

- The State's financial statements covered $33.9 billion in total assets and $26.8 billion in total expenditures.
- We have issued an unqualified opinion on the State's financial statements for the Fiscal Year Ended June 30, 2014. That means the State's financial statements presented fairly, in all material respects, the State's financial position, results of all financial operations, and cash flows in conformance with generally accepted accounting principles.
- We identified 27 internal control weaknesses related to compliance with internal control over financial reporting and other matters.

FEDERAL PROGRAM FINDINGS

The State expended approximately $10.9 billion in federal funds in Fiscal Year 2014. The four largest federal programs were:

- Medicaid: $3.5 billion
- Student Financial Assistance: $1.4 billion
- Supplemental Nutrition Assistance Program: $840 million
- Unemployment Insurance: $799 million

- We identified 50 internal control issues related to the State's compliance with requirements applicable to major federal programs.
- We identified nearly $440,000 in questioned costs related to federal awards granted to the State. The federal portion of the questioned costs was over $220,000.

OVERVIEW

This report presents our financial and compliance audit of the State of Colorado for Fiscal Year 2014.

The report may not include all financial- and compliance-related findings and recommendations from separately issued reports on audits of state departments, institutions, and agencies.

However, in accordance with the federal Single Audit Act, this report includes all findings and questioned costs related to federal awards that came to our attention through our audit.

We made 76 recommendations to state agencies and higher education institutions.

AUTHORITY, PURPOSE, AND SCOPE

This audit was conducted under the authority of Section 2-3-103, C.R.S., which authorizes the State Auditor to conduct audits of all departments, institutions, and agencies of state government. The audit was conducted in accordance with auditing standards generally accepted in the United States of America and with Government Auditing Standards issued by the Comptroller General of the United States. We performed our audit work during the period of February through December 2014. The purpose of this audit was to:

- Express an opinion on the State's financial statements for the Fiscal Year Ended June 30, 2014.
- Express an opinion on the State's Schedule of Expenditures of Federal Awards for the Fiscal Year Ended June 30, 2014.
- Review internal accounting and administrative control procedures, as required by generally accepted auditing standards and Government Auditing Standards.
- Evaluate compliance with applicable state and federal laws, rules, and regulations.
- Evaluate progress in implementing prior years' audit recommendations.

FOR FURTHER INFORMATION ABOUT THIS REPORT, CONTACT THE OFFICE OF THE STATE AUDITOR
303.869.2800 - WWW.STATE.CO.US/AUDITOR

FINANCIAL STATEMENT FINDINGS

This section summarizes our report on the State's compliance with internal controls over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards.

INTERNAL CONTROLS OVER FINANCIAL ACTIVITY AND FINANCIAL REPORTING

State agencies are responsible for having adequate internal controls in place to ensure compliance with laws and regulations and with management's objectives. In addition, State agencies are responsible for reporting financial activity accurately, completely, and in a timely manner. As part of our audit, we reviewed the agencies' and institutions' internal control processes, including policies and procedures, related to financial reporting, and tested a sample of financial transactions to ensure that internal controls were adequate and that financial activity was reported properly. We identified the need for improvements in these areas at the following State agencies:

- DEPARTMENT OF AGRICULTURE. The Department has not ensured that basic internal controls, such as documented, formal policies and procedures, have been kept up to date, developed, or put into practice for both the Budget and Business Operations Unit (Unit) and the Brands Division (Division). Specifically, Unit staff could not provide sufficient supporting documentation for revenue transactions and lacked appropriate segregation of duties. Additionally, the Division lacks written policies and procedures over business functions, such as the collecting, recording, and reconciling of inspection fees. This is classified as a SIGNIFICANT DEFICIENCY.

- OFFICE OF THE GOVERNOR. The Office's current internal controls and the documentation of internal controls are inconsistent across the Office. In addition, not all functional areas provide basic controls, such as documented, formal policies and procedures and an effective secondary review to ensure staff are aware of their responsibilities and can adequately perform their duties. For example, the Office of Information Technology (OIT) recorded $105,000 expenditures in the incorrect accounts, capitalized about $5.0 million in expenditures incorrectly, and recorded approximately $7.5 million in the wrong fiscal year. We identified this as a MATERIAL WEAKNESS.

- DEPARTMENT OF HEALTH CARE POLICY AND FINANCING. The Department currently does not have a secondary review process in place over the calculation of CBHP program capitated rates. Rates contained within MMIS and used as a basis for provider payments did not agree with the established actuarial capitation rate for

Professional standards define the following three levels of financial-related internal control weaknesses. Prior to each recommendation in this report, we have indicated the classification of the finding.

A **MATERIAL WEAKNESS** is the most serious level of internal control weakness. A material weakness is a deficiency, or combination of deficiencies, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

A **SIGNIFICANT DEFICIENCY** is a moderate level of internal control weakness. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

A **DEFICIENCY IN INTERNAL CONTROL** is the least serious level of internal control weakness. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. Deficiencies in internal control generally are reported to agencies in separate management letters and, therefore, would not be included in this report.

the provider. The Department determined it owed the provider group an additional amount of approximately $45,000. We identified this as a SIGNIFICANT DEFICIENCY.

- DEPARTMENT OF HUMAN SERVICES. The Department does not have adequate internal controls or an effective review process over accounting transactions and revenue reconciliations at the Veterans Community Living Centers. Specifically, we identified problems with six of 24 transactions recorded by the Living Centers' on the State's accounting system, COFRS, and five of the six sampled revenue reconciliations between the Living Centers' MATRIX billing system and COFRS. This is considered a MATERIAL WEAKNESS for the Department.

- JUDICIAL DEPARTMENT. The Office of Attorney Regulation Counsel lacks a policy requiring that financial information for the Counsel be adequately reviewed and/or reconciled by a staff member other than the preparer. As a result, Fiscal Year 2014 revenue was overstated by $2.5 million in one fund, and expenses were overstated by $861,000 and $1.7 million, respectively, in two funds. Additionally, we found that the Counsel's bank reconciliation did not reconcile with the general ledger and differences between the general ledger and the bank balance were not adequately supported. We identified this as a SIGNIFICANT DEFICIENCY.

- MILITARY AND VETERANS AFFAIRS. The Department does not have internal controls in place over donations to Veterans Memorial Cemetery of Western Colorado (Cemetery). Specifically, the Department does not have policies or procedures in place for the proper collection, recording, depositing, and reconciling of Cemetery donations. For example, the Department did not deposit the cash received into an approved bank account. Instead, the funds were deposited into a State employee's personal account and then that employee wrote a check from that account to the Department for deposit with Treasury. In addition, the Department did not deposit donations in a timely manner, or in the correct fiscal year. This recommendation is classified as a SIGNIFICANT DEFICIENCY.

- DEPARTMENT OF PERSONNEL & ADMINISTRATION. The Department's Central Payroll staff have not ensured basic internal controls, such as documented, formal policies and procedures, have been updated and followed. Further, an effective secondary review is not in place over payroll reconciliations and amounts reported to the IRS. Specifically, we found that quarterly Form 941 reports submitted to the IRS did not reconcile with underlying worksheets, tracking spreadsheets, and supporting documentation prepared by Central Payroll. This recommendation is classified as a MATERIAL WEAKNESS.

- DEPARTMENT OF REVENUE. The Department lacks an effective supervisory review of business and severance withholding fiscal year-end accruals. This resulted in understatements of the business tax and severance withholding tax short-term receivable accruals totaling approximately $12.2 million. Additionally, the Department did not follow its original methodology to perform an historical

analysis to estimate long-term business tax receivable accruals and income tax receivable and payable accruals as of June 30, 2014. This recommendation is classified as a SIGNIFICANT DEFICIENCY.

- DEPARTMENT OF STATE. We identified accounting errors in three of the 33 accounting transactions and two of the four exhibits we tested. These errors included misstatements of expenditures totaling over $358,000. This is classified as a SIGNIFICANT DEFICIENCY.

- DEPARTMENT OF TRANSPORTATION. The Department improperly recognized approximately $96 million of expenses it made on the High Performance Transportation Enterprise's behalf during Fiscal Year 2014 as assets under construction instead of offsetting reimbursements. This is classified as a SIGNIFICANT DEFICIENCY.

INTERNAL CONTROLS OVER INFORMATION TECHNOLOGY SYSTEMS

State agencies, often in cooperation with the Governor's Office of Information Technology (OIT), are responsible for implementing, maintaining, and adequately securing the State's computer systems. During our Fiscal Year 2014 audit, we determined that some State agencies' internal controls did not comply with information technology-related auditing standards and/or the Colorado Information Security Policies. Specifically, we identified problems with physical access to a data center as well as three computer systems at three agencies, resulting in six audit recommendations to the applicable agencies and/or OIT. The following bullets describe notable examples of these issues:

- OIT and the Department of Revenue did not implement all necessary controls related to access management and logging access over the GenTax system.
- OIT did not implement all necessary controls to properly oversee the process to manage changes made within the GenTax system.
- OIT did not implement all necessary controls to properly oversee the process to manage changes made within the CPPS system.
- OIT did not have all necessary controls in place to manage physical access to the State's primary data center.
- The Office of the State Controller did not fully hold state agencies accountable for managing user access to the COFRS system.

Our opinion on the financial statements is presented in the State's Comprehensive Annual Financial Report for Fiscal Year 2014, which is available electronically from the Office of the State Controller's website at:

HTTPS://WWW.COLORADO.GOV/PACIFIC/OSC/CAFR.

FEDERAL PROGRAM FINDINGS

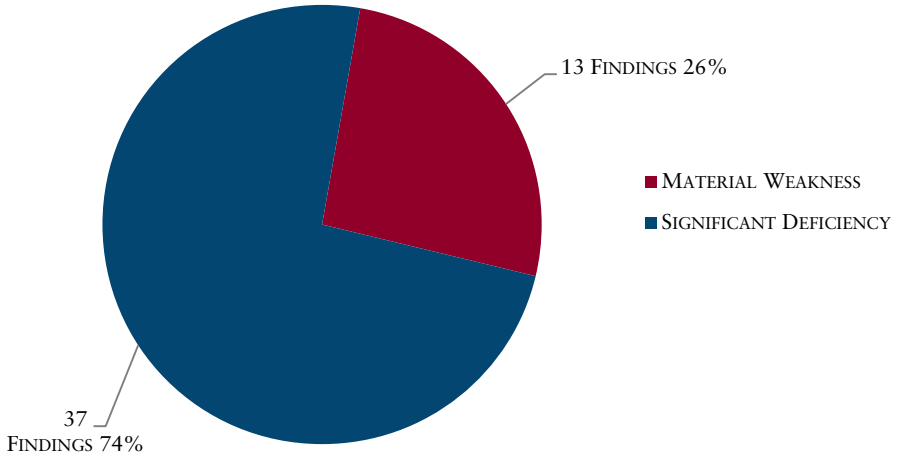
This section summarizes our report on the State's compliance with requirements applicable to major federal programs and internal controls over compliance in accordance with the federal Office of Management and Budget's (OMB) *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. We

planned and performed the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements that could have a direct and material effect on a major federal program had occurred. As part of our audit, we determined the State's compliance with federal regulations and grant requirements, such as activities allowed or unallowed, allowable costs, cash management, eligibility, reporting, and subrecipient monitoring.

Internal Controls Over Federal Programs

The following table shows the breakout of types of internal control weaknesses over compliance with federal requirements that we identified during our Fiscal Year 2014 audit. Prior to each recommendation in this report, we have indicated the classification of the finding.

FEDERAL COMPLIANCE
INTERNAL CONTROL WEAKNESSES
FISCAL YEAR 2014



Professional standards define the following three levels of internal control weaknesses over compliance related to Federal Programs. Prior to each recommendation in this report, we have indicated the classification of the finding.

A **MATERIAL WEAKNESS** is the most serious level of internal control weakness. A material weakness is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A **SIGNIFICANT DEFICIENCY** is a moderate level of internal control weakness. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over compliance with a compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

A **DEFICIENCY IN INTERNAL CONTROL** is the least serious level of internal control weakness. A deficiency in an entity'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 and correct, noncompliance with a compliance requirement of a federal program on a timely basis.

COMPLIANCE WITH FEDERAL PROGRAM REQUIREMENTS AND FEDERAL REPORTING

Various state departments administer federal programs in Colorado and are required to comply with federal program requirements. We identified problems with several departments' compliance with those requirements. In the following bullets, we first discuss federal compliance issues at two departments—the Department of Human Services and the Department of Health Care Policy and Financing—that administer the State's largest federal programs that provide health care and human services benefits. We also describe federal compliance problems at four other state agencies that administer federal programs.

- DEPARTMENT OF HUMAN SERVICES. The Department was not in compliance with federal requirements for two out of the eight programs tested during our Fiscal Year 2014 audit. Specifically, we identified the following examples of federal compliance issues with the Department's administration of its federal programs:
  - Temporary Assistance for Needy Families Program. The Department did not provide adequate guidance and training to counties regarding case file documentation; data consistency; and Income, Eligibility, and Verification System information. We identified this as a SIGNIFICANT DEFICIENCY for the program.
  - Colorado Child Care Assistance Program. The Department did not properly monitor or provide adequate training regarding eligibility and case management procedures. We identified this as a SIGNIFICANT DEFICIENCY for the program.

- DEPARTMENT OF HEALTH CARE POLICY AND FINANCING. We identified SIGNIFICANT DEFICIENCIES in eligibility determinations for both the Medicaid and the Children's Basic Health Plan (CBHP) programs, in which case file documentation was lacking or missing entirely from the reviewed case files. We found additional issues, classified as SIGNIFICANT DEFICIENCIES for both the Medicaid and CBHP programs, such as the Department's lack of reporting under the Federal Funding Accountability and Transparency Act (Transparency Act) and inadequate support for personnel costs charged to federal grants during Fiscal Year 2014.

- DEPARTMENT OF EDUCATION. The Department was not in compliance with federal reporting related to the Transparency Act for the School Improvement and Child Nutrition Grants. We identified this as a SIGNIFICANT DEFICIENCY.

- DEPARTMENT OF PUBLIC Safety. The Department relies on sub-recipients to fill out and return a form containing information needed to record the subawards in the Federal Subaward Reporting System FSRS. We found that the Department did not have a sufficient process in place to follow up with sub-awardees who had not submitted their form. We identified this as a SIGNIFICANT DEFICIENCY.

- DEPARTMENT OF TRANSPORTATION. We identified a SIGNIFICANT DEFICIENCY with the Department's reporting under the Transparency Act.

Summary of Progress in Implementing Prior Recommendations

This report includes an assessment of our disposition of audit recommendations reported in previous Statewide Single Audit Reports. Prior years' recommendations that were fully implemented in Fiscal Year 2013 or earlier are not included.

OUTSTANDING STATEWIDE SINGLE AUDIT REPORT RECOMMENDATIONS BY FISCAL YEAR							
	Total	2013	2012	2011	2010	2009	2008
Implemented	36	19	10	3	2	2	0
Partially Implemented	37	22	11	1	1	1	1
Not Implemented	6	5	1	0	0	0	0
Deferred	21	19	1	1	0	0	0
Not Applicable	1	1	0	0	0	0	0
Total	101	66	23	5	3	3	1

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

SUMMARY

OF AUDITOR'S RESULTS

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

FINANCIAL STATEMENTS

Type of auditor's report issued: **UNMODIFIED.**

INTERNAL CONTROL OVER FINANCIAL REPORTING	
Material Weakness Identified?	YES
Significant deficiencies identified that are not considered to be material weaknesses?	YES
Noncompliance material to financial statements noted?	YES

FEDERAL AWARDS

Type of auditor's report issued on compliance for major programs: **QUALIFIED.**

INTERNAL CONTROL OVER MAJOR PROGRAMS	
Material Weakness Identified?	YES
Significant deficiencies identified that are not considered to be material weaknesses?	YES

Unmodified for all major programs except for the following major programs, which were Qualified:

- Supplemental Nutrition Assistance Program Cluster
- Highway Planning and Construction Cluster
- Rehabilitation Services-Vocational Rehabilitation Grants to States
- Student Financial Aid Cluster
- Medicaid Cluster
- Research and Development Cluster

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?	YES

IDENTIFICATION OF MAJOR PROGRAMS	
CFDA NUMBER	NAME OF FEDERAL PROGRAM OR CLUSTER
10.551, 10.561	Supplemental Nutrition Assistance Program (SNAP), State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster)
10.553, 10.555, 10.556, 10.559	School Breakfast Program, National School Lunch Program, Special Milk Program for Children, Summer Food Service Program for Children (Child Nutrition Cluster)
14.871, 14.879, 14.880	Section 8 Housing Choice Vouchers, Mainstream Vouchers, Family Unification Program (Housing Voucher Cluster)
17.225	Unemployment Insurance
20.205, 20.219, 23.003	Highway Planning and Construction, Recreational Trails Program, Appalachian Development Highway System (Highway Planning & Construction Cluster)
20.223	Transportation Infrastructure Finance and Innovation (TIFIA) Program
84.032	Family Federal Education Loans
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States
84.377, 84.388	School Improvement Grants, School Improvement Grants - Recovery Act (School Improvement Grants Cluster)
93.044, 93.045 93.053	Special Programs for the Aging - Title III - Part B - Grants for Supportive Services and Senior Centers, Special Programs for the Aging - Title III - Part C - Nutrition Services, Nutrition Services Incentive Program (Aging Cluster)
93.558, 93.714	Temporary Assistance for Needy Families (TANF) State Programs, ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families State Programs (TANF Cluster)
93.575, 93.596	Child Care and Development Block Grant, Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CCDF Cluster)
93.568	Low-Income Home Energy Assistance
93.659	Adoption Assistance
93.667	Social Services Block Grant
93.775, 93.777, 93.778	State Medicaid Fraud Control Units, State Survey and Certification of Health Care

IDENTIFICATION OF MAJOR PROGRAMS	
CFDA NUMBER	NAME OF FEDERAL PROGRAM OR CLUSTER
	Providers and Suppliers (Title XVIII) Medicare, Medical Assistance Program (Medicaid Cluster)
93.767	Children's Health Insurance Program
93.917	HIV Care Formula Grants
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)
Various	Research and Development Cluster
Various	Student Financial Aid Cluster

Dollar threshold used to distinguish between type A and B programs: **$26.6 MILLION.**

Auditee qualified as low-risk auditee?	NO

CLASSIFICATION OF FINDINGS
STATE OF COLORADO STATEWIDE SINGLE AUDIT
FISCAL YEAR ENDED JUNE 30, 2014

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Deficiency in Internal Control (Least Serious)		Grand Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance	
Agriculture	-	-	1	-	-	-	1
Corrections	-	-	-	-	-	-	0
Education	-	-	-	4	-	-	4
Office of the Governor	1	-	4	-	-	-	5
Health Care Policy and Financing	-	1	2	8	-	-	11
Higher Education	-	2	-	12	-	-	14
History Colorado	1	-	3	-	-	-	4
Human Services	1	9	1	10	-	-	21
Judicial Department	-	-	1	-	-	-	1
Labor and Employment	-	-	-	1	-	-	1
Law	-	-	-	-	-	-	0
Local Affairs	-	-	-	-	-	-	0
Natural resources	-	-	-	-	-	-	0
Military affairs	-	-	1	-	-	-	1
Personnel & Administration	1	-	3	-	-	-	4
Public Health and Environment	-	-	-	-	-	-	0
Public Safety	-	-	-	1	-	-	1
Regulatory Agencies	-	-	-	-	-	-	0
Revenue	-	-	4	-	-	-	4
State	-	-	2	-	-	-	2
Office of the State Treasurer	-	-	-	-	-	-	0
Transportation	-	1	1	1	-	-	3
Grand Totals	4	13	23	37	0	0	77

NOTE: Findings may be classified as both financial reporting and federal program compliance internal control weaknesses. Therefore, the total number of findings reported in this table may not equal the total number of recommendations in the report.

RECOMMENDATION LOCATOR

FINANCIAL STATEMENT FINDINGS

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-001	II–8	The Department of Agriculture should strengthen its internal controls over financial activities within the Budget and Business Operations Unit and Brands Division by (a) formalizing written policies and procedures over all financial activities, (b) providing adequate training to staff over the effective implementation of internal controls that enforces the importance of properly designed controls and effectively performing those controls, (c) ensuring the proper segregation of duties is present at the transactional level and a secondary review is conducted, (d) enforcing existing policies and procedures for Brand Inspectors at the district level, and (e) considering the reorganization of Brand Division staff performing financial activities to report to the Controller and/or the Director of the Budget and Business Operations unit and follow the same internal control structure. SIGNIFICANT DEFICIENCY.	AGREE	A MAY 2015 B JUNE 2015 C IMPLEMENTED D IMPLEMENTED E DEPENDENT UPON THE APPOINTMENT OF A NEW COMMISSIONER OF AGRICULTURE

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-002	II–18	The Office of the Governor should strengthen its internal controls over financial reporting by (a) formalizing policies and procedures over all functional accounting areas to ensure accurate and timely financial accounting and reporting; (b) instituting an effective secondary review process over transactions entered on the State's accounting system, payroll reconciliations, and the preparation of fiscal year-end exhibits; and (c) providing adequate training to personnel over the effective implementation of internal controls that enforces the importance of properly designed controls, effectively performing those controls, and complying with authoritative guidance. MATERIAL WEAKNESS.	AGREE	A APRIL 2015 B APRIL 2015 C JUNE 2015
2014-003	II–25	The Governor's Office of Information Technology should improve CPPS change management controls by (a) developing change management procedures that specify requirements for centrally managing, applying, and verifying configuration settings to ensure that a complete and accurate list of changes to systems is maintained and change management approval documentation is retained. This includes developing a process to identify all CPPS changes within the help desk system; (b) communicating relevant OIT policies and procedures to personnel that perform change management and information security functions for CPPS systems and establishing a mechanism to hold personnel accountable for implementing policies; and (c) requiring regular review by OIT personnel that perform access management to CPPS change management environments to ensure that access is provisioned appropriately. SIGNIFICANT DEFICIENCY.	AGREE	JUNE 2015

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-004	II–32	The Governor's Office of Information Technology (OIT) should improve GenTax change management controls by (a) immediately removing access for FAST Enterprises, Inc. contractors who should no longer have access to the GenTax system or the GenTax database test environment, and reviewing and updating access and approval rights in change management systems, (b) providing training to OIT-managed change management and information security staff to ensure that OIT policies and Internal Revenue Service guidelines are adequately communicated to Executive Branch agencies and establishing a mechanism to hold staff accountable for implementing policies, and (c) developing a mechanism to ensure that developers do not submit and approve their own changes within the GenTax change management environment. SIGNIFICANT DEFICIENCY.	AGREE	A DECEMBER 2014 B SEPTEMBER 2015 C DECEMBER 2014
2014-005	II–39	The Governor's Office of Information Technology (OIT) should ensure physical access management processes are effective by (a) communicating physical access management policies and procedures to OIT staff responsible for managing physical access; (b) establishing and documenting access procedures that specify requirements for managing physical access to the data center, including those related to authorization and termination processes, room security restrictions, and termination reconciliation reviews; (c) establishing a mechanism to hold staff accountable for following physical access policies and procedures; and (d) ensuring that OIT data center access administrators are included on notifications when an employee is terminated, transferred, or access is no longer required. SIGNIFICANT DEFICIENCY.	AGREE	A SEPTEMBER 2015 B SEPTEMBER 2015 C SEPTEMBER 2015 D DECEMBER 2014

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-006	II–42	The Governor's Office of Information Technology (OIT) should work with the Department of Personnel & Administration (as needed) to improve KRONOS's general computer controls by (a) implementing strong password parameters at the application level that comply with Colorado Information Security Policies; (b) modifying KRONOS security configurations to lock users out of the system after three failed login attempts and lock the users' session after 15 minutes of inactivity; (c) generating, reviewing, and retaining critical operating system level and application activity logs (i.e. audit logs) to identify and investigate anomalous activity, and successful and unsuccessful login attempts; (d) reviewing the current user listing to immediately remove terminated users and, on an ongoing basis, implementing regular reviews of user access to ensure that user access is appropriate and needed and that terminated users are removed in a timely manner; (e) ensuring each KRONOS user ID is associated with an identified and documented owner, and that IDs are not shared; (f) ensuring that users submit user access request forms that are authorized by the appropriate supervisor, and retaining those forms, as required by policy; (g) hardening system configuration settings for KRONOS, as recommended under separate cover in Fiscal Year 2011; (h) documenting and testing a disaster recovery plan that incorporates all components listed in Colorado Information Security Policies; and (i) providing direction to non-OIT KRONOS administrators at user departments to ensure awareness of and compliance with Colorado Information Security Policies related to the above findings. SIGNIFICANT DEFICIENCY.	A AGREE B AGREE C AGREE D AGREE E AGREE F PARTIALLY AGREE G AGREE H AGREE I AGREE	A MARCH 2015 B MARCH 2015 C MARCH 2015 D IMPLEMENTED E DECEMBER 2014 F IMPLEMENTED G MARCH 2015 H SEPTEMBER 2015 I FEBRUARY 2015
2014-007	II–48	The Department of Health Care Policy and Financing should strengthen its internal controls over the CBHP rates entered into and contained in the Medicaid Management Information System by instituting and documenting a secondary review process over the rate calculations, prior to rates being transmitted to the third-party service provider, and upon completion of the updates by the third-party service provider. SIGNIFICANT DEFICIENCY.	AGREE	AUGUST 2015

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-008	II–56	History Colorado should improve its internal controls over procurement cards by (a) establishing policies and procedures, as well as a cardholder manual, that conform to the basic requirements and best practices outlined in the State's Commercial Card Manual. Both the policies and procedures and cardholder manual should be reviewed annually to ensure they remain in compliance with State Fiscal Rules, the Commercial Card Manual, and History Colorado's business needs; (b) providing required training on an annual basis to all new and existing cardholders that meets the minimum standards and best practices outlined in the Commercial Card Manual; and (c) conducting a supervisory review of existing procurement cards and eliminating those cards that are not needed based on job responsibilities and establishing card limits, as deemed appropriate, for each employee. In addition, History Colorado should ensure that supervisors approve new employees to be cardholders based on their job responsibilities and establish appropriate card limits. SIGNIFICANT DEFICIENCY.	AGREE	JANUARY 2015
2014-009	II–64	History Colorado should strengthen internal controls over accounting transactions by (a) establishing written policies and procedures that ensure compliance with guidance outlined in generally accepted accounting principles, State Fiscal Rules, and the Fiscal Procedures Manual; (b) implementing a supervisory review process of expenditure transactions to ensure they are correctly recorded onto COFRS; (c) correcting problems identified with existing automatic accounting entries; and (d) reviewing and evaluating established policies and procedures as well as the programming of all automatic accounting entries on an annual basis. SIGNIFICANT DEFICIENCY.	AGREE	A JULY 2015 B JANUARY 2015 C JANUARY 2015 D JULY 2015
2014-010	II–73	History Colorado management and its Board of Directors should (a) work with the Department of Higher Education to assess its current structure and, if necessary, develop an appropriate governance and organizational structure that balances its needs as a non-profit corporation with that of a state agency, and achieves its organizational objectives and obligations and (b) work with the General Assembly to develop legislation to incorporate any changes to its governance and organizational structure as a result of implementation of part (a) into state statutes, if necessary. SIGNIFICANT DEFICIENCY.	AGREE	HISTORY COLORADO JULY 2015 HIGHER EDUCATION JULY 2015

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-011	II–78	History Colorado should improve its internal controls over financial reporting by (a) instituting the appropriate type and level of training for management and staff to ensure they possess adequate technical knowledge of the State's accounting policies and are able to accurately enter complex accounting transactions into the State's accounting system. History Colorado should also ensure that the training provided includes the requirements applicable for financial reporting outlined in State Fiscal Rules and the State's Fiscal Procedures Manual; (b) developing and implementing written procedures for entering accounting transactions, including those that occur periodically, into the State's accounting system in a timely and accurate manner. These procedures should ensure that transactions are adequately prepared and reviewed for accuracy before they are entered into the State's accounting system; and (c) performing a monthly reconciliation of all bank accounts to ensure the balances contained on all statements agree with amounts reported in the State's accounting system. Adjustments should be made on a monthly basis to ensure the State's accounting system reflects the correct bank account balance throughout the fiscal year. MATERIAL WEAKNESS.	AGREE	JULY 2014

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-012	II–85	The Department of Human Services should improve internal controls at the Veterans Community Living Centers (Living Centers) by (a) ensuring that Department and Living Center staff have processes in place for the adequate review of all revenue and expenditure transactions. This should include requiring that Living Center staff maintain and provide central accounting adequate documentation, as well as clear explanations of the documentation for transactions recorded in the State's new accounting system, CORE; (b) revising existing policies and training staff on revised policies and procedures for performing monthly and fiscal year-end patient revenue reconciliations from the patient billing system to the State's new accounting system, CORE, and the related recording of transactions within accounts, including allowance for doubtful accounts. These methods should include researching and correcting, as appropriate, discrepancies found during the revenue reconciliation process; and (c) ensuring through a central monitoring process that the revenue reconciliations are accurate and consistent across the Living Centers and that adequate supporting documentation is maintained for all accounting transactions and in support of the revenue reconciliations performed by the Living Centers. MATERIAL WEAKNESS.	A PARTIALLY AGREE B AGREE C AGREE	JUNE 2015
2014-013	II–88	The Department of Human Services should ensure that the financial data recorded on the Colorado Financial Reporting System (COFRS), the State's accounting system, related to counties' administration of public assistance programs are accurate and complete by continuing to perform its monthly reconciliation between the County Financial Management System (CFMS) and COFRS and investigating and resolving the remaining $2.2 million discrepancy between CFMS and COFRS. SIGNIFICANT DEFICIENCY.	AGREE	MAY 2015

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-014	II–94	The Judicial Department should ensure that the Office of Attorney Regulation Counsel develop a detailed and thorough review process over accounting transactions, including infrequent transactions such as the transfer of funds, in order to ensure transactions are recorded properly. Additionally, Counsel staff should improve its reconciliations of cash balances by requiring that reconciliations are reviewed and performed monthly and that the reconciliations include procedures to identify and resolve discrepancies, and to make adjustments, as appropriate. SIGNIFICANT DEFICIENCY.	AGREE	JANUARY 2015
2014-015	II–101	The Department of Military and Veterans' Affairs should develop internal controls over the Veterans Memorial Cemetery of Western Colorado (Cemetery) donations by establishing and implementing policies and procedures for collecting, recording, depositing, and reconciling Cemetery donations to ensure it is in compliance with State Fiscal Rules and ensure revenue is recorded in the correct fiscal year. This should include segregating duties between the collection and reconciliation process and ensuring that the Cemetery maintains a receipt book or log for all donations received by the Cemetery. SIGNIFICANT DEFICIENCY.	AGREE	JANUARY 2015
2014-016	II–109	The Office of the State Controller should strengthen internal controls for the Central Payroll Unit to ensure accurate federal reporting and reconciliations by (a) updating policies and procedures to ensure internal financial reporting and reporting to the Internal Revenue Service is accurate, as well as requiring staff to follow implemented policies and procedures; (b) instituting an effective secondary review process over internal and external financial reporting, including a review of payroll reconciliations and all supporting spreadsheets; (c) providing adequate training to personnel over effective implementation of internal controls to ensure accurate and timely financial reporting; and (d) filing accurate, amended Form 941 reports for the 4th Quarter Calendar Year 2013 and 1st Quarter Calendar Year 2014. MATERIAL WEAKNESS.	AGREE	JUNE 2015

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-017	II–118	The Office of the State Controller (OSC) should strengthen COFRS access management controls by (a) communicating the OSC procedures and relevant policies to agency access management personnel and training agency personnel on the OSC procedures and policies related to logical access to the State's financial system; (b) updating the OSC's Fiscal Procedures Manual and COFRS access request form to ensure they meet all Colorado Information Security Policy requirements, including documenting termination reconciliation procedures and requiring roles to be documented on the access request form; and (c) establishing a mechanism to hold agency personnel responsible for implementing policies and procedures. SIGNIFICANT DEFICIENCY.	AGREE	A JULY 2014 B JULY 2015 C JULY 2015
2014-018	II–120	The Department of Personnel & Administration's Office of the State Controller (OSC) should work with the State's higher education institutions to ensure that all information necessary for the OSC to compile the budget-to-actual schedules within the State's Comprehensive Annual Financial Report in accordance with Governmental Accounting Standards Board standards and state regulations is obtained and incorporated into the schedules. SIGNIFICANT DEFICIENCY.	AGREE	DECEMBER 2015

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-019	II–120	The Department of Personnel & Administration and the Governor's Office of Information Technology should improve the Colorado Personnel Payroll System's (CPPS) general computer controls by (a) implementing encryption controls over passwords and the file where passwords are stored; (b) implementing periodic user access reviews, requiring supervisors to verify the accuracy and relevance of user access for the employees they supervise, and ensuring that users who do not need access are removed in a timely manner; (c) generating and implementing log-on banners for CPPS; (d) conducting a review of all data transmissions related to CPPS and ensuring that sensitive data are encrypted during internal and external transmissions; (e) conducting a review of all interfaces related to CPPS and ensuring that interfaces are identified, documented, and reviewed on a periodic basis, and ensuring that security controls are enforced and that personnel are identified and held accountable for managing these interfaces; (f) updating the CPPS disaster recovery plan so that it incorporates all critical components associated with CPPS and meets the requirements listed in Colorado Cyber Security Policies; (g) ensuring that the disaster recovery plan is tested, gaps identified are mitigated, and the required infrastructure components to restore the system are in place; (h) ensuring that backup documentation is complete and procedures are in place to back up all critical components of the CPPS environment, such as interfaces; and (i) developing a succession plan for key informational technology positions responsible for maintaining CPPS. SIGNIFICANT DEFICIENCY.	AGREE	A DECEMBER 2014 B JUNE 2015 C IMPLEMENTED D DECEMBER 2014 E DECEMBER 2014 F DECEMBER 2014 G DECEMBER 2014 H IMPLEMENTED I IMPLEMENTED
2014-020	II–128	The Department of Revenue should establish adequate internal controls over fiscal year-end tax accruals by (a) properly documenting and complying with its fiscal year-end tax accrual procedures and methodology and (b) implementing and documenting the supervisory review process to ensure the fiscal year-end tax accruals are reasonable. SIGNIFICANT DEFICIENCY.	AGREE	MAY 2015

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-021	II–136	The Department or Revenue should improve GenTax account management controls by (a) ensuring that supervisors are adequately trained on the requirement to submit immediate notifications to appropriate IT personnel when employees with GenTax access are terminated and (b) strengthening and documenting its access reconciliation process to ensure that all reviews of the GenTax system are completed in a timely manner, reconciliation documentation is retained, and that exceptions are addressed to ensure that terminated employees do not continue to have access to the GenTax system. SIGNIFICANT DEFICIENCY.	AGREE	FEBRUARY 2015
2014-022	II–138	The Governor's Office of Information Technology (OIT) should improve GenTax information security controls by (a) ensuring that the access control team members immediately disable access once terminated employee information is provided by Department of Revenue supervisors, and run and review the GenTax access report on a consistent basis or develop other controls based on current resources to remove unused accounts or accounts from terminated or transferred employees in a timely manner and address any deficiencies as necessary. Team members should be trained on OIT policies and Internal Revenue Service guidelines related to logical access to the GenTax system; (b) establishing and enforcing procedures to ensure that all access to the GenTax database is logged per policy requirements. In addition, the access and auditing settings should be reviewed on a regular basis to confirm that policy requirements are being configured, implemented, and retained appropriately over time; and (c) updating policies by adding audit log security, segregation of duties, and configuration requirements to ensure protection of the integrity, confidentiality, and availability of logs. SIGNIFICANT DEFICIENCY.	AGREE	A DECEMBER 2015 B JANUARY 2015 C DECEMBER 2014

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-023	II–140	The Department of Revenue and the Governor's Office of Information Technology (OIT) should improve the general IT controls over the Colorado State Titling and Registration System (CSTARS) by (a) implementing strong password parameters at the application level that comply with Colorado Information Security Policies; (b) reviewing user access management procedures to ensure that access to the application is commensurate with users' job responsibilities. Additionally, users access request forms should be maintained for the time period specified by Colorado Information Security Policies and users are required to acknowledge the Department's policies and procedures prior to gaining access to CSTARS; (c) establishing policies and procedures to provide guidance to county users regarding their roles and responsibilities pertaining to CSTARS. Specifically, the Department and OIT should establish a procedure to ensure that terminated users are removed from the application in a timely manner and users' access reflects their job responsibilities; (d) generating, retaining, and reporting system activity logs and coordinating with appropriate personnel to develop a periodic audit log review process to identify anomalous activity, including but not limited to successful and unsuccessful log-in attempts, and attempts to access the system by unauthorized users. The review process should include steps to report anomalous and suspicious activity to the appropriate Information Security Officer for further investigation as needed; and (e) hardening system configuration settings for CSTARS. SIGNIFICANT DEFICIENCY.	AGREE	A IMPLEMENTED B MARCH 2015 C MARCH 2015 D IMPLEMENTED E IMPLEMENTED
2014-024	II–147	The Department of State should strengthen its internal controls over financial reporting by (a) formalizing positional procedures, to include documenting its processes for preparation and review of accounting entries and fiscal year-end exhibits; and (b) ensuring that it provides adequate training on governmental accounting standards, State Fiscal Rules, and Fiscal Procedures for accounting staff who prepare accounting entries and year-end exhibits. SIGNIFICANT DEFICIENCY.	AGREE	A JUNE 2015 B JUNE 2016

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-025	II–149	The Department of State should improve its controls over its procurement process by (a) instituting formal policies and procedures to ensure procurements meet requirements established by State Fiscal Rules and State Procurement Rules and (b) providing adequate training to all staff members who hold purchasing authority for the Department and taking steps to obtain reimbursement for the travel overpayments identified through the audit. SIGNIFICANT DEFICIENCY.	AGREE	JULY 2014
2014-026	II–166	The Department of Transportation (Department) should improve its internal controls over capital assets by (a) implementing additional levels of review over the recognition of capital-asset related transactions for the U.S. Highway 36 project, as well as any similar complex projects and (b) providing additional training to Department personnel, as necessary, to ensure future construction transactions are properly recorded. SIGNIFICANT DEFICIENCY.	AGREE	DECEMBER 2014

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-027	III–7	The Colorado Department of Education should ensure it meets reporting requirements under the Federal Funding and Transparency Act for the School Improvement Grant and Child Nutrition Cluster by (a) creating a secondary or final review process over the report tracking spreadsheet, which includes a review performed by an employee independent of the initial preparation; (b) implementing the use of a report tracking spreadsheet for programs not currently utilizing it; and (c) adopting formal standard operating procedures for reporting undetermined subaward amounts under the Transparency Act. These procedures should include a methodology for reporting amounts at the time the subawards are made and address any fiscal year-end processes necessary to correct any differences in the original amounts reported and actual amounts incurred. SIGNIFICANT DEFICIENCY.	AGREE	A DECEMBER 2014 B DECEMBER 2014 C MARCH 2015
2014-028	III–23	The Office of School Nutrition (OSN) should strengthen its monitoring processes to ensure that school districts comply with federal eligibility and nutritional requirements related to the School Meal Program by (a) establishing and implementing policies and procedures related to compliance reviews that: Provide consistency regarding expanded testing and the application of fiscal actions. This may include developing a flowchart or decision tree to assist staff in identifying when expansion is necessary. Require that OSN staff use a consistent form to calculate and communicate to the district the fiscal action deduction being assessed. The OSN should require that its reviewers calculate fiscal action using the same form even when it ultimately decides that the fiscal action is below its threshold (currently $600). Require a larger number of follow-up reviews in order for the OSN to be able to determine that school districts have corrective action plans in place and are implementing those plans. Provide districts with the specific, updated policy on when fiscal penalties will be assessed and the amount of the penalties. This policy should be consistent in assessing fiscal penalties and include provisions to escalate penalties as appropriate, and adopt a lower or no threshold for requiring fiscal action; (b) training staff on the policies and procedures once implemented; and (c) working with the Colorado Department of Education to assess overall capabilities and resources to ensure that the OSN is able to fulfill its monitoring responsibilities related to the School Meal Program. SIGNIFICANT DEFICIENCY.	AGREE	A APRIL 2014 B AUGUST 2014 C APRIL 2014

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-029	III–34	The Office of School Nutrition should improve the effectiveness of its monitoring processes to ensure that school districts comply with School Meal Program requirements relating to operating balances, paid lunch equity, and non-program revenues by (a) defining and communicating to school districts a standard timeframe for the number of months in an operating year, for purposes of calculating 3-month operating balances; (b) working with the Department of Education (Department) to ensure that the data it uses to monitor school district compliance are accurate for purposes of calculating operating balances, paid lunch equity, and non-program revenue. At a minimum, the Department's Child Nutrition Programs Operating Report (CDE5) reports should be adjusted to reflect data in school districts' audited financial statements, including actual indirect costs; (c) performing timely verification of school district action when there is initial non-compliance with paid lunch equity requirements; and (d) providing sufficient training and guidance to school district staff, including food service program staff, other financial staff, and district superintendents, on paid lunch equity and non-program revenue calculations so the districts are better able to report accurate data and understand the implications of noncompliance with these requirements. SIGNIFICANT DEFICIENCY.	AGREE	A APRIL 2014 B IMPLEMENTED C IMPLEMENTED D IMPLEMENTED

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-030	III–43	The Office of School Nutrition should increase and enhance its delivery of training and technical assistance to school districts related to the School Meal Program by (a) regularly disseminating to school districts a detailed outline of all training available, noting whether training is required or optional for each position within the school district's School Meal Program, and also indicating the frequency with which school district staff must take or retake required trainings; (b) reviewing and revising, as warranted, its internal policy regarding training attendance by staff employed by outside firms that manage districts' School Meal Programs. Finalized policies should be communicated to school district staff; (c) providing school districts with focused and timely guidance, to include a specific emphasis on which new U.S. Department of Agriculture regulations/memos apply to them, how the new guidance should be interpreted and applied, and how the new guidance should be applied in comparison to existing or forthcoming Colorado regulations in the same area; and (d) expanding the training opportunities it makes available regionally and online, which has proven successful in other states. All online training should have sufficient controls to ensure that the participants properly review the course materials before taking the course exam. SIGNIFICANT DEFICIENCY.	AGREE	A APRIL 2014 B MARCH 2014 C IMPLEMENTED D AUGUST 2014
2014-031	III–54	The Department of Health Care Policy and Financing should continue to work with the counties and Medical Assistance sites to ensure that caseworkers maintain the required case file documentation supporting eligibility determinations and redeterminations for individuals who receive public assistance benefits under the Children's Basic Health Plan. SIGNIFICANT DEFICIENCY.	AGREE	MEQIP AND CEPIC– IMPLEMENTED TRAINING– JUNE 2015
2014-032	III–60	The Department of Health Care Policy and Financing should continue to work with the counties and Medical Assistance sites to ensure that caseworkers maintain the required case file documentation supporting eligibility determinations and redeterminations for individuals who receive public assistance benefits under the Medicaid program, including those receiving services under a Home and Community Based Service waiver program. SIGNIFICANT DEFICIENCY.	AGREE	MEQIP AND CEPIC– IMPLEMENTED TRAINING– JUNE 2015

FEDERAL FINDINGS

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-033	III–65	The Department of Health Care Policy and Financing should develop and implement a process to ensure it complies with the Federal Funding Accountability and Transparency Act's reporting requirements for the Medicaid and Children's Basic Health Plan programs. SIGNIFICANT DEFICIENCY.	PARTIALLY AGREE	JUNE 2015
2014-034	III–70	The Department of Health Care Policy and Financing should develop and implement procedures to ensure that personnel costs charged to federal grant programs are supported with the federally required semi-annual certifications. SIGNIFICANT DEFICIENCY.	AGREE	JUNE 2015
2014-035	III–71	The Department of Health Care Policy and Financing should work with the Department of Public Health and Environment (DPHE) to improve internal controls over the monitoring of nursing facilities, intermediate care facilities for the intellectually disabled, and hospitals that provide nursing facility services to ensure payments are only made to certified providers. This should include creating reports to monitor survey dates, maintaining accurate tracking of survey dates, keeping information and documentation current, following up with DPHE for missing documentation, and modifying the Medicaid Management Information System to deny claims for facilities without current certifications in place. SIGNIFICANT DEFICIENCY.	AGREE	OCTOBER 2014
2014-036	III–71	The Department of Health Care Policy and Financing (Department) should improve controls over the processing of medical claims for the Medicaid program by (a) leveraging the results of the federal Office of Inspector General's report to complete its research of claims coding as it applies to the lower-of-pricing logic and work with the federal Centers for Medicare & Medicaid Services to determine whether changes are needed to the State Plan and (b) ensuring that claims delayed by third-party insurers are denied if the claim is submitted beyond 365 days from the date of service and ensuring guidance to providers accurately reflects requirements of Department rules. In addition, ensuring the new Medicaid Management Information System is programmed to deny payments delayed by third-part insurers if a claim is submitted beyond 365 days from the date of service. SIGNIFICANT DEFICIENCY.	AGREE	DECEMBER 2014

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-037	III–71	The Department of Health Care Policy and Financing should improve Medicaid Management Information Systems (MMIS) user access controls by immediately correcting the issues identified through our audit and strengthening access controls to MMIS by (a) evaluating MMIS user access profiles and identifying those profiles, or combinations of profiles, that are appropriate for different system users. This information should be shared with the supervisors of MMIS users; (b) ensuring that profiles or profile combinations that provide escalated system privileges are identified and tightly controlled, including the establishment of compensating controls; and (c) periodically reviewing MMIS user access levels for appropriateness and promptly removing access for terminated users. SIGNIFICANT DEFICIENCY.	AGREE	DECEMBER 2014
2014-038	III–71	The Department of Health Care Policy and Financing should improve its controls over eligibility determination of Medicaid providers to ensure that it complies with federal requirements. Specifically, it should (a) update the Medicaid provider application and provider agreement to include all information required by federal regulations; (b) start screening agents and managing employees of providers on enrollment to confirm their identity and to ensure that they are not excluded from participating in the Medicaid program; and (c) perform monthly matches with federal databases to determine if existing providers' owners, agents, or managing employees have been excluded from participating in the program since the last verification. SIGNIFICANT DEFICIENCY.	AGREE	A IMPLEMENTED B MARCH 2016 C MARCH 2016
2014-039	III–71	The Department of Health Care Policy and Financing should improve its controls over eligibility of Medicaid providers to ensure that it complies with federal regulations. In addition, it should develop, implement, and document a process for removing providers from the Medicaid Management Information System providers who are no longer in compliance with provider eligibility requirements. MATERIAL WEAKNESS.	AGREE	MARCH 2016

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-040	III–81	Colorado State University–Pueblo should ensure that it complies with federal Student Financial Aid program enrollment reporting requirements by (a) implementing a supervisory review over the enrollment reporting process, including roster submission, to help ensure timely filing and (b) requiring that all Student Financial Aid staff attend Student Financial Aid training regarding the submission process in order to ensure reporting requirements, including due dates, are adequately communicated and clarified. MATERIAL WEAKNESS.	AGREE	MAY 2015
2014-041	III–87	The Colorado State University System should comply with the Federal Funding Accountability and Transparency Act (Transparency Act) by creating a review process over all Transparency Act reports prior to submission. This final review should compare reported information to the information contained in the subaward file, including Subaward Obligation/ Action Date, and should be performed by a secondary employee who does not perform the initial entry into FSRS on the OMB website. SIGNIFICANT DEFICIENCY.	AGREE	NOVEMBER 2014
2014-042	III–92	The Colorado School of Mines should ensure it is meeting federal procurement, suspension, and debarment requirements for the Research and Development program. This should include performing training for all applicable employees to ensure they are aware of the requirements and by considering the implementation of a third-party system that automatically checks the suspension and debarment status of all subawardees/subcontractors and vendors used by the School. MATERIAL WEAKNESS.	AGREE	MARCH 2015
2014-043	III–98	Colorado Community College System (CCCS) should ensure that Red Rocks Community College implements internal controls to ensure that calculations for returns of Title IV funds are properly reviewed to ensure accuracy prior to remitting funds to the federal government. Additionally, CCCS should ensure that Pueblo Community College implements internal controls to ensure that Title IV funds are remitted to the federal government within 45 days of the student's withdrawal date. SIGNIFICANT DEFICIENCY.	AGREE	OCTOBER 2014

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-044	III–102	Colorado Community College System should ensure that Red Rocks Community College and Otero Junior College implement adequate internal controls over Title IV direct loan disbursements by (a) working with Red Rocks Community College staff to institute a process to include a notification letter to the student and/or parent for direct loan disbursements no earlier than 30 days before, but no later than seven days after the disbursement and (b) working with Otero Junior College staff to institute a process to conduct loan counseling prior to disbursing Title IV direct loan funds to the student or parent. SIGNIFICANT DEFICIENCY.	AGREE	OCTOBER 2014
2014-045	III–107	The Colorado Community College System should provide oversight and training to assist Red Rocks Community College and Otero Junior College with implementing appropriate internal controls over Title IV enrollment reporting to ensure enrollment status changes are reported to the Clearinghouse in a timely manner. These internal controls should include policies and procedures to ensure required information is reported to the NSLDS from the Clearinghouse in accordance with Title IV regulations. SIGNIFICANT DEFICIENCY.	AGREE	JANUARY 2015
2014-046	III–112	Metropolitan State University of Denver should implement a process to ensure that all manual overrides are reviewed and approved. This process should include a review of all student profiles that appear on the Banner over award report and are manually overridden to ensure their awards are being calculated correctly based on their student information and eligibility. SIGNIFICANT DEFICIENCY.	AGREE	AUGUST 2015
2014-047	III–115	Metropolitan State University of Denver should implement a process to review the academic progress of students who receive TEACH grant funds so that the University does not disburse TEACH grant funds to a student who does not meet satisfactory academic progress requirements. SIGNIFICANT DEFICIENCY.	AGREE	JANUARY 2015

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-048	III–118	Metropolitan State University of Denver should implement a process to ensure that students are notified of each Student Financial Aid loan and TEACH grant disbursement and that the notification includes all elements of communication as required by federal regulations. This process should include providing training to University staff to ensure they have a sufficient understanding of Student Financial Aid requirements surrounding disbursements. SIGNIFICANT DEFICIENCY.	AGREE	IMPLEMENTED
2014-049	III–122	Metropolitan State University of Denver should ensure that return of Title IV fund calculations are performed correctly and reviewed on a timely basis to ensure that all applicable return of Title IV funds calculations are returned to the Department of Education within 45 days. Management should select a sample of calculations performed on a monthly basis to review to ensure that they were performed correctly. SIGNIFICANT DEFICIENCY.	AGREE	JANUARY 2015
2014-050	III–126	Metropolitan State University of Denver should implement appropriate internal review controls to ensure that all students selected for verification of eligibility for Student Financial Aid are verified in accordance with the University's Quality Assurance Program. Management should review a sample of student verification files performed monthly to ensure that students are being verified properly. SIGNIFICANT DEFICIENCY.	AGREE	AUGUST 2015
2014-051	III–130	Metropolitan State University of Denver should implement a review process over federal Perkins loan deferment calculations to ensure that the calculations are accurate, in accordance with federal regulations, and that adequate supporting documentation is maintained. SIGNIFICANT DEFICIENCY.	AGREE	IMPLEMENTED
2014-052	III–133	Metropolitan State University of Denver should implement policies and procedures to document both the performance and review of the reconciliation of the School Accounts Statements data file to its financial records. SIGNIFICANT DEFICIENCY.	AGREE	JANUARY 2015

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-053	III–137	Metropolitan State University of Denver should implement a reconciliation process whereby the registrar generates a monthly report that contains reportable enrollment status changes that is compared to enrollment status changes reported to National Student Loan Data System (NSLDS) within the past month. The reconciliation should be reviewed by a second individual of supervisory authority to ensure that the student enrollment data reported to the NSLDS is accurate and reported in a timely manner. SIGNIFICANT DEFICIENCY.	AGREE	JANUARY 2015
2014-054	III–149	The Department of Human Services should improve the administration of the Temporary Assistance for Needy Families program by (a) continuing to provide county caseworker training on case file documentation, IEVS hits, and data input into CBMS, and monitoring for compliance; (b) ensuring program rules include all allowable verification sources for citizenship and lawful presence; (c) ensuring that program changes are communicated to the federal government for approval in a timely manner; and (d) resolving the CBMS system issue that caused the payment calculation errors identified in the prior year. SIGNIFICANT DEFICIENCY.	AGREE	A APRIL 2015 B MAY 2015 C MARCH 2015 D SEPTEMBER 2016
2014-055	III–158	The Department of Human Services should strengthen its internal controls over the Colorado Child Care Assistance Program by (a) providing training to county caseworkers in the areas of eligibility and case management; (b) establishing and implementing expanded county monitoring processes and reporting mechanisms to ensure eligibility determinations are appropriate and adequately documented in county case files, and to ensure that case file status in Child Care Automated Tracking System matches county records; and (c) programming the Child Care Automated Tracking System to notify case workers to reassess the parent fee when manually overriding eligibility. SIGNIFICANT DEFICIENCY.	AGREE	A DECEMBER 2015 B JANUARY 2015 C DECEMBER 2015

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-056	III–160	The Department of Human Services should ensure that it complies with federal compliance requirements related to eligibility and payment error rates for the Supplemental Nutrition Assistance Program (SNAP) by (a) fully implementing its corrective action plan as demonstrated by improving payment error rates to a level at or below the national average for eligible and ineligible cases and (b) requiring county caseworkers to attend SNAP training on at least an annual basis. MATERIAL WEAKNESS.	AGREE	JUNE 2015
2014-057	III–160	The Department of Human Services (Department) should improve its oversight of the Division of Vocational Rehabilitation (Division) and management and administration of the Vocational Rehabilitation Program (Program) by (a) establishing and implementing a plan for conducting ongoing monitoring of the Division's performance to ensure the Division accomplishes its duties and responsibilities to administer the Program, and is accountable to the Department. The plan should include following up on the Division's progress in implementing external audit recommendations from the Office of the State Auditor to ensure implementation is timely and effective; (b) ensuring Division compliance with applicable federal regulations, state statutes and rules, and Department and Division policies. This should include reviewing federal regulations, state statutes and rules, and Department policies to identify inconsistencies and areas for statutory and policy clarification; working with the General Assembly, as needed, to clearly specify the role and responsibilities of the Division and help ensure it accomplishes the purposes intended by federal regulations and state laws; and revising Division policies, procedures, and staff training to provide clear guidance on the purpose and scope of the Program; and (c) determining the record keeping and reporting capabilities needed in the Accessible Web-Based Activity and Reporting Environment (AWARE) system and developing and implementing a system project plan to provide to either the Office of Information Technology or the AWARE vendor to implement any necessary system changes. This review and plan should include a method for extracting historical Program data. MATERIAL WEAKNESS.	AGREE	A IMPLEMENTED B JULY 2014 C JULY 2014

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-058	III–160	The Department of Human Services (Department) should improve controls to ensure participants in the Vocational Rehabilitation Program (Program) reach their employment goals within reasonable time periods and federal and state funds are used prudently and efficiently by (a) establishing and implementing policies regarding reasonable time frames, such as 2 years for participants not seeking a degree and 5 years for degree-seeking participants, for participants to receive Program services, as allowed by federal regulations; (b) establishing and implementing methods to control Program costs. These methods should include setting reasonable thresholds for the costs of different types of Program services; instituting controls over authorizations and payments for academic training and tuition that limit the Program costs to in-state tuition or the equivalent; and recovering Program costs or discontinuing services for any participant who withdraws or is expelled from college or otherwise fails to reasonably meet the requirements in his or her Individualized Plan for Employment; (c) establishing and implementing an ongoing review process, such as at the Division of Vocational Rehabilitation level or by a special team of Department management and staff, to assess the appropriateness of continuing to serve participants who fail to meet employment outcomes and goals within the time frames and thresholds established in PARTS A and B above. This process should include implementing a methodology for reviewing and approving exceptions to the limitations, when reasonable, and notifying participants who remain in the Program for extended periods without sufficiently progressing toward their goal of a reasonable time frame to meet their goal before Program services will end; and (d) establishing and implementing procedures to close cases, as appropriate, when participants fail to meet the reasonable time frame for meeting employment outcomes and goals, set in PART C above, after they have been notified of such case closure. MATERIAL WEAKNESS.	AGREE	JULY 2014

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-059	III–160	The Department of Human Services (Department) should improve controls over service authorizations and payments for the Vocational Rehabilitation Program (Program) by (a) establishing and implementing policies and procedures requiring that the Program only authorize services that are needed to address participants' barriers to employment based on their documented disabilities and impairments; (b) establishing and implementing procedures that ensure staff authorize services before they are provided, obtain and document appropriate supervisory approvals, pay only the amounts that have been authorized, and maintain Service Authorization forms in the case files; (c) developing and implementing comprehensive written policies and procedures over the Program's payment process that includes requirements for maintaining documentation that supports the payment amount and purpose, ensuring service authorizations match the payments made, and approving and verifying the receipt of services and goods. In addition, the policies and procedures should define the lowest available usual and customary rates, specify clear restrictions and parameters for purchases, and include written guidance for staff to follow when reviewing and approving payments; (d) using the federal or state mileage reimbursement rate as specified by State Fiscal Rules when calculating a participant's mileage reimbursement; (e) adequately segregating staff duties within the payment process. Specifically, the Department should ensure that individuals who authorize and approve services and goods are segregated from the processing of payments and do not directly receive vendor or participant receipts or invoices. The Department should also ensure direct reports are not approving payments for their supervisors; (f) establishing and implementing processes to monitor service authorizations and associated payments to ensure that services are authorized before the participant receives the services and that payments for services do not exceed the amounts authorized. This should include a post-payment review procedure that reviews a sample of payments at least annually and mechanisms for revising policies and procedures as necessary based on patterns of errors identified during the annual review; and (g) training Program staff on accounting controls and payment policies and procedures. MATERIAL WEAKNESS.	AGREE	A JULY 2014 B IMPLEMENTED C JULY 2014 D IMPLEMENTED E IMPLEMENTED F JULY 2014 G JULY 2014

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-060	III–160	The Department of Human Services should strengthen controls over Vocational Rehabilitation Program (Program) eligibility determinations and documentation by (a) establishing and implementing a written policy and procedure requiring counselors to obtain documentation of the applicant's disability from an appropriate medical professional and maintain documentation of the disability in the case file; (b) establishing and implementing a written policy and procedure requiring ongoing supervisory reviews to ensure that Program staff comply with eligibility and documentation requirements; and (c) providing Program staff training, as determined appropriate, that assists in ensuring that staff are aware of and comply with federal and state eligibility and documentation requirements. MATERIAL WEAKNESS.	AGREE	JULY 2014
2014-061	III–160	Improve Vocational Rehabilitation Program (Program) processes for conducting assessments to determine participant employment goals and completing the participant Individualized Plan for Employment (Plan) by (a) establishing and implementing written policies and standardized processes for completing and documenting the comprehensive assessment, (b) providing training to Program field office staff on policies and processes for completing the comprehensive assessment and employment Plan, and (c) implementing a supervisory review process over counselors' comprehensive assessments and the creation of participant employment Plans to ensure that all factors required to determine participant employment goals are fully documented and that Plans are signed and completed in compliance with Division of Vocational Rehabilitation policies. MATERIAL WEAKNESS.	AGREE	A JULY 2014 B JULY 2014 C IMPLEMENTED

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-062	III–160	The Department of Human Services should improve Vocational Rehabilitation Program (Program) controls and processes for using comparable services and benefits to cover, in whole or part, the costs of Program services, as required by federal regulations by (a) implementing written policies and procedures for identifying and maintaining updated information on available comparable services and benefits for the range of services that the Program provides and ensuring the information is accessible to all applicable field office staff; (b) establishing a target time frame in written policy for field office staff's search for comparable services and benefits and staff's assistance to participants with the application for services through other programs; (c) clarifying policies to indicate that when a participant refuses to use comparable services and benefits, the participant shall be responsible for the costs of the services. The policy should address Program staff's related documentation requirements; and (d) providing training to field office staff on federal and Division of Vocational Rehabilitation requirements and processes for identifying and documenting comparable services and benefits. This training should include working with staff within other agencies with similar program services to obtain information on the comparable services and benefits that may be available to Program participants and processes for assisting participants in the application process for comparable services and benefits. MATERIAL WEAKNESS.	AGREE	JULY 2014
2014-063	III–161	The Department of Human Services should improve the process for determining participants' severity of disability for the Vocational Rehabilitation Program (Program) by establishing a consistent and accurate method for assessing the severity of disabilities for Program applicants, modifying policies to provide clear guidance and tools for determining the severity of disability level, requiring notification of disability severity level to participants in all cases, and incorporating a supervisory review of this assessment. This process should include evaluating the benefits of implementing a scoring or weighted system for determining severity of disability and ensuring that staff are adequately trained on the new policies and procedures. SIGNIFICANT DEFICIENCY.	AGREE	JULY 2014

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-064	III–161	The Department of Human Services should ensure compliance with federal and state case management requirements for the Vocational Rehabilitation Program (Program) by (a) implementing written policies specifying minimum requirements for communicating with unemployed participants, such as requiring counselors to contact these participants at least once every 30 days, and requirements for supervisory review of field office staff's case management activities and timely case closure when cases meet the closure criteria in policy and (b) providing training to Program field office staff on required documentation of case management activities, requirements for ongoing supervisory reviews of case management, and case closure procedures, including best practices for case management and documentation. SIGNIFICANT DEFICIENCY.	AGREE	A JULY 2014 B OCTOBER 2014

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-065	III–161	The Department of Human Services (Department) should improve controls over the use of federal and state funds and processes for reporting and addressing instances of suspected misuse of funds or property in the Vocational Rehabilitation Program (Program) by (a) developing and implementing policies and procedures for reporting instances of suspected misuse of funds or property. These policies and procedures should comply with federal regulations, State Fiscal Rules, and Department policy and include a policy specifying that, in circumstances of fraud, field office staff should stop services, thoroughly document the incident in the case file, and close the participant's case; (b) monitoring through supervisory review to ensure that instances of suspected misuse of funds or property are appropriately communicated to the Department's Audit Division and Department management in accordance with Department policy; (c) evaluating the necessity and appropriateness of providing direct payments to participants to purchase goods and services. If the Department determines that the practice of making direct payments should continue, it should strengthen controls, such as by limiting the dollar amount of the purchase(s), requiring supervisory approval of direct payments, and revising written policies and procedures accordingly; (d) providing direct access for the Accessible Web-Based Activity and Reporting Environment (AWARE) application to the Department's internal audit staff; (e) developing and implementing procedures for tracking the issuance, return, and reissuance of equipment purchased for participants. These procedures should include creating and maintaining a statewide tracking database of equipment purchased for participants and a requirement for attaching State-issued identification tags to the equipment; and (f) developing and implementing procedures to turn over recovery efforts to the Office of the Attorney General in a timely manner once Program staff have been unsuccessful at recovering State-owned equipment from participants. MATERIAL WEAKNESS.	AGREE	A JULY 2014 B IMPLEMENTED C JULY 2014 D IMPLEMENTED E DECEMBER 2014 F JULY 2014

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-066	III–161	The Department of Human Services (Department) should improve its processes for assessing participants' contributions in the cost of vocational rehabilitation services by (a) implementing changes to the Division of Vocational Rehabilitation's (Division) policy manual to provide clear guidelines for calculating and documenting participant contributions. This should include procedures for documenting changes to participants' financial situations that occur between application and staff completion of the financial need analysis; (b) reviewing the Division's current methodology for calculating participants' financial need, including the cost-of-living allowance calculation, for appropriateness and making changes as deemed necessary; (c) instituting a supervisory review process to ensure that financial need analysis forms are completed correctly as required by Division policy, information used to complete the analysis form and calculating the participant's required contribution is properly documented, the participant's required contribution is documented in the Individualized Plan for Employment, and participants' required contributions are paid; and (d) reviewing the Division's policy and practice of using after-tax income for calculating participant contributions and determining whether gross income should be used for this calculation for consistency with other federal programs at the Department. If after-tax income continues to be used, then the Department should establish a documented methodology for calculating after-tax income. MATERIAL WEAKNESS.	AGREE	JULY 2014

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-067	III–161	The Department of Human Services (Department) should improve methods for compensating Vocational Rehabilitation Program vendors by (a) discontinuing the practices of paying bonuses to vendors and paying the "successful job placement" fees prior to employment; (b) evaluating the fee schedule payment amounts allowed for regular job placement services to determine if the fees are appropriately structured to pay for the reasonable cost of providing those services and adjusting the fee schedule payment amounts as appropriate. This evaluation should include considering the implementation of a fee to compensate vendors for job placement assistance services they provide prior to a participant's employment; and (c) implementing reasonable time lines for vendors to follow when providing job placement services and for successfully placing a participant in an employment position, incorporating the time lines into each job placement vendor's Registration form and/or purchase order, and monitoring the timeliness of vendor compliance with the time lines. The Department should discontinue doing business with job placement vendors who do not consistently place participants in successful employment positions in a timely manner. SIGNIFICANT DEFICIENCY.	AGREE	A IMPLEMENTED B JULY 2014 C JULY 2014
2014-068	III–161	The Department of Human Services (Department) should ensure that all Division of Vocational Rehabilitation Services' purchases made with procurement cards comply with State Fiscal Rules and Department requirements for procurement cards, including obtaining a waiver from Department requirements when applicable. In addition, the Department should establish and implement policies and processes for authorizing and purchasing participant demonstration equipment, such as cell phones and computers, and document supervisory approvals of equipment purchases. SIGNIFICANT DEFICIENCY.	AGREE	JULY 2014

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-069	III–161	The Department of Human Services (Department) should improve the Vocational Rehabilitation Program's (Program) annual quality assurance (QA) review process by (a) creating and implementing a policy requiring Division of Vocational Rehabilitation (Division) management and Program regional supervisors, field office supervisors, and field office counselors to review the deficiencies identified by the QA staff after each annual review is completed; (b) creating and implementing policies and procedures that require corrective action plans for cited deficiencies, a follow-up process for QA staff to ensure implementation of corrective action plans, and a process for including problems cited during the QA reviews in counselor performance reviews, as appropriate; (c) requiring QA staff to annually report the results of the corrective action plan process to Department and Division management; (d) implementing a process for the QA staff to verify that problems identified in QA reviews are addressed by annually following up on prior year deficiencies; and (e) implementing a Division process to analyze trends in deficiencies statewide, at least annually, to identify overall areas for improvement, such as areas for additional staff training and guidance. SIGNIFICANT DEFICIENCY.	AGREE	A JULY 2014 B OCTOBER 2014 C JANUARY 2015 D JANUARY 2015 E JANUARY 2015
2014-070	III–161	The Department of Human Services should ensure the Division of Vocational Rehabilitation (Division) strengthens its management of complaints by (a) establishing and implementing policies and procedures to ensure that all complaints are investigated and resolved in a timely manner. This should include developing a written description of the process; a prioritization method with time lines for investigating and resolving complaints, such as a method based on the severity of the allegations; and a time line for sending the complainant written notification of the resolution; (b) establishing and implementing policies and procedures for documenting complaints in a centralized Division database and requiring that Division data sufficiently detail the nature, timing, investigation, and final resolution of each complaint in a consistent manner; and (c) establishing and implementing policies and procedures for categorizing complaints, such as by topic, to facilitate meaningful analysis and analyzing the complaints logged in a centralized database at least annually to identify trends and taking appropriate action, such as through training or policy clarification, to address the problems. SIGNIFICANT DEFICIENCY.	AGREE	A JULY 2014 B JULY 2014 C OCTOBER 2014

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-071	III–161	The Department of Human Services should improve backup and recovery processes for the Accessible Web-Based Activity and Reporting Environment (AWARE) system by (a) working with the vendor to encrypt backup files and send them to a secure off-site location that is not in the same physical location as the production system and (b) testing the system recovery plan on an annual basis and making updates to the plan as necessary. SIGNIFICANT DEFICIENCY.	AGREE	OCTOBER 2014
2014-072	III–161	The Department of Human Services should ensure that the regional centers' Medicaid cost reports accurately report the number of resident days by updating its policies on managing census information to clarify which days should be reported on the cost reports and updating its procedures accordingly. SIGNIFICANT DEFICIENCY.	AGREE	JULY 2014
2014-073	III–163	The Department of Labor and Employment (Department) and the Governor's Office of Information Technology should improve the general information technology controls over the Colorado Unemployment Benefits System (CUBS) and Colorado Automated Tax System (CATS) by (a) developing, documenting, and implementing a user access management process, including procedures for periodically producing and reviewing a list of current system users; (b) developing and implementing a written procedure for granting user access to CUBS and CATS according to pre-established rules around segregation of duties; (c) generating and reviewing application activity logs (i.e., audit logs) to identify and investigate anomalous activity; (d) increasing the activities of the internal fraud staff by having them regularly review CUBS and CATS transactions for anomalous activity. Anomalous activity reports should be shared with IT and business staff (i.e., Division of Employment and Training program staff) and fully investigated and documented; and (e) developing written configuration management and change control policies and procedures, including procedures for handling emergency changes. The policies and procedures should define the joint roles and responsibilities of IT and Division of Employment and Training program staff. SIGNIFICANT DEFICIENCY.	A AGREE B AGREE C PARTIALLY AGREE D PARTIALLY AGREE E AGREE	A IMPLEMENTED B IMPLEMENTED C DECEMBER 2016 D DECEMBER 2016 E IMPLEMENTED

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	AGENCY RESPONSE	IMPLEMENTATION DATE
2014-074	III–170	The Department of Public Safety (Department) should ensure compliance with federal grant reporting requirements by (a) working with sub-recipients to ensure that they submit all necessary documentation to the Department in a timely manner, (b) ensuring that required information is entered, in a timely manner, into the Federal Subaward Reporting System, and (c) developing a monitoring process over subrecipient reporting to ensure that all Transparency Act requirements are met going forward. SIGNIFICANT DEFICIENCY.	AGREE	A JANUARY 2015 B JANUARY 2015 C MARCH 2015
2014-075	III–179	The Department of Transportation (Department) should improve controls to ensure compliance with the Federal Funding Accountability and Transparency Act (Transparency Act) by (a) maintaining documentation of the Department's "good faith" efforts to submit reports in a timely manner and in accordance with the Transparency Act, (b) training staff preparing Transparency Act reports to become knowledgeable on the requirements of the Transparency Act and the Highway Planning and Construction Cluster, and (c) instituting and documenting a secondary review process to ensure information required by the Act is reported accurately. MATERIAL WEAKNESS.	AGREE	MARCH 2015
2014-076	III–185	The Department of Transportation should improve its controls over subrecipient monitoring by (a) ensuring that subrecipient Single Audit reports are reviewed on a timely basis. This should include considering the implementation of a reporting reminder mechanism; (b) expanding its existing subrecipient monitoring plan to include detailed subrecipient monitoring policies that define the frequency and nature of subrecipient monitoring activities that will be performed throughout the year; (c) developing a follow up process to ensure the Internal Audit Division can properly respond and evaluate any and all findings included in each subrecipient's Single Audit report; and (d) implementing a risk-based analysis in order to ensure that resources are directed towards the highest risk subrecipients. SIGNIFICANT DEFICIENCY.	AGREE	A SEPTEMBER 2015 B JUNE 2015 C JUNE 2015 D JUNE 2015

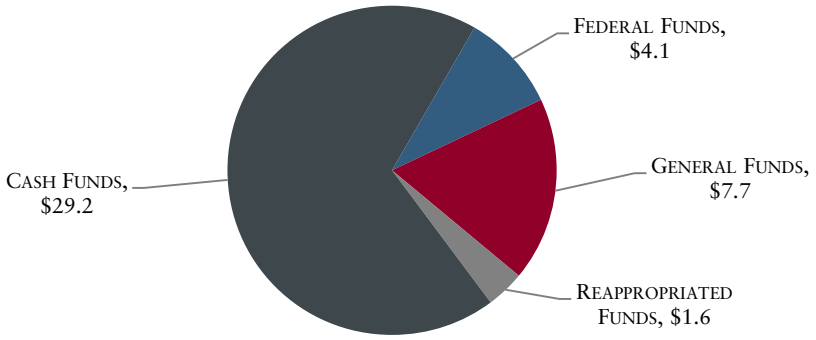
DEPARTMENT OF AGRICULTURE

The Department of Agriculture (Department) regulates, promotes, and supports various agriculture activities throughout Colorado. Department personnel perform a wide range of services including regulatory and inspection services, investigations and hearings, agricultural-related policy analysis, and efforts to foster and encourage the standardizing, grading, inspection, labeling, handling, storage, and marketing of agricultural products. The Department is composed of the following eight divisions:

- Animal Health Division
- Brands Division
- Colorado State Fair
- Commissioner's Office
- Conservation Services Division
- Inspection and Consumer Services Division
- Markets Division
- Plant Industry Division

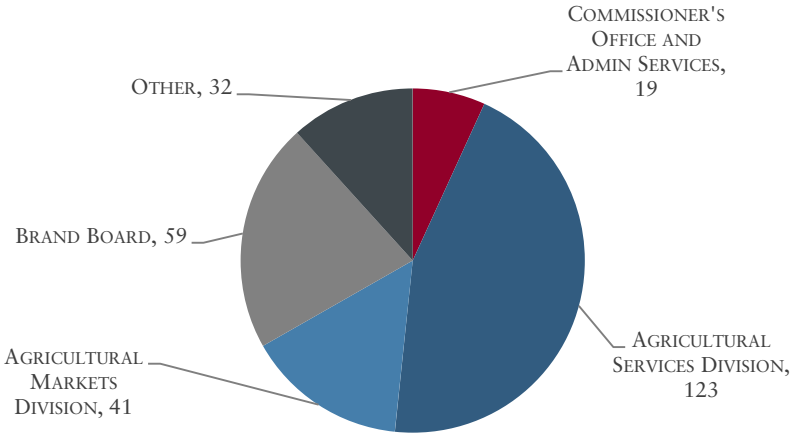
In Fiscal Year 2014, the Department was appropriated a total of approximately $42.6 million in federal and state funds and about 274 full-time-equivalent (FTE) staff positions. The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2014.

DEPARTMENT OF AGRICULTURE
FISCAL YEAR 2014 APPROPRIATIONS
BY FUNDING SOURCE
(IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2014-15 Appropriations Report.

DEPARTMENT OF AGRICULTURE
FISCAL YEAR 2014 FULL-TIME-EQUIVALENT STAFF
BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2014-15 Appropriations Report.

We identified one overall area in which the Department could make improvements to its operations related to financial controls.

ACCOUNTING CONTROLS

The Department's Budget and Business Operations Unit (Unit), within the Commissioner's Office, is responsible for all financial reporting, including the accurate and timely entry and approval of financial transactions on the Colorado Financial Reporting System (COFRS), the State's accounting system.

The Brands Division (Division) inspects and verifies ownership of more than 4.0 million livestock; investigates livestock theft; records more than 34,000 livestock brands; and licenses livestock sale barns, packing plants, and alternative livestock farms. The Division is broken up into 10 geographic regions and each region is then subdivided into districts.

Under the Division's livestock brand registration cycle, which occurs every 5 years, a fee is assessed on every brand issued by the Division. Livestock owners are required to pay the fee in the first year of the cycle or be subject to a late fee and the non-renewal of their respective brand. The fee is recognized as revenue over the 5 year period of the brand registration. Division staff track the revenue associated with the brand registration fee assessments received on a monthly basis, calculate the amount of revenue to be recognized annually, and reconcile this information with the revenue recorded on COFRS for the brand registration fees for the fiscal year.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to assess the adequacy and effectiveness of the Department's internal controls over financial activities, including its overall control environment, during Fiscal Year 2014.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

During our Fiscal Year 2014 audit, we reviewed the Department's internal controls for the Budget and Business Operations Unit and the Brands Division. Specifically, we performed the following testwork related to the Budget and Business Operations Unit and Brands Division, respectively.

BUDGET AND BUSINESS OPERATIONS UNIT. We inquired of Unit staff as to the existence of written policies and procedures for financial activities related to revenue, expenditures, payroll, and capital assets financial activities. We performed a physical walkthrough of and tested controls over functional areas of revenue and payroll. We also tested five revenue transactions by reviewing supporting documentation for each, to determine if the transactions were recorded appropriately and accurately, agreed to supporting documentation, and if internal controls were followed. We further reviewed the Unit's database that contained documentation of secondary reviews of transactions processed by the Unit during Fiscal Year 2014. Specifically, we focused our review on cash receipts, payment vouchers, journal vouchers, interagency transfers, and appropriations transactions.

BRANDS DIVISION. We inquired of Division staff as to the existence of written policies and procedures for the business function performed at the Division level and at the regional level. We reviewed controls in place over the Division's inspection fee revenue recognition process at fiscal year-end and the inspection fee collection and reporting process at the district level for one inspector for one month during the fiscal year at each of the 10 districts.

We measured our results against the following criteria:

According to State Fiscal Rule 1-8 (Preaudit Responsibility for Accounting Documents and Financial Transactions), the Department

"shall implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, and conform to state fiscal rules." Examples of these internal controls would be written policies and procedures, periodic revenue calculations and reconciliations of amounts recorded on COFRS, performing an effective secondary review, proper segregation of duties, maintaining supporting documentation, and periodic staff training.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

Our Fiscal Year 2014 audit work identified the following issues:

Budget and Business Operations Unit:

1 Unit staff could not provide sufficient supporting documentation for three of the five revenue transactions (60 percent) we tested. According to Unit Staff, additional supporting documentation was not provided by program staff. Of these three, two were associated with the Brands Division.

2 The Unit lacked appropriate segregation of duty controls and sufficient supporting documentation was not maintained or provided for Fiscal Year 2014. First, two of the five revenue transactions (40 percent) we reviewed were created and approved by the same individual. Second, Department staff could not provide documentation to demonstrate that the transactions were reviewed by another individual other than the preparer.

We further identified, within the Unit's Fiscal Year 2014 database, about 300 of the nearly 4,600 transactions (6.5 percent) we focused our review on, were prepared and approved by the same person. However, we did not identify any payment voucher transactions that lacked an appropriate secondary review; payment vouchers are higher risk because they result in cash payments.

Brands Division:

1 The calculation of inspection fees to be recognized as revenue in Fiscal Year 2014, prepared by Division staff, totaling approximately $1.6 million, was not reviewed by someone other than the preparer.

2 Amounts included on nine of 10 deposit slips (90 percent) reviewed for brand inspectors' fees collected in April 2014 did not match the reconciliation forms.

3 For two of 10 district inspector reconciliations (20 percent), one reconciliation lacked evidence of secondary review and one reconciliation was not provided by the Division.

WHY DID THE PROBLEM OCCUR?

The Department has not ensured that basic internal controls including documented formal policies and procedures have been kept up to date, developed, or put into practice for either the Unit or the Division. According to Unit staff, policies and procedures were in the process of being revised, but were not completed and communicated to staff during Fiscal Year 2014. The policies and procedures were last updated in 2010. Unit staff further stated that time devoted to the implementation of the State's new accounting system caused staff resources to be shifted away from completing the updates to the policies and procedures. As for the Division, while it has written policies and procedures for the district inspectors to follow at their level, the Division lacks written policies and procedures over business functions, such as the collecting, recording, and reconciling of inspection fees.

Further, the Department has not appropriately enforced existing policies and procedures to ensure staff are aware of their responsibilities and can adequately perform their duties, and has not provided adequate training to staff to stress the importance of properly designed controls and effectively performing those controls.

Finally, staff working within the Brands Division who perform financial activities do not report to the Department's Controller and/or Director of the Budget and Business Operations, who oversees the Controller. The issues we identified with secondary reviews and insufficient supporting documentation may be resolved if financial staff are reorganized under the same reporting and internal control structure.

WHY DOES THIS PROBLEM MATTER?

Strong internal controls, such as written policies and procedures and an effective secondary review, as well as staff performing those controls, aid in the reduction of errors and omissions, as well as more timely detection and correction of errors.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION 2014-001

The Department of Agriculture (Department) should strengthen its internal controls over financial activities within the Budget and Business Operations Unit and Brands Division by:

A Formalizing written policies and procedures over all financial activities.

B Providing adequate training to staff over the effective implementation of internal controls that enforces the importance of properly designed controls and effectively performing those controls.

C Ensuring the proper segregation of duties is present at the transactional level and a secondary review is conducted.

D Enforcing existing policies and procedures for Brand Inspectors at the district level.

E Considering the reorganization of Brand Division staff performing financial activities to report to the Controller and/or the Director of the Budget and Business Operations Unit and follow the same internal control structure.

RESPONSE:

A AGREE. IMPLEMENTATION DATE: MAY 2015.

The Department will have polices completed for all financial activities, including the Colorado Operations Resource Engine (CORE), the state's new financial system, prior to the end of Fiscal Year 2015.

B AGREE. IMPLEMENTATION DATE: JUNE 2015.

The Department will train staff on the new policies, to enforce the importance of properly designed controls and performing internal controls prior to the end of Fiscal Year 2015.

C AGREE. IMPLEMENTATION DATE: IMPLEMENTED AND ONGOING.

The implementation of CORE has required the segregation of duties as staff cannot create or edit any CORE document and then approve the same document. Secondary review is required, whereas COFRS would allow users to create, edit, and approve their own documents. Further, complying with the new policies identified in PARTS A and B will ensure proper segregation of duties.

D AGREE. IMPLEMENTATION DATE: IMPLEMENTED AND ONGOING.

The Brands Division shall continue to review and enforce policies and procedures monthly, as numbers are reported with all staff and during annual all-hands meetings with all brand inspectors. The Division shall meet with the Department's Chief Financial Officer monthly to review financial status, reconcile accounts, and discuss potential issues with regard to reconciliation of revenues.

E AGREE. IMPLEMENTATION DATE: DEPENDENT UPON THE APPOINTMENT OF A NEW COMMISSIONER OF AGRICULTURE.

The Department agrees with this finding. Adequate financial controls are the responsibility of the Business Operations Unit and therefore, it does make organizational sense for the Department to consider those positions operating within the Business Operations Unit. However, the Department cannot commit to this direction until a new Commissioner of Agriculture is appointed and made aware of this finding. The Commissioner will need to work with the Brand Commissioner, Chief Administrative Officer, and Chief Financial Officer to determine the best course of action for this finding.

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

OFFICE OF THE GOVERNOR

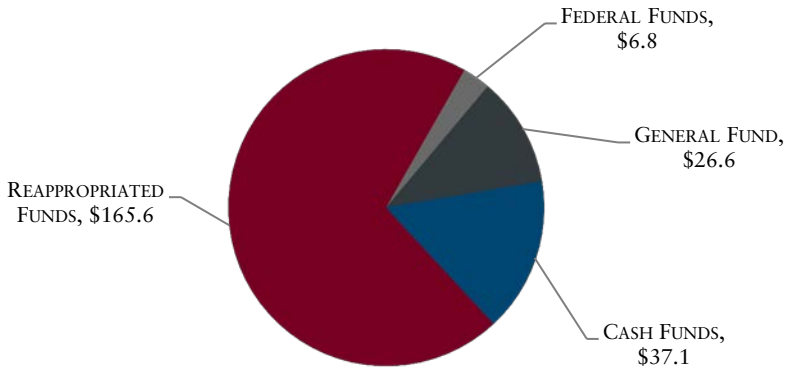
The Office of the Governor (Office) is responsible for carrying out the directives of the Governor of the State of Colorado. The Office is comprised of the following:

- Office of the Governor
- Office of the Lieutenant Governor
- Office of State Planning and Budgeting
- Economic Development Programs
- Office of Information Technology (OIT)

In Fiscal Year 2014, the Office was appropriated a total of approximately $236.1 million in federal and state funds and nearly 1,061 full-time equivalent (FTE) staff positions.

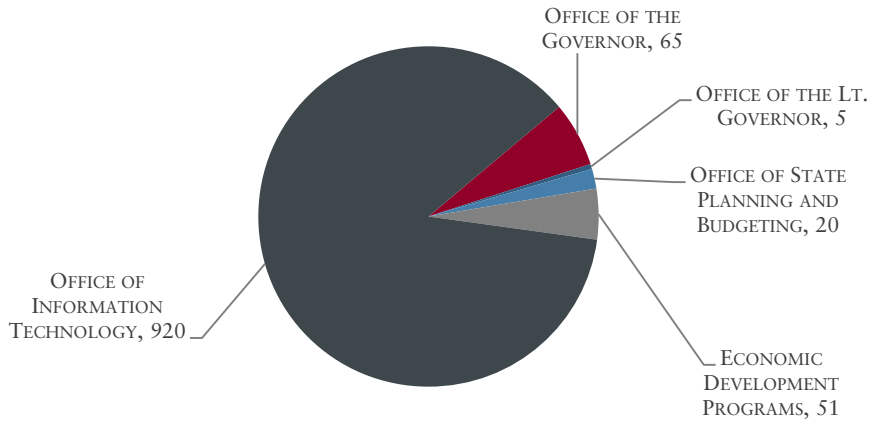
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Office for Fiscal Year 2014:

OFFICE OF THE GOVERNOR
FISCAL YEAR 2014 BY FUNDING SOURCE
(IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2014-15 Appropriations Report.

OFFICE OF THE GOVERNOR
FISCAL YEAR 2014 FULL-TIME-EQUIVALENT STAFF
BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2014-15 Appropriations Report.

We identified four overall areas in which the Office could make improvements to its operations—one related to financial controls, three related to information technology controls, and none related to federal awards.

INTERNAL CONTROLS OVER FINANCIAL REPORTING

The Office's accounting and finance staff are responsible for all financial reporting, including the accurate and timely entry and approval of financial transactions on the Colorado Financial Reporting System (COFRS), the State's accounting system. In addition, staff are responsible for reporting fiscal year-end accounting information through "exhibits" to the Office of the State Controller (OSC) for inclusion in the statewide financial statements.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to determine whether the Office had adequate internal controls in place over its financial reporting processes.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

During our Fiscal Year 2014 audit, we reviewed the Office's internal controls, such as policies and procedures over its financial accounting and reporting processes, and tested controls over the functional areas of revenue, expenditures, payroll, and capital assets to determine whether the Office was in compliance with its own policies and whether controls were effective. We also reviewed the Office's exhibits to determine whether Office staff prepared and submitted financial information in accordance with the OSC's Fiscal Procedures Manual (Manual). Further, we tested a sample of 42 expenditure transactions (36 for OIT and six for other Office divisions), which included capital asset related expenditures, as well as 54 revenue transactions (48 for OIT and six for other Office divisions) to determine whether the transactions were recorded properly, agreed to supporting documentation, contained evidence of supervisory review, and met other financial attributes.

According to State Fiscal Rule 1-8 (Preaudit Responsibility for Accounting Documents and Financial Transactions), the Governor's Office "shall implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, and conform to state fiscal rules."

The Manual provides specific instructions regarding what information each exhibit provides and how the exhibit should be completed. The Manual also provides general direction to staff on recording transactions such as capital leases or capitalization of assets.

The Governmental Accounting Standards Board (GASB) issued Statement 51 (GASB 51), *Accounting and Financial Reporting for Intangible Assets*, to aid governments in the recognition of, and accounting for, intangible assets such as government-developed software. The guidance in GASB 51 outlines phases during the design and construction of intangible assets in which expenditures should be expensed or when they should be capitalized as part of the asset. When an asset is not fully placed into service by the end of the fiscal year, expenditures falling into the "application development stage," are capitalized in a construction in progress account on COFRS. Once the project is completed and the asset is placed into service, the amount recorded in the construction in progress account is transferred to the appropriate capital asset account.

GASB 65, *Items Previously Reported as Assets and Liabilities*, was issued to address the reclassification of certain items that were previously reported as assets and liabilities. Based on the reclassification, some assets and liabilities would be considered deferred inflows or outflows and require adjusting journal transactions to comply with the standard. In February 2014, the OSC provided a required checklist for agencies to complete based on the results of their evaluation of current asset and liability classifications as of June 30, 2014.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

During our Fiscal Year 2014 audit, we identified internal control issues overall at the Office, but grouped these between those identified at OIT and those at the other Office divisions, as the accounting is separate. Specifically, we found the following:

OFFICE OF INFORMATION TECHNOLOGY

- Two of the expenditure samples totaling approximately $141,000 were recorded to the incorrect COFRS expenditure accounts.

- Two of the expenditure samples totaling nearly $4.0 million, were incorrectly capitalized when they should have been expensed. The expenditures represented costs not related to the continuing design and construction of the Colorado Operations Resource Engine (CORE), the State's new accounting system. Subsequently, OIT staff determined that they overcapitalized the construction design and progress for CORE by another approximately $1.1 million in Fiscal Year 2014, for a total of about $5.0 million. OIT staff specifically determined that not all expenditures previously capitalized met the requirements under GASB 51. Staff submitted a correcting adjustment to the OSC in November 2014 to correct the State's financial statements; however, the adjustment had to be revised because it included an entry for more than $83,000 that had already been submitted to the OSC in August 2014.

- OIT recorded approximately $7.5 million in additional CORE capital asset-related expenditures to the wrong fiscal year. For $6.5 million of this total, the supporting documentation showed that the invoice, payment approval, and wire transfer all occurred in May 2013, which was within Fiscal Year 2013; however, the expenditures were posted as expenditures to the State's financial statements for Fiscal Year 2014.

- The Exhibit F2–Operating leases contained three errors, two of which caused the exhibit to be revised on two occasions. Specifically, we found that staff failed to properly prorate nearly $5,000 in future lease payments between fiscal years, incorrectly recorded the wrong amount for one lease's future lease payments by $250, and inconsistently recorded optional lease extensions for four leases.

- Payroll reconciliations prepared by OIT staff during Fiscal Year 2014 were not reviewed by someone other than the preparer.

OTHER OFFICE DIVISIONS

- Staff at two divisions did not perform reconciliations of payroll between COFRS and the Colorado Personnel Payroll System (CPPS)

during Fiscal Year 2014. Instead, staff only reconciled budgeted to actual information from COFRS. Staff also stated that there was no secondary review over the reconciliation process at any of the divisions during Fiscal Year 2014.

- Evidence of secondary review was lacking on three transactions and 13 exhibits submitted to the OSC. Specifically, two of six revenue transactions (33 percent) contained no evidence of secondary review and one of six expenditure transactions (17 percent) was created and approved by the same person. Further, 13 exhibits were not reviewed prior to submission to the OSC. The exhibits contained errors and omissions such as missing account names, incorrect chart of account types for the account listed, and descriptions of the exhibit's purpose that did not match the accounts recorded.

We also determined that the Office did not analyze its assets and liabilities to determine if adjustments were necessary under GASB 65, prior to the end of Fiscal Year 2014. Based upon our inquiries of Office staff, staff conducted the evaluation in December 2014 at the end of our fieldwork. Although the results of this evaluation did not require any adjusting journal transactions, the analysis was not performed in a timely manner, as required.

WHY DID THE PROBLEM OCCUR?

The Office's current internal controls and the documentation of internal controls are inconsistent across the Office and not all functional areas provide basic controls, such as documented, formal policies and procedures and an effective secondary review to ensure staff are aware of their responsibilities and can adequately perform their duties.

Further, the Office has not provided adequate training to staff to stress the importance of properly designed controls, effectively performing those controls, and complying with authoritative guidance. Office staff indicated that turnover in key positions, plus additional responsibilities related to the CORE project, concurrent with fiscal

year end responsibilities and the subsequent launch of CORE, contributed to the errors and omissions identified during the audit.

WHY DOES THIS PROBLEM MATTER?

Implementing strong internal controls and requiring staff to effectively perform those controls aid in reducing errors and omissions, as well as detecting and correcting errors that occur in a more timely manner. Further, strong internal controls help to ensure financial reporting is accurate and timely.

CLASSIFICATION OF FINDING: MATERIAL WEAKNESS.

RECOMMENDATION 2014-002

The Office of the Governor should strengthen its internal controls over financial reporting by:

A Formalizing policies and procedures over all functional accounting areas to ensure accurate and timely financial accounting and reporting.

B Instituting an effective secondary review process over transactions entered on the State's accounting system, payroll reconciliations, and the preparation of fiscal year-end exhibits.

C Providing adequate training to personnel over the effective implementation of internal controls that enforces the importance of properly designed controls, effectively performing those controls, and complying with authoritative guidance.

RESPONSE

OFFICE OF THE GOVERNOR

A AGREE. IMPLEMENTATION DATE: APRIL 2015.

The Office of the Governor will establish standardized policies and procedures over all functional areas. The standardized policies and procedures will be implemented throughout all departments within the Governor's Office and encompass State Fiscal Procedures and other applicable rules and regulations to ensure financial accounting and reporting are accurate and timely. It is anticipated these standardized policies and procedures will be revised on a continual basis throughout the next 6 to 12 months as staff becomes more familiar with the functionality of the State's Financial Accounting system (CORE) and the State's Fiscal Procedures changes as a result of CORE.

B AGREE. IMPLEMENTATION DATE: APRIL 2015.

The standardized policies and procedures (detailed in PART A above) will include instituting a secondary review process over transactions entered on the State's accounting system, the Office's payroll reconciliation process, and preparation of fiscal year-end exhibits. The implementation of CORE assisted the departments within the Office of the Governor to institute a secondary review of the transactions entered into CORE through the internal controls of the financial system itself.

C AGREE. IMPLEMENTATION DATE: JUNE 2015.

A process will be created to properly train personnel on internal controls and training will begin throughout the Office of the Governor during the month of April. In addition, the Office of the Governor will initiate and implement reference documentation which will be added to the on-boarding process of each of the departments within the Office of the Governor. The documentation will include an overview of key internal controls, fiscal policies, procurement processes, and contact information for finance staff within the Office of the Governor.

COLORADO PERSONNEL PAYROLL SYSTEM

The Colorado Personnel Payroll System (CPPS) is the State of Colorado's integrated primary human resources (HR) and payroll management system. CPPS is a vendor package provided by PeopleStrategy, Inc. In addition to all executive departments, CPPS is used by the Colorado State University System office, Judicial branch, and Legislative branch to process employee payroll. CPPS is a real-time, online processing system that allows for immediate changes to employees' job status and payroll benefits information. CPPS contains sensitive, personally identifiable information, such as State employee's social security numbers, birth dates, salaries, home addresses, and bank account information. During Fiscal Year 2014, CPPS processed approximately $1.78 billion in payroll for approximately 35,800 state employees. The State has used CPPS since 1984, and the responsibility to manage changes to the system is currently shared between the Department of Personnel & Administration (DPA) and the Governor's Office of Information Technology (OIT).

CHANGE MANAGEMENT

OIT provides primary change management support services for the CPPS application, database, and operating system. Additionally, PeopleStrategy, Inc. provides patches and upgrades for the CPPS application that are managed by OIT through the change management process. The change control procedures for implementing code changes are the responsibility of OIT in coordination with DPA for change approval and testing. OIT staff have administrative support roles within the CPPS application, database, and operating system.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

Our audit work was designed to determine whether CPPS change management control activities, individually or in combination with others, were properly designed, in place, and operating effectively during Fiscal Year 2014 to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to the State's financial reporting activities.

WHAT AUDIT WORK WAS PERFORMED?

We reviewed and tested change management general controls related to CPPS by interviewing relevant staff, reviewing policies and procedures, analyzing agency-provided lists of CPPS users as well as other system-generated reports and information, and analyzing configuration files. During our audit we tested controls to determine whether segregated development, test, and production environments exist for the CPPS application, database, and operating system. We also performed test work to determine whether OIT has adequate processes to verify that OIT and PeopleStrategy, Inc. personnel follow the change management policy requirements and that controls are designed appropriately and operating effectively.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY AND WHAT DO STANDARDS REQUIRE?

We identified the following issues related to CPPS change management and the related supporting criteria (in italics):

- **CHANGE MANAGEMENT PROCESS NOT ADEQUATELY TRACKED.** *Agencies are to develop and enforce formal, documented procedures to facilitate the implementation of the Configuration Management and Change Control Program [P-CISP-009-3]. According to industry best practices as specified in National Institute of Standards and Technology (NIST), the organization should employ automated*

mechanisms to centrally manage, apply, and verify configuration settings for systems, [NIST 800-53A-Rev1, CM-6]. The organization should retain records of configuration-controlled changes to the information system, [NIST 800-53A-Rev1, CM-3].

We inquired with OIT personnel and reviewed OIT processes to identify a list of changes made to the CPPS production environment during Fiscal Year 2014. We found that there are two processes for tracking changes made to the CPPS system. For major changes, such as vendor provided patches and upgrades, OIT reported that the changes are tracked in the Enterprise Change Management Application (ECMA). For less intensive changes, such as changes to reports, batch processing, or system configurations, those changes are recorded and tracked in OIT's help desk ticketing system. However, OIT was not able to provide a complete and accurate list of all CPPS application production environment changes from the help desk system. OIT change management personnel noted that other components of the process, such as migration requests, testing documentation, and implementation approvals, were not retained together with the change requests but were stored separately in one or more of the following: (1) the help desk system, (2) the developer's email system, or (3) the migration manager's email system. Additionally, we reviewed the documentation for one change and verified that the change components were not stored together in a central repository. This makes it difficult to review and track all documentation related to a change.

- **LACK OF ANNUAL CHANGE MANAGEMENT PROCESS AUDIT.** *A process for auditing the effectiveness of change management is to be conducted at least once a year. The annual audit requirement is to be part of the annual self--assessment process in accordance with the Colorado Information Security Program (CISP) Security Review and Audit procedures. [P-CISP-009-7.13].*

  Based on interviews with multiple OIT staff, we found that there was no annual audit performed of the operating system or application change management processes for CPPS for Fiscal Year 2014.

ACCESS TO PRODUCTION ENVIRONMENTS NOT APPROPRIATE. *Agencies shall limit user access to the minimum required to perform assigned duties. Access control mechanisms for systems must be established by each Agency and incorporate the need to balance access limits with the need to execute business functions, [P-CISP-008-3]. System changes must be applied only by authorized personnel, [P-CISP-009-7.8].*

OIT identified four individuals that were approved to have access rights to make changes to the CPPS operating system production environment during Fiscal Year 2014. However, we reviewed the account list of users that could make changes to the operating system during the fiscal year and found two additional users with inappropriate access to make changes to the CPPS operating system production environment.

WHY DID THE PROBLEMS OCCUR?

OIT failed to implement all necessary controls to ensure that change management for the CPPS application and supporting systems is effectively performed. Specifically:

- **LACK OF CHANGE CONTROL PROCEDURES AND PROCESSES.** OIT has not established CPPS change management procedures for non-major changes, including procedures to track changes or store documentation related to CPPS changes within the help desk system.

- **LACK OF AWARENESS OF POLICIES.** OIT change management personnel were not aware of the policy requirement to perform an annual change management process effectiveness audit.

- **LACK OF ADEQUATE ACCESS REVIEW.** The OIT team, which oversees access to the CPPS operating system, does not conduct regular reviews of user access to ensure that only appropriate staff with a business need have access to make changes to the CPPS production environment.

WHY DOES THIS PROBLEM MATTER?

In combination, these problems increase the risk of unauthorized changes being made to the CPPS system, and ultimately increase the risk that the State will not be able to process payroll in an effective, efficient, and accurate manner.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION 2014-003

The Governor's Office of Information Technology (OIT) should improve the Colorado Personnel Payroll System (CPPS) change management controls by:

A Developing change management procedures that specify requirements for centrally managing, applying, and verifying configuration settings to ensure that a complete and accurate list of changes to systems is maintained and change management approval documentation is retained. This includes developing a process to identify all CPPS changes within the help desk system.

B Communicating relevant OIT policies and procedures to personnel that perform change management and information security functions for CPPS systems and establishing a mechanism to hold personnel accountable for implementing policies.

C Requiring regular review by OIT personnel that perform access management to CPPS change management environments to ensure that access is provisioned appropriately.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

A AGREE. IMPLEMENTATION DATE: JUNE 2015.

OIT will develop a change management procedure that specify requirements for centrally managing, applying, and verifying configuration settings to ensure that a complete and accurate list of changes to CPPS system is maintained and change management approval documentation is retained.

B AGREE. IMPLEMENTATION DATE: JUNE 2015.

OIT will communicate policies and procedures to personnel that perform change management and information security functions for CPPS systems and establish a mechanism to hold personnel accountable for implementing policies.

C AGREE. IMPLEMENTATION DATE: JUNE 2015.

OIT will ensure that appropriate access to CPPS change management environment is provisioned and reviewed by appropriate and relevant stakeholders.

GENTAX

The Department of Revenue (DOR) is the business owner of the GenTax application. GenTax is the State's primary information system for processing all taxes collected by the State, including estate, sales, severance, business, and individual and corporate income taxes. The GenTax system is a custom off-the-shelf application. It was implemented in phases between 2007 and 2012 as part of the Colorado Integrated Tax Architecture (CITA) project by its developer, FAST Enterprises, Inc. Most users in the system work for the Department's Division of Taxation but other departments also have access for reporting, accounting, monitoring, or other data sharing needs.

Because the GenTax system contains Federal Tax Information (FTI), the system must adhere to the federal Internal Revenue Service (IRS) policies. The Department of Revenue is audited by the IRS every 3 years. The most recent IRS audit report was produced in May 2012. The IRS is next scheduled to audit GenTax in Calendar Year 2015. During Fiscal Year 2014, the system was responsible for collecting over $13.1 billion in revenue and paying out approximately $965 million in refunds.

CHANGE MANAGEMENT

The Governor's Office of Information Technology (OIT) provides primary change management support services and develops change management procedures for the GenTax application, databases, and operating systems while FAST Enterprises, Inc. provides additional support. The principal change management responsibility of FAST Enterprises, Inc. is to develop code changes and apply them to the GenTax application. The OIT staff and FAST contractors that provide these services have administrative or super user level privileges within GenTax.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

Our audit work was designed to determine whether the GenTax change management control activities, individually or in combination with others, were properly designed, in place, and operating effectively during Fiscal Year 2014 to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to the DOR's tax collection and reporting activities.

WHAT AUDIT WORK WAS PERFORMED?

We reviewed and tested change management controls related to GenTax by interviewing relevant staff, reviewing policies and procedures, analyzing agency-provided lists of GenTax users as well as other system-generated reports and information, and analyzing configuration files. During our audit we tested controls to ensure that segregated development, test, and production environments exist for the GenTax system. We also performed test work to determine whether OIT has adequate processes to verify that OIT personnel and agencies follow the change management policy requirements and that controls are designed appropriately and operating effectively. We tested for compliance with CITA Infrastructure Security and Change Control procedures, change management policies identified in the Colorado Information Security Policies (CISPs), IRS Guidelines, and applicable industry best practices.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY AND WHAT DO STANDARDS REQUIRE?

We identified the following issues related to GenTax change management and the related supporting criteria (in italics):

- **TERMINATED CONTRACTOR ACCOUNTS NOT DISABLED OR REMOVED.** *The IT Department is to implement procedures to immediately terminate all facility and System access rights on notice of termination. [CISP-008, 7.2.2.2] Agencies must manage information system user accounts, including establishing, activating, changing, reviewing, disabling, and removing user accounts. The information system must enforce assigned authorizations for controlling system access and the flow of information within the system and between interconnected systems. The agency must ensure that only authorized employees or contractors (if allowed by statute) of the agency receiving the information have access to FTI [IRS 1075 – 9.2. Access Control].*

  We found that three of 14 users with access to the GenTax database production environment were FAST Enterprises, Inc contractors who were removed from working on the GenTax system in January 2014 and no longer required access as of that date. Additionally, we determined that seven of the 40 developers with access to the GenTax database test environment were FAST Enterprises, Inc contractors who no longer required access to the system as of June 2, 2014. The range of time that contractors were in the system past their contract end dates ranged from 469 to 1,073 days.

- **SEGREGATION OF DUTIES NOT IMPLEMENTED.** *Agencies must ensure the information system enforces separation of duties through assigned access authorizations. The information system must enforce the most restrictive access capabilities users need (or processes acting on behalf of users) to perform specified tasks. [IRS 1075 – 9.2. Access Control].*

  We found problems related to segregation of duties within the GenTax change management process. Change management systems should be configured to prevent users from submitting and approving their own changes to the GenTax application production environment. Only approved IT personnel should have access to perform change management functions. A migration tool is used to move GenTax application code changes between the development, test, and production environments. During March 2014, an upgrade was made to the migration tool, and therefore both versions were in scope for

the audit. We tested the appropriateness of user access to both versions of the migration tool. For the previous version, we determined that eight developers out of 14 had access to submit and approve changes for migration to the production environment. For the new version, we determined that all 11 developers had access to submit and approve changes for migration to the production environment. Additionally, we noted that two of the 40 users with access to migrate changes to the test environment were business analysts. OIT confirmed that the business analysts did not have a valid business purpose for access to the test environment and subsequently removed the users.

Finally, OIT noted that although developers have access rights in the system that would allow them to submit and approve their own changes, developers are aware that they are not supposed to submit and approve their own changes to production based on informal operating procedures. We sampled 25 changes and found that for three of the 25 changes, developers submitted and approved their own changes to the GenTax staging environment, which violates segregation of duties. The staging environment is the same as the production environment as all changes approved for the staging environment get promoted to production environment.

WHY DID THE PROBLEM OCCUR?

OIT failed to implement all necessary controls to effectively perform change management for the GenTax application and supporting systems due to the following three reasons:

- **Lack of Compliance With Termination Processes.** OIT did not ensure that staff complied with existing termination processes. OIT personnel noted that terminated contractors were not disabled or removed from the GenTax production environment because they forgot to remove contractors from the access list once they no longer required access. OIT does not have a process to review and update access and approval rights in change management systems.

- **LACK OF AWARENESS OF ACCESS REVIEW POLICY REQUIREMENTS.** OIT personnel noted that they were not aware of the specific policy requirements to perform periodic access reviews of users with access to the GenTax database change management environments. OIT personnel may not be aware of this policy because OIT does not have a consistent process to update, communicate, and ensure compliance with policies.

- **LACK OF EFFECTIVE ACCESS CONTROLS.** The access control configuration implemented in the migration tool does not prevent developers from developing and promoting changes to production. Although OIT is aware that segregation of duties is required, OIT has individuals that perform both development and implementation functions. Therefore the system is configured to allow users to perform both functions and thereby allows users to bypass controls.

WHY DOES THIS PROBLEM MATTER?

In combination, these problems increase the risk of unauthorized changes being made to the GenTax system, and ultimately increase the risk that the State will not be able to conduct tax processing in an effective, efficient, and accurate manner.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION 2014-004

The Governor's Office of Information Technology (OIT) should improve GenTax change management controls by:

A Immediately removing access for FAST Enterprises, Inc. contractors who should no longer have access to the GenTax system or the GenTax database test environment, and reviewing and updating access and approval rights in change management systems.

B Providing training to OIT-managed change management and information security staff to ensure that OIT policies and Internal Revenue Service guidelines are adequately communicated to Executive Branch agencies and establishing a mechanism to hold OIT staff accountable for implementing policies.

C Developing a mechanism to ensure that developers do not submit and approve their own changes within the GenTax change management environment.

RESPONSE

OFFICE OF INFORMATION TECHNOLOGY

A AGREE. IMPLEMENTATION DATE: DECEMBER 2014.

The FAST contractors access has been reviewed and users who do not require access have been removed. A process has been implemented to ensure that access and approval rights within the GenTax development and test environments are deactivated when notified by Access Control that network accounts have been removed. In addition, development and test access lists will be reviewed on a monthly basis to ensure compliance.

B AGREE. IMPLEMENTATION DATE: SEPTEMBER 2015.

OIT will institute a new process to ensure that OIT policies and requirements are communicated to the agencies and require that the agencies implement these policies. Agencies are responsible for ensuring that they enforce these policies and guideline, develop relevant procedures and communicate those to their vendor and personnel. OIT cannot hold vendor and agency personnel accountable for the agency specific procedures. OIT will ensure that OIT personnel are trained and held accountable on OIT policies and OIT specific procedures.

C AGREE. IMPLEMENTATION DATE: DECEMBER 2014.

A system configuration change has been implemented to ensure that all changes are peer approved and developers do not submit and approves their own changes to staging and production environments.

DATA CENTER–PHYSICAL ACCESS

OIT maintains multiple data centers throughout the State. The purpose of these data centers is to centrally manage the servers and computers that store critical information for various state agency systems. OIT's main data center physically houses IT assets that maintain critical state systems, including GenTax, CPPS, and COFRS. These IT assets, including computers, networking equipment, and media are housed within multiple rooms within the data center and these rooms have specific access restriction requirements. The data center is operated by OIT and is staffed 24 hours a day, 7 days a week, by approximately 40 OIT employees.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

Our audit work was designed to determine whether OIT's internal controls related to physical access, individually or in combination with others, were properly designed, in place, and operating effectively to prevent or detect material misstatements in financial transactions, account balances, or disclosures relevant to the State's financial reporting activities.

WHAT AUDIT WORK WAS PERFORMED?

We reviewed and tested information security general controls related to physical access at the central data center. Our test procedures included interviewing relevant staff, reviewing policies and procedures, and analyzing physical security system configurations and access information. We also reviewed whether OIT has adequate processes to verify that physical security requirements are being followed and that controls are designed appropriately and operating effectively. We tested for compliance with OIT's Colorado Information Security

Policies (CISPs) to assess the sufficiency of the physical security control activities.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY AND WHAT DO STANDARDS REQUIRE?

We identified several issues related to physical security and the related supporting criteria (in italics):

- **PHYSICAL ACCESS REQUEST PROCESS NOT FOLLOWED.** *Physical access to Sensitive Areas shall be granted based on approved requests in accordance with the Access Control Policy, P-CISP-008 [P-CISP-010, 7.3] and therefore, Roles must be clearly listed on a System Access Request Form [P-CISP-008, 7.2.9.4].*

  We found that physical access requests are not documented in request forms as required by policy. Additionally, the access requests did not include details as to which specific rooms users should have access to within the data center. OIT access control personnel noted that data center access approvals are provided to them through email. Additionally, we selected three new data center users and requested access approval documentation and identified problems with the documentation for two of the three. We found that for one new user, access request documentation could not be provided. For the one user, access was approved through emails but the emails did not indicate which specific rooms the individuals should have access to.

- **KEY MANAGEMENT PROCESS NOT IN PLACE.** *When employment is terminated, all physical access to State of Colorado facilities must be revoked immediately and all physical access tokens (i.e., IDs, keys, magnetic stripe cards, etc.) must be recovered. [P-CISP-010, 7.2.4.3] The Chief Information Security Officer shall ensure the incorporation of and compliance with information security policies, standards, and guidelines in the information security plans developed by public agencies pursuant to section 24-37.5-404 and direct information security audits and assessments in public agencies in order to ensure program compliance and adjustments [C.R.S. 24-37.5-403, 2(c),(d)].*

While some Capital Complex staff use physical keys to access the data center, OIT access control personnel noted that they do not have knowledge of all the individuals that have keys and do not follow the CISPs to manage possession of the keys.

- **KEY PAD CODES NOT MANAGED APPROPRIATELY.** *Unique user identification is required for entry to Sensitive Areas. [P-CISP-010, 7.4.2.5]. State contract or procurement managers are to immediately ensure termination of all vendor access to state information systems and facilities [P-CISP-005, 7.3.6.5].*

  We found that there are three independent groups that have access to the data center through key pad codes. These groups are (1) department custodians, (2) Capital Complex staff, and (3) emergency responder staff. Each of these groups has an independent key pad code, but the codes are shared between the individuals in each of the groups. We noted key pad codes should not be shared based on OIT policy requirements. Additionally, OIT access control personnel noted that the shared key pad codes have never been changed. We found that the OIT access control team does not have a process in place to ensure that the keypad code is changed when third party vendor staff no longer needs access.

- **VIDEO MONITORING NOT IN PLACE AS REQUIRED BY POLICY.** *Card key access is required to gain entry into the rooms storing sensitive systems and data. Key code entry is an alternative only if the key coded access is combined with video monitoring. [P-CISP-010,7.4.4.8].*

  We inspected the access control room and confirmed with OIT access control personnel that video monitoring is not in place to compliment key code access to the data center as required by OIT policy.

- **PHYSICAL ACCESS FOR TERMINATED EMPLOYEES NOT REMOVED.** *When employment is terminated, all physical access to State of Colorado facilities must be revoked immediately and all physical access tokens (i.e., IDs, keys, magnetic stripe cards, etc.) must be removed [P-CISP-010, 7.4.2.3].*

  OIT has an internal process in place that requires supervisors to notify a central access control team when OIT employees are terminated.

Once notified, the central access control team is to notify applicable OIT administrators who are then required to disable or remove access for terminated users. The OIT data center access administrators noted that they maintain an "Authorized Users List" for the data center. We requested and reviewed the list of 265 authorized users and determined that eight authorized users were terminated State OIT employees and four authorized users were vendor employees that no longer required access to the data center. Two of the eight State employees were terminated within Fiscal Year 2014 and the other six were terminated prior to Fiscal Year 2014. We found that the eight terminated State employees remained on the Authorized User's List between 115 and 1,063 days after termination. We were unable to determine how long the four vendors remained on the Authorized User's List after access was no longer required.

WHY DID THE PROBLEM OCCUR?

- **LACK OF AWARENESS OF ACCESS MANAGEMENT POLICIES.** OIT access control personnel informed us that they were not aware of OIT's CISPs regarding physical access management requirements for OIT-managed facilities, including those related to access request forms, key management, key pad codes, video monitoring, vendor access management and access termination.

  Additionally, OIT access control personnel noted that they were unaware of the vendor management policy requirement to immediately ensure termination of all access to state information systems and facilities and the policy requirement to perform regular termination reconciliation reviews.

  OIT access control personnel may not be aware of policies because OIT does not have a consistent process to update, communicate, and ensure compliance with information security policies.

- **LACK OF DOCUMENTED PHYSICAL ACCESS PROCEDURES.** OIT access control personnel informed us that documented physical access procedures have not been established, including those related to

authorization and termination processes, room security restrictions, and termination reconciliation reviews.

- **CENTRALIZED TERMINATION NOTIFICATION PROCESS INADEQUATE.** Although OIT has a centralized termination notification process to communicate terminations to access administrators, the OIT data center access administrators were not included in the notification process and therefore did not receive termination notifications for users that should have been removed from the data center's Authorized Users List.

WHY DOES THIS PROBLEM MATTER?

In combination, these deficiencies increase the risk of inappropriate or unauthorized physical access to systems and data, which in turn, could result in a lack of appropriate systems and data confidentiality, availability and integrity. If physical access to systems is not properly managed, it could severely impact financial transactions, account balances, or disclosures relevant to the State's financial reporting activities.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION 2014-005

The Governor's Office of Information Technology (OIT) should ensure physical access management processes are effective by:

A Communicating physical access management policies and procedures to OIT staff responsible for managing physical access.

B Establishing and documenting access procedures that specify requirements for managing physical access to the data center, including those related to authorization and termination processes, room security restrictions, and termination reconciliation reviews.

C Establishing a mechanism to hold staff accountable for following physical access policies and procedures.

D Ensuring that OIT data center access administrators are included on notifications when an employee is terminated, transferred, or access is no longer required.

RESPONSE

OFFICE OF INFORMATION TECHNOLOGY

A AGREE. IMPLEMENTATION DATE: SEPTEMBER 2015.

OIT will communicate physical access management policies and procedures to OIT staff responsible for managing physical access.

B AGREE. IMPLEMENTATION DATE: SEPTEMBER 2015.

OIT will implement a process to ensure that OIT physical access policies and procedures are communicated to the agencies and require that the agencies implement these policies and either adopt OIT's procedures or develop their own procedures to meet policy

requirements. OIT's physical access policies and procedures typically includes areas such as user authorization, termination, access restriction, etc. Agencies are responsible for establishing and communicating relevant physical access policies and procedures to their vendor and personnel. OIT will ensure that OIT personnel are trained and held accountable on OIT's physical access policies and procedures.

C AGREE. IMPLEMENTATION DATE: SEPTEMBER 2015.

OIT will implement a process to ensure that OIT staff is held accountable for following physical access policies and procedures.

D AGREE. IMPLEMENTATION DATE: DECEMBER 2014.

OIT has implemented a new access control process to ensure that data center access administrators are included on notifications when an employee is terminated, transferred, or access is no longer required.

GENTAX INFORMATION SECURITY LOGICAL ACCESS

During Fiscal Year 2014, the Office of the State Auditor conducted audit work that resulted in a finding and recommendation addressed jointly to the Governor's Office of Information Technology and the Department of Revenue related to logical access controls for the GenTax application. This finding and recommendation and the responses of these agencies are included in the Department of Revenue chapter within SECTION II: FINANCIAL STATEMENT FINDINGS of this report. SEE RECOMMENDATION 2014-022.

OFFICE OF THE GOVERNOR

The following recommendation relating to a deficiency in internal control classified as a SIGNIFICANT DEFICIENCY was communicated to the Office in the previous year and has not been remediated as of June 30, 2014, because the implementation date is in a subsequent fiscal year. This recommendation can be found in the original report and SECTION IV: PRIOR RECOMMENDATIONS of this report.

OFFICE OF THE GOVERNOR PRIOR RECOMMENDATION SIGNIFICANT DEFICIENCY NOT REMEDIATED BY THE OFFICE AS OF JUNE 30, 2014			
CURRENT REC. NO.	PRIOR SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION/ CLASSIFICATION	IMPLEMENTATION DATE PROVIDED BY THE OFFICE
2014-006	2013-2	KRONOS Information System SIGNIFICANT DEFICIENCY	A MARCH 2015 B MARCH 2015 C MARCH 2015 D [1] E DECEMBER 2014 F [1] G MARCH 2015 H SEPTEMBER 2015 I FEBRUARY 2015

SOURCE: Office of the State Auditor's recommendation database.

[1] This part of the recommendation has been implemented, partially implemented, or is no longer applicable. SEE SECTION IV: PRIOR RECOMMENDATIONS of this report.

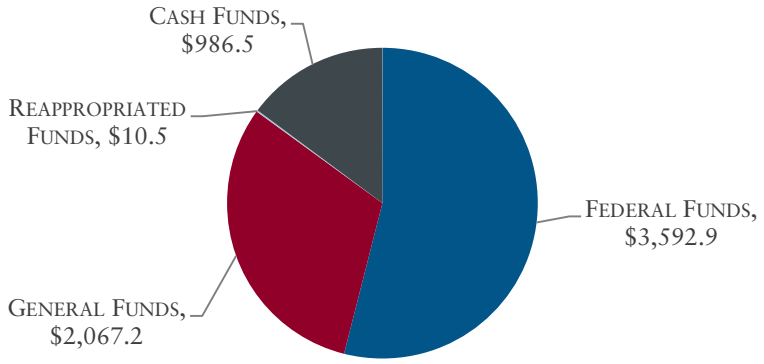
DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

The Department of Health Care Policy and Financing (Department) is the state agency responsible for developing financing plans and policy for publicly funded health care programs. The principal programs the Department administers are the Medicaid program, which provides health services to eligible needy persons, and the federal Children's Health Insurance Program, which is known in Colorado as the Children's Basic Health Plan (CBHP). CBHP furnishes subsidized health insurance for low-income children aged 18 years or younger who are not eligible for Medicaid. CBHP also subsidizes health insurance for low-income prenatal women who are not eligible for Medicaid.

In Fiscal Year 2014, the Department was appropriated nearly $6.7 billion and approximately 358 full-time-equivalent (FTE) staff.

The following chart shows the appropriations by funding source within the Department for Fiscal Year 2014. The FTE staff were appropriated overall, not to specific administrative section.

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING FISCAL YEAR 2014 APPROPRIATIONS BY FUNDING SOURCE (IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2014-15 Appropriations Report.

We identified five overall areas in which the Department could make improvements to its operations–one related to financial controls and four related to federal awards. Our findings and recommendations related to federal awards appear in the Department's chapter in SECTION III: FEDERAL AWARDS FINDINGS.

INACCURATE CBHP CAPITATION RATES

CBHP payments are processed and paid on a monthly basis as capitation payments to providers. Capitation payments are a payment method for health care services, including medical and dental services. The CBHP providers are paid a contracted rate for each member assigned, referred to as "per-member-per-month" (PMPM) rate, regardless of the number or nature of services provided. The contractual rates are based on actuarial calculations which take into account the age and poverty level of the children in the household, as well as each individual provider's utilization of services provided to participants.

On an annual basis, the Department sets the capitation rates for the CBHP program, which includes obtaining an actuarial analysis. After the Department has reviewed the actuary's report and calculations, staff prepare a rate transmittal document to be sent to the Medicaid Management Information System's (MMIS) third-party service provider to update the rates in the MMIS system. The third-party service provider maintains MMIS, through a contract with the Department. Once the rates have been entered into the system, the Department staff member responsible for the transmittal is to verify the accuracy of the rates entered into MMIS by the service provider.

Total CBHP payments made during Fiscal Year 2014 totaled approximately $266 million.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to determine whether the Department had adequate internal controls in place over expenditures charged to the CBHP program during Fiscal Year 2014.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

During our audit, we reviewed the Department's internal controls and performed testing to determine whether the Department complied with its procedures over CBHP expenditures during Fiscal Year 2014.

Further, we selected a sample of 20 CBHP payments made to providers during Fiscal Year 2014 and assessed the transactions against a number of expenditure-related attributes, including but not limited to, whether the transactions were calculated accurately; recorded correctly on the Colorado Financial Reporting System (COFRS), the State's accounting system; agreed to supporting

documentation; and each payment was based on the correct actuarial capitation rate established for each provider.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We found one payment in our sample of 20 (5 percent) in which the rates contained within MMIS and used as a basis for provider payments did not agree with the established actuarial capitation rate for the provider. In September 2013, the dental provider group related to the identified sample brought this issue to the Department's attention when it noticed the discrepancy in the rates being paid through MMIS. According to the Department, specific rates for this provider group loaded into MMIS from July 2013 to February 2014 were incorrect and, as a result, it had failed to pay the provider group the correct amount.

The Department performed a reconciliation in order to determine the difference between the incorrect MMIS rate and the correct rate for this time period and the resulting amount due to, or from, the provider group. The Department determined it owed the provider group an additional amount of approximately $45,000.

WHY DID THE PROBLEM OCCUR?

The Department currently does not have a secondary review process in place over the calculation of CBHP program capitated rates. As a result, the Department did not determine that the rate sent to the MMIS third-party service provider for entry into MMIS was calculated incorrectly. Further, the Department's review did not identify the incorrect error following entry into MMIS by the third-party service provider.

WHY DOES THIS PROBLEM MATTER?

Although the payment amount evidenced by this example appears small in comparison to the total CBHP payments of $266 million for

Fiscal Year 2014, the lack of an effective secondary review process over the entry of these rates could lead to large adjustments and potential inaccurate financial reporting.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION 2014-007

The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over the CBHP rates entered into and contained in the Medicaid Management Information System (MMIS) by instituting and documenting a secondary review process over the rate calculations, prior to rates being transmitted to the third-party service provider, and upon completion of the updates by the third-party service provider.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

AGREE. IMPLEMENTATION DATE: AUGUST 2015.

A tab will be added to the rates transmittal worksheet for two members of the Payment Reform Section to include a name and notes of the analyst who entered the rates, as well as the person that reviews the rates after they are entered. This change will be made in conjunction with the next rates transmittal which will be completed in approximately May of Calendar Year 2015.

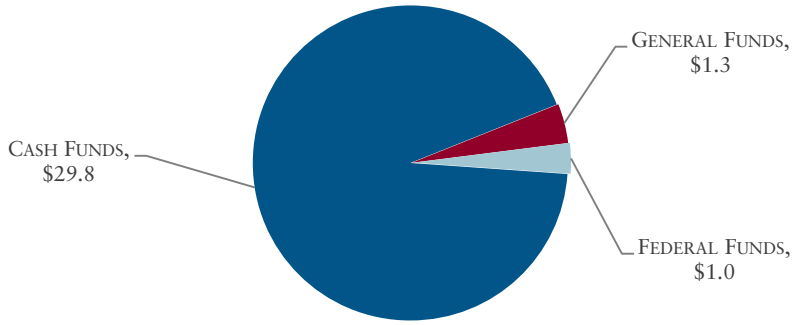
The Payment Reform Analyst responsible for calculating the rates and sending the rates transmittal to the Department's Fiscal Agent will be required to obtain a written signature from the Managed Care Rates Section Manager, or the analyst's immediate supervisor, in the Payment Reform Section, as formal documentation that the rates contained in the transmittal are correct, and that the Department's Fiscal Agent accurately loaded the correct rates into the MMIS for payment adjudication, after the transmittal has been fully completed.

HISTORY COLORADO

History Colorado (formerly known as The Colorado Historical Society), founded in 1879, is an educational institution of the State and acts as a trustee for the State in collecting, preserving, exhibiting and interpreting collections and properties of state historical significance. History Colorado maintains museums and historical sites throughout Colorado and provides assistance to local and regional historical societies and museums. It also distributes gaming revenue to gaming cities and through a state-wide grant program for historic preservation.

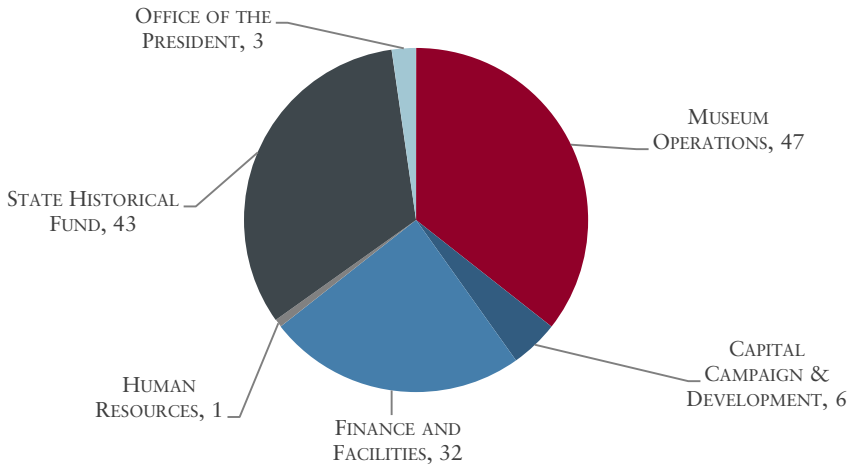
History Colorado was appropriated $32.1 million and approximately 132 full-time-equivalent (FTE) staff for Fiscal Year 2014. The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within History Colorado for Fiscal Year 2014.

HISTORY COLORADO
FISCAL YEAR 2014 APPROPRIATION BY FUNDING SOURCE
(IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2014-15 Appropriations Report.

HISTORY COLORADO
FISCAL YEAR 2014 FULL-TIME-EQUIVALENT EMPLOYEES
BY MAJOR AREA



SOURCE: History Colorado Organizational Chart.

During Fiscal Year 2014, the Office of the State Auditor conducted the *History Colorado* (July 2014) performance audit. The information and comments below were contained in that report, number 1405P. Three findings from this performance audit related to financial reporting are incorporated into this report.

PROCUREMENT CARDS

The State's procurement card program was established to simplify the purchasing process for state employees. Employees use a procurement card, which works much like a credit card, for making purchases. Procurement cards are intended for making small purchases under $5,000; however, state departments can give approval for their use to make larger purchases. Vendors are paid by the State's procurement card contractor, Citibank, within a few days of the employee's purchase. Each participating department makes a single monthly payment to Citibank for all employee procurement card charges combined. Procurement cards can be used to make purchases at any vendor that accepts credit cards.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to determine whether History Colorado's procurement card purchases and policies and procedures comply with the State's requirements outlined in the State Fiscal Rules and the Commercial Card Manual (Manual).

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE THE RESULTS MEASURED?

We tested a judgmental sample of 22 procurement card transactions made between the beginning of Fiscal Year 2011 and March 24, 2014. We tested the transactions for accuracy and to ensure they met the requirements for procurement card purchases. We also examined the employee monthly reconciliations of invoices and procurement card statements. Additionally, we requested a copy of History Colorado's agency-specific procurement card policies or procedures.

The Manual was issued by the Department of Personnel & Administration to establish the minimum standards that all state agencies and institutions of higher education participating in the procurement card program must meet. The Manual provides guidance on areas such as documentation requirements and prohibited purchases, as well as best practices for agencies and cardholders. State Fiscal Rule 2-10 and the Manual govern the use of procurement cards by state employees. Requirements for procurement cardholders include the following:

- Each cardholder must reconcile his or her monthly card statement to the underlying documentation within 5 business days of the billing cycle close date. This reconciliation should include valid supporting documentation for each transaction made on his or her card.

- The cardholder's approver must sign each monthly card statement after it has been reconciled by the cardholder.

The Manual requires agencies that participate in the procurement card program to develop and maintain a handbook or manual for all cardholders at the agency outlining the program requirements as well as individual roles, responsibilities, and procedures. Agencies are also required to establish policies, procedures, and guidelines that meet the minimum requirements of the statewide Commercial Card Program. The Manual sets out a number of best practices that agencies are encouraged to incorporate into their policies and manuals. Agencies are also required to develop and maintain a training curriculum for all procurement cardholders.

The Manual requires that supervisors must approve employees as cardholders based on their job responsibilities. Supervisors are also responsible for recommending card limits such as amount per single transaction and amount per day for each employee card.

Prior to making a purchase in excess of $5,000 on a procurement card, the cardholder must obtain a purchase order or commitment voucher and approval from the agency's controller to use his or her procurement card for the purchase. Cardholders are prohibited from making purchases above $5,000 without meeting these requirements. Cardholders are also prohibited from splitting purchases into smaller amounts to circumvent the $5,000 limit, even if multiple funding or appropriation sources exist. Purchases made for personal use and/or for agency-determined unauthorized items are prohibited.

History Colorado's procurement card policy states that alcohol can be purchased with a procurement card for business purposes only within the enterprise fund or gift funds. History Colorado's table of allowable charges stipulates that purchases of alcohol must always be funded with funds other than general or limited gaming funds to preclude the purchase of alcohol with state tax revenue.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We found one or more problems with 21 of the 22 transactions (95 percent) and related supporting documentation that we tested. We found issues in the following areas:

- **MISSING APPROVER SIGNATURE.** Monthly reconciliations related to 15 transactions totaling almost $29,600 lacked the approver's signature and one transaction totaling almost $1,100 did not include a date with the signature.

- **MISSING DOCUMENTATION.** Four transactions totaling approximately $12,200 lacked supporting documentation such as receipts. Two additional transactions totaling about $2,700 were missing the cardholder's monthly statement.

- **LACK OF TIMELY MONTHLY STATEMENT RECONCILIATIONS.** Monthly cardholder statements for 15 transactions totaling more than $29,500 did not appear to be reconciled to the employee's support within 5 business days of the statement cycle close date, as required. We were unable to verify if the monthly statements were reconciled in a timely manner due to the previously mentioned problems.

- **SPLIT PURCHASES.** Ten of the transactions related to four purchases totaling nearly $31,900 were greater than $5,000 but were split into multiple charges that were below the card's $5,000 spending limit. None of the cardholders had documented approval from History Colorado's controller to make any of the four purchases that were over $5,000 as required by State Fiscal Rules. Further, three of the four purchases did not include either a purchase order or commitment voucher, as required.

- **INVOICE PAID TWICE.** Two transactions totaling approximately $3,700 included the same invoice as supporting documentation. Based on our review, we determined that the same invoice for over

$1,400 was paid twice. History Colorado management subsequently recovered the overpayment after we notified them of the error.

- **INCORRECT CHARGING OF ALCOHOLIC BEVERAGES.** One purchase totaling more than $400 for alcoholic beverages was charged to History Colorado's Limited Gaming Fund, which is funded with state tax revenue.

We also found problems with supervisory approval of new cardholders. As of March 12, 2014, 79 of History Colorado's 132 staff (60 percent) each had a procurement card. These cardholders include employees who make sporadic or infrequent purchases. Approval of procurement cards for staff was not tied to the employee's job responsibilities, and supervisors did not appear to be recommending overall, daily, or transactional card limits for employees.

WHY DID THE PROBLEM OCCUR?

History Colorado is not in compliance with the minimum requirements for participation in the commercial card program. In addition, History Colorado does not have sufficient procurement card policies and procedures in place, including a cardholder manual, outlining program requirements and individual roles and responsibilities. The guidance that is in place does not conform to the requirements of the Manual. For example, History Colorado's policy does not address specific responsibilities of critical staff members relating to the management and use of procurement cards as required by the Manual.

History Colorado also does not provide any initial or recurring formal training for cardholders; instead, History Colorado staff indicated that they e-mail a copy of History Colorado's table of allowable charges, custom account string coding, and schedule of processing to employees when they receive their card and again every 6 months as a reminder.

Finally, we noted supervisors did not ensure only employees with specific purchasing responsibilities were assigned procurement cards, nor did they recommend card limits commensurate with staff responsibilities.

WHY DOES THIS PROBLEM MATTER?

Inadequate internal controls over procurement cards coupled with the large number of employees handling procurement cards can increase the risk of an employee making improper, fraudulent, wasteful, or abusive purchases. In addition, not meeting the minimum requirements of the Commercial Card Program increases the risk that History Colorado's purchases will not comply with State Fiscal and State Procurement Rules. Finally, the large proportion of staff with procurement cards makes it difficult for accounting staff to review all monthly cardholder statements effectively and to ensure the statements include proper documentation for purchases.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION 2014-008

History Colorado should improve its internal controls over procurement cards by:

A Establishing policies and procedures, as well as a cardholder manual, that conform to the basic requirements and best practices outlined in the State's Commercial Card Manual. Both the policies and procedures and cardholder manual should be reviewed annually to ensure they remain in compliance with State Fiscal Rules, the Commercial Card Manual, and History Colorado's business needs.

B Providing required training on an annual basis to all new and existing cardholders that meets the minimum standards and best practices outlined in the Commercial Card Manual.

C Conducting a supervisory review of existing procurement cards and eliminating those cards that are not needed based on job responsibilities and establishing card limits, as deemed appropriate, for each employee. In addition, History Colorado should ensure that supervisors approve new employees to be cardholders based on their job responsibilities and establish appropriate card limits.

RESPONSE

HISTORY COLORADO

A AGREE. IMPLEMENTATION DATE: JANUARY 2015.

Original response:

History Colorado has already begun to undertake measures regarding internal controls on Purchasing and Travel cards. History Colorado staff are in the process of establishing policies and procedures, as well as developing a cardholder manual. An annual review process will occur at the end of each fiscal year while the commercial card

program is temporarily suspended to facilitate year-end close of the State's accounting records.

December 2014 update:

History Colorado has been working since March 2014 to undertake measures regarding internal controls on Purchasing and Travel cards. History Colorado staff have updated and established policies and procedures and integrated them into a History Colorado cardholder manual. An annual review process will occur at the end of the fiscal year to update the manual as needed.

B AGREE. IMPLEMENTATION DATE: JANUARY 2015.

Original response:

Updated training will be provided to management for oversight of their employees as well as their own use. Full staff training will follow. Card issuing and training are being coordinated with HR for all new employees. Cards will not be issued until training is completed and employees sign-off on card responsibilities.

December 2014 update:

Updated training has been ongoing with staff and management. Management oversight of their employees has been strengthened with required signature approval of transaction statements. The financial transaction statements are reviewed thoroughly by accounting staff. Card issuing and training is being coordinated with HR for all new employees. Cards will not be issued until training is completed, supervisor's approval is received, employee's sign-off on card responsibilities, and approval by Vice President of Finance or his delegee.

C AGREE. IMPLEMENTATION DATE: JANUARY 2015.

Original response:

A purchase card and travel card review and justification process has already been implemented with a 20 percent reduction in procurement cards achieved as of June 1, 2014. Supervisors have reviewed cards issued in each business unit and approved them for continued use based on job responsibilities. Supervisor approval is required for all cardholder reconciliations and for the issuance of cards to new employees with required restrictions placed on the cards. Training will be scheduled after CORE is implemented to include management training, review of History Colorado's commercial card manual, and review of the business unit's commercial card requirements and options.

December 2014 update:

A purchase card and travel card review and justification process has already been implemented with a 52 percent reduction in procurement cards achieved as of January 2015. Supervisors have reviewed cards issued in each business unit and approved them for continued use based on job responsibilities. Supervisor approval is required for all cardholder reconciliations and for the issuance of cards to new employees with required restrictions placed on the cards. A new supervisor approval form is being crafted. Training has been ongoing and to be completed January 2015. The training has reviewed topic of focus detailed in the audit as well as topic areas detailed in the new History Colorado's commercial card manual including the review of the business unit's commercial card requirements and options.

ACCOUNTING TRANSACTIONS

History Colorado's financial staff is responsible for all financial reporting for the agency. This includes the accurate and timely entry of transactions onto the Colorado Financial Reporting System (COFRS), the State's accounting system. These transactions are aggregated with similar data from other agencies to comprise the State's Comprehensive Annual Financial Report (CAFR).

Accounting transactions typically are entered manually. However, state agencies also have the ability to program COFRS to automatically generate accounting entries for some transactions. History Colorado utilizes this feature to automatically record revenue when an expenditure that will be reimbursed by the Colorado Historical Foundation (Foundation) has been incurred. The Foundation started a Capital Campaign fundraising effort in Fiscal Year 2010 to reimburse the costs of educational exhibits and programs housed in the new History Colorado Center.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to determine if History Colorado has adequate internal controls in place to ensure that expenditures are recorded on COFRS accurately and in a timely manner, that purchases adhere to applicable requirements, and that automatic revenue entries are correctly programmed onto COFRS.

WHAT AUDIT WORK WAS PERFORMED?

We selected a sample of 40 expenditure transactions made by History Colorado from Fiscal Year 2011 through March 24, 2014. In addition, we tested five automatic revenue entries and their underlying

expenditures from Fiscal Year 2014. We evaluated these transactions to ensure that the transaction amounts agreed to supporting documentation and that the transactions followed Generally Accepted Accounting Principles (GAAP) (e.g., they were recorded in the correct fund, account, and period). As a division within the Department of Higher Education, History Colorado is required to adhere to State Fiscal Rules and Fiscal Procedures issued by the Office of the State Controller (OSC). We evaluated our sample of transactions for compliance with State Fiscal Rules and Fiscal Procedures, State Procurement Rules, as well as History Colorado's own internal policies and procedures.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY AND HOW WAS IT EVALUATED?

- **EXPENDITURE TRANSACTIONS.** Out of the 40 expenditure transactions we tested, we noted problems with 21 transactions (53 percent). Specifically, we found the following:

  - **INCONSISTENT APPROVAL OF THE INTERNAL PURCHASE REQUISITION FORM.** 16 transactions totaling approximately $1.1 million did not contain proper authorizations. History Colorado's internal policies and procedures require a purchase requisition form to be used for purchases over $5,000. The form also requires two authorizing signatures, including the Vice President of Finance and either the President or a Vice President/Chief Operating Officer.

  - **INCORRECT ACCOUNTING.** Four transactions ranging from approximately $9,700 to $156,600 were incorrectly recorded to an expenditure account instead of a revenue account. For example, History Colorado incurred construction expenditures for approximately $156,600 which were reimbursed by the Colorado Historical Foundation. When History Colorado received this reimbursement, staff reduced History Colorado's expenditures instead of recording the funds as revenue. These errors resulted in an

understatement of expenditures and an equal understatement of revenues from Fiscal Years 2012 through 2014 totaling approximately $233,500.

- **INCONSISTENT SUPERVISORY REVIEW OF PAYMENT VOUCHERS.** One transaction for approximately $541,000 did not contain a supervisory review signature before being entered onto COFRS. History Colorado's internal procedures state that all payment vouchers are to be prepared by an individual and then reviewed by either that individual's supervisor or History Colorado's controller.

- **FAILURE TO COMPLY WITH THE FISCAL PROCEDURES MANUAL.** History Colorado did not have supportable evidence for its estimation of useful lives of depreciable assets when calculating $231,000 of depreciation expense in Fiscal Year 2012. When agencies have no supportable data of their own, the OSC's Fiscal Procedures Manual provides guidelines for estimating the useful life of a capital asset in order to properly calculate annual depreciation expense. However, History Colorado did not follow the alternate guidance contained in the Fiscal Procedures Manual. For example, History Colorado recorded a useful life of 5 years for an antique table valued at approximately $6,000, but has no support for that expected life. The Fiscal Procedures Manual states that office furnishings have a useful life of 10 years.

- **FAILURE TO COMPLY WITH STATE FISCAL RULES.** One transaction totaling approximately $6,100 for hotel rooms for a group tour was paid using a Central Travel Card. This transaction was improper for several reasons. First, the hotel rooms were not for state employee travel. Second, the total dollar amount of this transaction exceeded the allowable limit for Central Travel Card use. State Fiscal Rule 5-1 prohibits use of the Central Travel Card for purchases over $5,000. Finally, History Colorado staff did not use a purchase order or a state contract for this purchase. State Fiscal Rule 2-2 requires the use of a purchase order or a state contract for purchases of goods over $5,000.

- **AUTOMATIC ACCOUNTING ENTRIES.** History Colorado programs COFRS to automatically generate a supplemental entry that records revenue when an expenditure will be reimbursed by the Foundation. Automatic entries can greatly increase the efficiency of financial reporting because staff time is not needed to manually enter the transactions. However, the entries must be programmed correctly to prevent misstatements from occurring. All five of the automatic revenue entries we sampled contained errors. Specifically, the entries incorrectly recorded the revenue from the Foundation as unearned revenue instead of an accounts receivable. The Fiscal Procedures Manual states that an account receivable should be recorded on COFRS when the related revenue is earned, but not yet collected, and the agency expects to collect the debt within 1 year. We subsequently determined that all 200 automatic revenue entries History Colorado recorded through the first 9 months of Fiscal Year 2014—amounting to approximately $345,000 in revenue from the Foundation—related to earned revenue at the time they were recorded, and therefore, should have been accounted for as accounts receivable.

WHY DID THE PROBLEM OCCUR?

The problems we identified with History Colorado's expenditure transactions and automatic accounting entries are the result of several factors. First, History Colorado does not have adequate internal written procedures for recording certain classes of transactions, including reimbursements from the Foundation. Second, History Colorado does not ensure its staff performs adequate supervisory reviews of expenditure transactions. Third, the automatic accounting entries were not programmed correctly by History Colorado when the Foundation's Capital Campaign began in Fiscal Year 2010, nor have the programmed entries been periodically reexamined by accounting staff or management to ensure they remain appropriate. Finally, History Colorado has not completed its corrective action on recommendations we made to correct deficiencies in financial reporting during our Fiscal Year 2012 financial and compliance audit.

WHY DOES THIS PROBLEM MATTER?

Noncompliance with established accounting principles, State Fiscal Rules and Fiscal Procedures, and History Colorado's own policies and procedures results in incorrect information being entered onto COFRS with little chance for detection and correction. Ultimately, incorrect accounting entries can lead to misstatements that give management an incorrect or unreliable picture of History Colorado's financial position. For example, problems with automatic accounting entries resulted in History Colorado's accounts receivable balance, an asset, to be understated by approximately $345,000, and History Colorado's unearned revenue, a liability, to be understated by the same amount.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION 2014-009

History Colorado should strengthen internal controls over accounting transactions by:

A Establishing written policies and procedures that ensure compliance with guidance outlined in generally accepted accounting principles, State Fiscal Rules, and the Fiscal Procedures Manual.

B Implementing a supervisory review process of expenditure transactions to ensure they are correctly recorded onto the Colorado Financial Reporting System (COFRS), the state's accounting system.

C Correcting problems identified with existing automatic accounting entries.

D Reviewing and evaluating established policies and procedures as well as the programming of all automatic accounting entries on an annual basis.

RESPONSE

HISTORY COLORADO

A AGREE. IMPLEMENTATION DATE: JULY 2015.

Original response:

An annual review will be scheduled and a report provided to the History Colorado Finance & Audit Committee on the agency's policies and procedures. With regard to the specific items mentioned in this report, History Colorado has taken the following action: new History Colorado policies and procedures are being drafted, including official functions and depreciation schedules to meet current operational requirements.

December 2014 update:

A review of History Colorado policies and procedures has been completed. A draft outline for a new fiscal policy manual has been crafted. Staff training is ongoing. The History Colorado Finance & Audit Committee is scheduled to receive a report from staff on their review of the agency's policies and procedures in January 2015. With regard to the specific items mentioned in this report, History Colorado has taken the following action: new History Colorado policies and procedures have been drafted, including official functions, petty cash, commercial card manual, and depreciation schedule to meet current operational requirements and address items detailed in the report.

B AGREE. IMPLEMENTATION DATE: JANUARY 2015.

Original response:

Supervisory responsibilities have been reviewed and shared with management in regard to the new and updated internal procedures. Full sign-off on all expenditure documents, as required, has been implemented by accounting within COFRS for the remainder of Fiscal Year 2014. Management training will be scheduled to review the new chart of accounts to ensure that coding is correct within CORE, and update new authorization processes within the CORE system, if needed.

December 2014 update:

Supervisory responsibilities have been reviewed and shared with management in regard to the new and updated internal procedures. Full sign-off on all expenditure documents, as required, has been implemented by accounting. Management training has occurred with further training to be scheduled to review the new chart of accounts to ensure that coding is correct within the Colorado Operations Resource Engine (CORE), and updated authorization processes within the CORE system are under evaluation and refinement.

C AGREE. IMPLEMENTATION DATE: JANUARY 2015.

Original response:

Automatic accounting tables are being assessed, re-established and, if needed, closed.

December 2014 update:

All automatic accounting tables were terminated with the closure of COFRS. No automatic accounting tables have been established in CORE.

D AGREE. IMPLEMENTATION DATE: JULY 2015.

Original response:

All established policies and procedures are being reviewed and evaluated. Any automatic accounting entries established in CORE will be reviewed annually beginning June 2015. By the implementation date, the agency will have a draft plan to identify new policies and procedures needed for CORE.

December 2014 update:

All established policies and procedures have been reviewed and evaluated. New policies and procedures established in CORE will be reviewed annually beginning June 2015. By the implementation date, the agency will have a draft manual of new policies and procedures needed for CORE provided the system is fully functioning.

OVERSIGHT AND ACCOUNTABILITY

History Colorado functions as a legally separate non-profit corporation under Section 501(c)(3) of the Internal Revenue Code. As an institution of higher education, History Colorado administratively falls under the Department of Higher Education (DOHE).

History Colorado is governed by a Board of Directors (Board). History Colorado's by-laws, as amended through November 2013, specify that "the number of Directors shall be at least 15 and no more than 39, as may be determined from time to time by the Board of Directors." The Board has set the current number of Directors at 28. Board members are responsible for nominating new and continuing Board members, and those nominees are voted on by History Colorado's general membership as part of its annual meeting; none are appointed by the Governor or another member of State government. Currently, two members of the Board's executive committee (Vice Chair and Treasurer) also serve as officers of the Colorado Historical Foundation's Board of Directors, and the two Boards' chairs also serve as ex-officio members of the other Board. An ex-officio member is a member of the Board whose membership is by default by virtue of holding another office. History Colorado's ex-officio members do not hold voting rights. In accordance with Section 24-80-204, C.R.S., the Board appoints History Colorado's President and Chief Executive Officer and confirms its vice presidents and staff through Board action. These positions are designated as officers or teachers of an institution of higher education, and therefore, are not subject to the State personnel system.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to determine if History Colorado's governance structure is aligned with both the needs of the agency and the oversight responsibilities of the State.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

We reviewed the organizational and governance structures of eight historical societies in the western United States by examining their appropriations, the bylaws of each organization, and through inquiries to personnel of those organizations. We compared their structures to that of History Colorado to determine if History Colorado's governance structure is appropriate. We chose the historical societies of Kansas, Montana, Nebraska, North Dakota, South Dakota, Texas, Utah, and Washington, as these historical societies also operate as state agencies. We limited our comparison to western states, as western governments tend to face similar challenges that are different than those of eastern states outside of the western region.

According to the 2011 Committee of Sponsoring Organization's (COSO) Internal Control Framework, an internationally accepted model designed to improve organizational performance and oversight, "the control environment is the foundation for all other components of internal control...and provides discipline, process, and structure" to the organization. One principle of the control environment is that the board of directors demonstrates independence of management and exercises oversight for the development and performance of internal control. To help achieve this principle and guide the senior management team, the board of directors should include members that collectively represent the requisite skills and expertise which includes market knowledge, social and environmental expertise, financial expertise (e.g. accounting standards, financial reporting requirements), and legal and regulatory expertise (e.g. understanding of governing

laws, regulations, rules, and standards). These principles are a key part of an organization's governance—the mechanism for monitoring the actions, policies, and decisions of an organization. For History Colorado, distinctive financial, legal, and regulatory expertise is necessary from both the governmental and not-for-profit sectors for membership of its board of directors.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

Throughout this audit, we identified problems with oversight of, and accountability for, a broad range of functions and operations by History Colorado that raise questions about the adequacy of its system of internal control and accountability to the State. Specifically, we noted violations of State Fiscal and Procurement Rules, the Commercial Card Program, and History Colorado internal policy with respect to administrative costs, official functions expenditures, purchase card transactions, and expenditures transactions. We also found that History Colorado provided financial information to its Board of Directors for decision making that did not agree to the information recorded on COFRS during Fiscal Year 2014.

Since Fiscal Year 2012, we have identified areas for improvement at History Colorado in our financial and compliance audits. These include both material weaknesses and significant deficiencies in the internal control structure supporting the accuracy of its financial reporting in areas including recording of debt service payments, lack of timely entries onto COFRS, lack of timely account and bank reconciliations, improper recording of revenues and expenditures, fiscal year-end fund balance reporting, fiscal year-end reporting of federal receipts and expenditures, excessive correcting entries recorded on COFRS, and improper segregation of duties.

WHY DID THE PROBLEM OCCUR?

Due to History Colorado's unique governance and organizational structure and absence of State representation in its operational

oversight, History Colorado lacks a broad familiarity with requirements levied by State Fiscal Rules, State Procurement Rules, State Fiscal Procedures, and other State-level guidance History Colorado is required to follow as a State agency. Further, History Colorado's governance structure is not clearly defined in statute. While History Colorado is appropriated through DOHE, statutorily DOHE does not maintain any operational control or oversight over History Colorado. Due to the current governance and organizational structure and the appointment process for History Colorado executive leadership, there is inadequate state representation in the governance of History Colorado.

The goals and needs of a non-profit corporation are not always aligned with those of a State agency. For example, History Colorado seeks to grow its services and engage Colorado residents and tourists while continually expanding the number of people it serves. This goal requires solicitation of philanthropic support, strategic partnering with other non-profit organizations, and overall a different operational approach than that employed by a typical state agency. In addition, History Colorado is a 501(c)(3) nonprofit corporation that would normally follow private sector accounting standards. However, History Colorado is required to adhere to State financial reporting requirements and Governmental Accounting Standards.

Most of the state historical societies identified in the chart below are structured as part of state government, and not 501(c)(3) nonprofit corporations. As part of the various state governments, the boards consist of a mix of both private members with a philanthropic focus and either public officials or government appointees; however, History Colorado's current Board structure is the only society of the nine states we compared that does not include voting members that represent the state with a governmental and State-accountability focus. Although the Lieutenant Governor, serving in his capacity as the Executive Director of the Department of Higher Education currently functions as an ex-officio non-voting member of History Colorado's board, neither History Colorado's constitution or its bylaws require this arrangement.

COMPARISON OF STATE HISTORICAL SOCIETIES					
	STATE AGENCY, 501(C)(3), OR BOTH	DEPARTMENT	SUPPORTING FOUNDATION	BOARD COMPOSITION	NUMBER OF BOARD MEMBERS APPOINTED BY THE GOVERNOR
History Colorado	Both	Higher Education	Colorado Historical Foundation 501 (c)(3)	7 Executive 21 Non-Executive 8 Emeritus	None
Kansas Historical Society	State Agency	Education	Kansas Historical Foundation 501(c)(3)	16 Executive 53 Non-Executive	3 Executive
Montana Historical Society	State Agency	Education	Montana History Foundation 501 (c)(3)	5 Executive 10 Non-Executive	15 Members
Nebraska State Historical Society	State Agency	N/A	Nebraska State Historical Foundation 501 (c)(3)	5 Executive 10 Non-Executive	3 Non-Executive
State Historical Society of North Dakota	State Agency	Natural Resources & Transportation	The State Historical Society of North Dakota Foundation 501 (c)(3)	7 Members 5 Statutory Members[1]	7 Non-Statutory Members
South Dakota State Historical Society	State Agency	Tourism	South Dakota Historical Foundation 501 (c)(3)	12 Members	6 Members
Texas Historical Commission	State Agency	N/A	N/A	17 Citizen Members	17 Members
Utah Division of State History	State Agency	Heritage & Arts	N/A	11 Members	11 Members
Washington State Historical Society	Both	N/A	N/A	14 Members 7 Ex-Officio Voting Members[2]	Ex-Officio Membership includes the Governor

SOURCE: Office of the State Auditor's analysis of data from various State Historical Societies.
[1] Statutory Members: Secretary of State, Director of Parks and Rec., State Treasurer, Director Dept. of Transportation, and Director of the Tourism Division of the Dept. of Commerce.
[2] Ex-Officio Voting Members include: The Governor, Secretary of State, Superintendent of Public Instruction, and four Legislators.

We also noted that of the states surveyed, only one other state historical society (Washington) operates both as a 501(c)(3) nonprofit corporation and a state agency; the rest of the state historical societies are only state agencies that do not have 501(c)(3) status. Like History Colorado, some historical societies also take advantage of the not-for-profit status of their foundations for fundraising and philanthropic support. Given the limited state oversight, it may not be in the best interest of the State for History Colorado to function as its own nonprofit corporation.

WHY DOES THIS PROBLEM MATTER?

Without a governance structure that ensures compliance with state requirements, History Colorado lacks the foundation for components of internal control, which could adversely affect the ability of the agency to achieve its objectives. In addition, without adequate state oversight it is difficult for History Colorado to achieve efficiencies in management and financial operations when it is functioning as a nonprofit corporation while at the same time required to report as a government entity.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION 2014-010

History Colorado management and its Board of Directors should:

A Work with the Department of Higher Education (DOHE) to assess its current structure and, if necessary, develop an appropriate governance and organizational structure that balances its needs as a non-profit corporation with that of a state agency, and achieves its organizational objectives and obligations.

B Work with the General Assembly to develop legislation to incorporate any changes to its governance and organizational structure as a result of implementation of PART A into state statutes, if necessary.

RESPONSES

HISTORY COLORADO

A AGREE. IMPLEMENTATION DATE: JULY 2015.

Original response:

History Colorado will meet with the Department of Higher Education (DOHE) to review and assess the agency's governance and organizational structure. History Colorado believes that its board structure is effective and meets COSO standards. The accounting and other issues raised in the report are issues being actively and appropriately addressed by management through ensuring that History Colorado has adequate, proficient and qualified state-experienced finance and accounting personnel. History Colorado believes that its status as a non-profit corporation does not interfere with its status as a State agency, but augments it.

Since 1879, its board of directors has been annually elected by the membership at large. It is comprised of members with a breadth of

experience, skills, and knowledge in a diverse range of sectors, including finance, business, legal, executive, education, preservation, marketing, and others. The board structure is a model of publicprivate partnerships; it includes both public servants and members of the private sector. History Colorado's funding also represents a model of public-private cooperation. Previously funded from the General Fund, History Colorado has received Limited Gaming Funds for its operations since 2003. Over the years, History Colorado has also received very significant private support from its board and members, as well as other benefactors. These and other relevant items will be reviewed with DOHE in the structure discussions.

December 2014 update:

History Colorado has been meeting with DOHE, the Office of State Planning and Budgeting (OSPB), and Governor's Office to review and assess the agency's governance and organizational structure. After review of other organizations, History Colorado believes that its board structure is effective and meets the Committee of Sponsoring Organization's (COSO) standards, and is reviewing means to strengthen and clarify its governing authority. The accounting and other issues raised in the performance audit report are issues that have been actively and appropriately addressed by management through ensuring that History Colorado has adequate, proficient and qualified state-experienced finance and accounting personnel now in place. History Colorado believes that its status as a non-profit corporation does not interfere with its status as a State agency, but augments it.

Since 1879, its board of directors has been annually elected by the membership at large. It is comprised of members with a breadth of experience, skills, and knowledge in a diverse range of sectors, including finance, business, legal, executive, education, preservation, marketing, and others. The board structure is a model of public-private partnerships; it includes both public servants and members of the private sector. History Colorado's funding also represents a model of public-private cooperation. Previously funded from the General Fund, History Colorado has received Limited Gaming Funds for its

operations since 2003. Over the years, History Colorado has also received very significant private support from its board and members, as well as other benefactors. These and other relevant items have been reviewed with DOHE, OSPB and Governor's Office with a plan of action being formulated to address legislative changes this session.

B AGREE. IMPLEMENTATION DATE: JULY 2015.

Original response:

If collaboration with DOHE results in a consensus that legislation is necessary, History Colorado will work with DOHE and the General Assembly to effectuate such legislation.

December 2014 update:

In collaboration with DOHE, OSPB and Governor's Office there is consensus that legislation would be beneficial to help clarify the agency's governance authority and structure, History Colorado is working with DOHE, OSPB, and Governor's Office to effectuate such legislation. A full briefing to the Audit Committee is being prepared and will include a proposed outline for statute modification. Once the statute has been crafted, it will begin the legislative process through the General Assembly.

DEPARTMENT OF HIGHER EDUCATION

A AGREE. IMPLEMENTATION DATE: JULY 2015.

Original response:

The Department of Higher Education (DOHE) agrees to work together with History Colorado to evaluate both the current governance structure and options that make sense for the needs of the organization as both a state agency and a non-profit corporation. DOHE agrees that while History Colorado administratively resides under the Department of Higher Education, the Executive Director of

DOHE lacks the ability and authority to direct decisions at History Colorado. DOHE agrees that no portion of the History Colorado governing board is appointed by the Governor or confirmed by the General Assembly. DOHE has built a collaborative working relationship with History Colorado, although DOHE has no direct oversight in the operations of History Colorado. If History Colorado's governance structure is modified to reflect greater state accountability through direct state involvement, DOHE agrees that this could lead to improved compliance with state fiscal and procurement procedures.

December 2014 update:

The Department of Higher Education (DOHE) has been working together with History Colorado to evaluate both the current governance structure and options that make sense for the needs of the organization as both a state agency and a non-profit corporation. History Colorado administratively resides under the Department of Higher Education, the Executive Director of DOHE currently lacks the ability and authority to direct decisions at History Colorado. DOHE knows that no portion of the History Colorado governing board is appointed by the Governor or confirmed by the General Assembly and this has been discussed and reviewed with History Colorado leadership. DOHE has built a collaborative working relationship with History Colorado, although DOHE has no direct oversight in the operations of History Colorado. If History Colorado's governance structure is modified to reflect greater state accountability through direct state involvement, DOHE agrees that this could lead to improved compliance with state fiscal and procurement procedures.

B AGREE. IMPLEMENTATION DATE: JULY 2015.

Original response:

DOHE agrees to work with leadership at History Colorado and the General Assembly as appropriate to consider potential legislative changes to the governance structure of History Colorado.

December 2014 update:

DOHE has been working with leadership at History Colorado and will assist in legislative initiative(s) crafted to present to the General Assembly as appropriate to address defined legislative changes to the governance structure of History Colorado.

HISTORY COLORADO

The following recommendation relating to a deficiency in internal control classified as a MATERIAL WEAKNESS was communicated to History Colorado in the previous year and has not been remediated as of June 30, 2014, because the implementation date is in a subsequent fiscal year. This recommendation can be found in the original report and SECTION IV: PRIOR RECOMMENDATIONS of this report.

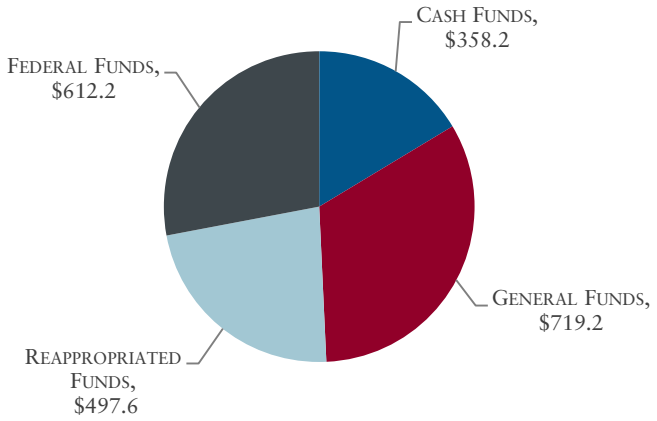
HISTORY COLORADO PRIOR RECOMMENDATION MATERIAL WEAKNESS NOT REMEDIATED BY HISTORY COLORADO AS OF JUNE 30, 2014			
CURRENT REC. NO.	PRIOR SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION/ CLASSIFICATION	IMPLEMENTATION DATE PROVIDED BY HISTORY COLORADO
2014-011	2013-5	Accuracy of Financial Reporting MATERIAL WEAKNESS	JULY 2014
SOURCE: Office of the State Auditor's recommendation database.			

DEPARTMENT OF HUMAN SERVICES

The Department of Human Services (Department) is solely responsible, according to statute (Section 26-1-111 (1), C.R.S.), for administering, managing, and overseeing the delivery of the State's public assistance and welfare programs throughout Colorado. Most of these programs are administered through local county departments of human/social services. The Department also manages and directly administers programs in the areas of developmental disabilities, mental health, nursing homes, and youth corrections. In Fiscal Year 2014, the Department was appropriated nearly $2.2 billion and approximately 4,879 full-time-equivalent (FTE) staff.

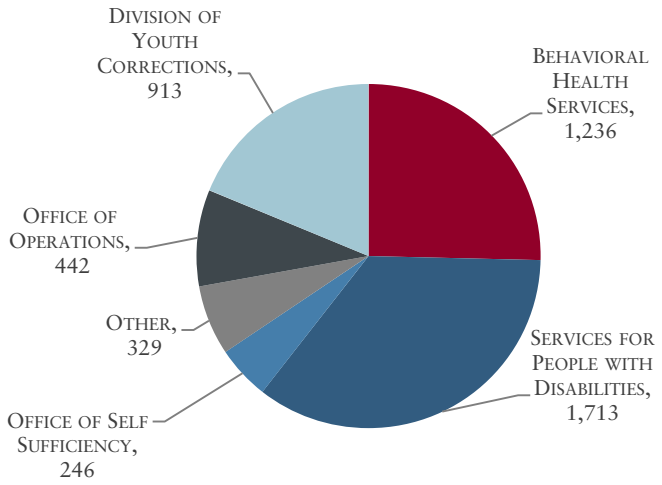
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2014.

DEPARTMENT OF HUMAN SERVICES
FISCAL YEAR 2014 APPROPRIATIONS
BY FUNDING SOURCE
(IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2014-15 Appropriations Report.

DEPARTMENT OF HUMAN SERVICES
FISCAL YEAR 2014 FULL-TIME-EQUIVALENT STAFF
BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2014-15 Appropriations Report.

We identified three overall areas in which the Department could make improvements to its operations—one related to financial controls and two related to federal awards. Our findings and recommendations related to federal awards appear in the Department's chapter in SECTION III: FEDERAL AWARDS FINDINGS.

ACCOUNTING CONTROLS OVER VETERANS COMMUNITY LIVING CENTERS

The Department's Office of Community Access and Independence oversees five Veterans Community Living Centers (Living Centers), which were previously referred to as the State Veterans Nursing Homes. Senate Bill 14-096 renamed the State Veterans Nursing Homes to Veterans Community Living Centers to "more accurately

reflect the wide array of services provided to state veterans." Four are overseen directly by the Department, and the fifth, the Community Living Center - Walsenburg, is operated under contract with the Huerfano County Hospital District. The other four Living Centers are located in Aurora (Fitzsimons), Florence, Monte Vista (Homelake), and Rifle.

The Living Centers are responsible for preparing, entering, and approving accounting transactions onto the Colorado Financial Reporting System (COFRS), the State's accounting system. In order for the Living Centers to record some transactions, they use financial information from the Living Centers' MATRIX billing system. The MATRIX billing system is used to record patient data, including number of days the patient is in the living center, types of patient insurance, types of services that the patients receive while they are in the Living Center, payment information, billing rates, and billing totals. In addition, the Living Centers are responsible for reconciling MATRIX with COFRS.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to review the Department's internal controls over the Living Centers' accounting transactions and revenue reconciliations to ensure that the amounts recorded in the State's financial statements are accurate and complete.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

We selected a sample of 24 transactions that the Living Centers' prepared and entered onto COFRS for Fiscal Year 2014, including both revenue and expenditure transactions. We reviewed the supporting documentation for these transactions to determine whether the transactions were accurately recorded in the State's financial statements. In addition, we reviewed revenue reconciliations

performed between the Living Centers' MATRIX billing system and COFRS; specifically we reviewed each Living Center's June revenue reconciliation as well as each Center's fiscal year-end revenue reconciliation. Further, we reviewed each Living Center's methodology for calculating the allowance for doubtful accounts associated with its patient revenues.

Department policies state that the Living Centers are required to comply with State guidelines regarding accurate record keeping, maintenance of documentation, and properly recording information within COFRS. In addition, State Fiscal Rule 1-8 requires departments to have controls in place to reasonably ensure that financial transactions are accurate, reliable, and conform to State Fiscal Rules.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

Overall, we identified problems with six of 24 transactions (25 percent) recorded by the Living Centers' on COFRS and five of the six sampled revenue reconciliations (83 percent) between MATRIX and COFRS. Specifically:

- **FITZSIMONS.** We identified the following specific errors at the Living Center:
  - The Living Center made a mathematical error totaling approximately $440,000 on its fiscal year-end revenue reconciliation that required correction in order for the revenue reconciliation to balance appropriately. This error did not result in a misstatement to revenues or expenditures.
  - The Living Center did not properly calculate its allowance for doubtful accounts and the related bad debt expense amounts for the fiscal year. The calculation and related transactions had errors that included duplicate entries, incorrect balances, and amounts for individuals that should have and should not have been included in the

calculation. These errors resulted in both accounts being overstated by $200,000.

- **FLORENCE.** We identified the following specific errors at the Living Center:

  - Living Center staff could not provide documentation to support the MATRIX billing system amounts included in the June revenue reconciliation. In addition, the Living Center did not perform a year-end revenue reconciliation using the MATRIX billing system information or the COFRS year-end balances, but instead added the amounts from the monthly revenue reconciliations. These errors resulted in revenue being understated on COFRS by about $12,000.

  - Living Center staff did not properly calculate the allowance for doubtful accounts and the related bad debt expense amounts for the fiscal year. The calculation had errors that included incorrect balances and amounts for individuals that should and should not have been included in the calculation. In addition, the Living Center did not update the monthly supporting spreadsheet used to determine the calculation to include new information received, such as any payments received or expected to be received in the future. These errors resulted in both accounts being overstated by $8,500.

- **HOMELAKE.** We identified the following specific errors on the revenue reconciliations at the Living Center:

  - Living Center staff could not provide supporting documentation for adjustments made on COFRS as a result of its monthly revenue reconciliations from MATRIX to COFRS. These miscellaneous adjustments resulted in revenue being overstated by over $2,000.

  - The Living Center's year-end revenue reconciliation had a difference of $245 which was not researched and could not be explained by Living Center or Department staff.

  Additionally, staff at the Living Centers use differing processes to perform revenue reconciliations. Specifically, each Living Center

creates monthly and year-end revenue reconciliations utilizing a different format and different information from COFRS and MATRIX. Finally, Living Center staff use differing processes to calculate allowance for doubtful accounts and recording the related transactions on COFRS.

WHY DID THE PROBLEM OCCUR?

The Department does not have adequate internal controls or an effective review process over accounting transactions and revenue reconciliations at the Living Centers. Specifically, the Department's central accounting staff does not review transactions entered by the Living Centers onto COFRS. The Department is not monitoring the Living Centers to ensure that revenue reconciliations are performed accurately and consistently and that Living Center staff maintain supporting documentation in accordance with the Department's policies. Living Center staff stated they do not research all discrepancies identified during their revenue reconciliation process if the amounts are "small" and they do not maintain all documentation to support the transactions posted on COFRS.

WHY DOES THIS PROBLEM MATTER?

Strong internal controls over financial activities are essential for preventing errors in financial reporting as well as quickly detecting and correcting errors that do occur. The MATRIX system does not maintain historical data, therefore, financial information cannot be reproduced. The lack of consistency across the Living Centers makes it difficult for reviewers to identify errors in transactions and ensure that amounts are properly recorded on COFRS and reconciled between COFRS and the MATRIX billing system. The errors identified resulted in approximately $223,000 in misstatements to the Living Centers' revenue, bad debt expense, and allowance for doubtful accounts for Fiscal Year 2014.

CLASSIFICATION OF FINDING: MATERIAL WEAKNESS.

RECOMMENDATION 2014-012

The Department of Human Services should improve internal controls at the Veterans Community Living Centers (Living Centers) by:

A Ensuring that Department and Living Center staff have processes in place for the adequate review of all revenue and expenditure transactions. This should include requiring that Living Center staff maintain and provide central accounting adequate documentation, as well as clear explanations of the documentation for transactions recorded on the Colorado Operations Resource Engine (CORE), the State's new accounting system.

B Revising existing policies and training staff on revised policies and procedures for performing monthly and fiscal year-end patient revenue reconciliations from the patient billing system to the State's new accounting system, CORE, and the related recording of transactions within accounts, including allowance for doubtful accounts. These methods should include researching and correcting, as appropriate, discrepancies found during the revenue reconciliation process.

C Ensuring through a central monitoring process that the revenue reconciliations are accurate and consistent across the Living Centers and that adequate supporting documentation is maintained for all accounting transactions and in support of the revenue reconciliations performed by the Living Centers.

RESPONSE

DEPARTMENT OF HUMAN SERVICES

A PARTIALLY AGREE. IMPLEMENTATION DATE: JUNE 2015.

The Department agrees that it can do more to ensure that documentation related to revenue and expenditure transactions are complete and accurate, and that there is adequate review at the Living

Center and Department level. However, the Department does not believe the issues identified rise to the classification of a "material weakness." For the purposes of this audit, the Living Centers are considered part of the State's Enterprise Fund, which has total revenues and expenditures of $7.4 and $7.3 billion, respectively. The deficiencies in controls identified are not of a magnitude that could result in a potential misstatement and do not present a reasonable possibility that a material misstatement of the State's Enterprise Fund could occur, as a result of the issues identified at the Living Centers (which have revenues and expenditures of $43 and $38 million, respectively). The Department does believe that improvements can be made to the Living Centers, and will work with the Department's central accounting staff to ensure expectations for documentation related to revenue reconciliations and bad debt allowance transactions are clear and implemented consistently by Living Center staff. The Department will ensure that central accounting staff review the reconciliations and related transactions, and request additional documentation as needed prior to final approval on CORE.

AUDITOR'S ADDENDUM:

The American Institute of Certified Public Accountant's Statement on Auditing Standards defines a severity of a deficiency and notes that the classification is based on the auditor's professional judgment based on the performed testing. In making this determination, we reviewed both quantitative and qualitative factors including the failure of the Department's internal controls to prevent, or detect and correct, the misstatements to the financial statements. In addition, the Living Centers' patient revenues represent nearly 15 percent of the "Sales of Goods and Services" revenue within Other Enterprise funds reported on the State's financial statements, which we consider to be material. Therefore, we maintain the classification of this finding as a material weakness.

B AGREE. IMPLEMENTATION DATE: JUNE 2015.

The Department will implement new policies for revenue reconciliations related to monthly and fiscal year-end revenue reconciliations that are specific to the new system and to CORE. In making this transition, the Department will update its revenue reconciliation policy to more clearly identify the process for performing the reconciliations, including specific reports to be used in the reconciliations, the format for the reconciliations, the protocol and discrepancy thresholds that require a full review and resolution, as well as the documentation required to be kept for each type of reconciliation. All transactions related to revenue reconciliations will include appropriate supporting documentation that will be reviewed by central accounting prior to approval on CORE. The Living Centers' Operations Manager will train all Living Center Business Managers on the revised policies.

C AGREE. IMPLEMENTATION DATE: JUNE 2015.

The Living Centers will implement a process for the Living Centers' Operations Manager to perform periodic onsite review of a sample of reconciliation reports at each Living Center, each year. The Living Centers' Operations Manager will work with central accounting to establish a protocol for review by both the Living Centers' Operations Manager and central accounting that ensures revenue reconciliations are performed consistently by all Living Centers, are accurate and that adequate supporting documentation is maintained for the reconciliations and all related accounting transactions.

DEPARTMENT OF HUMAN SERVICES

The following recommendation relating to a deficiency in internal control classified as a SIGNIFICANT DEFICIENCY was communicated to the Department in the previous year and has not been remediated as of June 30, 2014, because the implementation date is in a subsequent fiscal year. This recommendation can be found in the original report and SECTION IV: PRIOR RECOMMENDATIONS of this report.

DEPARTMENT OF HUMAN SERVICES
PRIOR RECOMMENDATION
SIGNIFICANT DEFICIENCY
NOT REMEDIATED BY THE DEPARTMENT
AS OF JUNE 30, 2014

CURRENT REC. NO.	PRIOR SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION/ CLASSIFICATION	IMPLEMENTATION DATE PROVIDED BY THE DEPARTMENT
2014-013	2013-6	Reconciliation of Administrative Costs Owed to Counties SIGNIFICANT DEFICIENCY	MAY 2015

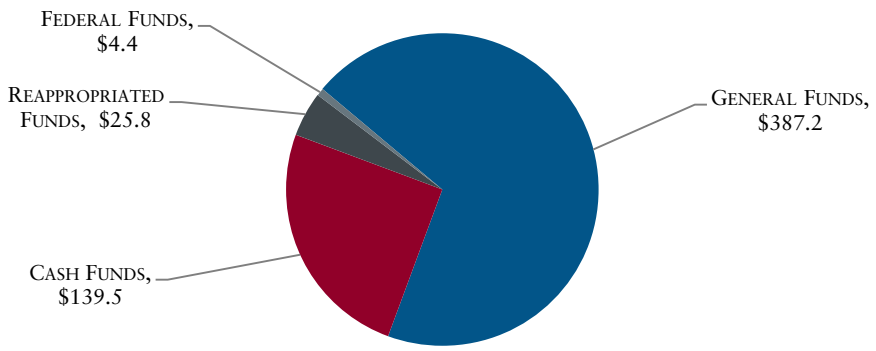
SOURCE: Office of the State Auditor's recommendation database.

JUDICIAL DEPARTMENT

The Judicial Department (Department) is a constitutionally separate branch of the state government. The state court system includes the Colorado Supreme Court, the Colorado Court of Appeals, district courts in 22 judicial districts throughout the state, county courts in every county (except Denver County Court, which is not part of the state court system), and water courts, one in each major river basin in Colorado. In addition, the Judicial Department operates and manages adult and juvenile probation within the 22 judicial districts. The Colorado Judicial Department employs more than 300 judges and 3,500 support staff members and is centrally administered by the Chief Justice of the Supreme Court. To assist the Chief Justice, the Supreme Court appoints the State Court Administrator. The Office of the State Court Administrator provides management, supervision, and support for the court system and the probation department, pursuant to the policies, guidelines, and directives promulgated by the Chief Justice. The Judicial Department also includes four independent agencies: the Colorado State Public Defender, the Office of Alternate Defense Counsel (Counsel), Office of the Attorney Regulation Counsel, and the Office of the Child's Representative. The Office of the Attorney Regulation Counsel oversees lawyers and collects lawyer registration dues. In Fiscal Year 2014, the Department was appropriated approximately $556.9 million with 4,359 full-time-equivalent (FTE) staff. Of this amount, $387.2 million, or 70 percent, were general funds.

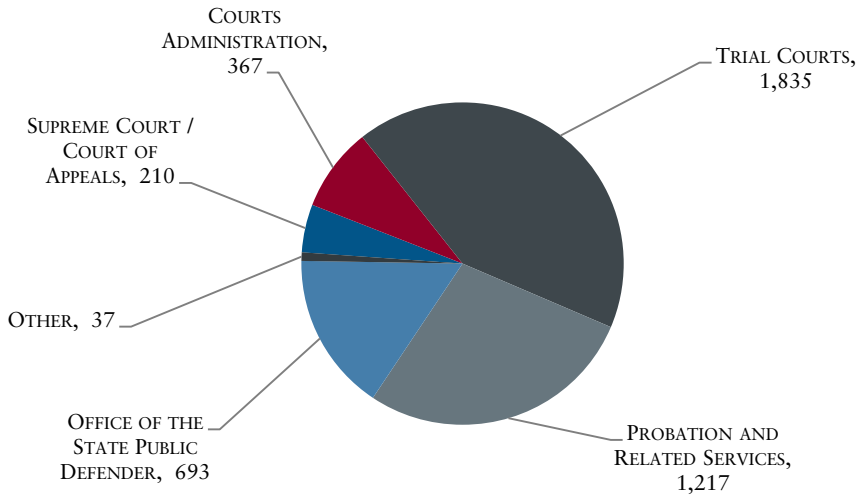
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2014.

JUDICIAL DEPARTMENT
FISCAL YEAR 2014 APPROPRIATIONS BY FUNDING SOURCE
(IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2014-15 Appropriations Report.

JUDICIAL DEPARTMENT
FISCAL YEAR 2014
FULL-TIME-EQUIVALENT STAFF BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2014-15 Appropriations Report.

The following comment was prepared by the public accounting firm of RubinBrown, LLP, which performed Fiscal Year 2014 audit work at the Judicial Department.

ACCOUNTING RECONCILIATIONS AND ADJUSTMENTS

The Counsel uses two accounting systems to track financial information: Great Plains, which is used for most of the Counsel's internal accounting entries, and the Colorado Financial Reporting System (COFRS), the State's accounting system. Certain transactions, such as those to record payroll-related costs, are automatically posted to COFRS, while the majority of the day-to-day accounting entries are maintained in Great Plains. On a quarterly basis, Counsel staff perform a reconciliation between the two systems where the information in Great Plains and COFRS is compared and an adjustment is made to COFRS to reconcile the two systems. Additionally, monthly bank reconciliations are performed between cash balances maintained by the Counsel and bank balances.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to ensure the accounting records of the Department reconcile with supporting documentation and are reasonably stated.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

First, we performed analytical procedures which compared the Counsel's Fiscal Year 2014 income and expense account balances to Fiscal Year 2013 account balances, and investigated any significant or unexpected changes. Then we obtained explanations for these

variances from the Counsel. If the explanations were not reasonable, we obtained additional evidence.

Also, we reviewed a sample of monthly bank reconciliations performed by Counsel staff for their savings account during Fiscal Year 2014 and compared the bank balances contained on the reconciliations to the bank statements provided by their bank. We reviewed the monthly reconciliations to determine whether the general ledger balance reconciled with the bank balance and all material reconciling items were supported. The Counsel indicates that the same individual prepares and signs off on the bank reconciliations.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We noted that Counsel staff recorded a one-time transfer from two funds to one fund using an "other income" and "other expense" account codes rather than transfer codes. As a result, revenue was overstated by $2.5 million in one fund; expenses were overstated by $861,000 in one fund and $1.7 million in another fund.

Additionally, we found that the Counsel's bank reconciliation did not reconcile to the general ledger and differences between the general ledger and the bank balance were not adequately supported. The Counsel noted the difference was a plug to cash in order to reconcile the activity within its two accounting systems, COFRS and Great Plains. The bank reconciliation was signed off on by the preparer but was not signed off as being reviewed by any other party in detail.

WHY DID THE PROBLEM OCCUR?

The Counsel lacks a policy requiring that financial information for the Counsel is adequately reviewed and/or reconciled by a staff member other than the preparer. In addition, the Counsel's current reconciliation process does not appropriately identify and resolve the variances between COFRS and Great Plains. Counsel staff report that

they reconcile the COFRS balance with the Great Plains balances quarterly without researching whether the balance in Great Plains or COFRS is the correct balance.

WHY DOES THIS PROBLEM MATTER?

Without a review process over accounting entries, or a monthly reconciliation process to identify and resolve all discrepancies between COFRS and Great Plains to make the necessary adjustments, the Department cannot ensure the accuracy of its trial balance and cash balance. Additionally, by not appropriately identifying and researching all discrepancies between accounts and appropriately reconciling account balances based on the research, the Department risks having cash errors and irregularities due to errors and/or fraud that go undetected.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION 2014-014

The Judicial Department should ensure that the Office of Attorney Regulation Counsel (Counsel) develop a detailed and thorough review process over accounting transactions, including infrequent transactions such as the transfer of funds, in order to ensure transactions are recorded properly. Additionally, Counsel staff should improve its reconciliations of cash balances by requiring that reconciliations are reviewed and performed monthly and that the reconciliations include procedures to identify and resolve discrepancies, and to make adjustments, as appropriate.

RESPONSE

JUDICIAL DEPARTMENT

AGREE. IMPLEMENTATION DATE: JANUARY 2015.

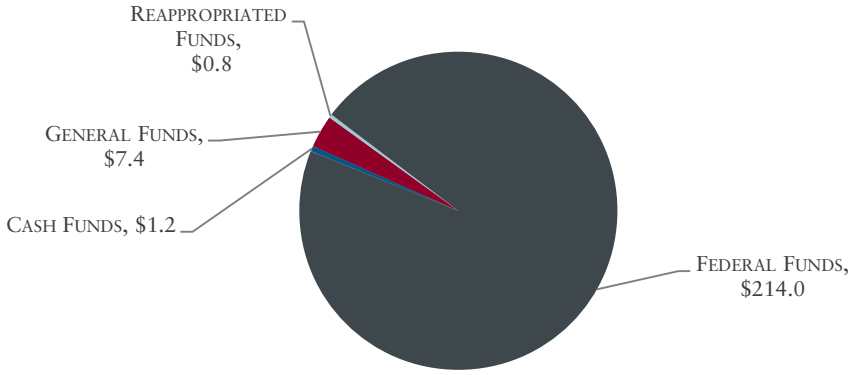
The Office of Attorney Regulation Counsel will cooperate with the Office of the State Court Administrator in developing a review process involving accounting transactions that is consistent with all other state judicial offices. Reconciliations are performed by the Accounting Clerk and reviewed by the Controller. The Office of Attorney Regulation Counsel will review the current monthly close procedures and reconciliation with the Office of the State Court Administrator and address the issues identified in the finding.

DEPARTMENT OF MILITARY AND VETERANS AFFAIRS

The Department of Military and Veterans Affairs (Department) consists of three Divisions, the Division of the Colorado National Guard, the Division of Veterans Affairs, and the Colorado Wing of the Civil Air Patrol. The Adjutant General is the Executive Director of the Department as well as the Commander of the Colorado National Guard. The Colorado National Guard is a federally funded and recognized state militia which has a federal and state mission. The federal mission is to fight and win our nation's wars. The state mission is to provide defense support to civil authority in a time of natural or man-made disaster. Unless called to active federal service, the Commander-in-Chief of the Colorado National Guard is the Governor of the State of Colorado. In Fiscal Year 2014, the Department was appropriated over $223 million and approximately 1,390 full-time-equivalent (FTE) staff.

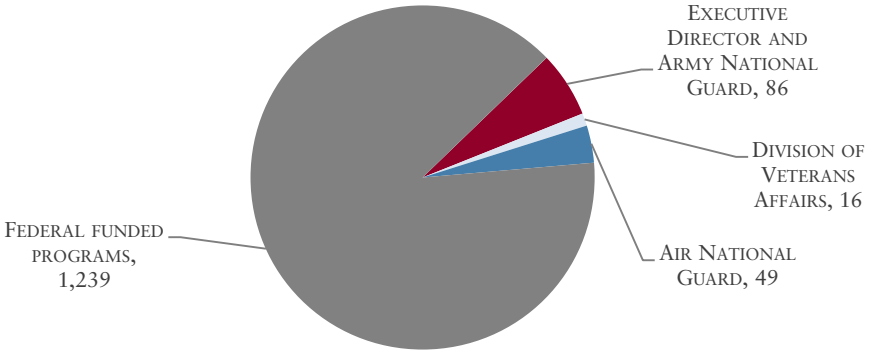
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2014.

DEPARTMENT OF MILITARY AND VETERANS AFFAIRS
FISCAL YEAR 2014 APPROPRIATIONS
BY FUNDING SOURCE
(IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2014-15 Appropriations Report.

DEPARTMENT OF MILITARY AND VETERANS AFFAIRS
FISCAL YEAR 2014 FULL-TIME-EQUIVALENT STAFF
BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2014-15 Appropriations Report.

We identified one overall area in which the Department could make improvements to its operations related to financial controls.

ACCOUNTING CONTROLS OVER CEMETERY DONATIONS

The Department receives revenue from various sources including federal grants, Tobacco Master Settlement funds, State income tax donations, Cemetery donations, armory rentals, and other miscellaneous revenues. The Department's accounting section is responsible for recording these revenues on the Colorado Financial Reporting System (COFRS), the State's accounting system, when the Department receives these funds. In addition, the accounting section is responsible for ensuring compliance with State Fiscal Rules and accounting standards, including those related to the recognition of revenues.

The Department collects and deposits donations received by the Veterans Memorial Cemetery of Western Colorado (Cemetery), located in Grand Junction. The Cemetery is owned by the State and the only one managed by the Department. The Cemetery receives donations for the Veterans Cemetery Fund, which can include specific donations for memorial plaques, niche vases and holders. These donations are sent for deposit by Cemetery staff to the Department on an ongoing basis, where accounting staff approve and record the funds received into one cash receipt transaction on COFRS, and then deposit the funds with the Department of the Treasury, the State's financial institution.

The Department recorded about $7,200 in Cemetery donations during Fiscal Year 2014.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to review the Department's internal controls over revenue transactions, including Cemetery donations, to ensure the proper recording and timeliness of deposits in accordance with State Fiscal Rules.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

We reviewed a sample of 63 revenue transactions to determine if Department staff processed and approved the transactions in accordance with State Fiscal Rules, whether each transaction had proper supporting documentation, and to determine if the transactions were recorded as revenues in the correct fiscal year. Twenty-eight of the 63 transactions were for Cemetery donations. Two of the 63 transactions were recorded in Fiscal Year 2015 and the remaining 61 transactions were recorded in Fiscal Year 2014.

According to Section 24-36-103(1), C.R.S., "It is the duty of every officer, department, institution, and agency of the state government charged with the responsibility of collecting the various taxes, licenses, fees, and permits imposed by law and of collecting or accepting tuition, rentals, receipts from the sale of property, and moneys of any other nature accruing to the state from any source whatsoever to transmit the same to the treasury department in such manner and under such procedures as may be prescribed by law or by fiscal rule of the controller."

State Fiscal Rule 6-1 (Cash Receipts and Deposits) states that all money received and not deposited during the month shall be deposited on the last working day of the month. The State issued a waiver to the rule to allow the Department to deposit cash receipts within 7 business days following the end of each calendar month. In addition, the Fiscal Rule defines a bank account as "an account approved by the State

Controller and State Treasurer that is established by a state agency or institution of higher education in any financial institution for the purpose of conducting state business."

Furthermore, according to generally accepted accounting principles, revenue should be recorded in the year it is earned.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

Overall, we identified problems with the Department's internal controls over Cemetery deposits such as donations that were not deposited into an approved bank account, donations that were not deposited in a timely manner, and donations that were recorded as revenues in the wrong fiscal year. Specifically, we identified the following:

- The Department did not deposit the cash received into an approved bank account. Instead, the funds were deposited into a state employee's personal account and then that employee wrote a check from that account to the Department for deposit with Treasury. Twenty-six of the Fiscal Year 2014 transactions tested represented the recording of 31 checks totaling $1,790 written by the state employee from a personal checking account and the two Fiscal Year 2015 transactions that were tested represented four checks totaling $420 written by the state employee.

- The Department did not deposit four checks it received during Fiscal Year 2014 within 7 business days following the end of the calendar month in which they were received. The deposit delay for the four checks was 4 business days beyond the 7-business-day requirement.

- The Department recorded revenues in the wrong fiscal year. Four checks totaling $140 that were received during Fiscal Year 2013 were recorded as Fiscal Year 2014 revenue but should have been recorded as Fiscal Year 2013 revenue. In addition, six checks the Department deposited during Fiscal Year 2015 were received during Fiscal Year

2014. This delay resulted in the Department recording approximately $470 in revenue in the wrong fiscal year.

In addition, we determined that the Department is not reconciling the Cemetery donations to ensure that the funds donated are being deposited with the State Treasury and recorded on COFRS. The Cemetery also does not maintain a receipt book or log of donations received in order to support the amounts donated or the cash and check amounts received as donations, which prevents reconciliation from occurring. The donations deposited within the state employee's personal account were noted in a memorandum to the accounting section as being cash deposits received by the Cemetery. There was no support, such as a receipt or donation log to verify that this was the total cash amount received for donations that were deposited into the state employee's personal account.

WHY DID THE PROBLEM OCCUR?

The Department does not have internal controls in place over donations to the Cemetery. Specifically, the Department does not have policies or procedures in place for donations received at the Cemetery to provide for the proper collection, recording, depositing, and reconciling of the donations that are received by the Cemetery. This includes the lack of segregation of duties between the staff responsible for receiving the deposits and sending the funds to the Department for recording the funds on COFRS. According to the Department, its previous controller instructed the state employee to deposit cash donations into the employee's account and write a check to the State.

WHY DOES THIS PROBLEM MATTER?

The Department's lack of internal controls over Cemetery donations puts the State at risk of the misappropriation of assets and/or theft. Because of the issues we identified, we were unable to determine if the Department received and accounted for all funds donated to the Cemetery fund.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION 2014-015

The Department of Military and Veterans' Affairs (Department) should develop internal controls over the Veterans Memorial Cemetery of Western Colorado (Cemetery) donations by establishing and implementing policies and procedures for collecting, recording, depositing, and reconciling Cemetery donations to ensure it is in compliance with State Fiscal Rules and ensure revenue is recorded in the correct fiscal year. This should include segregating duties between the collection and reconciliation process and ensuring that the Cemetery maintains a receipt book or log for all donations received by the Cemetery.

RESPONSE

DEPARTMENT OF MILITARY AND VETERAN'S AFFAIRS

AGREE. IMPLEMENTATION DATE: JANUARY 2015.

We are taking one of two paths to correct this issue. The first option is to not accept cash donations and continue to have checks mailed to us. The biggest issue is the delay between receipt and deposit. We are working out those details. The second option is to open a local bank account for all deposit of all receipts with a sweep to the State operating account. This option will allow for more timely deposits and provide a way to continue to accept cash donations. With either option, procedures will be written that will provide direction for documentation and records retention. This will address logging, receipts, deposit handling, and reconciliation.

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

DEPARTMENT OF PERSONNEL & ADMINISTRATION

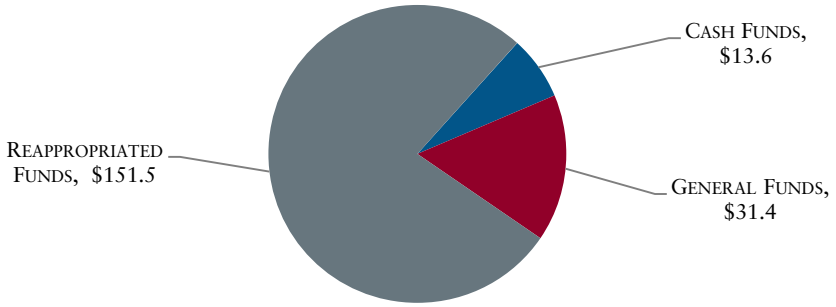
The primary function of the Department of Personnel & Administration (Department) is to support the business needs of the Executive Branch of state government. The Department administers the classified personnel system, which includes approximately 31,000 full-time-equivalent (FTE) staff across state government (excluding the Department of Higher Education), and provides general support for state agencies. The Department includes the following divisions:

- Colorado State Employees Assistance Program (C-SEAP)
- Division of Central Services
- Division of Human Resources
- Division of Finance and Procurement
- Executive Director's Office
- Office of Administrative Courts
- Office of the State Architect
- Office of the State Controller
- State Archives
- State Personnel Board

The Department was appropriated total funds of approximately $196.5 million and approximately 390 FTE staff for Fiscal Year 2014. Approximately 16 percent of the funding was from general funds, 7 percent was from cash funds, and 77 percent was from reappropriated funds. Reappropriated funds are provided by sources including, but not limited to, vehicle and building rentals; copying, printing, graphic design, and mail services; and user fees from state agencies for the administration of the State's selection, classification, and compensation programs. The following charts show

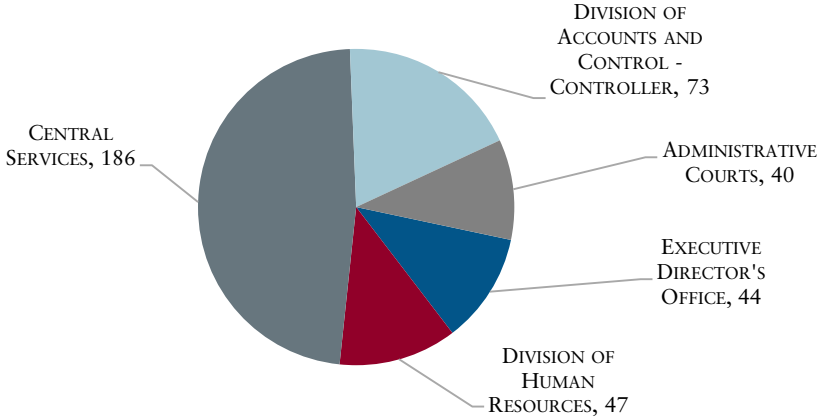
appropriations by funding source and FTE staff, by major areas, respectively, within the Department for Fiscal Year 2014.

DEPARTMENT OF PERSONNEL AND ADMINISTRATION
FISCAL YEAR 2014 APPROPRIATIONS
BY FUNDING SOURCE
(IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2014-15 Appropriations Report.

DEPARTMENT OF PERSONNEL AND ADMINISTRATION
FISCAL YEAR 2014 FULL-TIME-EQUIVALENT STAFF
BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2014-15 Appropriations Report.

We identified two overall areas in which the Department could make improvements to its operations—one related to financial controls, and one related to information technology controls.

INTERNAL CONTROL OVER FINANCIAL REPORTING

The Central Payroll Unit (Central Payroll), within the Office of the State Controller, is responsible for overseeing the payment of employee payroll statewide. Tasks performed by Central Payroll range from generating Statewide payroll on a biweekly and monthly basis; calculating, reporting, and paying payroll taxes to various governmental entities, such as the Internal Revenue Service (IRS); and reconciling Statewide payroll on a biweekly and monthly basis. During Fiscal Year 2014, total gross payroll for the State was $1.78 billion.

On a biweekly and monthly basis, payroll staff within the various state departments enter payroll information into the Colorado Personnel Payroll System (CPPS). Central Payroll staff then run the specific payroll in CPPS, which also posts to the State's accounting system. During Fiscal Year 2014 this was the Colorado Financial Reporting System (COFRS), and beginning in Fiscal Year 2015 will be the Colorado Operations Resource Engine (CORE), the State's new accounting system. Following this process, Central Payroll staff perform a reconciliation of amounts reported in CPPS and the accounting system. Various spreadsheets are maintained by Central Payroll staff for tracking, among other items, total federal taxable wages, Medicare wages, and federal payroll tax deposits. The amounts Central Payroll staff enter into these spreadsheets are from CPPS-generated reports.

On a quarterly basis, Central Payroll staff reconcile federal payroll taxes paid throughout the quarter to total payroll taxes due, as reported through the federal *Form 941–Employer's Quarterly Federal Tax Return* (Form 941), which is submitted to the IRS. Staff prepare a Form 941 worksheet that takes the totals from the various tracking

spreadsheets to ensure quarterly and year-to-date amounts, such as federal and Medicare taxes withheld, agree with the various tracking spreadsheets, and that the amounts reported on Form 941 are accurate. Each quarterly Form 941 is due to the IRS by the end of the month following the quarter being reported. For example, the quarterly Form 941 for October through December 2013 was due by January 31, 2014.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to determine whether Central Payroll had adequate internal controls in place over payroll and whether it complied with federal withholding reporting requirements during Fiscal Year 2014.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

During our Fiscal Year 2014 audit, we reviewed Central Payroll's policies and procedures; reviewed two monthly payroll reconciliations and various tracking spreadsheets prepared during Fiscal Year 2014; and tested two quarterly Form 941 reports submitted to the IRS by Central Payroll (4th quarter of Calendar Year 2013 and 1st quarter of Calendar Year 2014), as well as the related supporting documentation, to determine whether the forms and support were reconciled, accurate, and submitted in a timely manner.

According to State Fiscal Rule 1-8 (Pre-audit Responsibility for Accounting Documents and Financial Transactions), Central Payroll "shall implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, and conform to state fiscal rules." Further, IRS expects employers, such as the State, to accurately report the tax liability owed. Examples of these internal controls would be the preparation of reconciliations

and fully investigating differences, performing an effective secondary review, and periodic staff training.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

During our Fiscal Year 2014 audit, we found that quarterly Form 941 reports submitted to the IRS did not reconcile with underlying worksheets, tracking spreadsheets, and supporting documentation prepared by Central Payroll. As a result of these issues, we were unable to determine or verify that the amounts the State reported on its quarterly Form 941 reports to the IRS were accurate. Specifically, we reviewed the quarterly Form 941 reports for the Fourth Quarter of Calendar Year 2013 (October—December 2013) and the First Quarter of Calendar Year 2014 (January—March 2014) and found the following:

- Totals for federal tax payable, total taxable wages, and Medicare wages on the Form 941 worksheet supporting the State's Fourth Quarter Form 941 report for Calendar Year 2013 did not agree with the underlying tracking spreadsheets prepared and maintained by Central Payroll staff. Unsupported figures ranged from $43 million for federal taxes payable to $414 million for Medicare wages.

- The total amount provided for total wages, tips, and other compensation on the State's First Quarter Form 941 report for Calendar Year 2014 did not agree with the Form 941 worksheet and supporting tracking spreadsheets prepared and maintained by Central Payroll staff. The difference was more than $343,000.

As of the end of our testing in December 2014, Central Payroll staff had not fully reconciled the Form 941 reports with the underlying supporting documentation or submitted amended returns to the IRS correcting any reporting errors. In some cases, the documentation we reviewed indicated that Central Payroll staff knew about these reconciliation errors in April 2014.

WHY DID THE PROBLEM OCCUR?

Central Payroll staff have not ensured basic internal controls, such as documented, formal policies and procedures, have been updated and followed. Further, an effective secondary review is not in place over payroll reconciliations and amounts reported to the IRS. For example, a detailed review is not performed on the various tracking spreadsheets, as evidenced by the errors identified previously. Lastly, Central Payroll staff have not been adequately trained stressing the importance of properly designed controls, effectively performing those controls, and complying with IRS reporting requirements.

WHY DOES THIS PROBLEM MATTER?

Implementing strong internal controls and requiring staff to adhere to those controls aids in reducing errors and omissions, as well as detecting and correcting errors that occur on a more timely basis. Further, inaccurate reporting can cause unnecessary staff time spent preparing and submitting amended federal returns, increase the potential for IRS penalties, or the State overpaying payroll taxes owed.

CLASSIFICATION OF FINDING: MATERIAL WEAKNESS.

RECOMMENDATION 2014-016

The Office of the State Controller should strengthen internal controls for the Central Payroll Unit to ensure accurate federal reporting and reconciliations by:

A Updating policies and procedures to ensure internal financial reporting and reporting to the Internal Revenue Service (IRS) is accurate, as well as requiring staff to follow implemented policies and procedures.

B Instituting an effective secondary review process over internal and external financial reporting, including a review of payroll reconciliations and all supporting spreadsheets.

C Providing adequate training to personnel over effective implementation of internal controls to ensure accurate and timely financial reporting.

D Filing accurate, amended Form 941 reports for the 4th Quarter Calendar Year 2013 and 1st Quarter Calendar Year 2014.

RESPONSE

OFFICE OF THE STATE CONTROLLER

AGREE. IMPLEMENTATION DATE: JUNE 2015.

A Central Payroll is taking the following steps to implement this recommendation regarding updating policies and procedures:

1 Central Payroll will review all existing reports to determine if any of these reports could assist in reconciling worksheets to the IRS Form 941.

2 As a result of errors in the original W-2 reports due to revisions made to CPPS for the Medicare surcharge, Central Payroll has requested

that the Office of Information Technology (OIT) create W-2 files for 4th Quarter 2013 and 1st Quarter 2014.

3 Central Payroll will request that OIT develop a new form W-2 report that includes information for each box on the form. This will enable Central Payroll to identify out-of-balance conditions, such as Medicare, much faster.

4 Central Payroll will prepare policies and procedures to ensure internal financial reporting and reporting to the IRS is accurate. The policies and procedures will include step-by-step instructions for reconciling from the payroll reports and worksheets to the Form 941. The State Controller will require Central Payroll to follow these policies and procedures.

B Central Payroll will institute an effective secondary review process over internal and external financial reporting for payroll by taking the following steps:

1 Develop W-2 reports that Central Payroll will reconcile quarterly.

2 Revise policies and procedures so that the lead Central Payroll specialist prepares the Form 941 report.

3 Revise policies and procedures so that the Central Payroll manager will review the payroll reconciliations and all supporting spreadsheets used for Form 941 reporting. At the time of the audit, Central Payroll did not have a manager.

4 Revise policies and procedures so that if the Central Payroll manager position is open or the Central Payroll manager is unavailable, that the State Controller will provide a second level of review.

C After Central Payroll develops policies and procedures for reconciliation of payroll reports and worksheets to Form 941, Central Payroll will conduct training on these policies and procedures. In

addition, Central Payroll will conduct training on other desk payroll functions for the Central Payroll staff, so that if there are open positions in Central Payroll, other employees in Central Payroll will complete these tasks, rather than the Central Payroll lead specialist. At the time of the audit, Central Payroll had open positions and the duties of these positions were being completed by the lead specialist.

D Central Payroll has requested that OIT create W-2 files for 4th Quarter 2013 and 1st Quarter 2014, as well as other reports that will assist in the accurate completion of Form 941 reports for these quarters and reconciliations to the payroll system. With these files and reports, Central Payroll will complete accurate, amended Form 941 reports for 4th Quarter 2013 and 1st Quarter 2014 and will file these reports with the IRS by June 30, 2015.

COLORADO FINANCIAL REPORTING SYSTEM

The Colorado Financial Reporting System (COFRS) is the State's accounting and financial management system for Fiscal Year 2014. COFRS has been the State's accounting and financial system of record since 1991. All state agencies, except the Colorado Department of Transportation (CDOT) and institutions of higher education, perform day-to-day accounting functions directly on COFRS. In addition to direct access, some state agencies upload or download data through auxiliary systems that interface with COFRS. CDOT and institutions of higher education have implemented their own financial systems. However, these systems interface with COFRS and provide daily summarized accounting information to COFRS. Therefore, all the information in the State's financial records and reports come directly from COFRS. In Fiscal Year 2014, COFRS processed $37.9 billion in expenditures and recorded $39.4 billion in revenue.

The Office of the State Controller (OSC), an agency within the Department of Personnel & Administration (DPA), is responsible for ensuring that State agencies enter, update, review, approve, and correct the financial information entered onto COFRS. OSC and the Governor's Office of Information Technology (OIT) share responsibilities for managing and maintaining logical access to the application; OSC manages access to the application and OIT manages technical accounts that support the application. The OSC oversees COFRS access management but has delegated account management roles to 26 of the 36 entity (departments or divisions within a department) controllers. The OSC has identified the access management requirements that state agencies should follow in its Fiscal Procedures Manual.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

Our audit work was designed to determine whether COFRS information security control activities, individually or in combination with others, were properly designed, in place, and operating effectively to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to the State's financial reporting activities during Fiscal Year 2014.

WHAT AUDIT WORK WAS PERFORMED?

We reviewed and tested general information security computer controls related to COFRS. Our test procedures included interviewing relevant staff, reviewing policies and procedures, and analyzing system configuration files. In addition, we tested information pertaining to user access management.

We used Colorado Information Security Policies and the OSC's Fiscal Procedures Manual to assess the sufficiency of the access management IT control activities related to COFRS.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY AND WHAT DO STANDARDS REQUIRE?

We identified the following issues related to information security within COFRS and the related supporting criteria (in italics):

- **PROCESS FOR PROVISIONING USER ACCESS DOES NOT FOLLOW POLICY.** *All Agency systems are to have a System Owner that is responsible for approving and disapproving access requests for each given system. The System Owner grants access to requestors using a least privilege methodology, [P-CISP-008, 7.2.4.3]. System owners must ensure that system roles are defined, establish varying levels of access, and are appropriate for the varying levels required for users to perform their*

job duties, [P-CISP-008, 7.2.9.1]. Roles must only be granted based on the minimum functions required by users to perform their duties, including system or service accounts, [P-CISP-008, 7.2.9.2].

We found that the user access provisioning process lacked detailed documentation as required by policy. State Information Security Policies require IT systems to have role-based access to manage users within a system. A role is an approved, pre-defined list of privileges used by system administrators to provision access based on the users' job responsibilities within the organization. The role helps to maintain segregation of duties issues while also allowing for the quick set-up of new users or quick modification of an existing user's access. COFRS roles are defined within the OSC's Fiscal Procedures Manual. Therefore, when a new user is added to the system, his or her supervisor must approve specific roles on a user access request form.

During Fiscal Year 2014, COFRS access management personnel did not always assign user access based on roles but were instead assigned access by copying another user's account. We sampled 55 COFRS user accounts across four agencies. We found that 49 of the 55 accounts (89 percent) were set up by copying existing user accounts (source account) to create new user accounts. In these 49 cases, there were limited or no roles detailed on the request forms. Without detailed roles, there is no evidence that the supervisor had the information, or approved the appropriate roles for the user.

- **ACCESS REQUEST FORMS NOT SUBMITTED OR INCOMPLETE.** *The data owner must approve role access requests [P-CISP-008, 7.2.9.3]. Access requests are initiated by completing the applicable security request forms approved by the department controller who has knowledge about the users' legitimate need to access/change financial data [FISCAL PROCEDURES MANUAL, 1.1]. Roles must be clearly listed on a System Access Request Form [P-CISP-008, 7.2.9.4].*

We found problems with nine of the 55 COFRS access changes across two of four agencies we tested. The problems identified are in two general areas. First, for six COFRS access changes, we found that

request forms were not submitted. Second, in three other instances, the forms were submitted but failed to identify the specific security roles required for access. All nine of these exceptions violate current policy requirements.

- **MISSING STATEMENTS OF COMPLIANCE FOR ACTIVE USER ACCOUNTS.** *All new hires shall sign the Agency-appropriate Acceptable Use Policy, or letter of compliance, before being granted access to sensitive systems and data [P-CISP-008, 7.1.2]. Access is permitted under the condition that the user signs and observes the Statement of Compliance for Computer Usage and Data Security. Access may be revoked if the user violates this Statement [FISCAL PROCEDURES MANUAL, 1.1].*

  For two of the 55 COFRS accounts we tested, we found that the agency could not provide a signed Statement of Compliance. The two exceptions we found were exclusive to one agency.

- **ACCOUNTS NOT REMOVED FROM SYSTEM.** *Agencies are to develop procedures that ensure lists of terminated staff are reconciled with user accounts on Agency IT systems so that all credentials are revoked, retrieved, changed, or otherwise become inaccessible to the terminated staff member [P-CISP-008, 7.2.1.3]. User accounts will remain active until a user's employment relationship either changes or terminates, or the dormancy period is exceeded [FISCAL PROCEDURES MANUAL, 1.1].*

  For 13 of the 22 departments tested, we found issues related to account removal. We reviewed all active COFRS accounts (2,371 users) to determine if any active accounts belonged to terminated or transferred employees. We found 63 terminated or transferred employees with access to the COFRS application and an additional 32 user accounts that no longer required access to COFRS due to changes in job roles and responsibilities. OSC has delegated the responsibility for setting up and removing user access to COFRS to the agencies. Therefore, most agencies have a COFRS administrator, usually the department controller, who is responsible for managing

COFRS user access within his or her agency. Despite the delegation of user access, the OSC is still responsible for ensuring that access controls are in place and working properly because they are the business owner of the COFRS application. Furthermore, the OSC has developed and is responsible for the Fiscal Procedures Manual.

WHY DID THE PROBLEM OCCUR?

The OSC failed to implement all necessary internal controls to effectively manage information security to the COFRS application. We identified the following reasons for the information security problems we found:

- **LACK OF LOGICAL ACCESS POLICY OVERSIGHT.** The OSC lacks an adequate mechanism to ensure that agencies provision COFRS access according to Fiscal Procedures Manual.

- **COFRS ACCESS REQUEST FORM IMPROPERLY DESIGNED.** One reason errors were found is that the access request form, designed by the OSC, does not meet requirements in State Information Security Policies. The form does not require that roles within COFRS be explicitly identified. Instead, supervisors have the option to tell COFRS administrators to set one user up like another existing user without providing additional and necessary role details. This is a result of the original COFRS security design. When COFRS was implemented more than 20 years ago, role based security was not a feature, nor was it an industry best practice. As a result of this design, a user may be granted access to about 550 unique tables or views within COFRS. Because it was resource intensive to assign users to the correct tables and views within the system, COFRS administrators often times selected the easier option of setting up new users based on the settings of existing accounts. COFRS administrators could have developed role based security after the implementation of COFRS, but never did, in part because it was not a requirement within the Fiscal Procedures Manual.

- **OSC PROCEDURES DO NOT INCLUDE REQUIREMENTS FOR TERMINATION REVIEWS.** The OSC's Fiscal Procedures Manual that was established to guide agencies in performing access management processes does not include termination reconciliation procedures and requirements for the reconciliation of user accounts with terminated staff listings as required by OIT policy.

WHY DOES THIS PROBLEM MATTER?

In combination, these deficiencies increase the security risks associated with the confidentiality, availability, and integrity of COFRS and the information it contains and processes. It is important for the OSC to enforce access management policies and to ensure regular system access reviews are performed so that only authorized individuals are allowed to access COFRS. If an unauthorized user accesses COFRS, it could result in intentional or unintentional errors or modifications to the system and the data it contains or processes, which, in turn, could lead to a misstatement of the State's financials, or lead to fraud, or embezzlement of state funds.

CLASSIFICATION OF FINDINGS: SIGNIFICANT DEFICIENCY.

RECOMMENDATION 2014-017

The Office of the State Controller (OSC) should strengthen the Colorado Financial Reporting System (COFRS) access management controls by:

A Communicating the OSC procedures and relevant policies to agency access management personnel and training agency personnel on the OSC procedures and policies related to logical access to COFRS.

B Updating the OSC's Fiscal Procedures Manual and COFRS access request form to ensure they meet all Colorado Information Security Policy requirements, including documenting termination reconciliation procedures and requiring roles to be documented on the access request form.

C Establishing a mechanism to hold agency personnel responsible for information security-related implementing policies and procedures.

RESPONSE

OFFICE OF THE STATE CONTROLLER

A AGREE. IMPLEMENTATION DATE: JULY 2014.

With the implementation of the Colorado Operations Resource Engine (CORE), the OSC updated its policies regarding access to the State's Financial System. Additionally, the OSC developed job aids and provided training which was also recorded. The policies, job aids, and audio training are accessible on the CORE website.

B AGREE. IMPLEMENTATION DATE: JULY 2015.

With the implementation of CORE, the OSC updated its policies and procedures which are in compliance with Colorado IT Policy requirements including requiring that Departments immediately remove access for terminated employees and perform periodic

reconciliation procedures to ensure all terminated employees are removed from CORE. Additionally, the CORE system utilizes role-based access and roles must be explicitly selected on both the Access Request Form and in the system. COFRS will be decommissioned over the next several months and the Fiscal Procedures Manual will be updated to reflect this change.

C AGREE. IMPLEMENTATION DATE: JULY 2015.

The OSC plans to fill and use an internal audit position to implement a process to periodically monitor agency compliance with the OSC's security policies.

DEPARTMENT OF PERSONNEL & ADMINISTRATION

The following recommendations relating to deficiencies in internal control classified as SIGNIFICANT DEFICIENCIES were communicated to the Department in the previous year and have not been remediated as of June 30, 2014, because the implementation dates are in a subsequent fiscal year. These recommendations can be found in the original report and SECTION IV: PRIOR RECOMMENDATIONS of this report.

DEPARTMENT OF PERSONNEL & ADMINISTRATION
PRIOR RECOMMENDATIONS
SIGNIFICANT DEFICIENCIES
NOT REMEDIATED BY THE DEPARTMENT
AS OF JUNE 30, 2014

CURRENT REC. NO.	PRIOR SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION/ CLASSIFICATION	IMPLEMENTATION DATE PROVIDED BY THE DEPARTMENT
2014-018	2013-13	Accounting for Budgeted Appropriations in Required Supplementary Information SIGNIFICANT DEFICIENCY	DECEMBER 2015
2014-019	2013-14	Colorado Personnel Payroll System SIGNIFICANT DEFICIENCY	A DECEMBER 2014 B JUNE 2015 C [1] D DECEMBER 2014 E DECEMBER 2014 F DECEMBER 2014 G DECEMBER 2014 H [1] I [1]

SOURCE: Office of the State Auditor's recommendation database.
[1] This part of the recommendation has been implemented, partially implemented, or is no longer applicable. SEE SECTION IV: PRIOR RECOMMENDATIONS of this report.

DEPARTMENT OF REVENUE

The Department of Revenue (Department) is responsible for managing the State's tax system. Tax collections totaled about $13.1 billion in Fiscal Year 2014. Of this amount, about $10.7 billion represents collections for the General Fund; the remainder represents collections made on behalf of other government entities, such as local governments and the Highway Users Tax Fund (HUTF). In addition, the Department is responsible for performing various other functions, including the following functions:

- Issuing driver licenses, identification cards, and permits through its Division of Motor Vehicles. The Division is also responsible for regulating commercial driving schools, providing operations support for the statewide vehicle titling and registration system, enforcing the State's auto emissions program, and ensuring compliance with registration requirements for the International Registration Plan and Fuel Tax Act programs. In Fiscal Year 2014, the Division collected approximately $553.5 million in taxes and fees.

- Administering the State Lottery, which grossed more than $545 million in ticket sales in Fiscal Year 2014. Of this amount, about $125.4 million was available for conservation as well as for wildlife, parks, open space, and outdoor recreation projects, including projects funded through Great Outdoors Colorado.

- Acting as a collection agent for city, county, Regional Transportation District (RTD), and special district taxes. In Fiscal Year 2014, the Department collected approximately $1.3 billion in taxes and fees on behalf of entities such as these.

- Collecting taxes and fees for the HUTF which is primarily for the benefit of highway maintenance projects in the State. In Fiscal Year

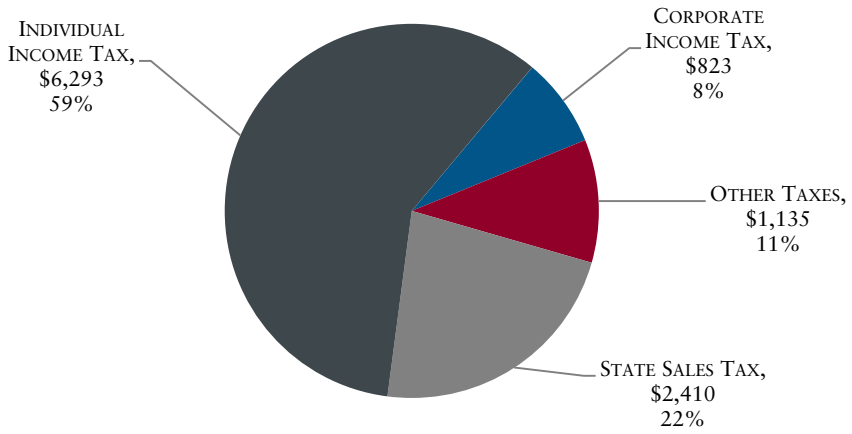
2014, amounts collected for the HUTF totaled approximately $1.1 billion.

- Regulating the limited stakes gaming activities in Cripple Creek, Black Hawk, and Central City. Adjusted gross proceeds totaled about $741 million during Fiscal Year 2014. The Division of Gaming collected about $105 million in gaming taxes on these proceeds.

- Enforcing tax, cigarette and tobacco, marijuana, alcoholic beverage, motor vehicle, and emissions inspection laws.

The following chart shows the Department's collections by type of tax for Fiscal Year 2014.

DEPARTMENT OF REVENUE
GENERAL FUND REVENUE COLLECTIONS
FISCAL YEAR ENDED JUNE 30, 2014 (IN MILLIONS)

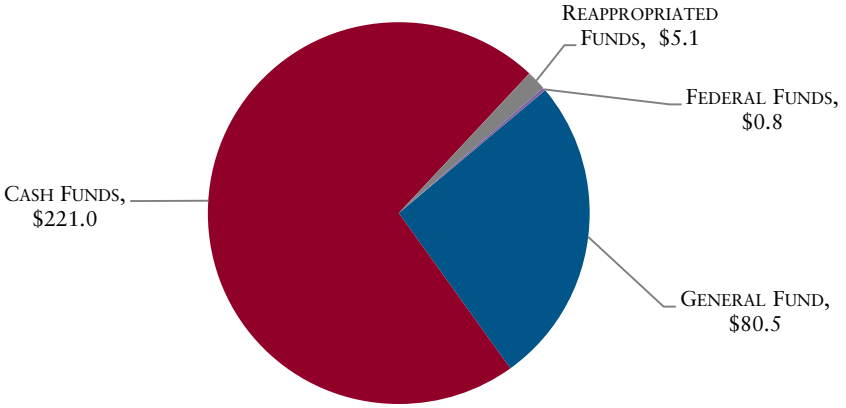


SOURCE: Joint Budget Committee Fiscal Year 2014-15 Appropriations Report.

In Fiscal Year 2014, the Department was appropriated total funds of $307.4 million and 1,253 full-time-equivalent (FTE) staff.

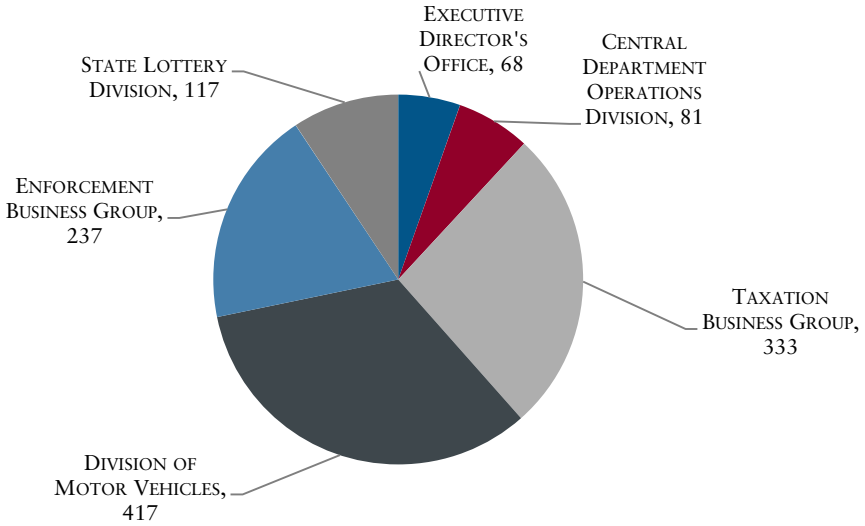
The following charts show the appropriations by funding source and FTE by major areas, respectively, within the Department for Fiscal Year 2014.

DEPARTMENT OF REVENUE
FISCAL YEAR 2014 APPROPRIATIONS BY FUNDING SOURCE
(IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2014-15 Appropriations Report.

DEPARTMENT OF REVENUE
FISCAL YEAR 2014 FULL-TIME-EQUIVALENT STAFF
BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2014-15 Appropriations Report.

We identified two overall areas in which the Department could make improvements to its operations—one related to financial controls and one related to information technology controls.

REVENUE ACCRUALS

Each year, the Department records the estimated amount of taxes owed by Colorado taxpayers as of June 30 but not yet remitted to the Department. It also records the amount of tax refunds owed to the taxpayers as of June 30 but not yet paid. This process is known as the tax accrual process. The Department estimates fiscal year-end tax accruals based on historical analysis, revenue forecasts provided by the Office of State Planning and Budgeting (OSPB), reports from the Department's tax processing system known as GenTax, and other factors that affect the estimates.

The fiscal year-end tax accruals include both short-term and long-term accruals for business taxes (e.g. sales tax, property tax, etc.), severance withholding taxes, and income taxes. Short-term accruals are amounts expected to be collected (i.e. receivables) or refunds to be paid (i.e. payables) by the Department within one year. Long-term accruals are the amounts expected to be collected or refunds to be paid by the Department after more than one year.

DEPARTMENT OF REVENUE TAX ACCRUALS AS OF JUNE 30, 2014 (APPROXIMATELY, IN MILLIONS)

Tax Type	Short Term Accruals		Long Term Accruals	
	Receivables	Payables	Receivables	Payables
Business Tax	$439.7	$ 41.5	$ 26.9	$ 22.6
Severance Withholding	$ 29.2	$ 11.1	$ 0.5	$ 7.0
Income Tax	$534.1	$676.4	$186.3	$218.4

SOURCE: State's Accounting System, COFRS.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to determine whether the Department's Fiscal Year 2014 tax accrual methodologies were reasonable and whether accrued taxes receivables and payables were recorded appropriately at June 30, 2014.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

We tested the Department's fiscal year-end June 30, 2014 tax accruals such as business, severance withholding, and income taxes by reviewing its tax accrual procedures and recalculating the tax accruals in accordance with these procedures. The Department procedures indicate that year-end tax accruals are calculated based on historical tax data, revenue forecasts from OSPB, and GenTax revenue and refunds reports. We also ensured that the accruals agreed to the supporting documents.

State statute (Section 24-17-102, C.R.S.) requires departments to institute and maintain a system of internal accounting and administrative controls to provide for adequate authorization and record-keeping procedures to ensure effective accounting controls over state assets, liabilities, revenues, and expenditures. The State's Fiscal Procedures Manual prepared by the Office of the State Controller states that each agency is responsible for accurate, timely, and complete year-end accounting information. In addition, State Fiscal Rule 1-8 issued by the Office of the State Controller requires departments to have controls in place to reasonably ensure that financial transactions are accurate, reliable, and conform to State Fiscal Rules.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

Based on the testwork performed, we identified the following two problems:

- First, we found that the Department made an error in extracting the GenTax reports to support the short-term business tax and severance withholding tax receivable accruals. Specifically, the Department erroneously extracted the reports for Fiscal Year 2013 instead of Fiscal Year 2014. This resulted in understatements of the business tax and severance withholding tax short-term receivable accruals totaling approximately $12.2 million. After we identified the error, Department staff submitted an entry to the Office of the State Controller to correct the error.

- Second, we noted that the Department did not follow its original methodology to perform an historical analysis to estimate long-term business tax receivable accruals and income tax receivable and payable accruals as of June 30, 2014. Instead, the Department recorded an accrual amount equal to the June 30, 2013 calculation for Fiscal Year End 2014.

WHY DID THE PROBLEM OCCUR?

The Department lacks an effective supervisory review of business and severance withholding fiscal year-end accruals. Specifically, we did not find adequate evidence of supervisory review of these fiscal year-end accruals. Further, the Department did not have detailed documentation of the historical methodology used for long-term business and income tax accruals. As a result, the Department did not comply with their existing procedures and methodology.

WHY DOES THIS PROBLEM MATTER?

The Department's fiscal year-end tax accruals result in financially significant accounting entries to the State's financial statements. Thus,

adequate documentation of procedures and effective supervisory review of the tax accruals is necessary to mitigate the risk of a material misstatement to the State's financial statements.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION 2014-020

The Department of Revenue should establish adequate internal controls over fiscal year-end tax accruals by:

A Properly documenting and complying with its fiscal year-end tax accrual procedures and methodology.

B Implementing and documenting the supervisory review process to ensure the fiscal year-end tax accruals are reasonable.

RESPONSE

DEPARTMENT OF REVENUE

A AGREE. IMPLEMENTATION DATE: MAY 2015.

The Office of Research and Analysis (ORA) and Accounting and Financial Services (AFS) are committed to working together to ensure that year-end procedures are understood and documented by both sections. Meetings including appropriate staff from ORA and AFS are planned to begin early in 2015.

B AGREE. IMPLEMENTATION DATE: MAY 2015.

The Department will formalize and document the supervisory review process including variance explanations to ensure that fiscal year-end tax accruals are reasonable. Meetings including appropriate staff from ORA and AFS are planned to begin early in 2015.

GENTAX

The Department of Revenue (Department or DOR) is the business owner of the GenTax application. GenTax is the State's primary information system for processing taxes collected by the State, including estate, sales, severance, business, and individual and corporate income taxes. The GenTax system is a custom off-the-shelf (COTS) application which was implemented in phases between the years of 2007 and 2012 by its developer, Fast Enterprises, Inc. Most users in the system work for the Department's Division of Taxation, but other departments have a variety of access types that provide reporting, accounting, monitoring, or other data sharing needs.

Because the GenTax system contains Federal Tax Information (FTI), the system must adhere to the federal Internal Revenue Service (IRS) policies. The Department is audited by the IRS every 3 years. The most recent IRS audit report was produced in May 2012. The IRS is next scheduled to audit GenTax in Calendar Year 2015. During Fiscal Year 2014, the system was responsible for collecting over $13.1 billion in revenue and paying out approximately $965 million in refunds.

INFORMATION SECURITY - LOGICAL ACCESS

The Governor's Office of Information Technology (OIT) provides primary logical access support for the GenTax application, databases, and operating systems while Fast Enterprises, Inc. provides additional logical access support. OIT staff are responsible for user access management, password management, periodic access reconciliation reviews, maintaining audit logs of system events and physical security of the facilities that house GenTax. The OIT staff that provide these services have administrative access privileges within GenTax.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

Our audit work was designed to determine whether the IT control activities related to GenTax information security, individually or in combination with others, were properly designed, in place, and operating effectively to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to the DOR's tax collection and reporting activities.

WHAT AUDIT WORK WAS PERFORMED?

We reviewed and tested information security general controls related to GenTax by interviewing relevant staff, reviewing policies and procedures, analyzing agency-provided lists of GenTax user accounts as well as other system-generated reports and information, and analyzing system configuration files. We also reviewed whether OIT and DOR have adequate processes to verify that information security personnel follow access management requirements and that controls are designed appropriately and operating effectively. We tested for compliance with Colorado Information Security Policies (CISPs), IRS Guidelines, and industry best practices.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY AND WHAT DO STANDARDS REQUIRE?

We identified several issues related to GenTax information security and the related supporting requirements (in italics):

- **LOGICAL ACCESS RIGHTS NOT REMOVED OR DISABLED IMMEDIATELY.** *Agencies are to develop procedures that ensure the IT group responsible for granting and revoking access is notified immediately upon termination of a staff member [P-CISP-008, 7.2.2.1]. The IT Department is to implement procedures to immediately terminate all*

facility and system access rights on notice of termination [P-CISP-008, 7.2.2.2].

DOR is responsible for providing notifications to OIT immediately upon termination of staff and once OIT receives termination notifications they are required to immediately disable or remove system access. We selected 25 terminated GenTax application users from Fiscal Year 2014 and tested to verify that their access was removed in a timely manner. For five of the 25 terminated users we selected, the GenTax application accounts were not disabled in a timely manner following the employee's termination. For example, four of the five accounts remained active for a range of 48 to 174 days after termination. We could not determine the length of time the remaining one account was active after the employee was terminated, but the account was not disabled immediately and was identified as part of a monthly access reconciliation that occurred after termination.

- **TERMINATED USER ACCOUNTS NOT REMOVED OR DISABLED.** *The IT Department is to implement procedures to immediately terminate all facility and System access rights on notice of termination [P-CISP-008, 7.2.2.2].*

  As of June 18, 2014, we found two of 675 active GenTax application accounts belonged to terminated users. The two users had been terminated 230 and 286 days prior to the date we reviewed their access.

- **PASSWORDS NOT DISABLED FOR UNUSED ACCOUNTS.** *Passwords shall be systematically disabled after 90 days of inactivity to reduce the risk of compromise through guessing, password cracking or other attack and penetration methods [IRS Publication 1075 exhibit 8 control 05].*

  Of the 675 users that had access to the GenTax operating system and application at the time of our testing, eight individuals had active accounts in both the GenTax operating system and application that had not been used in more than 90 days. Two of these accounts

belonged to system administrators. The range of last logins for the two administrator accounts was from 225 to 680 days. The range of last logins for the other six accounts was from 115 to 246 days.

- **INADEQUATE ACCESS RECONCILIATION PROCESS.** *Agencies are to develop procedures that ensure lists of terminated staff are reconciled with user accounts on Agency IT systems so that all access credentials are revoked, retrieved, changed, or otherwise become inaccessible to the terminated staff member [P-CISP-008. 7.2.1.3].*

  Policy requires that system user lists are reconciled with terminated employee lists and action is taken to ensure terminated employees cannot access systems. We selected 3 months of access reconciliations to determine if the monthly access reconciliations were performed by the appropriate personnel. There were a total of 36 GenTax security group owners who were required to perform these reconciliations for each of the months we sampled during Fiscal Year 2014. Therefore, we tested a total of 108 access reconciliations to determine whether they were completed. We found that access reconciliation documentation was not retained for 82 of the 108 reconciliations that we selected for testing and therefore, we could not determine whether an effective and consistent reconciliation process was operating.

  Additionally, we reviewed the access reconciliations tracking spreadsheet that is maintained by DOR to document reconciliation statuses and found that 39 of the 108 access reconciliations were not performed by the respective GenTax security group owners across the three months we tested.

- **LOGGING OF BACKEND DATABASE ACCESS NOT PERFORMED.** *Audit logs must enable tracking activities taking place on the system. Within the application, auditing must be enabled to the extent necessary to capture access, modification, deletion and movement of FTI by each unique user. This auditing requirement also applies to data tables or databases embedded in or residing outside of the application [IRS Publication 1075 section 9.3].*

The IRS requires that all access and activity related to FTI, such as that found in tax filings, be logged. This includes logging of any access, whether it is through the front-end application (GenTax) or through the backend database (SQL), including read-only access. We found that five user and five service accounts had write access to the GenTax database but logging was not enabled for the accounts.

- **AUDIT LOG REVIEWS NOT PERFORMED.** *At a minimum, the Agency must collect and review on a monthly basis metrics on Security Incidents, Security Events, and Changes in User Account Provisioning [P-CISP-017, 7.05]* .

  Audit logs are records of events that occurred in a system and include details such as the type of events that occurred, when the events occurred, the source of the events, and the identity of any individuals or accounts associated with the events. We found that OIT does not perform periodic reviews of the audit logs on the GenTax and database servers.

- **ACCESS TO AUDIT LOGS NOT RESTRICTED APPROPRIATELY.** *Industry best practices, as specified in National Institute of Standards and Technology (NIST), state that restricting access for individuals who are subject to an audit of a system and who have privileged access to audit information protects the reliability of audit information [NIST 800-53 – AU-9].*

  We found that access to GenTax's database servers and operating systems audit logs are not restricted to appropriate personnel. We found that four individuals who had access to make changes to GenTax data also had access to the GenTax audit logs. This creates a segregation of duties risk as individuals could make unauthorized changes to the data and modify the data audit log record.

- **AUDIT LOGS NOT RETAINED FOR REQUIRED PERIODS.** *System and Application Logs for critical systems are maintained for a period of at least one year as part of the Colorado Security Incident Response Plan (CSIRP) [P-CISP-007, 7.6.2].*

We found that audit logs for the GenTax Active Directory and database servers were not being retained, at a minimum, for one year. OIT reported that the database is configured to store audit logs into a folder; however, when we requested evidence that the audit logs were retained, there were no logs in the audit log folder. OIT staff reported that the logs were deleted but were not aware who had deleted them or why they were deleted.

WHY DID THE PROBLEMS OCCUR?

OIT and DOR failed to implement all necessary controls to effectively manage information security to the GenTax application and supporting systems. We identified the following reasons for the information security problems we found:

- **TERMINATION NOTIFICATIONS NOT PROCESSED IMMEDIATELY OR NOT SUBMITTED.** DOR supervisors provided termination notifications to OIT's access control team for five terminated employees but access was not immediately disabled or removed by the OIT access control team in the GenTax application. For two other terminated employees, OIT's access control team noted that DOR failed to provide termination notifications to OIT's access control team and therefore, their accounts were not disabled or removed from the GenTax application in a timely manner.

- **ACCESS RECONCILIATIONS NOT OPERATING EFFECTIVELY.** OIT's access control team is required by policy to run and review a report of GenTax accounts that have been inactive for more than 90 days. The report review is performed to ensure that inactive accounts are removed or disabled in a timely manner. However, OIT's access control team noted they did not run and review the report on a consistent basis during Fiscal Year 2014 due to resource limitations. Therefore, OIT did not identify and disable or remove GenTax operating system and application accounts that were inactive for more than 90 days.

- **LACK OF ACCESS RECONCILIATION PROCEDURES AND ACCOUNTABILITY.** DOR lacks formal documented procedures to ensure that lists of terminated staff are reconciled with user accounts on Agency IT systems so that all access credentials are revoked, retrieved, changed,

or otherwise become inaccessible to terminated staff members. Additionally, DOR does not perform a follow-up process to hold security group owners accountable for completing their review.

- **LOGGING OF BACKEND DATABASES ARE NOT PROPERLY CONFIGURED.** According to OIT, backend logging of access to the database was not enabled because procedures had not been established to ensure implementation of the logging policy requirements.
- **LACK OF AWARENESS OF LOG REVIEW POLICY.** OIT personnel informed us that they were not aware of OIT's Security Metrics and Measurement policy, which requires agencies to conduct audit log reviews. OIT personnel may not be aware of this policy because OIT does not have a consistent process to update, communicate, and ensure compliance with policies.
- **LACK OF POLICY REQUIREMENTS REGARDING ACCESS RESTRICTIONS TO AUDIT LOGS.** There are no requirements identified in OIT policies to address segregation of duties and access restrictions to GenTax audit logs and the folders the audit logs are retained in.

WHY DOES THIS PROBLEM MATTER?

In combination, these deficiencies increase the risk of system compromise and threaten the confidentiality, integrity, and availability of the GenTax application and supporting systems. If the GenTax system is not properly managed, it could severely impact the State's ability to conduct tax processing operations in an effective, efficient, and accurate manner.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION 2014-021

The Department of Revenue (Department or DOR) should improve GenTax account management controls by:

A Ensuring that supervisors are adequately trained on the requirement to submit immediate notifications to appropriate IT personnel when employees with GenTax access are terminated.

B Strengthening and documenting its access reconciliation process to ensure that all reviews of the GenTax system are completed in a timely manner, reconciliation documentation is retained, and that exceptions are addressed to ensure that terminated employees do not continue to have access to the GenTax system.

RESPONSE

DEPARTMENT OF REVENUE

A AGREE. IMPLEMENTATION DATE: FEBRUARY 2015.

The Department currently provides training through our Supervisor Training at Revenue course, HR separation checklists, and reminders to all DOR supervisors to notify them of their responsibility to notify appropriate staff of departing employees through the Department's exiting employee process. In order to enhance the Department's existing processes, the Department will provide additional training to notify supervisors of their responsibility to submit immediate notifications when employee access should be terminated.

B AGREE. IMPLEMENTATION DATE: FEBRUARY 2015.

The Department will strengthen its existing GenTax access reconciliation process to ensure that all reviews are conducted in a timely manner, and that terminated employees do not continue to have access to the GenTax system by augmenting the current process

to require all GenTax security group owners to document and retain evidence of their monthly reconciliation review.

RECOMMENDATION 2014-022

The Governor's Office of Information Technology (OIT) should improve GenTax information security controls by:

A Ensuring that the access control team members immediately disable access once terminated employee information is provided by Department of Revenue supervisors, and run and review the GenTax access report on a consistent basis or develop other controls based on current resources to remove unused accounts or accounts from terminated or transferred employees in a timely manner and address any deficiencies as necessary. Team members should be trained on OIT policies and Internal Revenue Service guidelines related to logical access to the GenTax system.

B Establishing and enforcing procedures to ensure that all access to the GenTax database is logged per policy requirements. In addition, the access and auditing settings should be reviewed on a regular basis to confirm that policy requirements are being configured, implemented, and retained appropriately over time.

C Updating policies by adding audit log security, segregation of duties, and configuration requirements to ensure protection of the integrity, confidentiality, and availability of logs.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

A AGREE. IMPLEMENTATION DATE: DECEMBER 2015.

OIT will communicate and enforce relevant access control policies to OIT staff to ensure that terminated and transferred user access is managed per policy requirements for GenTax application. In addition

OIT will train relevant OIT staff on access control policies that apply to GenTax application.

AUDITOR'S ADDENDUM:

The relevant policies for this recommendation are P-CISP-008, 7.2.2.2, Access Control—Transfer/Termination Practices—Staff Termination—Immediate Termination and P-CISP-008, 7.2.1.3, Access Control—Transfer/Termination Practices—Staff Resignation—Access Reconciliation.

B AGREE. IMPLEMENTATION DATE: JANUARY 2015.

OIT will establish and enforce procedures to ensure that access to the GenTax database is logged per policy requirements. In addition, OIT will implement procedures to ensure that the access and auditing settings is reviewed per established policy to confirm that audit policy requirements are configured, implemented, and retained appropriately over time.

C AGREE. IMPLEMENTATION DATE: DECEMBER 2014.

OIT will update log management policies to meet state and IRS requirements.

DEPARTMENT OF REVENUE

The following recommendation relating to a deficiency in internal control classified as a SIGNIFICANT DEFICIENCY was communicated to the Department in the previous year and has not been remediated as of June 30, 2014, because the implementation date is in a subsequent fiscal year. This recommendation can be found in the original report and SECTION IV: PRIOR RECOMMENDATIONS of this report.

DEPARTMENT OF REVENUE
PRIOR RECOMMENDATION
SIGNIFICANT DEFICIENCY
NOT REMEDIATED BY THE DEPARTMENT
AS OF JUNE 30, 2014

CURRENT REC. NO.	PRIOR SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION/ CLASSIFICATION	IMPLEMENTATION DATE PROVIDED BY THE DEPARTMENT
2014-023	2013-17	Colorado State Titling and Registration System SIGNIFICANT DEFICIENCY	A [1] B MARCH 2015 C MARCH 2015 D [1] E [1]

SOURCE: Office of the State Auditor's recommendation database.
[1] This part of the recommendation has been implemented, partially implemented, or is no longer applicable. SEE SECTION IV: PRIOR RECOMMENDATIONS of this report.

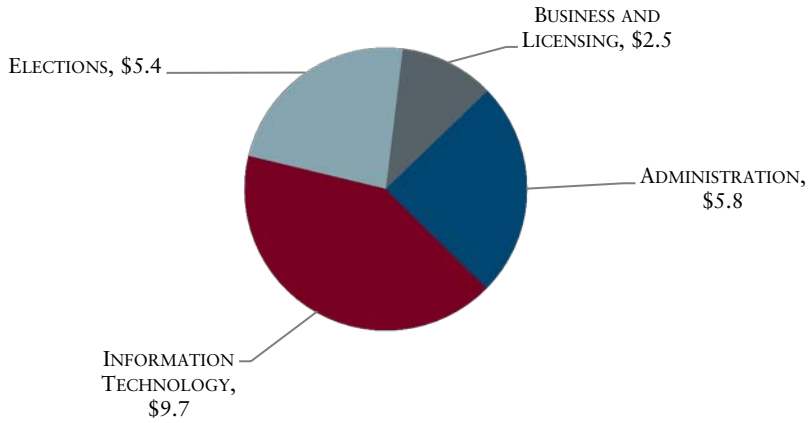
DEPARTMENT OF STATE

The Secretary of State is one of five independently elected constitutional officers of the State. As the Chief Executive Officer of the Department of State (Department), the Secretary of State administers Colorado's elections laws, manages the statewide voter registration database, administers funds received through the federal Help America Vote Act, and regulates charitable solicitations, charitable gaming, and notaries public. As the State's primary record keeper, the Secretary of State collects, stores, and provides public access to annual reports, articles of incorporation, liens, and other documents filed according to State laws and the Uniform Commercial Code.

The Department is entirely cash funded, primarily through business filing fees. Additional cash fund sources are the Notary Administration Cash Fund and the Federal Elections Assistance Fund, which supports the federal Help America Vote Act (HAVA) program. Monies in the Federal Elections Assistance Fund are continuously appropriated and included in the budget for informational purposes only.

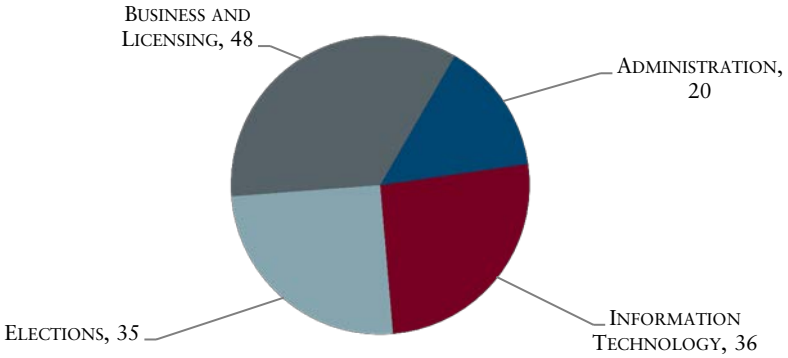
The Department was appropriated $23.4 million and 139 full-time-equivalent (FTE) staff for Fiscal Year 2014. The funds consisted of $23.4 million in cash funds. The following graphs show the breakdown of appropriations and FTE staff respectively, for the Department by administrative section, for Fiscal Year 2014.

DEPARTMENT OF STATE
FISCAL YEAR 2014
APPROPRIATIONS BY ADMINISTRATIVE SECTION
(IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2014-15 Appropriations Report.

DEPARTMENT OF STATE
FISCAL YEAR 2014 FULL-TIME-EQUIVALENT STAFF
BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2014-15 Appropriations Report.

INTERNAL CONTROL OVER FINANCIAL REPORTING

The Department's finance division is responsible for all financial reporting, including the accurate and timely entry and approval of financial transactions on the Colorado Financial Reporting System (COFRS), the State's accounting system. The Department is also responsible for reporting fiscal year-end accounting information through "exhibits" to the Office of the State Controller (OSC) for inclusion in the statewide financial statements.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to determine whether the Department had adequate internal controls in place over financial reporting.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

We reviewed a sample of 33 accounting transactions and four exhibits from Fiscal Year 2014 to ensure Department staff prepared and submitted financial information in accordance with Generally Accepted Accounting Principles (GAAP), State Fiscal Rules, and the State's Fiscal Procedures Manual. Specifically:

- Statement No. 62 of the Governmental Accounting Standards Board (GASB) requires disclosure of changes in accounting estimates that affect several future periods. State Fiscal Rule 1-1 requires the accounting principles of the State to be based on GAAP.

- Section 9.1.5 of the Fiscal Procedures Manual outlines useful lives for capital assets to be used in absence of supportable estimates prepared by state agencies. Section 9.1.7 recommends agencies use a half-year convention for calculating depreciation expense in the years an asset is purchased and disposed; this paragraph strictly prohibits recognizing a full year of depreciation expense the year an asset is placed in service unless it was placed in service on July 1.

- Section 3.3.14 of the Fiscal Procedures Manual recommends creating a prepaid expense asset account when "a significant and material portion of a payment is attributable to the following year."

- Section 3.5.18 of the Fiscal Procedures Manual provides guidance for submittal of the Exhibit K1, the Schedule of Federal Assistance. According to this guidance, agencies are to report only funds received directly from a federal agency as direct receipts. Agencies are also to calculate ending due-from or advanced-by federal sources amounts as the beginning balance less receipts plus expenditures.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We identified accounting errors in three of the 33 accounting transactions (9 percent) and two of the four exhibits (50 percent) we tested. These errors included misstatements of expenditures totaling over $358,000. Specifically, we noted issues with calculation of depreciation expense for the Department's capital assets and the failure to record a prepaid expense asset account for payments for goods and services attributable to the following fiscal year. We also found the Department did not properly report interest, amounts due from, and advances by federal sources on its Exhibit K1.

DEPRECIATION EXPENSE. Department staff incorrectly calculated annual depreciation expense by approximately $133,000 due to a change in the methodology used to calculate depreciation expense from the methodology historically used by the Department. We noted

the following issues in the methodology employed by the Department in Fiscal Year 2014:

- Beginning COFRS balances were not considered, resulting in the recognition of depreciation for two assets which were fully depreciated and removed from the Department's asset inventory in Fiscal Year 2013.

- The methodology allowed for recognition of a full year of depreciation for assets placed into service between July 2 and 5, which violates the requirement specified in Chapter 9, paragraph 1.7 of the Fiscal Procedures Manual prohibiting recognition of a full year of depreciation expense unless an asset was placed in service on July 1.

- A change in useful lives for new assets placed in service during Fiscal Year 2014 was made and utilized in the calculation without documentation of any support for the change.

- Calculated depreciation expense for three new computer equipment assets was misclassified as amortized software expense.

- Department staff did not notify the OSC of a change in method for calculating depreciation expense, violating the GASB 62 requirement for disclosure of a change in accounting estimates.

PREPAID EXPENDITURES. The Department did not classify the appropriate portion of a multi-year purchase in a prepaid expense account, which resulted in an overstatement of operating expenses in excess of $225,000. Staff purchased a software license and technical support for a term defined in contract as August 16, 2013 through December 31, 2014, and recorded the full amount as an expenditure in Fiscal Year 2014. Because the term of the contract included a substantial portion of Fiscal Year 2015, a ratable portion of the payment should have been capitalized to a prepaid expense asset account, with a corresponding expenditure recognized in that fiscal year.

SCHEDULE OF FEDERAL ASSISTANCE. The Department submitted an Exhibit K1 to the OSC with multiple errors. Department staff inappropriately reported over $28,000 of interest earned on amounts advanced by federal sources as direct federal receipts. Staff also reported an amount of approximately $10,000 due from federal sources at the close of Fiscal Year 2014 incorrectly as due at the end of Fiscal Year 2013. Finally, staff miscalculated a balance advanced by federal sources as of the end of Fiscal Year 2014 by almost $6,000.

WHY DID THE PROBLEM OCCUR?

We noted a significant turnover of key staff in the Department's financial division during the course of Fiscal Year 2014. Department management did not have a contingency plan in place for addressing turnover of staff to ensure a smooth transition of duties for new personnel. Specifically, we noted a lack of formal positional procedures for key financial staff, which resulted in Department staff employing accounting treatments outside those prescribed by GAAP, State Fiscal Rules, and the State's Fiscal Procedures Manual.

WHY DOES THIS PROBLEM MATTER?

The use of inappropriate and inconsistent accounting methodologies resulted in an overstatement of $358,000 of the Department's operating expenditures and incomparability of financial information from year to year. The Department also misclassified depreciation and provided erroneous information to the OSC for inclusion in the State's Comprehensive Annual Financial Report.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION 2014-024

The Department of State (Department) should strengthen its internal controls over financial reporting by:

A Formalizing positional procedures, to include documenting its processes for preparation and review of accounting entries and fiscal year-end exhibits.

B Ensuring that it provides adequate training on governmental accounting standards, State Fiscal Rules, and Fiscal Procedures for accounting staff who prepare accounting entries and year-end exhibits.

RESPONSE

DEPARTMENT OF STATE

A AGREE. IMPLEMENTATION DATE: JUNE 2015.

The new staff in the Department's Finance Unit has already commenced work on documenting its processes for the entry, review, and approval of financial transactions. This is one of several key initiatives underway to make improvements to the operations of the Department's Finance Unit. The procedural documentation and review process will include analysis and optimization of the Department's financial controls and segregation of duties.

B AGREE. IMPLEMENTATION DATE: JUNE 2016.

To address this recommendation, the Department will conduct an assessment of staff training needs on state fiscal rules and state fiscal procedures. The Department will meet identified gaps through a tandem approach of internal training and State training (as external State training is available) on year-end close, the Colorado Operations Resource Engine (CORE), and the CORE Performance Budgeting module. The Department also supports providing continuing

education in governmental accounting standards for its Finance Unit staff members. It will support staff in attending such trainings as funding and time permit.

DEPARTMENT OF STATE

The following recommendation relating to a deficiency in internal control classified as a SIGNIFICANT DEFICIENCY was communicated to the Department in the previous year and has not been remediated as of June 30, 2014, because the implementation date is in a subsequent fiscal year. This recommendation can be found in the original report and SECTION IV: PRIOR RECOMMENDATIONS of this report.

DEPARTMENT OF STATE PRIOR RECOMMENDATION SIGNIFICANT DEFICIENCY NOT REMEDIATED BY THE DEPARTMENT AS OF JUNE 30, 2014			
CURRENT REC. NO.	PRIOR SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION/ CLASSIFICATION	IMPLEMENTATION DATE PROVIDED BY THE DEPARTMENT
2014-025	2013-18	Controls over Procurement Process SIGNIFICANT DEFICIENCY	JULY 2014
SOURCE: Office of the State Auditor's recommendation database.			

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

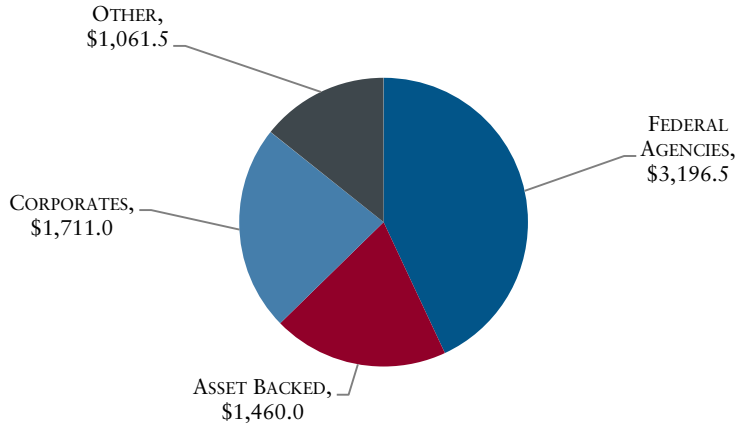
DEPARTMENT OF THE TREASURY

The Department of the Treasury (Department or Treasury) is established by the State Constitution. The Treasurer is an elected official who serves a 4-year term. The Treasury's primary function is to manage the State's pooled investments and implement and monitor the State's cash management procedures. Other duties and responsibilities of the Treasury include:

- Receiving, managing, and disbursing the State's cash.
- Safekeeping the State's securities and certificates of deposit.
- Managing the State's Unclaimed Property Program, the School District Loan Program, the Elderly Property Tax Deferral Program, and the Colorado Housing and Finance Authority Loan Program.

The State's pooled investments are made up of a variety of securities, as shown in the following chart:

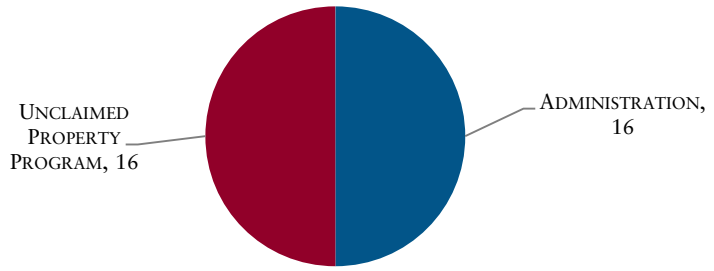
COLORADO TREASURY POOL PORTFOLIO MIX
AS OF JUNE 30, 2014
(IN MILLIONS)



SOURCE: Office of the State Treasurer records.

In Fiscal Year 2014, the Treasury was appropriated approximately $434 million and approximately 32 full-time-equivalent (FTE) staff. The following chart shows the appropriated FTE staff by major area within the Department for Fiscal Year 2014:

DEPARTMENT OF THE TREASURY
FISCAL YEAR 2014 FULL-TIME-EQUIVALENT STAFF
BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2014-15 Appropriations Report.

The majority of the Treasury's funding (approximately 99 percent) was for special purpose programs, and the remaining 1 percent was for Treasury operations. The Treasury received approximately 24.5 percent of its funding from the General Fund and 75.5 percent from cash funds.

COMPLIANCE WITH COLORADO FUNDS MANAGEMENT ACT AND THE TAX ANTICIPATION NOTE ACT

The Colorado Funds Management Act (Funds Management Act) under Section 24-75-902, C.R.S., allows the State to finance temporary cash flow deficits caused by fluctuations in revenue and expenditures. Under the Funds Management Act, the State Treasurer is authorized to sell Tax and Revenue Anticipation Notes (TRANS) to meet these shortfalls. TRANS are short-term notes payable from anticipated pledged revenue.

The Tax Anticipation Note Act under Section 29-15-112 (1), C.R.S., authorizes the State Treasurer to issue TRANS for school districts.

The purpose of these TRANS is to alleviate temporary cash flow deficits of school districts by making interest-free loans to those districts.

Section 24-75-914, C.R.S., requires the Office of the State Auditor to review information relating to TRANS issuances and report this information to the General Assembly annually. The following table and discussion provide information about the Treasurer's July 10, 2013 issuance of $500 million in General Fund Tax and Revenue Anticipation Notes Series 2013A (hereafter referred to as the General Fund Notes); the July 16, 2013, Education Loan Program (ELP) Tax and Revenue Anticipation Notes (hereafter referred to as the ELP Notes) issuance of $130 million (2013A); and the January 6, 2014 ELP issuance of $210 million (2013B).

STATE OF COLORADO
DETAILS OF TRANS ISSUANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	General Fund Notes Series 2013A	Education Loan Program Notes Series 2013A	Education Loan Program Notes Series 2013B
Date of Issuance	July 10, 2013	July 16, 2013	January 6, 2014
Issue Amount	$500,000,000	$130,000,000	$210,000,000
Denominations	$5,000	$5,000	$5,000
Face Interest Rate	1.33%	1.25%	2.00%
Premium on Sale	$5,559,150	$1,331,200	$1,883,700
Net Interest Cost to the State	0.18%	0.17%	0.12%

SOURCE: Office of the State Treasurer records.
Note: For comparative purposes, in Fiscal Year 2013 the Treasurer issued $500,000,000 in General Fund Notes and $285,000,000 in Education Loan Program Notes.

TERMS AND PRICE

Section 24-75-907 (1), C.R.S., states the General Fund Notes are required to mature at least 3 days prior to the end of the fiscal year. Section 29-15-112 (5) (b), C.R.S., states the ELP Notes are required to mature on or before August 31 of the fiscal year immediately following the fiscal year in which the notes were issued. In addition, on or before the final day of the fiscal year in which the ELP Notes are issued, there shall be deposited, in one or more special segregated and

restricted accounts and pledged irrevocably to the payment of the ELP Notes, an amount sufficient to pay the principal, premium, if any, and interest related to the ELP Notes on their stated maturity date. The maturity dates of the General Fund Notes and the ELP Notes comply with statutory requirements. Specifically, the General Fund Notes and both of the ELP Notes have a maturity date of June 27, 2014. Neither is subject to redemption prior to maturity.

Notes in each series are issued at different face interest rates. These are the rates at which interest will be paid on the notes. The average net interest cost to the State differs from the face interest rates because the notes are sold at a premium, which reduces the net interest cost incurred.

SECURITY AND SOURCE OF PAYMENT

In accordance with the Funds Management Act, principal and interest on the General Fund Notes are payable solely from any cash income or other cash receipts recorded in the General Fund for Fiscal Year 2014. General Fund cash receipts include those that are subject to appropriation in Fiscal Year 2014 and any pledged revenue, including the following:

- Revenue not yet recorded in the General Fund at the date the notes were issued.
- Any unexpended note proceeds.
- Proceeds of internal borrowing from other state funds recorded in the General Fund.

The State Treasurer records monies reserved to pay the principal and interest of the notes in the Note Payment Account (Account) on the Colorado Financial Reporting System (COFRS), the State's accounting system. The Notes were secured by an exclusive first lien on assets in the account. The State Treasurer held in custody the assets in the Note Payment Account.

On June 17, 2014, and at maturity on June 27, 2014, the account balance was sufficient to pay the principal and interest without borrowing from other state funds. In accordance with the TRANS issuance documents, if the balance in the Account on June 17, 2014, had been less than the principal and interest of the General Fund Notes due at maturity, the Treasurer would have been required to deposit into the Account all General Fund revenue available at that time, and borrow from other state funds until the balance met the required level.

According to Section 29-15-112 (2) (e) (II), C.R.S., interest on the ELP Notes is payable from the General Fund. Principal on the ELP Notes is payable solely from the receipt of property taxes received by the participating school districts during the period of March through June 2014, which are required to be deposited into the General Fund of each school district. Statutes require the school districts to transfer funds for the entire principal on the ELP Notes into the State Treasury. The State Treasurer uses these funds to repay the principal on the ELP Notes. The school districts completed these transfers by June 25, 2014, and the State Treasurer used these funds to repay the principal on the ELP Notes.

Per Section 29-15-112 (4) (D), C.R.S., if the balance in the Education Loan Program Notes Repayment Account would have been less than the principal of the ELP Notes at maturity, the Treasurer would have been required to deposit from any funds on hand that are eligible for investment an amount sufficient to fully fund the ELP account.

The amount due at maturity on June 27, 2014 for the General Fund Notes was $506,409,861, consisting of principal of $500,000,000 and interest of $6,409,861 The amount due at maturity on June 27, 2014 for the 2013A ELP Notes was $131,539,236, consisting of principal of $130,000,000 and interest of $1,539,236. The amount due at maturity for the 2013B ELP Notes was $211,995,000, consisting of principal of $210,000,000 and interest of $1,995,000. To ensure the payment of the General Fund and ELP Notes, the Treasurer agreed to deposit pledged revenue into both the General Fund Notes and ELP

Notes Repayment Accounts so that the balance on June 17, 2014, and June 26, 2014, respectively, would be no less than the amounts to be repaid. The note agreements also provide remedies for holders of the notes in the event of default.

LEGAL OPINION

Ballard Spahr LLP and Kutak Rock LLP, bond counsels, have stated that, in their opinion:

- The State has the power to issue the notes and carry out the provisions of the note agreements.
- The General Fund and ELP Notes are legal, binding, secured obligations of the State.
- Interest on the notes is exempt from taxation by the United States government and by the State of Colorado.

INVESTMENTS

The Colorado Funds Management Act, the Tax Anticipation Note Act, and the General Fund and ELP Note agreements allow the Treasurer to invest funds in the General Fund and ELP Notes Repayment Accounts in eligible investments until they are needed for note repayment. Interest amounts earned on the investments are credited back to the General Fund, since the General Fund pays interest at closing. The State Treasurer is authorized to invest the funds in a variety of long-term and short-term securities according to Section 24-36-113, C.R.S. Further, Section 24-75-910, C.R.S., of the Funds Management Act and Section 29-15-112 (3) (b) of the Tax Anticipation Note Act state that the Treasurer may:

- Invest the proceeds of the notes in any securities that are legal investments for the fund from which the notes are payable.
- Deposit the proceeds in any eligible public depository.

PURPOSE OF THE ISSUANCE AND USE OF PROCEEDS

The General Fund Notes were issued to fund the State's anticipated General Fund cash flow shortfalls during Fiscal Year 2014. The Treasurer deposited the proceeds of the sale of the General Fund Notes in the State's General Fund. Note proceeds were used to alleviate temporary cash flow shortfalls and to finance the State's daily operations in anticipation of taxes and other revenue to be received later in Fiscal Year 2014.

The ELP Notes were issued to fund a portion of the anticipated cash flow shortfalls of the school districts during Fiscal Year 2014. The net proceeds of the sale of the notes were used to make interest-free loans to the school districts in anticipation of the receipt of property tax revenue by the individual districts on and after March 1, 2014, and up to and including June 25, 2014.

ADDITIONAL INFORMATION

The General Fund Notes and the ELP Notes were issued through competitive sales. A competitive sale involves a bid process in which notes are sold to bidders offering the lowest interest rate.

The issuance of both types of notes is subject to the Internal Revenue Service's (IRS) arbitrage requirements. In general, arbitrage is defined as the difference between the interest earned by investing the note proceeds and the interest paid on the borrowing. In addition, if the State meets the IRS safe harbor rules, the State is allowed to earn and keep this arbitrage amount. The IRS safe harbor rules require the State to meet certain spending thresholds related to the note proceeds. In Fiscal Year 2014, the State met the IRS safe harbor rules. Although these requirements were met, interest earned by investing note proceeds was less than interest paid on the borrowing, and thus no arbitrage was earned or kept. The Office of the State Treasurer is

responsible for monitoring compliance with the arbitrage requirements to ensure the State will not be liable for an arbitrage rebate.

STATE EXPENSES

The State incurred expenses as a result of the issuance and redemption of the General Fund and ELP Notes. These expenses totaled approximately $0.5 million. The expenses included the following:

- Bond legal counsel fees and reimbursement of related expenses incurred by the bond counsel.
- Disclosure counsel fees and expenses.
- Fees paid to rating agencies for services.
- Costs of printing and distributing preliminary and final offering statements and the actual notes.
- Travel costs of state employees associated with note issuance and selection of a financial advisor.
- Redemption costs, consisting of fees and costs paid to agents to destroy the redeemed securities.

SUBSEQUENT EVENTS

On July 22, 2014, the State issued $500 million in General Fund Tax and Revenue Anticipation Notes with a maturity date of June 26, 2015. The notes carry a coupon rate of 1.80 percent and were issued with a premium of $7.8 million. The total due at maturity includes $500 million in principal and $8.4 million in interest.

On July 15, 2014, the State issued $165 million in Education Loan Program Tax and Revenue Anticipation Notes with a maturity date of June 29, 2015. The notes carry a coupon rate of 1.00 percent and

were issued with a premium of $1.4 million. The total due at maturity includes $165 million in principal and $1.6 million in interest.

NO RECOMMENDATION IS MADE IN THIS AREA.

PUBLIC SCHOOL FUND

The Public School Fund (Fund), created under Section 22-41-101, C.R.S., is used for the deposit and investment of proceeds from the sale of land granted to the State by the federal government for educational purposes, as well as for other monies as provided by law. Interest and income earned on the Fund are to be distributed to and expended by the State's school districts for the maintenance of the State's schools. In accordance with Section 22-41-104 (2), C.R.S., the State Treasurer has the authority to "effect exchanges or sales" of investments in the Public School Fund, whenever the exchanges or sales will not result in the loss of the Fund's principal.

Section 2-3-103 (5), C.R.S., requires the Office of the State Auditor to annually evaluate the Fund's investments and to report any loss of the Fund's principal to the Legislative Audit Committee. During our Fiscal Year 2014 audit, we obtained confirmations from JPMorgan Chase Bank on the fair value of all investments held in the Fund. We compared the total fair value of the Fund's investments to the cost of the investments as recorded on COFRS and noted that the fair value of the investments exceeds the cost by approximately $9 million. We did not identify any loss of principal to the Fund during Fiscal Year 2014. We also tested a sample of transactions recorded to the Fund during the fiscal year. We reconciled the transactions with third-party source documentation and determined that the balance of the investments on COFRS was accurate at fiscal year-end. We noted no exceptions through our testwork.

NO RECOMMENDATION IS MADE IN THIS AREA.

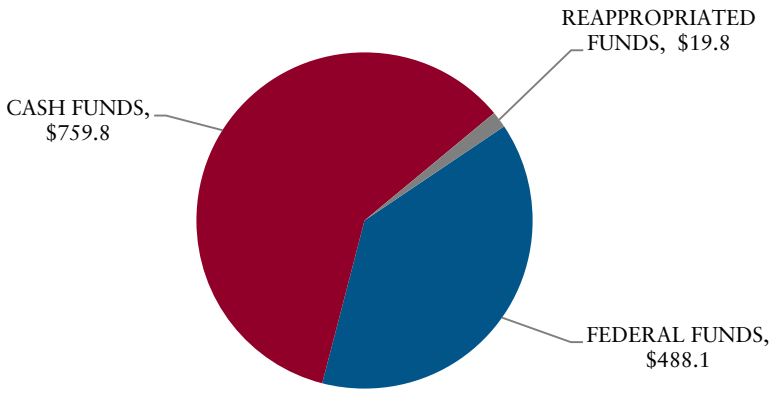
STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

DEPARTMENT OF TRANSPORTATION

The Department of Transportation (Department) is responsible for operating Colorado's 23,106 lane-mile state highway system, including more than 3,437 bridges, and maintaining the aviation system plan under the policy direction of the 11 member Transportation Commission. The Department's responsibilities include managing highway construction projects, implementing the State Highway Safety Plan, repairing and maintaining roads, providing technical support to local airports regarding aviation safety, and administering the reimbursement of aviation fuel tax revenues and discretionary grants to local airports. In Fiscal Year 2014, the Department was appropriated nearly $1.3 billion and approximately 3,318 full-time-equivalent (FTE) staff.

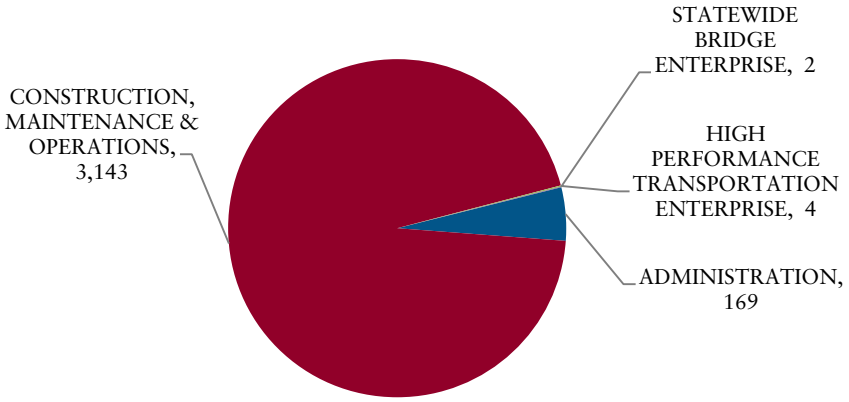
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2014.

DEPARTMENT OF TRANSPORTATION
FISCAL YEAR 2014 APPROPRIATIONS
BY FUNDING SOURCE
(IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2014-15 Appropriations Report.

DEPARTMENT OF TRANSPORTATION
FISCAL YEAR 2014 FULL-TIME-EQUIVALENT STAFF
BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2014-15 Appropriations Report.

We identified three overall areas in which the Department could make improvements to its operations—one related to financial controls and two related to federal awards. Our findings and recommendations

related to federal awards appear in the Department's chapter in SECTION III: FEDERAL AWARDS FINDINGS.

The following comments were prepared by the public accounting firm BKD, LLP, which performed the Fiscal Year 2014 audit work at the Department of Transportation.

INTERNAL CONTROLS OVER FINANCIAL REPORTING

The Department is responsible for construction projects throughout the State that impact all modes of transportation. The State Transportation Commission, composed of 11 members appointed by the Governor and confirmed by the Senate, governs its operations. As of June 30, 2014, the Department's capital assets, net of depreciation, were approximately $9.1 billion.

One project currently under construction is the upgrade of the U.S. Highway 36, which is a collaborative project involving the High Performance Transportation Enterprise (HPTE) and the Colorado Bridge Enterprise, which are both self-supporting enterprise funds of the State of Colorado; the Regional Transportation District; Denver Regional Council of Governments; and the Department.

While the U.S. Highway 36 project is being built, the Department and HPTE each record their share of construction expenses to an account called "assets under construction." This account represents various construction expenses for assets that have not been placed in service at fiscal year-end and, as such, are not depreciated under Generally Accepted Accounting Principles (GAAP). Under the project collaboration between the Department and HPTE, the Department

may incur expenses on HPTE's behalf for construction expenses. The Department, in turn, is to invoice HPTE for these expenses.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to review the Department's internal controls over capital asset expenditures and to determine whether capital assets were reasonably stated at June 30, 2014.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

The audit work involved reviewing supporting documentation for selected additions to capital assets under construction during Fiscal Year 2014. We sought to ensure the proper existence and valuation of those additions, by comparing recorded expenses to original invoices and reviewing construction progress payments.

We measured our results against GAAP that address the proper recognition and accounting of capital assets. Specifically, capital assets, including infrastructure should be recorded at historical cost in either the full accrual statements of governmental activities or within an enterprise.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

The Department improperly recognized approximately $96 million of expenses it made on HPTE's behalf during Fiscal Year 2014 as assets under construction instead of offsetting reimbursements. When HPTE staff paid the Department-submitted invoices during the fiscal year, HPTE staff properly recorded these expenses as assets under construction. However, the Department also recorded the expenses as assets under construction. After we identified the error, the Department submitted a correcting entry to the Office of the State

Controller to correct the State's financial statements as of June 30, 2014.

WHY DID THE PROBLEM OCCUR?

The U.S. Highway 36 project is a complex project with multiple components involving the Department and HPTE, among others. Due to this complexity, Department personnel did not perform a detailed enough review in order to ensure the transaction was properly recorded.

WHY DOES THIS PROBLEM MATTER?

Without adequate controls over capital assets, the Department cannot ensure that its financial records are reasonably stated, which could result in a misstatement of the State's financial statements. If this problem was not corrected, the Department's capital assets would have been overstated by $96 million.

CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION 2014-026

The Department of Transportation (Department) should improve its internal controls over capital assets by:

A Implementing additional levels of review over the recognition of capital-asset related transactions for the U.S. Highway 36 project, as well as any similar complex projects.

B Providing additional training to Department personnel, as necessary, to ensure future construction transactions are properly recorded.

RESPONSE

DEPARTMENT OF TRANSPORTATION

AGREE. IMPLEMENTATION DATE: DECEMBER 2014 AND ONGOING.

A Action has started in December 2014 on both of the recommendations to improve internal controls on capital assets. Monthly meetings are scheduled amongst the Department and High Performance Transportation Enterprise (HPTE), personnel to discuss the progress and implement additional level of review over complex projects involving the Department and HPTE to ensure proper recording of capital assets on either side. The Department retained assistance with outside accounting consultants to provide guidance for determination of appropriate accounting treatment for multipart transactions associated with its current and future projects.

B Current capital asset settlement procedure will be reviewed and additional training will be provided to the capital asset accountant, Enterprise accountant, and their backups to ensure future construction transaction are properly recorded.

DEPARTMENT OF EDUCATION

Article IX of the Colorado Constitution places responsibility for the general supervision of the State's public schools with the Colorado State Board of Education (Board). The Board appoints the Commissioner of Education to oversee the Department of Education (Department), which serves as the administrative arm of the Board by providing assistance to 178 local school districts, the Charter School Institute and implementing administrative rules.

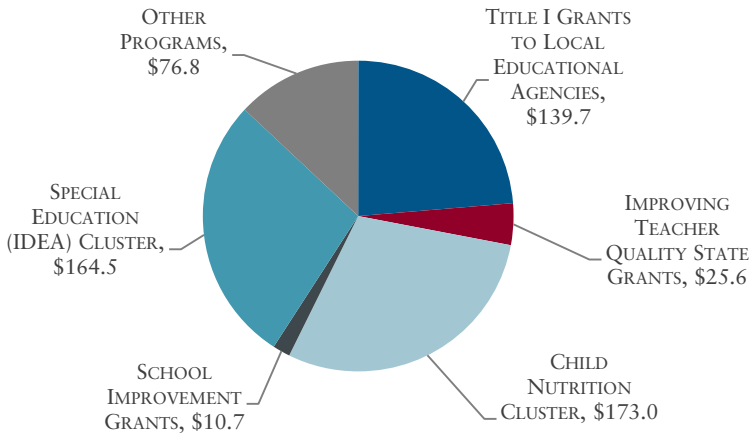
During Fiscal Year 2014, the Department spent approximately $590 million in federal funds. As part of our Fiscal Year 2014 audit, we tested the Department's compliance with federal grant requirements for the following two programs:

- School Improvement Grants
- Child Nutrition Cluster

In Fiscal Year 2014, the Department's expenditures for these programs were approximately $10.7 million and $173.0 million, respectively. Of the $10.7 million in School Improvement Grant expenditures, $1.7 million were American Recovery and Reinvestment Act (Recovery Act) funds. The Department is responsible for ensuring that all expenditures for these programs are appropriate and that the State complies with the associated federal program requirements.

The following chart shows total expenditures by federal program.

DEPARTMENT OF EDUCATION
FISCAL YEAR 2014 EXPENDITURES
BY FEDERAL PROGRAM
(IN MILLIONS)



SOURCE: 2014 Statewide Schedule of Expenditures of Federal Awards.

Our Fiscal Year 2014 audit identified a significant deficiency in internal control for the School Improvement Grants and Child Nutrition Cluster programs. The internal control matters identified, and the audit recommendation for these programs, are described in the following section of this chapter.

The following comments were prepared by the public accounting firm of BKD, LLP, which performed Fiscal Year 2014 audit work at the Department of Education.

COMPLIANCE WITH THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT

Recipients (i.e. direct recipients), such as the Colorado Department of Education (Department), of federal grants or cooperative agreements who make first-tier subawards to other entities are subject to subaward reporting requirements under the Federal Funding Accountability and Transparency Act (Transparency Act). In this case, first-tier subawards would be those awards made directly from the Department (direct recipient) to the State's school districts (first-tier sub-recipients). The Transparency Act requires the federal Office of Management and Budget (OMB) to maintain a single, searchable website (USASpending.gov) into which information on all federal spending awards is entered. During Fiscal Year 2014, the Department passed-thru to subrecipients approximately $9.6 million of School Improvement Grants funding and approximately $169 million of Child Nutrition Grant funding.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to review the Department's compliance with required federal reporting related to the Transparency Act and to follow up on the implementation status of the prior year finding relating to the School Improvement Grant.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

The audit work consisted of reviewing the reports submitted by the Department for subaward agreements made through the School Improvement Grants and Child Nutrition Grant, which are subject to Transparency Act requirements. This was accomplished by reviewing the data submitted by the Department via the Federal Subaward Reporting System (FSRS). In addition, we evaluated the Department's progress in implementing our Fiscal Year 2013 audit recommendation in this area. During our Fiscal Year 2013 audit, we determined that the Transparency Act reports were not submitted for the School Improvement Program during the fiscal year.

Under the Transparency Act, recipients are specifically required to report each first-tier subaward, or subaward amendment, of $25,000 or more in federal funds. Required reports are to be submitted through the FSRS by the end of the month following the award date (which would be August based on the districts signing their renewal agreements in July of each year). The Department utilizes a report tracking spreadsheet to help identify what school districts received subawards and, therefore, should be reported as well as the amounts required to be reported under the Transparency Act for the School Improvement Grant. A report tracking spreadsheet was not utilized for the Child Nutrition Grant.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

During the Fiscal Year 2014 audit, we found that the Department did not timely report the required subrecipient information under the Transparency Act for the Child Nutrition Grant during the fiscal year and, for both grants, information included in the report was incorrect.

For the School Improvement Grant, we reviewed the July 2013 report, which was submitted timely, and found that an incorrect subaward amount was reported for three out of the 25 subawards made by the Department.

For the Child Nutrition Grant, we reviewed the December 2013 report and the June 2014, a revision to the December 2013 report, and the following was noted.

The first report, due August 2013, related to the applicable subawards was not submitted until December 2013, or 4 months after it was due.

The supporting documentation for the subaward amounts included in the report was not maintained and could not be recreated.

WHY DID THE PROBLEM OCCUR?

In response to the prior year finding related to the School Improvement Grant, the Department created the report tracking spreadsheet mentioned above. However, we found an error in the report tracking spreadsheet which resulted in the incorrect amounts reported. No secondary review was performed of the report tracking spreadsheet by an individual not involved in creating the spreadsheet prior to the reports being submitted for Fiscal Year 2014.

The Child Nutrition Grant subawards are not based on a predetermined award amount but rather the number of meals served, adding complexity, which is compounded by a lack of Federal guidance, to the determination of amounts to be reported under the Transparency Act. The Department lacks a standard methodology on determining and reporting the number of meals served when the subawards are made.

WHY DOES THIS PROBLEM MATTER?

By not meeting the reporting requirements under the Transparency Act, the Department is in violation of federal requirements and the transparency objective of the Transparency Act cannot be met. This problem also results in incomplete and inaccurate information within FSRS and USAspending.gov relating to subawards made under these programs.

CFDA NOS. 10.553, 10.555, 10.556, 10.559; CHILD NUTRITION CLUSTER.
CFDA NOS. 84.377, 84.388; SCHOOL IMPROVEMENT GRANTS; SCHOOL IMPROVEMENT GRANTS, RECOVERY ACT.
COMPLIANCE REQUIREMENT: REPORTING.
CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION 2014-027

The Colorado Department of Education (Department) should ensure it meets reporting requirements under the Federal Funding and Transparency Act for the School Improvement Grant and Child Nutrition Cluster by:

A Creating a secondary or final review process over the report tracking spreadsheet, which includes a review performed by an employee independent of the initial preparation.

B Implementing the use of a report tracking spreadsheet for programs not currently utilizing it.

C Adopting formal standard operating procedures for reporting undetermined subaward amounts under the Transparency Act. These procedures should include a methodology for reporting amounts at the time the subawards are made and address any fiscal year-end processes necessary to correct any differences in the original amounts reported and actual amounts incurred.

RESPONSE

DEPARTMENT OF EDUCATION

A AGREE. IMPLEMENTATION DATE: DECEMBER 2014.

The Colorado Department of Education will modify its process for the report tracking spreadsheets so that a final independent review is performed.

B AGREE. IMPLEMENTATION DATE: DECEMBER 2014.

The Department has created report tracking spreadsheets for all Federal grants that are to be reported under the Federal Subaward Reporting System.

C AGREE. IMPLEMENTATION DATE: MARCH 2015.

The Department is in the process of updating the standard operating procedures to address awards that are not based on predetermined amounts, such as the Child Nutrition Grant. The procedures that are being developed will address the complexities of these submissions that create difficulties in providing meaningful reporting within the required timeframes given the actual award amounts are not known at the time of award.

During Fiscal Year 2014, the Office of the State Auditor conducted the *School Meal Program* (January 2014) performance audit. The information and comments below were contained in that report, number 1302P.

OVERVIEW OF THE SCHOOL MEAL PROGRAM AND THE COLORADO OFFICE OF SCHOOL NUTRITION

The School Lunch and Breakfast Programs (School Meal Program) are federally assisted meal programs operating in about 100,000 public and non-profit private schools and residential institutions across the country. The School Meal Program provides nutritionally balanced meals to school children in pre-kindergarten through the twelfth grade. The School Meal Program is administered at the national level by the Food and Nutrition Service within the U.S. Department of Agriculture (USDA). Schools that choose to take part in the School Meal Program receive cash subsidies and commodities from the USDA for each meal they serve. In return, the schools must serve meals that meet federal nutritional requirements, and they must offer free or reduced-price meals to eligible children. In Fiscal Year 2011, the most recent year for which data were available, the federal government spent approximately $13 billion to serve meals to about 50 million children nationwide.

Colorado's participation in the School Meal Program is based on a federal-state agency agreement entered into annually between the USDA and the Colorado Department of Education (Department). In consideration for the funds and commodities provided by the federal

government, the Department agrees to comply with the federal statutes, regulations, and other forms of guidance related to the School Meal Program. States can impose more restrictive requirements with respect to school nutrition programs, but states cannot relax any of the federal requirements.

The Office of School Nutrition (OSN) within the Department is responsible for administering the School Meal Program in Colorado. The OSN enters into written agreements with the School Food Authority for those school districts wishing to participate in the School Meal Program. The School Food Authority is the governing body responsible for the administration of the School Meal Program in one or more schools within a school district. The agreements are for a term of one year, and can be renewed annually. In return for the OSN reimbursing the districts for meals, the districts agree to provide free and reduced-price meals to eligible children and to comply with all of the applicable federal and state requirements. These requirements include nutritional guidelines for meals, proper health and sanitation standards, record-keeping, and acceptance and use of USDA-provided food commodities.

There were 184 educational organizations that participated in the School Meal Program in Colorado during the 2012-2013 School Year. Of the 178 school districts in Colorado, 175 participated in the School Meal Program. The remaining three school districts (Aspen, Hinsdale, and Liberty) chose to not participate. In addition to the 175 school districts, there were nine other educational organizations that participate in the School Meal Program, including the Charter School Institute; three charter schools that have been approved as School Food Authorities; and five residential facilities, such as the Colorado School for the Deaf and Blind.

COMPLIANCE MONITORING – ELIGIBILITY AND NUTRITION REQUIREMENTS

The compliance review process was developed in consultation with the U.S. Department of Agriculture (USDA) and state nutrition agencies as a management tool to improve regulatory compliance and program accountability in the School Meal Program. The OSN is required to conduct compliance reviews of all school districts that participate in the School Meal Program to ensure that the districts comply with eligibility and nutrition requirements. The USDA provides guidance and instructions for the compliance review process so that all school districts[1] nationwide are evaluated in the same manner. School districts must submit corrective action plans when violations of federal regulations are found. When violations are not corrected, the OSN is authorized to take fiscal actions against school districts, such as imposing penalties and withholding reimbursement payments.

WHAT AUDIT WORK WAS PERFORMED, AND WHAT WAS THE PURPOSE?

We reviewed federal and state laws, rules, regulations, and policies related to the OSN's responsibilities for monitoring school district compliance with School Meal Program requirements. We also

[1] The term "school district" is used here instead of "School Food Authority" for convenience. Individual charter schools and residential facilities can be school food authorities and participate in the School Meal Program despite not being school districts.

interviewed OSN staff involved in the compliance review process to understand the process.

We reviewed OSN documentation for the 39 compliance reviews completed in the 2010-2011 School Year and the 37 compliance reviews completed in the 2011-2012 School Year. For these reviews, we analyzed trends in the types of violations identified by the OSN and in the actions taken by the OSN to ensure that violations were corrected.

In addition, we selected eight of the 39 school districts that received compliance reviews in the 2010-2011 School Year and eight of the 37 school districts that received compliance reviews in the 2011-2012 School Year. For each of these 16 school districts, we reviewed a sample of 10 initial applications from families applying to the school district for free or reduced-price meal benefits to determine whether the applications had been processed in accordance with federal laws and regulations by the school district. In total, we reviewed 160 initial applications.

We also reviewed 62 verified applications at the 16 school districts in our sample to assess the documentation maintained by the school districts as part of their eligibility verification process, and to determine whether there were errors in the process. For each of the 16 school districts, we reviewed 10 verified applications; if a district had fewer than 10 verified applications, we reviewed all of its verified applications. In both the application and verification reviews, we compared any errors identified during our review to the errors identified by the OSN in its compliance reviews to determine if the OSN identified the same errors.

We reviewed the new federal Administrative Review process, which replaced the compliance review process beginning in the 2013-2014 School Year, to understand what changes will be occurring in the monitoring process.

We reviewed the compliance monitoring practices of seven other states' school nutrition programs to identify any best practices related to monitoring. These states included Louisiana, Missouri, Tennessee, and Wisconsin, as their overall student enrollment was similar to Colorado's. We also reviewed the practices of Kansas, Utah, and Wyoming, as these states are in the same geographic area as Colorado.

The purpose of the audit work was to determine whether the OSN has an effective monitoring process in place to ensure that school districts comply with federal and state eligibility and nutritional requirements related to the School Meal Program.

HOW WAS THE AUDIT WORK MEASURED?

MONITORING:

Federal regulations (7 CFR 210.18) have required the OSN to conduct compliance reviews of school districts at least once every 5 years. Beginning with the 2013-2014 School Year, the OSN must conduct compliance reviews every 3 years. These reviews include two primary components:

- **CRITICAL AREAS OF REVIEW:**

The first critical area of review is to ensure that all free, reduced-priced, and paid meals claimed for reimbursement are served only to children who are eligible for benefits under the School Meal Program, and that these meals are counted, recorded, consolidated, and reported through a system that consistently yields correct claims. [7 CFR 210.18(a)(2)(i)]

The second critical area of review is to ensure that meals claimed for reimbursement consist of the required food items or components. [7 CFR 210.18(a)(2)(ii)]

To test and verify critical areas of review, school districts are required

to maintain a variety of documentation, including accurate production records. Production records are a district's source record of the meal components that were eligible for reimbursement, and they also support the district's claims for the number of eligible meals served.

- **GENERAL AREAS OF REVIEW:**

The general areas of review include all other major program requirements. Federal regulation [7 CFR 210.18(h)] sets forth an inclusionary, but not exclusive, list of general areas that should be reviewed to ensure school districts' compliance. General areas of review include the free and reduced-price process, civil rights compliance, school district self-monitoring responsibilities, and food safety and sanitation.

ENFORCEMENT:

According to federal regulations [7 CFR 210.18(k)(2)], when the OSN identifies issues of non-compliance in either the critical or general areas of review, the school district must submit a corrective action plan to the OSN no later than 30 days after the initial review.

Federal regulations note that state agencies, such as the OSN, are responsible for ensuring School Meal Program integrity at the school-district level. [7 CFR 210.19(c)] The OSN *must* take fiscal action for violations of critical review areas and *may* take fiscal action for violations in the general areas of review. The OSN may disregard the fiscal penalty if it does not exceed $600. [7 CFR 210.19(d)] In addition, the OSN may impose additional requirements for school districts beyond those outlined in the regulations, as long as they are not inconsistent with the regulations. [7 CFR 210.19(e)]

FOLLOW-UP REVIEWS:

The USDA Coordinated Review Efforts Procedures Manual requires states to perform follow-up reviews of all large school districts (those with 40,000 or more students) and at least 25 percent of the remaining (small) school districts where the state agency, such as the OSN, has identified serious problems in complying with the critical

areas of the compliance review. The first follow-up reviews must be completed no later than December 31 of the school year following the initial review. However, states are encouraged to conduct the first follow-up review in the same school year as the initial review. [7 CFR 210.18(c)(4)]

Federal regulations [7 CFR 210.18(i)(5)(i)] provide that if a state determines during a follow-up review that corrective actions have not been satisfactorily completed in accordance with the documented corrective action, the state shall: (1) require the school district to resolve the problems and to submit documented corrective action to the state agency; (2) take fiscal action for critical-area violations; and (3) withhold Program payments until such time as a follow-up review, requested by the school district, indicates the problem has been corrected.

WHAT DID THE AUDIT WORK FIND?

Overall, we found that the OSN did not have an effective monitoring process in place to ensure that school districts comply with School Meal Program requirements and that violations are corrected timely. We identified the following issues:

- **OSN COMPLIANCE REVIEWS DID NOT IDENTIFY ALL ERRORS THAT COULD RESULT IN A CRITICAL-AREA VIOLATION.** Specifically, in our review of 160 initial applications, we found that five applications (i.e., 3 percent of our sample) contained errors that the OSN did not identify during its compliance reviews[2]. Errors included incorrect income calculations, incorrect determinations of eligibility, and incomplete applications. These errors were in four different school districts. Specifically:

  - One initial application showed that the school district had incorrectly calculated income. This incorrect calculation did not impact the student's eligibility determination.

[2] As applications can be accepted by a school district throughout the year, we could not assure that we reviewed the exact same applications that the OSN reviewed.

- Two initial applications were reviewed by two school districts outside the USDA-required 10-day window. The schools districts were not held accountable by the OSN for this lack of timely review.

- Two initial applications were accepted and processed by the school district despite being incomplete. The students were inappropriately determined to be eligible for school meal benefits based on the incomplete applications. Assuming these students subsequently obtained free breakfast and lunch meals for the entire school year, the school district could have received federal reimbursement up to a maximum of $672 per student.[3]

In addition, we found that the OSN did not identify a systemic issue for one of the 16 school districts reviewed (i.e., 6 percent of our sample). The district was routinely encouraging families with multiple children in school to submit a separate application for each child. This practice is contrary to USDA guidance, which provides that families with multiple children should submit one application for the family, rather than separate applications for each child.

With regard to the verification process, in our review of 62 verified applications, five applications (i.e., 8 percent of our sample) contained errors that the OSN did not identify during its compliance reviews. Errors included incorrect income calculations, incorrect determinations of eligibility, incomplete data for verification, and incomplete applications. These errors were in four different school districts. Specifically:

- Four verified applications showed that the school district had incorrectly calculated income during the verification process. As a result, one student was incorrectly verified as eligible for school meal benefits when they should have been ineligible. In the other three cases, the incorrect calculation did not impact the students' eligibility determination. Assuming the student whose application was incorrectly verified subsequently obtained free breakfast and lunch

[3] Calculated based on a 160-day school year, using the USDA 2010-2011 School Year reimbursement rates of $1.48 for free breakfast and $2.72 for free lunch.

meals for the entire school year, the school district could have received federal reimbursement up to a maximum of $672.[3]

- One verified application was not signed by the applicant or dated by the school district. As a result, the student was inappropriately determined to be eligible for school meal benefits; incomplete applications are supposed to be rejected. Assuming the student whose application was incorrectly verified subsequently obtained free breakfast and lunch meals for the entire school year, the school district could have received federal reimbursement up to a maximum of $672.[3]

- **THE OSN DID NOT CONDUCT COMPLIANCE REVIEWS AND APPLY FISCAL SANCTIONS IN A CONSISTENT MANNER ACROSS SCHOOL DISTRICTS.** Specifically, we found that the OSN's approach to testing and applying fiscal sanctions during compliance reviews varied by school district. For example:

  - In one small school district, OSN staff found numerous violations, including missing meal production records at one school, that fell into the critical areas of a compliance review. Due to the severity of the violations identified, OSN staff decided to expand the compliance review to include all other schools in the district and to go back to the beginning of the school year; this expansion was allowable. Ultimately, the OSN assessed the school district almost $215,000 in penalties, at least part of which were due to the missing records. In another school district, the OSN discovered menu planning errors at one elementary school. This also fell into the critical area of a compliance review, comparable to missing meal production records. All five elementary schools within the school district operated from the same flawed menu, but the OSN only took fiscal action for the one elementary school, and only for the current month. The OSN did not expand its review to the other elementary schools in the district, nor did its review go back to the beginning of the school year.

  - In one school district, OSN staff found that the schools had incorrectly approved applications and did not have sufficient

documentation to support their approval. The OSN did not take fiscal action against this school district. OSN staff found similar violations at another school district during the same school year. However, the OSN did assess this school district approximately $300 in penalties for the violations.

- In one school district, OSN reviewers noted that the staff members did not understand what constituted a reimbursable breakfast meal under USDA regulations and were counting incomplete meals as reimbursable. This was a violation in a critical area of review. The OSN reviewer's comments appeared to indicate this was likely to have been a problem for some time in the district. However, the reviewer took no fiscal action for the violation.

- **THE OSN DID NOT CONDUCT REGULAR FOLLOW-UP REVIEWS IN SCHOOL DISTRICTS WHERE VIOLATIONS WERE FOUND, BEYOND THOSE MINIMALLY REQUIRED BY THE USDA.** In total, the OSN identified violations at 76 school districts during the 2010-2011 and 2011-2012 School Years; all of the districts had to prepare a corrective action plan, but only 10 districts had serious violations in critical areas of review. Based upon USDA guidance, the OSN was only required to complete follow-up reviews on a subset of the 10 school districts, to include any large districts and 25 percent of all small districts. The OSN conducted only the required number of follow-up reviews in the 2010-2011 and 2011-2012 School Years, i.e., three reviews. This meant that the OSN did not conduct a follow-up review in the remaining districts, even though critical- and general-area violations were noted during the compliance reviews. Without additional follow-up reviews, the OSN did not have an adequate process for ensuring that school districts actually implemented their corrective action plans.

- **THE OSN DID NOT TAKE FISCAL ACTION OR WITHHOLD FUNDING FOR VIOLATIONS OTHER THAN AS MINIMALLY REQUIRED BY THE USDA.** As a matter of policy, the OSN did not routinely take fiscal action for school districts with total penalties of less than $600. Although this practice is allowed by federal regulations, it may not have provided an

incentive for school districts to correct smaller problems before they grew into more serious problems. In our survey of other state agencies, of the seven state agency directors who responded to our survey question, five had an agency policy of disregarding fiscal action if the total amount did not exceed $600. The sixth state agency had a policy of disregarding fiscal action only if the total amount was less than $100. The seventh state agency had a policy of disregarding fiscal action if the total amount was less than $600, but imposed fiscal action for any amount if the school district had repeats of the same violation or was taking too long to implement corrective action.

WHAT CAUSED THE PROBLEM TO OCCUR?

The issues identified occurred because of the following:

- **LACK OF COMPREHENSIVE POLICIES AND PROCEDURES ON CONDUCTING COMPLIANCE REVIEWS.** Although the OSN had some policies and procedures related to conducting compliance reviews, these policies and procedures did not address key components of the process. For example, the policies and procedures did not lay out guidelines for when testing should be expanded to all schools in a district, or to prior school years, when violations were found. Instead, it was up to the discretion of the OSN staff member assigned to the review to decide if testing should be expanded. OSN policies and procedures also did not require staff to document why they decided whether or not to expand testing. In addition, the policies and procedures did not include requirements imposing fiscal sanctions, beyond those minimally outlined by the USDA; how much should be assessed for certain types of violations; and when the penalties should be withheld from school district reimbursements. Finally, the OSN did not have policies and procedures to address when follow-up reviews should occur, beyond those minimally required by the USDA.

- **THE OSN STAFF DID NOT CONSISTENTLY USE STANDARD FORMS FOR CALCULATING FISCAL SANCTIONS.** Although the OSN had a standard form that staff were required to use to calculate fiscal sanctions, staff

did not consistently use this form. Our review of the documentation provided for the 14 school districts where fiscal sanctions were assessed during the 2010-2011 and 2011-2012 School Years found that staff used the form in only five instances.

- **VACANCIES IN KEY STAFF POSITIONS AND STAFF CAPABILITIES.** The OSN's full staffing level during the 2010-2011 and 2011-2012 School Years was nine positions. For the 2013-2014 School Year, the OSN's staffing was increased to 12. OSN staff performing on-site compliance reviews in school districts may have lacked the time or the training to thoroughly complete the reviews. In addition, the OSN experienced vacancies in several staff positions. Two of the OSN's positions in both the 2010-2011 and 2012-2013 School Years were vacant for at least 6 months, with one position vacant for 11 months. Additionally, the director position was vacant for 5 months during the 2009-2010 School Year.

  Finally, during the early part of the audit period, OSN's staff may not have had the right mix of experience and skill sets required to fully meet the OSN's monitoring responsibilities. For example, based upon the salary ranges offered for the positions, the OSN found it difficult to attract candidates that provided the necessary experience to fill the positions.

WHY DOES THE PROBLEM MATTER?

The potential effects of insufficient or inconsistent compliance reviews include the following:

- Unidentified errors in student meal application and verification processes could result in a loss of school meal benefits to students or the awarding of benefits to students who do not qualify.

- Not applying consistent expansion procedures when initial problems are found could lead to the OSN missing systemic problems in some school districts. As some of the issues identified in the documentation related to menu planning, this means that some students may have

been served meals that did not meet USDA standards, which may have gone uncorrected by the school district.

- School districts lacking a clear understanding of how fiscal penalties should be assessed and the OSN assessing only the minimally required penalties could decrease the districts' motivation to correct deficiencies. By providing documentation to each school district, the school district representatives will better understand the current actual and future potential financial penalties for being out of compliance with USDA regulations.

Further, without additional follow up, the OSN lacks an effective mechanism for determining if an issue is actually resolved or will occur again. Additionally, more frequent follow-up reviews would result in a greater likelihood of school districts being in compliance.

The lack of an effective compliance monitoring and enforcement program may also leave school districts unprepared for the stricter compliance standards under the Healthy, Hunger-Free Kids Act of 2010. That legislation will require the OSN to take fiscal action and withhold claims payments for violations that are not corrected by the time of a follow-up review, regardless of the minimal amount of the penalty. These violations can be in the general or critical areas of review.

Finally, as shown in the following table for Colorado and eight comparable states, Colorado is just above the average for the ratio of state agency staff to school districts. This highlights the fact that having the positions fully staffed and properly trained is critical for the OSN to be able to meet its responsibilities.

STATE COMPARISON OF THE NUMBER OF SCHOOL DISTRICTS COMPARED WITH STATE NUTRITION PROGRAM STAFF			
State	Number of School Districts[1]	Number of Staff[2]	Ratio of Staff to School Districts
South Carolina	149	24	16.11%
Alabama	189	27	14.02%
Utah	111	13	11.71%
Tennessee	201	19	9.45%
Colorado	184	12	6.52%
Kansas	415	24	5.78%
Minnesota	703	31	4.41%
Wisconsin	846	34	4.02%
Missouri	799	18	2.25%
Average	400	22	5.62%

SOURCE: National Center for Education Statistics for student enrollment, Individual State Agency Websites, and discussions with each State Agency for staffing numbers.

[1] In this table, School Districts refers to School Food Authorities, which are responsible for child nutrition programs for school districts and other educational organizations.

[2] As of Fall 2013.

CFDA Nos. 10.553, 10.555; Childhood Nutrition Cluster.

Compliance Requirements: Eligibility, Subrecipient Monitoring, Special Tests and Provisions.

Classification of Finding: Significant Deficiency.

RECOMMENDATION 2014-028

The Office of School Nutrition (OSN) should strengthen its monitoring processes to ensure that school districts comply with federal eligibility and nutritional requirements related to the School Meal Program by:

A Establishing and implementing policies and procedures related to compliance reviews that:

- Provide consistency regarding expanded testing and the application of fiscal actions. This may include developing a flowchart or decision tree to assist staff in identifying when expansion is necessary.

- Require that OSN staff use a consistent form to calculate and communicate to the district the fiscal action deduction being assessed. The OSN should require that its reviewers calculate fiscal action using the same form even when it ultimately decides that the fiscal action is below its threshold (currently $600).

- Require a larger number of follow-up reviews in order for the OSN to be able to determine that school districts have corrective action plans in place and are implementing those plans.

- Provide districts with the specific, updated policy on when fiscal penalties will be assessed and the amount of the penalties. This policy should be consistent in assessing fiscal penalties and include provisions to escalate penalties as appropriate, and adopt a lower or no threshold for requiring fiscal action.

B Training staff on the policies and procedures once implemented.

C Working with the Colorado Department of Education to assess overall capabilities and resources to ensure that the OSN is able to fulfill its monitoring responsibilities related to the School Meal Program.

RESPONSE

OFFICE OF SCHOOL NUTRITION

A AGREE. IMPLEMENTATION DATE: APRIL 2014.

The Office of School Nutrition (OSN) has enacted numerous changes in recent years and continues to implement improvements in the oversight and administration of the School Meal Program within the state. For example, the OSN is in the process of developing and implementing a Standard Operating Procedure for the new Administrative Review Process. The OSN is working with the regional USDA office to obtain guidance and assistance in developing these internal policies. This procedure will address expansion of testing, application of fiscal actions, and performance of follow-up reviews. The OSN will balance the provision of training and education for districts, the requirement and evaluation of districts' corrective action plans, and the assessment of fiscal penalties to achieve compliance with federal and state requirements. Further, the OSN's child nutrition claims system will incorporate USDA developed forms to ensure consistency across all reviews. The OSN will communicate expectations of the Administrative Review process to school districts.

B AGREE. IMPLEMENTATION DATE: AUGUST 2014.

The OSN will create tools to support the new Administrative Review Process and will train staff members on the new Standard Operating Procedure and associated tools. Further, an Administrative Review manager will continue to review a sample of completed Administrative Reviews to ensure accuracy and consistency as well as to identify follow-up training needs.

C AGREE. IMPLEMENTATION DATE: APRIL 2014.

The OSN will evaluate the resource and personnel needs necessary for the oversight and administration of the School Meal Program including the new Administrative Review Process. Under the new

Administrative Review Process, the OSN is required to complete 66 percent more reviews than under the prior Coordinated Review Effort. In addition, based upon the first several months using the new review process, more time is required to meet the required elements of the review. Therefore, it is likely that the OSN will work with the Department to request additional personnel.

COMPLIANCE MONITORING – FINANCIAL

Federal regulations require that the School Meal Program not produce a profit that would result in the buildup of excess cash balances. Each school district that participates in the Program is required to maintain net cash resources (operating balance) in an amount that does not exceed 3 months' average expenditures. To the extent that operating balances exceed this amount, a district may be required to reduce the price children are charged for lunches, improve food quality, or take other action designed to improve the food service program.

The OSN is required to monitor the net cash resources of the food service program in all of the school districts to ensure compliance with federal regulations. In addition to the compliance reviews conducted every 5 years, the OSN annually collects financial information from each school district to determine whether the district is compliant with operating balance, paid lunch equity, and non-program revenue requirements. School districts are required to upload financial information to the Department through an automated system. The system produces a *Child Nutrition Programs Operating Report* (CDE5) that includes financial data related to school districts' child nutrition program revenues and expenditures. The OSN uses the CDE5 report and school district audited financial statements to assess school district compliance with federal and state school nutrition regulations.

WHAT AUDIT WORK WAS PERFORMED, AND WHAT WAS THE PURPOSE?

We reviewed federal and state laws, rules, regulations, and policies related to the OSN's responsibilities for monitoring school districts'

compliance with three USDA financial requirements: operating balance, paid lunch equity, and non-program revenues. We also interviewed key OSN staff who are responsible for monitoring school district compliance with these requirements, and Department staff who assist with the *CDE5* reports from which OSN staff gathered key data to assess compliance.

We reviewed documentation maintained by the OSN for monitoring school districts' compliance with the three annual requirements, in order to test the accuracy of the documentation. We reviewed additional financial information for a sample of 17 school districts and compared the monitoring reports used by the OSN with the districts' audited financial statements. We also interviewed school district representatives for the sampled school districts regarding the process for completing financial data and submitting it to the OSN, in order to demonstrate the districts' compliance with program requirements.

The purpose of the audit work was to determine whether the OSN has effective monitoring processes in place to ensure school districts' compliance with three annual USDA requirements related to operating balances, paid lunch equity, and non-program revenues.

HOW WAS THE AUDIT WORK MEASURED?

The OSN is required to ensure that school districts comply with all provisions of School Meal Program regulations. The OSN can use various tools to ensure compliance, including audits, administrative reviews, technical assistance, training, guidance materials, or other means. [7 CFR 210.19(a)(4)] The OSN must provide an adequate number of consultative, technical, and managerial personnel to administer programs and monitor the performance of school districts in complying with all School Meal Program requirements. [7 CFR 210.19(a)]

The OSN must annually review school district compliance with the following three financial requirements:

- **OPERATING BALANCE.** A school district cannot carry an operating balance greater than 3 months' average expenditures in its school food service fund. [7 CFR 210.14(b)] This requirement is meant to ensure that school districts are spending their funds only on school meal operations and are not using federal funds for other purposes. [USDA Policy Memo SP 34-2013]

- **PAID LUNCH EQUITY.** A school district must charge a price for full-pay student meals that is high enough that federal reimbursement funds intended to support the provision of free and reduced-price meals are not used to subsidize full-pay meals. Alternatively, a school district can use other non-federal funds to subsidize low-priced full-pay student meals, such as the district's general funds. [7 CFR 210.14, USDA Policy Memo SP22-2012]

- **NON-PROGRAM REVENUES.** The ratio of non-program revenues to total revenues must be equal to or greater than the ratio of non-program food costs to total food costs. Non-program revenues come from the sale of a la carte items, adult meals, vending machine items, or catering. They can also result from transfers of funds from the district's general fund to the child nutrition fund. [7 CFR 210.14(f)(2)]

WHAT DID THE AUDIT WORK FIND?

Overall we found that the OSN did not have an effective monitoring process in place to ensure that school districts comply with School Meal Program financial requirements related to operating balances, paid lunch equity, and non-program revenues. Specifically, we found the following:

- **OPERATING BALANCES.** The OSN did not properly identify all school districts that were out of compliance with the operating balance requirement. For example, in its review of the Department's CDE5 report data for the 20 school districts with the highest food service

program costs in the 2011-2012 School Year, the OSN identified two districts as being out of compliance with the operating balance requirement. However, we identified an additional five districts that were out of compliance based on the CDE5 report data. Of the 13 school districts we visited that were not included among the 20 school districts with the highest food service program costs, the OSN had found two to be out of compliance. Our review of the CDE5 report data identified an additional two districts that were out of compliance.

- **PAID LUNCH EQUITY.** The OSN did not accurately determine whether all school districts were in compliance with the paid lunch equity requirement. For example, for the 17 school districts in our sample, the OSN collected 2012-2013 School Year data and determined that seven of those districts had not collected sufficient funds to cover the cost of paid lunches. As a result, the districts needed to either raise meal prices or make a general fund transfer to be in compliance with paid lunch equity requirements. Four of the seven districts replied to the OSN that they had not made a general fund transfer in the previous school year (the 2011-2012 School Year), indicating they would need to either raise lunch prices or make a general fund transfer in the current year (the 2012-2013 School Year). However, two of the four districts incorrectly reported to the OSN and in fact had made general fund transfers in the previous year (the 2011-2012 School Year). The OSN failed to verify district-provided data regarding the transfers from 2011-2012 School Year and therefore did not identify the districts' reporting errors. The OSN erroneously advised at least one of the two districts to raise its meal prices, which it did.

  Additionally, the OSN did not verify district compliance with paid lunch equity requirements in a timely manner. At times, the OSN waited up to a year to obtain data to confirm that a school district that was out of compliance had taken necessary steps to comply. While this practice is allowable under federal requirements, obtaining more timely data may help to mitigate the issue sooner.

- **NON-PROGRAM REVENUE.** The OSN did not always accurately determine whether school districts were in compliance with the non-program revenue requirement. For example, the OSN used one school district's self-reported data on the non-program revenue worksheet for the 2011-2012 School Year to determine that the district was out of compliance by $793. Given the small dollar amount, the OSN notified the district, but did not require district action. However, both the Department's CDE5 report and the district's audited financial statements conflicted with the self-reported data. In our interview with district staff, we determined that the district was not reporting all non-program revenues and food costs. The district did not include a la carte sales to children in the non-program revenues and food costs in its self-reported data. In addition, the district provided all employees with free meals as a benefit. The food costs associated with this practice were not included in the self-reported non-program food costs. Based on available data, we estimate that the school district was further out of compliance than the OSN had calculated, by as much as $12,000.

  The OSN found another district to be in compliance with non-program revenue requirements for the 2011-2012 School Year based on self-reported data provided by the district. However, the district's self-reported revenue did not match figures on either the Department's *CDE5* report or the district's audited financial statements. Our review of OSN documentation also showed that the district erroneously reported non-program revenues that included revenues from student payments for reimbursable meals. Further, the Department's CDE5 report showed that the district had no non-program revenues, but staff in interviews noted that the district generated non-program revenues from the sale of adult meals and the sale of a la carte items such as milk, drinks, pretzels, and nachos to students. We therefore estimate that the school district was out of compliance with non-program revenue requirements by as much as $23,000.

WHAT CAUSED THE PROBLEM TO OCCUR?

The issues identified occurred because of the following:

- **THE OSN DID NOT ESTABLISH AND COMMUNICATE A STANDARD TIMEFRAME FOR CALCULATING 3 MONTH OPERATING BALANCES.** When reviewing school districts for compliance with this requirement, OSN staff assumed a 9 month "operating year," but this was not communicated to the districts. USDA guidance defines both a "school year" and a "fiscal year" to be 12 months, but does not define an "operating year." At least one of the 17 school districts in our sample used a 12 month operating year for its local calculations of operating balance. By using a different number of months to calculate the three-month average expenditures, the OSN and the school districts arrived at different conclusions regarding compliance with USDA operating balance requirements. For example, using 9 months instead of 12 months as the operating year increased the amount a school district could have carried as an operating balance by 33 percent.

- **THE OSN DID NOT HAVE ACCURATE MONITORING REPORTS AND DID NOT RECONCILE REPORTS TO AUDITED FINANCIAL STATEMENTS.** The Department's CDE5 report used by the OSN to monitor school district compliance with annual USDA requirements did not contain complete and accurate information. Specifically, the Department's CDE5 report included an internal calculation of indirect costs, rather than the actual indirect cost figure from districts' audited financial statements, which caused OSN's operating balance calculations to be incorrect for some school districts. In addition, the Department's CDE5 report did not accurately represent the financial information uploaded by school districts. The OSN also did not consistently reconcile the CDE5 report with school districts' audited financial statements to identify discrepancies, which caused the OSN's paid lunch equity and non-program revenue calculations to be incorrect for some school districts.

- **THE OSN HAD A REQUIREMENT TO REVIEW PAID LUNCH EQUITY DATA ANNUALLY AND CHOSE NOT TO REVIEW IT MORE FREQUENTLY.** The OSN did not realize the value in reviewing data more frequently to assist in clearing or identifying compliance issues.

- **THE OSN DID NOT PROVIDE SUFFICIENT TRAINING AND GUIDANCE TO SCHOOL DISTRICTS.** District staff responsible for submitting paid lunch equity and non-program revenue data noted during our interviews that they did not understand the purpose of the required reports or the correct definitions for the figures they provided in them. When the OSN found a district to be out of compliance in these areas, its efforts to communicate the problem were generally limited to informal emails sent to district staff within the child nutrition program. However, these individuals may not have understood all of the financial components of the reporting requirements and may not have communicated them to the district superintendent and other district financial staff.

WHY DOES THE PROBLEM MATTER?

Because the OSN used incorrect financial data when monitoring school district compliance with USDA requirements related to operating balances, there is a risk that the OSN did not identify all of the districts that were out of compliance with the requirements. As a result, some districts may have been keeping more funds than allowed as operating balances. These excess funds could have been used to reduce meal prices, improve the quality of meals, or make other improvements to the School Meal Program.

By using incorrect paid lunch equity data, the OSN may have advised districts to take actions that were unnecessary. In one case, the OSN advised a district to raise its meal prices even though it did not need to do so, resulting in higher prices for students. Not advising districts in a timely manner about the need to raise meal prices (if needed) likely resulted in some districts continuing to subsidize paid student meals with funds intended to support meals for needy students. By the same token, by using incorrect non-program revenue data, the OSN may

not have identified some school districts that were out of compliance and that were using federal reimbursement funds for unintended purposes, such as subsidizing adult meals with funds intended to support student meals.

CFDA NOS. 10.553, 10.555; CHILDHOOD NUTRITION CLUSTER.
COMPLIANCE REQUIREMENT: SUBRECIPIENT MONITORING.
CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION 2014-029

The Office of School Nutrition should improve the effectiveness of its monitoring processes to ensure that school districts comply with School Meal Program requirements relating to operating balances, paid lunch equity, and non-program revenues by:

A Defining and communicating to school districts a standard timeframe for the number of months in an operating year, for purposes of calculating 3-month operating balances.

B Working with the Department of Education (Department) to ensure that the data it uses to monitor school district compliance are accurate for purposes of calculating operating balances, paid lunch equity, and non-program revenue. At a minimum, the Department's *Child Nutrition Programs Operating Reports* (CDE5) should be adjusted to reflect data in school districts' audited financial statements, including actual indirect costs.

C Performing timely verification of school district action when there is initial non-compliance with paid lunch equity requirements.

D Providing sufficient training and guidance to school district staff, including food service program staff, other financial staff, and district superintendents, on paid lunch equity and non-program revenue calculations so the districts are better able to report accurate data and understand the implications of noncompliance with these requirements.

RESPONSE

OFFICE OF SCHOOL NUTRITION

A AGREE. IMPLEMENTATION DATE: APRIL 2014.

The Office of School Nutrition (OSN) will formally define and

communicate the standard timeframe of an operating year for calculation of the 3-month operating balance requirement.

B AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

The OSN has worked with the Department of Education to update the CDE5 report to provide accurate and meaningful financial data related to districts' school meal programs. In addition, the underlying financial information for the CDE5 report is compared to the districts' audited financial statements to confirm the accuracy of data in this report.

C AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

The OSN has updated its monitoring processes related to the financial aspects of school nutrition programs, including paid lunch equity. Specifically, the OSN reviews meal prices during the annual renewal process and during the annual paid lunch equity submission process. The OSN also performs follow-up with any district found to be out of compliance to ensure the district made the indicated adjustments, such as a price increase or funds transfer.

D AGREE. IMPLEMENTATION DATE: IMPLEMENTED AND ONGOING.

The OSN has developed guidance and provided a number of communications and resource tools on paid lunch equity and non-program revenues calculations and will continue to update and refine these as appropriate. Furthermore, the OSN has performed individualized technical assistance through one-on-one coaching sessions to many districts. Finally, the OSN is ensuring that appropriate district personnel, including both food service program staff and financial staff, are involved in ongoing correspondence related to the financial compliance aspects of the food service program.

SCHOOL DISTRICT TRAINING AND TECHNICAL ASSISTANCE

The OSN is responsible for providing School Meal Program training and technical assistance to school districts in Colorado. The OSN provides training and technical assistance primarily in two ways:

- **ON-SITE INFORMAL TRAINING AND TECHNICAL ASSISTANCE.** OSN staff provide informal training and technical assistance to school district staff during on-site compliance reviews. When deficiencies are noted during compliance reviews, the OSN works with district staff to explain the violation and how it should be corrected.

- **IN-PERSON AND ONLINE TRAINING COURSES.** OSN staff provide training sessions to inform school districts of regulatory changes, review annual requirements, and prepare new food service directors for program responsibilities.

WHAT AUDIT WORK WAS PERFORMED, AND WHAT WAS THE PURPOSE?

We interviewed OSN staff responsible for providing training and technical assistance to school districts to obtain an understanding of the current training offerings, use of technical assistance visits, and planned training improvements. We reviewed OSN documentation related to the trainings that have been offered and the participants who attended.

We reviewed the 39 compliance reviews completed by the OSN during the 2010-2011 School Year and the 37 compliance reviews completed during the 2011-2012 School Year to determine if OSN staff provided technical assistance to school districts during the review process. We

reviewed the OSN's 2013 Free and Reduced Lunch Program Online training package to assess its completeness and usefulness to school district employees.

We conducted in-person interviews of school food representatives from 17 school districts and performed online surveys of all Colorado school districts to obtain information about OSN training sessions, including what trainings they typically attend, their opinion as to the quality of those trainings, what additional trainings and/or technical assistance they would like for the OSN to provide, and whether they had relevant training options outside of what is provided by the OSN.

Finally, we obtained information from the state nutrition agencies in Indiana, Kansas, Louisiana, Missouri, South Carolina, Tennessee, Utah, Wisconsin, and Wyoming regarding how they provide training and technical assistance to their school districts.

The purpose of the audit work was to evaluate the completeness and appropriateness of the training and technical assistance provided by the OSN to school districts.

HOW WAS THE AUDIT WORK MEASURED?

Federal regulations require that the OSN ensure compliance with School Meal Program requirements "through audits, administrative reviews, technical assistance, training guidance materials or by other means." [7 CFR 210.19(a)(4)] Federal regulations also require the OSN and school districts to provide technical assistance and training for schools so they can meet the nutritional requirements of the School Meal Program. [7 CFR 210.10(g)]

The OSN developed an Administrator's Reference Manual to explain the compliance review process to school districts, which included the potential for technical assistance before, during, and after on-site reviews. With regard to training, the Manual noted that:

- School districts must have a representative complete training on free and reduced-price meals in order for their program to be renewed each year.

- A school district representative must have completed training before the district can use the OSN system for direct certification.

- A school district new to the School Meal Program must complete OSN training.

- The OSN will offer annual verification training in mid-September; this training is mandatory for school districts that had verification errors the previous year and optional for others.

Other states have implemented models for regional training. Two states (Kansas and Indiana) have a regional service center structure in place and provide training to school districts through that structure. In a third state (Tennessee), we found that the state agency has nine regional offices. Each regional office had one state agency employee that was responsible for providing training and technical assistance within the region. These employees also conducted reviews for the school districts in their region.

WHAT DID THE AUDIT WORK FIND?

Overall, we found that although the OSN has made positive changes to its training and technical assistance in recent years, further improvements are needed. Specifically, we found:

- **IT IS NOT CLEAR IF TRAININGS ARE REQUIRED OR OPTIONAL OR WHO SHOULD ATTEND.** We found that the OSN has not provided school districts with clear guidance outlining which training courses are "required" versus "optional," or who should attend each course. While the OSN website provides a list of courses, it does not provide a list of courses appropriate for each job category, or indicate which courses each individual is expected to complete. In response to our survey, 17 of the 69 school district representatives responding

(25 percent of the respondents) indicated that they were not sure or did not believe that any OSN trainings were required.

In addition, some school districts contract with an outside firm to manage their school food operations. The OSN did not make it clear if or when contracted employees could attend training on behalf of the school district. According to one school district, they were informed by the OSN that its contracted firm employees could not attend some training sessions related to the School Meal Program as the official representative of the district, even though the contracted firm acts as the School Food Authority for the district. This meant that the district would have had to send a district staff person in addition to the contracted staff, thus incurring twice the cost.

- **ONLINE TRAINING TOOLS DO NOT ENSURE ADEQUATE REVIEW OF COURSE MATERIALS BY SCHOOL DISTRICT STAFF.** We found that the online training tools currently provided by the OSN do not ensure that participants adequately review the course material prior to taking the course quiz. Each online training program consists of training materials that participants are supposed to review before taking a quiz over the material. However, the OSN's system allows participants to bypass the training materials and take the quiz immediately. The system then provides a printout of the correct responses for all questions. The participant could then take the quiz a second time and fill in the correct responses. This deficiency in the system could limit the value of the training.

- **TECHNICAL ASSISTANCE IS NOT ALWAYS TIMELY OR SUFFICIENTLY COMPREHENSIVE.** We found that the OSN does not always provide school districts with timely and sufficiently comprehensive communication and guidance for interpreting and implementing new federal regulations. For example, the USDA issued a press release in June 2013 related to new federal snack rules. The OSN included a link on its website to the press release the same day it was issued and indicated that it would provide additional information on the new rules and their applicability to Colorado school districts "in the

coming months." The OSN did not provide additional information to the school districts until September 12, 2013.

- **SCHOOL DISTRICT STAFF INDICATE THAT THERE ARE NOT ENOUGH REGIONAL AND ONLINE TRAINING OPPORTUNITIES.** We found that although the OSN has increased the number of regional and online trainings offered in recent years, school district staff indicate that more are needed. The OSN provided online training in the areas of free and reduced-price meal eligibility verification and other areas. It also offered some regional training on various topics. However, trainings such as the annual director's conference and new director's training were only offered in a central location. According to our survey of school districts throughout the state, six of 28 respondents wanted more regional training, 14 wanted more online training, and five wanted a mix of online and in-person training opportunities, to accommodate staff from rural and smaller school districts and to minimize training costs. As identified in the survey, the OSN was the most important, and often the only, source for training for school district staff. Geographically, some school districts are up to 8 hours' drive from Denver, which makes attending even short training sessions in Denver a multi-day endeavor. Also, some school districts have not been able to afford the cost of training expenses, and therefore employees personally bore the cost of travel to Denver. Nearly all of the school districts responding to our survey (69 out of 70) noted that they have sufficient technology to attend webinars and online training.

WHAT CAUSED THE PROBLEM TO OCCUR?

Problems in training delivery were caused by the fact that the OSN focused the majority of its training and technical assistance efforts for the past 2 years on the requirements mandated by the federal Healthy, Hunger-Free Kids Act of 2010. That left an insufficient number of staff to simultaneously update and conduct all the other training school districts might need, including the following: providing additional online and regional training opportunities; providing timely

state-specific guidance as new USDA guidance was released; seeking feedback from school districts related to training; and updating the online webinars. In addition, the OSN did not sufficiently test online training modules to ensure that the test-takers were required to complete an adequate review of course materials. Over the last year, the OSN has made significant efforts to improve its training resources and program. However, several staff members, including the person responsible for most of the OSN training, are relatively new to the agency.

The OSN may also not have weighed the burden placed on school districts that are forced to travel great distances to attend in-person training sessions against the implementation cost of regional or online possibilities that would minimize school district representatives' travel time and maximize the reach of OSN's training staff.

In addition, the OSN lacked clear policies about which training sessions are required versus optional for school districts. Although the OSN's Administrator's Reference Manual notes that some trainings are required, these notations are spread over several hundred pages of material and are not concisely outlined in one place. Furthermore, the OSN did not have policies as to which school district staff should attend which sessions, as well as which specific trainings outside management firm representatives could attend as the official representative of the school district, if any.

WHY DOES THE PROBLEM MATTER?

If there are deficiencies in the delivery of training and technical assistance, the OSN cannot ensure that school district employees are operating the School Meal Program in a competent manner that is compliant with federal and state requirements. The consequences of non-compliance can include incorrect eligibility determinations, the provision of food that does not meet nutritional guidelines, and inaccurate accounting for public funds, among other things.

School district staff members were unsure of what training was mandatory rather than optional and may have missed valuable information. As a result, some school district staff failed to attend required training. The OSN's lack of clarity and lack of options regarding training for school districts that use an outside management firm has also resulted in some school districts incurring additional cost for training sessions.

In addition, without online training with proper controls, school district staff are able to provide evidence of course completion without having adequately reviewed the material. This could lead to continued errors or noncompliance in School Meal Program management, if staff lack the knowledge to perform their job duties because they are not receiving appropriate training material or information needed to do so.

Finally, employees of smaller school districts often serve in multiple capacities and consequently have less time to devote to training focused solely on student nutrition, so they may skip valuable training sessions that require extensive travel. Some school district employees incur their own travel costs for non-local training; in some cases, districts may not require employees to attend training because the district cannot afford to pay for the travel costs from its funds.

CFDA NOS. 10.553, 10.555; CHILDHOOD NUTRITION CLUSTER.
COMPLIANCE REQUIREMENT: SUBRECIPIENT MONITORING.
CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION 2014-030

The Office of School Nutrition should increase and enhance its delivery of training and technical assistance to school districts related to the School Meal Program by:

A Regularly disseminating to school districts a detailed outline of all training available, noting whether training is required or optional for each position within the school district's School Meal Program, and also indicating the frequency with which school district staff must take or retake required trainings.

B Reviewing and revising, as warranted, its internal policy regarding training attendance by staff employed by outside firms that manage districts' School Meal Programs. Finalized policies should be communicated to school district staff.

C Providing school districts with focused and timely guidance, to include a specific emphasis on which new U.S. Department of Agriculture regulations/memos apply to them, how the new guidance should be interpreted and applied, and how the new guidance should be applied in comparison to existing or forthcoming Colorado regulations in the same area.

D Expanding the training opportunities it makes available regionally and online, which has proven successful in other states. All online training should have sufficient controls to ensure that the participants properly review the course materials before taking the course exam.

RESPONSE

OFFICE OF SCHOOL NUTRITION

A AGREE. IMPLEMENTATION DATE: APRIL 2014.

The Office of School Nutrition (OSN) is in the process of obtaining a

training registration module within the child nutrition claims system. This module will describe all training offerings, list attendance requirements, allow district staff to register for classes, and allow the OSN to track attendance of school district staff.

B AGREE. IMPLEMENTATION DATE: MARCH 2014.

The OSN will review its policy on required trainings and attendance by non-district personnel. Historically, it has been the OSN's policy that a district staff member attends mandatory trainings given that districts are ultimately responsible for compliance with school nutrition program laws, rules, and regulations. As such, the OSN felt it important that district personnel are aware of the compliance requirements, even in districts using a food service management company. The OSN will ensure the decision related to this policy is communicated to school districts. Regardless of the finalized policy, the OSN will increase efforts to ensure that personnel from food service management companies are aware of and feel welcome to attend OSN trainings.

C AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

The OSN began issuing weekly updates to a variety of school nutrition personnel within districts in May 2012 to ensure food service program staff members are provided timely information on news, events, and guidance on federal and state requirements in a predictable, consistent manner. In addition, the OSN provides targeted trainings and communications on specific topics as needed. The OSN recently developed a Standard Operating Procedure on implementation of new USDA regulations and memorandum to ensure future communications are specific on how the regulations apply to the districts and provide details on where additional information is located.

D AGREE. IMPLEMENTATION DATE: AUGUST 2014.

The OSN is in the process of expanding its training offerings, including school year-specific training for the various program areas. The OSN will also be hosting additional webinars in the future to further facilitate timely, cost-effective dissemination of information to

districts. Additionally, the OSN will review the online training offerings and associated deployment options. Currently, the OSN generally allows participants to self-pace their learning through online courses and to review quiz results to supplement and reinforce the learning process. Further, questions and answers on quizzes are randomized to ensure that participants must know the proper answer and are not able to use a prior quiz as an answer key. The OSN will reevaluate these online training options to ensure appropriate controls are in place to facilitate the learning process.

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

The Department of Health Care Policy and Financing (Department) is the state agency responsible for developing financing plans and policy for publicly funded health care programs. The principal programs the Department administers are the Medicaid program, which provides health services to eligible needy persons, and the federal Children's Health Insurance Program, which is known in Colorado as the Children's Basic Health Plan (CBHP). CBHP furnishes subsidized health insurance for low-income children aged 18 years or younger who are not eligible for Medicaid. CBHP also subsidizes health insurance for low-income prenatal women who are not eligible for Medicaid. The Department is responsible for ensuring that all expenditures under the Medicaid and CBHP programs are appropriate and that the State complies with federal and state program requirements. Please refer to the Department of Health Care Policy and Financing chapter within SECTION II: FINANCIAL STATEMENT FINDINGS.

The Department is responsible for ensuring that all expenditures under the Medicaid and CBHP programs are appropriate, and that the State complies with federal and state program requirements. In Colorado, the responsibility for determining recipient eligibility for Medicaid and CBHP program benefits is shared between local, county, and designated Medical Assistance (MA) eligibility sites and the State. For the Medicaid and CBHP programs, individuals and families apply for benefits at their local county departments of human/social services or at designated MA sites. The eligibility sites are responsible for administering the benefits application process, entering the required data for eligibility determination into the Colorado Benefits Management System (CBMS), and approving the eligibility

determinations. The Department is responsible for supervising and monitoring the eligibility sites' administration of the Medicaid and CBHP programs. The Department is also responsible for ensuring that only eligible providers receive reimbursement for their costs of providing allowable services on behalf of eligible individuals.

As part of our Fiscal Year 2014 audit, we tested the Department's compliance with federal grant requirements for the following two programs:

- Medicaid
- Children's Basic Health Plan

In Fiscal Year 2014, the Department expended approximately $6 billion on Medicaid services (CFDA No. 93.778), of which $3.3 billion was federal funds and $2.7 billion was state and other funding. Total federal expenditures for the Medicaid program included approximately $45.2 million from American Recovery and Reinvestment Act funds. For the CBHP program (CFDA No. 93.767), the Department paid about $265.6 million to providers on behalf of eligible clients, of which $195.7 million was federal funds and $69.9 million was state and other funding.

Between Fiscal Years 2013 and 2014, as shown in the following table, the Department's average monthly caseload for Medicaid increased by almost 26 percent and CBHP decreased by nearly 21 percent:

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING
AVERAGE MONTHLY CASELOAD
FISCAL YEARS 2012 THROUGH 2014

Fiscal Year	Average Medicaid Monthly Caseload	Average CBHP Monthly Caseload
2012	619,963	76,330
2013	682,995	79,447
2014	860,957	62,505

SOURCE: Department of Health Care Policy and Financing Fiscal Year 2015-16 Budget Request, dated November 1, 2014.

The results of our Fiscal Year 2014 audit identified errors resulting in recommendations for both the Medicaid and CBHP programs. We identified four significant deficiencies related to federal awards. The errors identified and audit recommendations for these programs are described in this chapter.

During Fiscal Year 2014, numerous provisions of the Affordable Care Act (ACA) were implemented, such as new income provisions and expanded coverage for select populations. Passed by Congress in 2010, ACA mandated comprehensive reforms to existing policies that had expansive impacts for individuals receiving medical assistance through the Medicaid and CBHP programs. Additionally, Colorado elected to further expand Medicaid coverage to eligible individuals, in accordance with ACA and effective on January 1, 2014. With these regulatory changes, additional Coloradans were now eligible to receive coverage through either the Medicaid or CBHP programs.

The implementation of standardized income provisions under ACA, precipitated changes in federal audit guidance, outlined in the Office of Management and Budget's (OMB) *Circular A-133, 2014 Compliance Supplement*. The federal Centers for Medicare & Medicaid Services (CMS), instituted a pilot project, in which CMS would work directly with the states to review eligibility under the new standardized income provisions. For both Medicaid and CBHP, these provisions were implemented on October 1, 2013.

For Medicaid certain eligible populations, such as those receiving nursing facility care, were not subject to the new income provisions, and federal audit guidance required we continue to test eligibility determinations for these populations. Therefore for Fiscal Year 2014, we reviewed a sample of payments made by the Department on behalf of all Medicaid eligible participants from July 1, 2013 through September 30, 2013, and sample payments made on behalf of those populations not subject to the new income provisions for the entire fiscal year, July 1, 2013 through June 30, 2014. For CBHP and based on federal audit guidance, our sample testing of payments made by the

Department on behalf of CBHP eligible participants was selected from the July 1, 2013 through September 30, 2013 population.

Overall, for the Fiscal Year 2014 audit, we have classified internal control recommendations made to the Department as significant deficiencies for both programs. During our Fiscal Year 2014 eligibility sample testing, we identified known questioned costs for the Medicaid program totaling, $419,409 and CBHP program totaling, $9,124.

CONTROLS OVER THE CHILDREN'S BASIC HEALTH PLAN PROGRAM ELIGIBILITY DETERMINATIONS

The Department and counties share responsibility for ensuring that only eligible recipients receive public assistance benefits under Children's Basic Health Plan (CBHP). Individuals and families apply for CBHP eligibility at their local county department of human/social services and at Medical Assistance (MA) sites. At the counties and MA sites, caseworkers collect required documentation and enter applicant data into the Colorado Benefits Management System (CBMS); caseworkers use these data to determine applicants' eligibility for program benefits. The eligibility data in CBMS feed into the Medicaid Management Information System (MMIS), which pays providers for the services that beneficiaries receive.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to test the Department's internal controls over all aspects of the eligibility determination process for CBHP as well as to determine whether the Department complied with applicable federal and state requirements for CBHP during Fiscal Year 2014.

Additionally, we reviewed the Department's progress in implementing our Fiscal Year 2013 audit recommendation to ensure CBHP eligibility determinations were accurate. Specifically, as a result of our Fiscal Year 2013 audit, we recommended at that time that the Department continue to work with the counties and MA sites to ensure the accuracy of eligibility determinations and redeterminations for CBHP.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

During our Fiscal Year 2014 audit, we reviewed the Department's internal controls, including CBMS system controls, and tested a random sample of 40 CBHP cases associated with medical payments approved between July 1, 2013, and September 30, 2013. We also reviewed the case files and CBMS data fields related to eligibility determination and redetermination associated with these cases. Our review sought to determine whether the Department ensured that county and MA site caseworkers obtained and maintained in the case files the required documents supporting eligibility determinations, determined eligibility in a timely manner for new applications, and correctly entered eligibility data into CBMS for the cases sampled. We measured the results of our audit work against the following:

- Federal regulations (Case Documentation, 42 C.F.R., pt. 435.913) require the Department to obtain and maintain documentation to support a beneficiary's CBHP eligibility determination.

- Federal and State regulations (42 C.F.R., pt. 435.407) and (CCR 8.100.3.H) require the Department to obtain proof of citizenship (e.g., birth certificate) and proof of identity (e.g., driver's license).

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

Our sample testing identified missing and incomplete case file documentation for seven of the 40 sampled cases (18 percent), which indicates the Department has not fully implemented our prior year audit recommendation. Specifically, the Department was unable to provide one CBHP case file selected for testing. In addition, six case files were missing required case file documentation, such as proof of citizenship or proof of identity. These errors resulted in a total of $9,124[1] in known questioned costs for CBHP.

WHY DID THE PROBLEM OCCUR?

While the Department continues to work to fully implement our prior year audit recommendations related to ensuring compliance with CBHP eligibility case file requirements, it reports that it continues to face challenges presented by ACA which has caused a huge increase in applicants and enrollments. Additionally, Department staff reported that there are over 400 eligibility sites that receive and/or process medical applications statewide. Staff further stated the loss of documents were due to the transferring of documents within eligibility sites and from one eligibility site to another and ongoing business improvements.

WHY DOES THIS PROBLEM MATTER?

Without the required case file documentation, the counties, MA sites, and ultimately the State cannot substantiate that eligibility determinations and redeterminations for CBHP are accurate, which can result in CBHP benefits being paid on behalf of ineligible individuals. Further, the federal government can disallow federal matching funds from paying for program expenditures that do not

adhere to regulations, and the State would be required to bear the cost of these errors.

CFDA NO. 93.767; CHILDREN'S HEALTH INSURANCE PROGRAM.
COMPLIANCE REQUIREMENTS: ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES, ELIGIBILITY.
CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

[1]Total questioned costs include an estimated federal portion of $5,931 and $3,193 state portion.

RECOMMENDATION 2014-031

The Department of Health Care Policy and Financing (Department) should continue to work with the counties and Medical Assistance (MA) sites to ensure that caseworkers maintain the required case file documentation supporting eligibility determinations and redeterminations for individuals who receive public assistance benefits under the Children's Basic Health Plan.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

AGREE. IMPLEMENTATION DATE: MEQIP AND CEPIC - IMPLEMENTED AND ONGOING. TRAINING - JUNE 2015.

The Department agrees with this recommendation. In a process that requires manual and human intervention, errors will always exist. Accuracy rates of 100 percent are difficult to achieve when there are over 400 eligibility sites statewide that receive and/or process medical applications. The Department has implemented numerous processes to improve accuracy.

Through a process already established by the Department, the Medical Eligibility Quality Improvement Process (MEQIP), the Department will continue to monitor quarterly reports provided by its eligibility sites that perform a majority of the eligibility processing (64 counties and 10 MA Sites). Missing case file documentation is one of the eligibility components that sites must conduct in their quality assurance reviews and report the data to the Department. Based on the data provided, the Department will identify which site(s) need additional assistance such as training and/or technical assistance and reach out to them.

In addition, through a process already established by the Department, the Colorado Eligibility Process Improvement Collaborative (CEPIC), the Department will continue to work with its eligibility sites on business process improvements focusing on missing case file documentation.

Further, the Department will continue to work with our trainers at the Staff Development Center, to incorporate the importance of maintaining case file documentation in its statewide trainings to eligibility sites.

MEDICAID CONTROLS OVER ELIGIBILITY DETERMINATIONS

As previously mentioned, the Department, counties, and MA Sites share responsibility for ensuring that only eligible recipients receive public assistance benefits under Medicaid. Individuals and families apply for Medicaid eligibility at their local county departments of human/social services and at Medical Assistance (MA) sites. At the counties and MA sites, caseworkers collect required documentation and enter applicant data into the CBMS; caseworkers use this data to determine applicants' eligibility for program benefits. The eligibility data in CBMS feed into the Medicaid Management Information System (MMIS), which pays providers for the services that beneficiaries receive.

A variety of different medical programs within Medicaid exist to help provide services needed by the public. For example, the Home and Community Based Service (HCBS) waiver programs allow individuals to remain in their own home, or live in a community setting, while receiving medical care. Waiver programs are approved by CMS and allow states to offer additional medical services to qualified participants which are reimbursed by federal funds. Once the waiver program is approved by CMS, the Department is required to maintain additional documentation supporting the applicant's eligibility and level of care needs.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to test the Department's internal controls over all aspects of the eligibility determination process for

Medicaid as well as to determine compliance with applicable federal and state requirements.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

During our Fiscal Year 2014 audit, we reviewed the Department's internal controls, including CBMS system controls, and tested a random sample of 66 Medicaid cases associated with medical payments approved between July 1, 2013, and June 30, 2014. We also reviewed the case files and CBMS data fields related to eligibility determination/redetermination as well as any additional information that is required for individuals receiving HCBS services. Our review sought to determine whether the Department ensured that county and MA site caseworkers obtained and maintained in the case files the required documents supporting eligibility determinations/redeterminations, performed timely level of care determinations for HCBS clients, correctly entered eligibility data into CBMS and determined eligibility in a timely manner. We measured the results of our audit work against the following:

- Federal regulations (Case Documentation, 42 C.F.R., pt. 435.913) require the Department to obtain and maintain documentation to support a beneficiary's Medicaid eligibility determination.

- Federal regulations (Evaluation of Need, 42 C.F.R., pt. 441.352) require the Department to perform an initial level of care evaluation (and periodic reevaluations) to ensure there is reasonable indication that the individual receiving services qualifies under the aspects of the specific HCBS waiver program, as applicable.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

The Department could not provide documentation necessary to support eligibility determinations for seven of 66 case files (11 percent). Specifically, we found:

- Two case files were missing required case file documentation, such as proof of citizenship or proof of identity.
- In five instances, the Department did not provide documentation of the individual's required annual redetermination medical service needs for the HCBS waiver programs.

These errors resulted in a total of $419,409[1] known questioned costs for Medicaid.

WHY DID THE PROBLEM OCCUR?

Department staff reported that there are over 400 eligibility sites that receive and/or process medical applications statewide. Staff further stated the loss of the case file was due to the transferring of documents within eligibility sites and from one eligibility site to another and ongoing business improvements.

WHY DOES THIS PROBLEM MATTER?

Without the required case file documentation, the counties, MA sites, and ultimately the State cannot substantiate that eligibility determinations and redeterminations for Medicaid are accurate, which can result in benefits being paid on behalf of ineligible individuals. The federal government can disallow federal matching funds for program expenditures or discontinue approved HCBS waiver programs that do not adhere to regulations, and the State would be required to bear the cost of these errors.

CFDA NOS. 93.775, 93.777, 93.778; MEDICAID CLUSTER.

COMPLIANCE REQUIREMENTS: ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES, ELIGIBILITY.
CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

[1]Total questioned costs include an estimated federal portion of $209,704 and $209,705 state portion.

RECOMMENDATION 2014-032

The Department of Health Care Policy and Financing (Department) should continue to work with the counties and Medical Assistance (MA) sites to ensure that caseworkers maintain the required case file documentation supporting eligibility determinations and redeterminations for individuals who receive public assistance benefits under the Medicaid program, including those receiving services under a Home and Community Based Service waiver program.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

AGREE. IMPLEMENTATION DATE: MEQIP AND CEPIC - IMPLEMENTED AND ONGOING. TRAINING - JUNE 2015.

The Department agrees with this recommendation. In a process that requires manual and human intervention, errors will always exist. Accuracy rates of 100 percent are difficult to achieve when there are over 400 eligibility sites statewide that receive and/or process medical applications. The Department has implemented numerous processes to improve accuracy.

Through a process already established by the Department, the Medical Eligibility Quality Improvement Process (MEQIP), the Department will continue to monitor quarterly reports provided by its eligibility sites that perform a majority of the eligibility processing (64 counties and 10 MA Sites). Missing case file documentation is one of the eligibility components that sites must conduct in their quality assurance reviews and report the data to the Department. Based on the data provided, the Department will identify which site(s) need additional assistance such as training and/or technical assistance and reach out to them.

In addition, through a process already established by the Department, the Colorado Eligibility Process Improvement Collaborative (CEPIC), the Department will continue to work with its eligibility sites on business process improvements focusing on missing case file documentation.

Further, the Department will continue to work with our trainers at the Staff Development Center, to incorporate the importance of maintaining case file documentation in its statewide trainings to eligibility sites.

FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT REPORTING FOR THE MEDICAID AND CHILDREN'S BASIC HEALTH PLAN PROGRAMS

The Federal Funding Accountability and Transparency Act (Transparency Act) was created to empower Americans with the ability to hold the government accountable for each spending decision and, as a result, to reduce wasteful spending by the government. The Transparency Act requires that the federal government make information on federal awards available to the public via a single, searchable website (www.USASpending.gov). Primary grant recipients, such as the Department, are required to report information about subgrants given to other governments or to non-profit organizations.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to determine whether the Department had adequate internal controls in place over, and complied with, Transparency Act reporting requirements for the Medicaid and CBHP programs during Fiscal Year 2014.

Additionally, we reviewed the Department's progress in implementing our Fiscal Year 2013 audit recommendation to develop and implement policies and procedures to prepare and submit the federally-required Transparency Act reports. The Department partially agreed with the recommendation at that time, and stated that it was not in agreement with the federal Centers for Medicare & Medicaid Services (CMS) regarding whether Medicaid and CBHP are subject to the Transparency Act reporting requirement. The Department stated that it would seek an informal opinion from the Attorney General's Office and, if applicable, develop and implement a process to comply with the requirements.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

To assess the Department's internal controls over, and compliance with, federal requirements, we inquired if the Department developed and implemented policies and procedures to prepare and submit Transparency Act reports for Fiscal Year 2014.

In accordance with federal regulations (Reporting Subaward and Executive Compensation Information, 2 C.F.R, pt. 170), a primary grant recipient is required to report information about each subgrant equal to or greater than $25,000 in federal funds that it awards by the end of the month following the month in which the award was made. While some programs are exempt from these requirements, CMS has provided guidance to the Department that it is required to submit the reports for Medicaid and CBHP.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

The Department did not submit any Transparency Act reports for the $18.4 million in Medicaid subawards or $145,000 in CBHP subawards it made during Fiscal Year 2014 that fulfilled the criteria for Transparency Act reporting.

WHY DID THE PROBLEM OCCUR?

According to Department staff, the time demands of implementing the Affordable Care Act and the State's new accounting system prevented the Department from pursuing the resolution of this matter with the Attorney General's Office and/or CMS during Fiscal Year 2014.

WHY DOES THIS PROBLEM MATTER?

The goals of the Transparency Act can only be achieved if the Department submits required reports for its federal awards. In addition, the Department is not in compliance with the federal Transparency Act reporting requirements and, therefore, risks federal sanctions.

CFDA NO. 93.767; CHILDREN'S HEALTH INSURANCE PROGRAM.
CFDA NOS. 93.775, 93.777, 93.778; MEDICAID CLUSTER.
COMPLIANCE REQUIREMENT: REPORTING.
CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION 2014-033

The Department of Health Care Policy and Financing (Department) should develop and implement a process to ensure it complies with the Federal Funding Accountability and Transparency Act's reporting requirements for the Medicaid and Children's Basic Health Plan programs.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

PARTIALLY AGREE. IMPLEMENTATION DATE: JUNE 2015.

The Department supports transparency and the goal of the Federal Funding Accountability and Transparency Act (Transparency Act) but is not in agreement with its federal fiscal agent, the Centers for Medicare & Medicaid Services (CMS), on the applicability of the Transparency Act to the Medicaid and Children's Basic Health Plan (CBHP) programs.

The Transparency Act required subaward reporting by the prime recipient (Department) for all "new" federal awards assigned a new Federal Award Identification Number (FAIN) after October 1, 2010. The Department believes that the Medicaid and CBHP federal awards are not "new" awards but continuously funded federal programs. Because the Department has received conflicting direction from CMS regarding the applicability of the Transparency Act to Medicaid and CBHP, the Department has sought an informal opinion from the Attorney General's Office. The Department has contacted the Attorney General's Office and has provided them with all relevant federal guidance so a determination can be made as to whether the Transparency Act applies to Medicaid and CBHP. If it is determined that the Transparency Act is applicable to Medicaid and CBHP, the

Department will develop and implement a process to ensure compliance with the Transparency Act's reporting requirements.

AUDITOR'S ADDENDUM

Based on the guidance CMS provided to the Department, the Department is required to submit reports to Medicaid and CBHP.

PERSONNEL COSTS FOR FEDERAL GRANT PROGRAMS

The federal Office of Management and Budget's *Circular A-87*, *Cost Principles for State, Local, and Indian Tribal Governments* (*Circular A-87*) establishes principles and standards for determining state, local, and Indian Tribal government costs, as applicable, for federal awards including grants, cost reimbursement contracts, and other agreements. The Department is required to meet the criteria established by *Circular A-87* when determining the Department's federally-reimbursable costs, including personnel costs, for the federal programs it administers. The criteria for employees who work solely on one federal program are different than the criteria for employees who work on more than one program. To simplify the process, the Department reassigned staff who had previously worked on more than one program to work solely on one program starting in Fiscal Year 2013.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purposes of the audit work were to assess the Department's internal controls over personnel costs associated with its administration of federal grants and to determine whether it complied with the federal requirements for payroll expenditures specified by *Circular A-87* during Fiscal Year 2014.

Additionally, we reviewed the Department's progress in implementing our Fiscal Year 2013 audit recommendation to develop procedures related to this area and to comply with the related federal requirements. As a result of our Fiscal Year 2013 audit, we recommended that the Department develop and implement procedures to ensure that personnel costs charged to federal grant programs are

supported with adequate documentation. Specifically, these procedures should include requirements to maintain certifications for employees who work on federal grant programs. This recommendation has been outstanding since our Fiscal Year 2012 audit.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

We inquired whether the Department had procedures in place to require the maintenance of adequate support for personnel costs charged to federal grants during Fiscal Year 2014 for the two largest federal programs it administers: Medicaid Cluster (CFDA Nos. 93.775, 93.777, and 93.778) and Children's Basic Health Plan (CFDA No. 93.767).

For employees who are expected to work solely on a single federal grant program, *Circular A-87* requires that charges for those employees' salaries and wages should be supported by at least semiannual certifications signed by each of those employees. The certifications should state that the employees worked solely on that program for the period covered by the certification. If the employee actually worked on more than one federal program during the period, the Department must allocate the associated payroll costs to each of the affected programs.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We found that the Department did not require its employees who worked solely on either Medicaid or CBHP during Fiscal Year 2014 to sign certifications of actual time spent on each of the programs during Fiscal Year 2014.

We did not note questioned costs for the employees who failed to complete semiannual certifications during the year. Since the

employees who were previously assigned to more than one program are now assigned to only one program, it is likely that each employee only worked on that grant program.

WHY DID THE PROBLEM OCCUR?

The Department does not have procedures in place to ensure that federally required certifications are maintained to support personnel costs charged to federal grant programs. According to the Department staff, the time demands of implementing the Affordable Care Act and the State's new accounting system that was implemented at the beginning of Fiscal Year 2015 prevented the Department from developing and implementing certification procedures during Fiscal Year 2014.

WHY DOES THIS PROBLEM MATTER?

Lack of adequate internal controls over the charging of personnel costs to federal grants increases the risk that the Department is not in compliance with federal grant requirements, which could result in potential federal sanctions.

CFDA NO. 93.767; CHILDREN'S HEALTH INSURANCE PROGRAM.
CFDA NOS. 93.775, 93.777, 93.778; MEDICAID CLUSTER.
COMPLIANCE REQUIREMENT: ALLOWABLE COSTS/COST PRINCIPLES.
CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION 2014-034

The Department of Health Care Policy and Financing (Department) should develop and implement procedures to ensure that personnel costs charged to federal grant programs are supported with the federally required semi-annual certifications.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

AGREE. IMPLEMENTATION DATE: JUNE 2015.

The Department has coordinated with its federal partner, the Centers for Medicare & Medicaid Services (CMS), and is reviewing the new OMB Super Circular which consolidated and updated numerous circulars, including A-87, to ensure this audit recommendation is implemented in compliance with federal requirements. If a semi-annual certification is still required by the OMB Super Circular, then the Department will develop a certification form and procedures so a certification for all federal programs can be completed by Department staff.

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

The following recommendations relating to deficiencies in internal control classified as a SIGNIFICANT DEFICIENCY or a MATERIAL WEAKNESS were communicated to the Department in the previous year and have not been remediated as of June 30, 2014, because the implementation dates are in a subsequent fiscal year. These recommendations can be found in the original report and SECTION IV: PRIOR RECOMMENDATIONS of this report.

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING
PRIOR RECOMMENDATIONS
SIGNIFICANT DEFICIENCIES/MATERIAL WEAKNESS
NOT REMEDIATED BY THE DEPARTMENT
AS OF JUNE 30, 2014

CURRENT REC. NO.	PRIOR SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION/ CLASSIFICATION	IMPLEMENTATION DATE PROVIDED BY THE DEPARTMENT
2014-035	2013-24	Monitoring of Health and Safety Surveys and Certifications SIGNIFICANT DEFICIENCY	OCTOBER 2014
2014-036	2013-25	Medical Claims Processing SIGNIFICANT DEFICIENCY	DECEMBER 2014
2014-037	2013-28	Medicaid Management Information System SIGNIFICANT DEFICIENCY	DECEMBER 2014
2014-038	2013-31 and 2012-27	Controls Over Provider Eligibility SIGNIFICANT DEFICIENCY	A [1] B MARCH 2016 C MARCH 2016
2014-039	2013-34 and 2012-36 and 2011-29	Provider Eligibility MATERIAL WEAKNESS	MARCH 2016

SOURCE: Office of the State Auditor's recommendation database.
[1] This part of the recommendation has been implemented, partially implemented, or is no longer applicable. SEE SECTION IV: PRIOR RECOMMENDATIONS of this report.

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

DEPARTMENT OF HIGHER EDUCATION

The Department of Higher Education was established under Section 24-1-114, C.R.S., and includes all public higher education institutions in the State. It also includes the Auraria Higher Education Center, the Colorado Commission on Higher Education, the Colorado Student Loan Program, College Assist, CollegeInvest, History Colorado, and the Division of Private Occupational Schools.

State public institutions of higher education are governed by 10 different boards. The governing boards and the schools they oversee are as follows:

- BOARD OF REGENTS OF THE UNIVERSITY OF COLORADO
  University of Colorado Boulder
  University of Colorado Denver–Anschutz Medical Campus
  University of Colorado–Colorado Springs

- BOARD OF GOVERNORS OF THE COLORADO STATE UNIVERSITY SYSTEM
  Colorado State University
  Colorado State University–Pueblo
  Colorado State University–Global Campus

- TRUSTEES OF THE UNIVERSITY OF NORTHERN COLORADO
  University of Northern Colorado

- TRUSTEES OF THE COLORADO SCHOOL OF MINES
  Colorado School of Mines

- STATE BOARD FOR COMMUNITY COLLEGES AND OCCUPATIONAL EDUCATION
  13 community colleges

- TRUSTEES OF ADAMS STATE UNIVERSITY
  Adams State Universiity

- TRUSTEES OF FORT LEWIS COLLEGE
  Fort Lewis College

- TRUSTEES OF COLORADO MESA UNIVERSITY
  Colorado Mesa University

- TRUSTEES OF METROPOLITAN STATE UNIVERSITY OF DENVER
  Metropolitan State University of Denver

- TRUSTEES OF WESTERN STATE COLORADO UNIVERSITY
  Western State Colorado University

COLORADO STATE UNIVERSITY SYSTEM

ORGANIZATION AND ADMINISTRATION

The institutions that compose the Colorado State University System (System) are established in Title 23, Colorado Revised Statutes. The Board of Governors (Board) has control and supervision of three distinct institutions: Colorado State University (a land-grant university located in Fort Collins), Colorado State University–Pueblo (a regional, comprehensive university) and Colorado State University–Global Campus (an online university).

The 15-member Board consists of:

- Nine voting members appointed by the Governor and confirmed by the Senate for 4-year terms.
- Six advisory members representing the student bodies and the faculty councils for each of the three institutions, elected for 1-year terms.

The Board administers the State Board of Agriculture Fund located in the State Treasury. The Board is authorized to set tuition, pay expenses, and hire officials. The chief academic and administrative officers are the Chancellor of the Colorado State University System and the President of each institution.

COLORADO STATE UNIVERSITY

In 1870, the Territorial Council and House of Representatives of the Territory of Colorado created the Agricultural College of Colorado (College). When the Territory became a state in 1876, the College was placed under the governance of the State Board of Agriculture.

The College began admitting its first students in 1879. It was also designated that year as Colorado's land-grant college and recipient of federal endowment support under the Morrill Act of 1862. Subsequent federal legislation led to the establishment of the Agricultural Experiment Station and the Extension Service of the College.

State legislation also made the College responsible for the Colorado State Forest Service. Following several name changes, the College became Colorado State University in 1957.

COLORADO STATE UNIVERSITY–PUEBLO

Colorado State University–Pueblo (CSU-Pueblo or CSU-P) was incorporated in 1935 as Southern Colorado Junior College. One year later, local citizens decided to support the institution with county taxes. They organized the Pueblo Junior College District and the school was renamed Pueblo Junior College. In 1951, Pueblo Junior College became the first accredited junior college in Colorado. In 1963, Colorado's General Assembly enacted legislation changing Pueblo Junior College to a 4-year institution—Southern Colorado State College—to be governed by the board of trustees of state colleges. By then, four new buildings had been erected on the new

campus north of Pueblo's Belmont residential district. On July 1, 1975, the State Legislature granted the institution university status. Three years later, the Colorado State Board of Agriculture assumed governance of the University of Southern Colorado. In July 2003, the university was renamed to Colorado State University–Pueblo.

Colorado State University–Pueblo is accredited at the bachelor's and master's levels. CSU-Pueblo is a regional, comprehensive university, with moderately selective admissions standards displaying excellence in teaching and learning. CSU-Pueblo emphasizes professional, career-oriented, and applied programs at the undergraduate and graduate levels while maintaining strong programs in the liberal arts and sciences. CSU-Pueblo has received the federal government's designation as a Hispanic Serving Institution granted to universities with at least 25 percent of the student population of Hispanic descent.

The following comments were prepared by the public accounting firm of BKD, LLP, which performed the Fiscal Year 2014 audit work at the Colorado State University.

ENROLLMENT REPORTING (STUDENT FINANCIAL AID CLUSTER)

Federal regulations mandate that when a student receives Federal student financial aid and subsequently changes enrollment status, the school must report the enrollment change to the National Student Loan Data System (NSLDS). Specifically, enrollment reporting assists the federal government in management of the Pell and Direct Loan programs, which are programs within the Student Financial Aid Cluster. In addition, the NSLDS assists lenders in the determination of whether a student, whose enrollment status changed subsequent to a Direct Loan disbursement and who received Direct Loan program

loans, should be moved into loan repayment status or if they are eligible for an in-school deferment. During Fiscal Year 2014, CSU-P issued approximately $34 million Student Financial Aid during the year, which included approximately $30 million of Pell and Direct Loan funding.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

We performed procedures required by the federal Office of Management and Budget *Circular A-133* and the related 2014 Compliance Supplement for the Student Financial Aid Cluster. Specifically, we performed testing related to special tests and provisions compliance requirements to determine whether CSU-P complied with enrollment reporting requirements regarding student attendance status changes.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

We reviewed a sample of 25 out of 351 CSU-P students awarded Pell and Direct Loans during Fiscal Year 2014 who were reported to NSLDS for compliance with enrollment reporting requirements. Under the Pell grant and Direct Loan program requirements, 34 CFR 690.83(b)(2) and 34 CFR 685.309, a school must report within 30 days whenever enrollment changes for students, unless a roster will be submitted within 60 days to the NSLDS, or directly to a guaranty agency. Changes in enrollment status which must be reported to, and received by, NSLDS include (a) withdrawal, (b) graduation, (c) a student who has ceased to be enrolled on at least a half-time basis, and/or (d) a student who has been accepted for enrollment but never attended. Results were measured against the 60-day criteria as CSU-P transmits rosters for its graduating students. Colleges and universities either have an automated or manual process that determines student enrollment changes. Currently, CSU-P manually determines a student's graduate status before officially reporting the status change to NSLDS.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We determined that CSU-P did not report status changes timely to NSLDS for 14 of the 25 students (56 percent) tested. The scheduled enrollment reporting roster files were not transmitted to the National Student Clearinghouse, the third-party system, in order to ensure timely receipt, within 60 days of status change, by NSLDS. Additionally, it was discovered during the audit process that once students were determined to have officially graduated, the dates submitted to NSLDS through the third-party system, were back-dated to the term graduation date, which created the delay in reporting for the 14 exceptions noted. The exceptions consisted of students with December and May graduation dates whose enrollment status was submitted 28 to 43 days beyond the 60-day due date.

WHY DID THE PROBLEM OCCUR?

CSU-P does not have adequate controls in place to ensure that student enrollment data is reported to NSLDS timely, as required. According to CSU-P staff, the roster submission to NSLDS is sometimes delayed because they use a manual process to determine if a student met the graduate degree requirements, which sometimes takes up to 2 months after the official graduation date to determine. In addition, CSU-P staff reported that they did not understand the required deadlines for receipt of enrollment status changes by the NSLDS.

WHY DOES THIS PROBLEM MATTER?

Enrollment reporting assists lenders in the determination of whether a borrower should be moved into loan repayment status or if they are eligible for an in-school deferment. Thus, if CSU-P fails to meet the required reporting timelines or submits inaccurate information to NSLDS, the borrowers' repayment responsibilities may be reported incorrectly resulting in either a lack of timely repayments by the

borrower or the student being inappropriately moved into loan repayment status.

CSU-P also risks federal disallowances due to its non-compliance with the student enrollment reporting requirements for the federal Student Financial Aid grant requirements. Under OMB *Circular A-133*, regardless if a school uses a third-party processor, such as the National Student Clearinghouse, responsibility ultimately lies with the school to meet required submission deadlines.

CFDA NO. 84.063, FEDERAL PELL GRANT PROGRAM.
CFDA NO. 84.268, FEDERAL DIRECT STUDENT LOANS.
COMPLIANCE REQUIREMENT: SPECIAL TESTS AND PROVISIONS.
CLASSIFICATION OF FINDING: MATERIAL WEAKNESS.

RECOMMENDATION 2014-040

Colorado State University–Pueblo should ensure that it complies with federal Student Financial Aid program enrollment reporting requirements by:

A Implementing a supervisory review over the enrollment reporting process, including roster submission, to help ensure timely filing.

B Requiring that all Student Financial Aid staff attend Student Financial Aid training regarding the submission process in order to ensure reporting requirements, including due dates, are adequately communicated and clarified.

RESPONSE

COLORADO STATE UNIVERSITY – PUEBLO

A AGREE. IMPLEMENTATION DATE: MAY 2015.

The Financial Aid Office will conduct a supervisory review each semester of the National Student Clearinghouse enrollment reporting process (including dates) to ensure compliance with federal reporting standards. Supervisory reviews will begin in December 2014.

Colorado State University–Pueblo will implement a mandatory electronic degree audit system to automate the graduation process. This change will dramatically decrease the amount of time it takes the Registrar's Office to critically review potential graduate files and will ensure compliance with Federal Aid reporting guidelines. Colorado State University–Pueblo will also change our timelines for reporting to the National Student Clearinghouse. At the time this audit was completed, we reported graduates to the National Student Clearinghouse after all potential graduate files had been reviewed.

Starting with our December 2014 graduates, we will submit reports to the National Student Clearinghouse every 1-2 weeks while we are graduating students to ensure timely reporting.

B AGREE. IMPLEMENTATION DATE: MAY 2015.

The Financial Aid Office has developed training for its staff regarding the federal reporting requirements and the university's processes to ensure compliance. Training sessions will be conducted annually, at a minimum, but more frequently if necessary. Training sessions will begin in December 2014.

COMPLIANCE WITH THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT

Recipients (i.e. direct recipient), such as Colorado State University System (System), of grants or cooperative agreements who make first-tier subawards to other entities are subject to subaward reporting requirements under the Federal Funding Accountability and Transparency Act (Transparency Act). In this case, first-tier subawards would be those awards made directly from the System (direct recipient) to other organizations (first-tier sub-recipients). During Fiscal Year 2014, the System passed-through to subrecipients approximately $15 million of Research and Development Cluster Grants funding. The Transparency Act required the OMB to maintain a single, searchable website that contains specific information on all federal spending awards, including required data fields. OMB collects this information from recipients through an electronic reporting system.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to test the System's compliance with federal Transparency Act grant requirements.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

Per 2 CFR Part 170.320, each grant, cooperative agreement, loan, or loan guarantee made by a non-federal entity is subject to the Federal Financial Assistance Transparency Act (Transparency Act). The Transparency Act requires any newly-awarded subawards, or subaward amendments of $25,000 or more, to be reported. Recipients are required to register in the Federal Subaward Reporting System (FSRS) and report subaward data through FSRS. Required reports are to be submitted by the end of the month following the award date. There are six required data fields of the report. The six required fields are:

- Subaward Date—Represents the time period (by month and year) for subawards made against the Federal Award Identification Number.
- Data Universal Numbering System (DUNS) number -The subawardee organization's nine-digit DUNS number.
- Amount of Subaward—The net dollar amount of federal funds awarded to the subawardee including modifications.
- Subaward Obligation/Action Date—Date the subaward agreement was signed.
- Date of Report Submission - Date the recipient or contractor entered the action/obligation into FSRS.
- Subaward Number—Subaward number or other identifying number assigned by the prime awardee organization to facilitate the tracking of its subawards.

We reviewed 29 of the System's subawards made during Fiscal Year 2014 to determine whether the subawards were appropriately reported through FSRS. The System has numerous controls in the initial submission of information to FSRS to help ensure that newly

awarded subaward or subaward amendments are reviewed to determine if they should be reported through FSRS. Some of these controls consist of the following:

- A system-generated report showing all new subawards is generated each month; the report is reviewed on a monthly basis by the Director of Sponsored Programs.

- New subaward files are manually reviewed by the Subaward Administrator to determine if a grant is subject to Transparency Act regulations.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

During our testwork we found that the System did not report the required subrecipient information under the Transparency Act for the Research and Development Cluster grants program for four of the 29 subawards reviewed (14 percent). We specifically noted the following:

- One subaward report that was due 1 month prior to our review had not been submitted as of the time of our audit. System staff reported the subaward after we identified the omission.

- One subaward report was submitted 10 months after the required deadline.

- Two subaward reports were submitted with incorrect dates in the Subaward Obligation/Action Date fields of the report.

WHY DID THE PROBLEM OCCUR?

The System currently lacks a review process to ensure that the Transparency Act reporting for applicable subawards was successfully

completed and that reported information was accurate and agreed to the subaward files.

WHY DOES THIS PROBLEM MATTER?

By not meeting the reporting requirements under the Transparency Act, the System is in violation of federal requirements. This problem also creates gaps in the information reported on the OMB website.

CFDA NOS. 10.310, 93.262, 93.286; RESEARCH AND DEVELOPMENT CLUSTER.
COMPLIANCE REQUIREMENT: REPORTING.
CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION 2014-041

The Colorado State University System should comply with the Federal Funding Accountability and Transparency Act (Transparency Act) by creating a review process over all Transparency Act reports prior to submission. This final review should compare reported information to the information contained in the subaward file, including Subaward Obligation/Action Date, and should be performed by a secondary employee who does not perform the initial entry into FSRS on the OMB website.

RESPONSE

COLORADO STATE UNIVERSITY

AGREE. IMPLEMENTATION DATE: NOVEMBER 2014.

The University will institute a secondary review of the Federal Subaward Reporting System (FSRS) report. The review will be conducted by the Subcontract Administrator who is not responsible for entering the information into FSRS and the Administrator will verify that the FSRS report properly reflects the information in the sub-award file.

COLORADO SCHOOL OF MINES

The Colorado School of Mines (School) was founded on February 9, 1874. The School came under state control with statehood in 1876. The first diploma was granted in 1882. The authority under which the School operates is Article 41 of Title 23, C.R.S.

The Board of Trustees is the governing body of the School and is composed of seven members appointed by the Governor, with consent of the Senate, for 4-year terms and two non-voting members, representing the faculty and students of the School, voted in by the respective constituents.

Financial support comes from student tuition and fees and from the state through a fee-for-service contract and student stipends. Funds are augmented by government and privately sponsored research, private support from alumni and support from industry and friends through the Colorado School of Mines Foundation, Incorporated (Foundation).

The primary emphasis of the Colorado School of Mines is engineering and science education and research.

The following comments were prepared by the public accounting firm of BKD, LLP, which performed the Fiscal Year 2014 audit work at the Colorado School of Mines.

COMPLIANCE WITH PROCUREMENT, SUSPENSION, AND DEBARMENT

The federal Research and Development activities at the Colorado School of Mines are subject to federal procurement, suspension, and debarment requirements. Suspension and debarment actions protect the government from doing business with individuals, companies, or recipients who pose a business risk to the government. During Fiscal Year 2014, the School issued approximately $5.5 million in purchase orders that were paid using federal Research and Development grant dollars.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to test the School's compliance with federal Research and Development grant procurement, suspension, and debarment requirements during Fiscal Year 2014.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

The audit work consisted of selecting a sample from a population of 60 contracts entered into during the fiscal year and ensuring proper documentation was maintained by the School. Proper documentation includes evidence that the award went through a competitive bid process or was part of an initial proposal submitted prior to receipt of

funding, as well as evidence that the subaward/subcontractor or vendor was verified against suspension and debarment records.

Federal requirements specify that suspension and debarment checks must be performed at the time the awards are made via certification included in the subaward agreement or review of the Excluded Parties List System (EPLS). The School's Office of Research and Administration's policy is to perform the review at the time the award is entered into and the review may utilize either method described above.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

During our testwork, we found that the School did not maintain documentation in all cases that subawards/subcontractors and/or vendors suspension and/or debarment status was verified against the federal database. Specifically, we selected six contracts for testing and noted that two of the six did not have proper documentation to verify that they were checked against the suspension or debarment records and that they were not suspended or debarred.

WHY DID THE PROBLEM OCCUR?

The School experienced turnover in procurement staff during Fiscal Year 2014 and there appeared to be a lack of training for the new employee surrounding this requirement and the School does not have an automated system to check suspension or debarment.

WHY DOES THIS PROBLEM MATTER?

By not following procedures to ensure subawards/subcontractors or vendors have not been suspended or debarred, the School risks contracting with and making payments to an entity that has been suspended or debarred which is a violation of federal regulations and could result in the School not receiving reimbursements for expenditures incurred or potential loss of future federal funding.

SEE APPENDIX A, COLORADO SCHOOL OF MINES, FOR A LISTING OF APPLICABLE CFDA NUMBERS; RESEARCH AND DEVELOPMENT CLUSTER.
COMPLIANCE REQUIREMENT: PROCUREMENT, SUSPENSION AND DEBARMENT.
CLASSIFICATION OF FINDING: MATERIAL WEAKNESS.

RECOMMENDATION 2014-042

The Colorado School of Mines (School) should ensure it is meeting federal procurement, suspension, and debarment requirements for the Research and Development program. This should include performing training for all applicable employees to ensure they are aware of the requirements and by considering the implementation of a third-party system that automatically checks the suspension and debarment status of all subawardees/subcontractors and vendors used by the School.

RESPONSE

COLORADO SCHOOL OF MINES

AGREE. IMPLEMENTATION DATE: MARCH 2015.

The School completed additional training for all applicable staff to ensure they are aware of the federal requirements in October 2014. The School is in the process of implementing a third-party system that will provide the School with the tools to perform this check in a more efficient and effective manner.

STATE BOARD FOR COMMUNITY COLLEGES AND OCCUPATIONAL EDUCATION

The State Board for Community Colleges and Occupational Education (SBCCOE or Board) was established by the Community College and Occupational Education Act of 1967, Title 23, Article 60 of the Colorado Revised Statutes. The Board functions as a separate entity and, as such, may hold money, land, or other property for any educational institution under its jurisdiction. The statute assigns responsibility and authority to the Board for three major functions, as follows:

- The Board is the governing board of the state system of community and technical colleges.
- The Board administers the occupational education programs of the State at both secondary and postsecondary levels.
- The Board administers the State's program of appropriations to Local District Colleges (LDCs) and Area Vocational Schools (AVSs).

The Board consists of nine members appointed by the governor to 4-year staggered terms of service. The statute requires that Board members be selected so as to represent certain economic, political, and geographical constituencies.

The Colorado Community College System's (CCCS) operations and activities are funded primarily through tuition and fees; federal, state, and local grants; the College Opportunity Fund stipends; a fee-for-service contract with the Department of Higher Education; and

Amendment 50 funding. In addition, the SBCCOE receives and distributes state appropriations for LDCs, AVSs, and school districts offering vocational programs.

The 13 colleges in the community college system are as follows:

- ARAPAHOE COMMUNITY COLLEGE (ACC). *Littleton*.
- COLORADO NORTHWESTERN COMMUNITY COLLEGE (CNCC). *Rangely*.
- COMMUNITY COLLEGE OF AURORA (CCA). *Aurora*.
- COMMUNITY COLLEGE OF DENVER (CCD). *Denver*.
- FRONT RANGE COMMUNITY COLLEGE (FRCC). *Westminster*.
- LAMAR COMMUNITY COLLEGE (LCC). *Lamar*.
- MORGAN COMMUNITY COLLEGE (MCC). *Fort Morgan*.
- NORTHEASTERN JUNIOR COLLEGE (NJC). *Sterling*.
- OTERO JUNIOR COLLEGE (OJC). *La Junta*.
- PIKES PEAK COMMUNITY COLLEGE (PPCC). *Colorado Springs*.
- PUEBLO COMMUNITY COLLEGE (PCC). *Pueblo*.
- RED ROCKS COMMUNITY COLLEGE (RRCC). *Lakewood*.
- TRINIDAD STATE JUNIOR COLLEGE (TSJC). *Trinidad*.

The following comments were prepared by the public accounting firm of KPMG, LLP, which performed the Fiscal Year 2014 audit work at the Colorado Community College System.

CONTROLS OVER THE RETURN OF TITLE IV FUNDS

Red Rocks Community College (RRCC), Community College of Denver (CCD), Otero Junior College (OJC), Pueblo Community College (PCC) and Northeastern Junior College (NJC) participate in several federal student financial aid programs authorized under Title IV of the Higher Education Act of 1965 (Title IV), including Direct Loans, Pell, and Federal Work Study. Title IV establishes general rules that apply to student financial aid programs and requires that when a student who has received Title IV funds withdraws from an institution, the institution must determine the amount of Title IV aid that shall be returned to the federal government for Title IV programs. RRCC distributed $25,616,604, CCD distributed $40,706,249, OJC distributed $2,837,666, PCC distributed $29,338,448, and NJC distributed $6,371,959 in Title IV funds to students during Fiscal Year 2014.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to assess the adequacy of RRCC's, CCD's and OJC's internal controls over and compliance with the requirements for the return of Title IV funds to the U.S. Department of Education when students who received these funds withdrew from the institution for the year ending June 30, 2014. Additionally, the purpose included assessing PCC's and NJC's implementation of the prior year audit recommendation issued for the year ending June 30, 2013 as it relates to the return of Title IV funds to the U.S. Department of Education.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

The audit work included reviewing a sample of 50 total return calculations for Title IV students who withdrew from RRCC, CCD, OJC, PCC and NJC during Fiscal Year 2014 to determine whether Title IV funds were returned in compliance with federal regulations and reviewing RRCC's, CCD's, OJC's, PCC's and NJC's internal control processes over Title IV funds. Of the 50 items tested, 13 were from RRCC, 14 were from CCD, and 13 were from OJC. Additionally, to ensure the prior year audit recommendation related to the return of Title IV funds at PCC and NJC had been implemented, we tested five return calculations from PCC and five items from NJC.

Title IV regulations require that, when a recipient of Title IV grants or loan assistance withdraws from an institution during a payment period (the current semester for which the student has paid) or period of enrollment (if the student is enrolled in a non-standard term) in which the recipient was in attendance, the institution determine the amount of Title IV aid earned by the student as of the student's date of withdrawal. Federal regulations require that institutions return Title IV funds to the U.S. Department of Education no later than 45 days after the date of the student's withdrawal. Finally, the federal Office of Management and Budget's *Circular A-102* Common Rule requires that non-federal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements.

WHAT PROBLEM DID THE WORK IDENTIFY?

Overall, we identified exceptions with three out of 50 Title IV funds return calculations (6 percent) we tested for students who withdrew during Fiscal Year 2014. These exceptions resulted in a total of $271[1] in known questioned costs; all $271[1] of these costs were paid with federal grant funds. We noted the following specific exceptions:

- At RRCC, we determined that RRCC staff used incorrect information when calculating the amount of funds to be returned for one out of 13 (8 percent) students. Specifically, RRCC did not include the cost of a lab kit in the amount of tuition and fees disbursed; as a result, RRCC returned $271[1] less in Title IV funds to the U.S. Department of Education than it should have returned.

- At PCC, we determined that PCC staff did not remit funds for two of five students (40 percent) to the U.S. Department of Education within the required timeframe. One return totaling $2,778 that was due to be returned by June 28, 2014 was returned on July 2, 2014, 4 days late. The second return totaling $1,114 that was due to be returned by June 26, 2014 was returned on July 1, 2014, 5 days late.

WHY DID THE PROBLEM OCCUR?

RRCC did not have adequate internal controls in place over the return of Title IV funds calculations to ensure the calculations were accurate. PCC did not have adequate processes in place for timely identification of withdrawing students by the institutions' respective directors of financial aid, who initiate the process for calculating whether Title IV funds must be repaid to the U. S. Department of Education. Further, PCC did not adequately address the prior year audit recommendation to implement internal controls to ensure that Title IV funds are returned to the federal government in the required timeframe.

WHY DOES THIS PROBLEM MATTER?

Failure to properly calculate or initiate refunds in the timeline required increases the risk that Title IV funds will not be returned in accordance with federal regulations.

CFDA NOS. 84.063, 84.268; STUDENT FINANCIAL AID CLUSTER.
COMPLIANCE REQUIREMENT: SPECIAL TESTS AND PROVISIONS.
CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

[1] Total known federal questioned costs of $271.

RECOMMENDATION 2014-043

Colorado Community College System (CCCS) should ensure that Red Rocks Community College (RRCC) implements internal controls to ensure that calculations for returns of Title IV funds are properly reviewed to ensure accuracy prior to remitting funds to the federal government. Additionally, CCCS should ensure that Pueblo Community College (PCC) implements internal controls to ensure that Title IV funds are remitted to the federal government within 45 days of the student's withdrawal date.

RESPONSE

COLORADO COMMUNITY COLLEGE SYSTEM

AGREE. IMPLEMENTATION DATE: OCTOBER 2014.

RRCC: RRCC's Financial Aid Director implemented a practice of secondary staff review of a sample of all calculations for return of Title IV funds effective October 2014, to ensure that any errors in calculation are timely corrected and all funds remitted to the federal government are calculated accurately.

PCC: PCC began identifying and processing students who require a Return of Title IV (R2T4) calculation on a weekly basis beginning with the Summer 2014 semester. A financial aid advisor is responsible for performing the R2T4 calculations. This process change ensures that PCC returns funds for students who require an R2T4 calculation within the required timeframe. The director of financial aid has also started performing secondary reviews of 10 percent of all R2T4 calculations.

CONTROLS OVER THE DISBURSEMENTS TO OR ON BEHALF OF STUDENTS

Red Rocks Community College (RRCC), Community College of Denver (CCD) and Otero Junior College (OJC) participate in the direct loan program authorized under Title IV of the Higher Education Act of 1965 (Title IV). Title IV establishes general rules that must be performed prior to the disbursement of direct loan funds to a student. RRCC distributed $14,666,412, CCD distributed $22,760,471, and OJC distributed $2,006,550, in Title IV direct loan funds to students during Fiscal Year 2014.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to assess the adequacy of RRCC's, CCD's, and OJC's internal controls over and compliance with the federal requirements related to disbursements of Title IV direct loans to or on behalf of students.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

The audit work included reviewing a sample of 25 total disbursements of Title IV direct loans made by RRCC, CCD, and OJC during Fiscal Year 2014 to determine whether the colleges disbursed Title IV direct loan funds in compliance with federal regulations and reviewing RRCC's, CCD's, and OJC's internal control processes in place over Title IV direct loans. Of the 25 items tested, eight were from RRCC, eight were from CCD and nine were from OJC. Exceptions were identified at RRCC and OJC; no exceptions were identified at CCD.

Title IV establishes general rules that apply to student financial aid direct loan programs and requires that an institution notify the student, or parent in writing of (1) the date and the amount of the disbursement, (2) the student's right or parent's right to cancel all or a portion of that loan or loan disbursement and have the loan proceeds returned to the holder of that loan, and (3) the procedure and time by which the student or parent must notify the institution that he or she wished to cancel the loan. Institutions must notify a student no earlier than 30 days before, but no later than 7 days after, crediting the student's account and must give the student 30 days to cancel all or part of the loan. Additionally, Title IV requires that a school must ensure that loan counseling is conducted with each direct loan prior to making the first disbursement of the proceeds of a loan to a student borrower. RRCC, OJC and CCD have written policies in place instructing student financial aid staff to send out notification letters within the Title IV guidelines and conduct loan counseling prior to disbursement of aid.

WHAT PROBLEM DID THE WORK IDENTIFY?

Overall, we identified problems with nine of 25 disbursements of Title IV direct loans (36 percent) we tested. We noted the following specific exceptions:

- At RRCC, RRCC failed to send the direct loan disbursement notification letter to either the student or parent within the required timeframe for eight of eight disbursements tested (100 percent). Specifically, notification letters were sent one to eight days late.

- At OJC, OJC staff did not perform loan counseling for one of nine disbursements (11 percent) prior to the loan disbursement. The student received a direct loan disbursement on December 4, 2013 in the amount of $4,500; however, the student had not received loan counseling as of the end of our audit testwork in September 2014.

WHY DID THE PROBLEM OCCUR?

RRCC did not have an adequate tracking mechanism in place for timely notification of direct loan disbursements in accordance with Title IV regulation. Additionally, OJC did not have adequate staff training to ensure that students receive loan counseling prior to receiving a direct loan disbursement.

WHY DOES THIS PROBLEM MATTER?

A lack of adequate policies, tracking mechanisms, and training over Title IV direct loan grant awards, including required procedures to conduct loan counseling prior to the disbursement of direct loans and send notification letters to students communicating the disbursements of direct loans, increases the risk that RRCC and OJC will be out of compliance with federal regulations and could face federal sanctions.

CFDA NOS. 84.063, 84.268; STUDENT FINANCIAL AID CLUSTER.
COMPLIANCE REQUIREMENT: SPECIAL TESTS AND PROVISIONS.
CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION 2014-044

Colorado Community College System (CCCS) should ensure that Red Rocks Community College (RRCC) and Otero Junior College (OJC) implement adequate internal controls over Title IV direct loan disbursements by:

A Working with RRCC staff to institute a process to include a notification letter to the student and/or parent for direct loan disbursements no earlier than 30 days before, but no later than 7 days after the disbursement.

B Working with OJC staff to institute a process to conduct loan counseling prior to disbursing Title IV direct loan funds to the student or parent.

RESPONSE

COLORADO COMMUNITY COLLEGE SYSTEM

AGREE. IMPLEMENTATION DATE: OCTOBER 2014.

A RRCC's Financial Aid Director instituted weekly letter notification letter generation by financial aid staff for all direct loan disbursements to ensure all students are properly notified within the statutorily required time period.

B Loan entrance counseling is completed prior to the loan being certified. OJC has put processes in place to verify that the counseling has been completed before a loan is entered on the system and sent for processing.

CONTROLS OVER ACCURACY OF ENROLLMENT REPORTING

Title IV establishes general rules for reporting changes in student enrollment to the National Student Loan Data System (NSLDS). These changes include reductions or increases in attendance levels, withdrawals, graduations, or approved leaves-of-absence. To report enrollment changes to the NSLDS, RRCC, CCD and OJC staff use the National Student Clearinghouse (Clearinghouse) which acts as a single point of contact for reporting. The Clearinghouse then reports each school's student enrollment information to the NSLDS. According to the Clearinghouse Audit Guide, each institution has different needs; therefore, the NSLDS transmission schedule is different for each Clearinghouse participating institution.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to assess the adequacy of RRCC's, CCD's, and OJC's internal controls over and compliance with the federal reporting requirements related to changes in enrollment status for students who received Title IV funding during Fiscal Year 2014.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

The audit work included reviewing a sample of 25 students who graduated from, withdrew from, dropped out of, or enrolled but never

attended RRCC, CCD, and OJC during Fiscal Year 2014 to determine whether the colleges reported the enrollment status changes in compliance with Title IV federal regulations. The audit work also included reviewing RRCC's, CCD's, and OJC's internal controls over reporting of enrollment status changes. Of the 25 students tested, eight were from RRCC, nine were from CCD and eight were from OJC.

Title IV establishes general rules that apply to students who have an enrollment status change and receive Title IV funding. Whenever attendance changes for the students, enrollment information must be reported to the NSLDS within 30 days unless a roster is to be submitted to the NSLDS within 60 days. The institutions determine how often the roster files will be sent to the NSLDS, but Title IV requires submittal a minimum of two times each school year. It is each institution's responsibility to understand their individually-required Clearinghouse transmission schedules to the NSLDS. Title IV guidance requires institutions to be responsible for timely reporting, whether they report directly or via a third-party service provider.

WHAT PROBLEM DID THE WORK IDENTIFY?

Overall, we identified problems with 12 of 25 student enrollment status changes (48 percent) we tested. We noted the following specific exceptions:

- For six of the eight enrollment status changes (75 percent) tested at RRCC, staff failed to report the enrollment status change to the Clearinghouse timely enough to allow the Clearinghouse to report the enrollment status change to the NSLDS in compliance with federal regulations, as noted below:
  - Three enrollment changes were reported to the Clearinghouse 54 days after RRCC became aware of the status changes. The next scheduled Clearinghouse transmission was scheduled 11 days later; therefore, these enrollment changes were reported to the NSLDS 65 days after

RRCC became aware of the change, five days later than the Title IV enrollment reporting requirement.

- The other three enrollment changes were reported to the Clearinghouse 112 days after RRCC became aware of the status change. The next scheduled Clearinghouse submission was scheduled 37 days later; therefore, these enrollment changes were reported to the NSLDS 149 days after RRCC became aware of the change, 89 days later than the Title IV enrollment reporting requirement.

- For six of the eight enrollment status changes (75 percent) tested at OJC, staff failed to report the enrollment status change to the Clearinghouse timely enough to allow the Clearinghouse to submit the enrollment changes to the NSLDS in compliance with federal regulations, as noted below:

  - Four enrollment changes were reported to the Clearinghouse 51 days after OJC became aware of the status changes. The next scheduled Clearinghouse transmission to the NSLDS was scheduled 21 days later; therefore, these enrollment changes were reported 72 days after OJC became aware of the change, 12 days later than the Title IV enrollment reporting requirement.

  - Two enrollment changes were reported to the Clearinghouse 40 days after OJC became aware of the status change. The next scheduled Clearinghouse submission was scheduled 79 days later; therefore, these enrollment changes were reported to the NSLDS 119 days after OJC became aware of the change, 59 days later than the Title IV enrollment reporting requirement.

There were no problems identified with the nine samples from CCD.

WHY DID THE PROBLEM OCCUR?

RRCC and OJC do not have enrollment reporting processes in place that define when to appropriately submit enrollment status change information to the Clearinghouse to ensure compliance with Title IV

regulations; including having internal controls in place to monitor the Clearinghouse's submissions to the NSLDS.

WHY DOES THIS PROBLEM MATTER?

A lack of adequate policies over Title IV enrollment status change reporting, including timely reporting status change information to NSLDS within 30 days of the change or within 60 days of a roster filing, increases the risk that RRCC and OJC will not be in compliance with federal regulations, and may result in federal sanctions.

CFDA NOS. 84.063, 84.268; STUDENT FINANCIAL AID CLUSTER.
COMPLIANCE REQUIREMENT: SPECIAL TESTS AND PROVISIONS.
CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION 2014-045

The Colorado Community College System (CCCS) should provide oversight and training to assist Red Rocks Community College (RRCC) and Otero Junior College (OJC) with implementing appropriate internal controls over Title IV enrollment reporting to ensure enrollment status changes are reported to the Clearinghouse in a timely manner. These internal controls should include policies and procedures to ensure required information is reported to the National Student Loan Data System (NSLDS) from the Clearinghouse in accordance with Title IV regulations.

RESPONSE

COLORADO COMMUNITY COLLEGE SYSTEM

AGREE. IMPLEMENTATION DATE: JANUARY 2015.

OJC and RRCC will review their Enrollment Reporting Schedules to ensure files are submitted to the Clearinghouse in a timely manner that allows the enrollment status changes to be submitted to NSLDS within the 60 day regulatory requirement. In addition, the CCCS Registrar's and Records Group and the Financial Aid Directors Group will review and update the CCCS Business Process to include internal controls to monitor Clearinghouse submissions to the NSLDS.

METROPOLITAN STATE UNIVERSITY OF DENVER

Organization Established in 1963 as Colorado's "College of Opportunity," Metropolitan State University of Denver (University) is the third largest higher education institution in Colorado and one of the largest public 4-year universities in the United States. With a modified open-enrollment policy, students who are at least 20 years old need only have a high school diploma, a general educational development (GED) high school equivalency certificate, or the equivalent to gain admission.

The University is governed by the Board of Trustees, an 11-member board consisting of nine voting members appointed by the Governor of Colorado with the consent of the Senate, and a faculty and a student representative, both of which are non-voting.

The University offers 57 major fields of study and 83 minors through its School of Business; School of Letters, Arts and Sciences; and School of Professional Studies. Degrees include Bachelor of Science, Bachelor of Arts, Bachelor of Fine Arts, Bachelor of Music, Bachelor of Music Education, and three Masters. Academic bachelor programs range from the traditional, such as English, art, history, biology, and psychology, to business related degrees in computer information systems, accounting and marketing, and professional directed programs in nursing, healthcare management, criminal justice, premedicine, prelaw, and preveterinary science. Master programs include art in teaching, social work, and professional accountancy.

The following comments were prepared by the public accounting firm of CliftonLarsonAllen, LLP, which performed Fiscal Year 2014 audit work at the University.

STUDENT FINANCIAL AID CLUSTER

The Federal Student Financial Aid (SFA) programs provide assistance to eligible students attending institutions of postsecondary education. The programs are administered by the Department of Education and are authorized by Title IV of the Higher Education Act of 1965, as amended, and collectively are referred to as the "Title IV programs."

Title IV funds include several types of aid: grant funds, loan funds and Federal Work Study (FWS) funds. Grant funds and loan funds have subcategories of aid that have different eligibility requirements that are awarded based on a student's situations. The University's Title IV Grant funds include Federal Pell grants, Federal Supplemental Educational Opportunity (FSEOG) grants, and Teacher Education Assistance For College and Higher Education (TEACH) grants. The University's Title IV Loan funds include Federal Perkins loans, Federal Direct Student loans and Federal Direct Parent loans for Undergraduate Students (PLUS loans).

CONTROLS OVER MONITORING TITLE IV AWARDS–PELL GRANT OVER AWARD

The Federal Pell Grant program provides grants to students enrolled in eligible undergraduate programs and certain eligible post-baccalaureate teacher certification programs. Maximum and minimum Pell grant awards are established by federal regulations.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to determine whether eligible students were awarded the proper amount of Pell grant funds during Fiscal Year 2014.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

We tested 21 students who received Pell grant funds to ensure they were awarded the proper amount of funds. Pell grant funds should not be awarded in excess of students' financial need per 34 Code of Federal Regulations (CFR) Section 668.42.

The University's key control over student awards to ensure amounts are proper and that awards are made only to eligible students is a system check that is run in the student information module of the University's information system (Banner). The system will flag any student who appears to have been over awarded based on the student information input into Banner. Banner then generates a report listing

all students flagged through this process. University staff that calculate student awards are allowed to override the system flag in cases of professional judgment.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We identified one instance of noncompliance out of the 21 students tested. Specifically, the recipient was awarded Pell grant funds that exceeded the maximum amount allowed based on the student's enrollment status and estimated financial need. In this instance, University staff overrode the Pell award error flag for the student which resulted in the student receiving an excess of $200[1] in Title IV Pell grant funds.

WHY DID THE PROBLEM OCCUR?

The University does not have a policy or process requiring manual overrides performed by staff to be reviewed and approved.

WHY DOES THIS PROBLEM MATTER?

There is increased risk of students being awarded Pell grant funds in excess of award thresholds because of the lack of a review process over manual overrides. This problem could also lead to potential federal sanctions.

CFDA NO. 84.063; STUDENT FINANCIAL AID CLUSTER.
COMPLIANCE REQUIREMENT: ELIGIBILITY.
CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

[1]Total known federal questioned costs of $200.

RECOMMENDATION 2014-046

Metropolitan State University of Denver (University) should implement a process to ensure that all manual overrides are reviewed and approved. This process should include a review of all student profiles that appear on the Banner over award report and are manually overridden to ensure their awards are being calculated correctly based on their student information and eligibility.

RESPONSE

METROPOLITAN STATE UNIVERSITY OF DENVER

Agree. IMPLEMENTATION DATE: AUGUST 1, 2015.

The University will re-train their staff on the policies and protocols on override codes on individual student files. The University will, also, create a review list of student records that have override codes to ensure the overridden awards were calculated correctly.

CONTROLS OVER MONITORING STUDENT ELIGIBILITY–TEACH GRANT

The TEACH Grant program is a non-need-based grant program for students who are enrolled in an eligible program and agree to teach in a high-need field at an elementary or secondary school that serves low-income populations.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to determine whether the University awarded students the proper amount of TEACH grant funds during Fiscal Year 2014.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

We tested one student who received TEACH grant funds during Fiscal Year 2014 to ensure he/she was awarded the proper amount of funds. To remain eligible, recipients of federal TEACH grant funds are required to remain in good standing and make satisfactory academic progress in accordance with 34 CFR section 686.11. Specifically, TEACH grant recipients must maintain a minimum grade point average (GPA) of 3.25 in order to be eligible to receive grant funds.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We noted that the University awarded the student we tested $940[1] of TEACH grant funds although he/she was failing to meet the TEACH-specific satisfactory academic progress requirement of maintaining a minimum GPA of 3.25.

WHY DID THE PROBLEM OCCUR?

The University does not have a process in place that monitors students' compliance with the TEACH-specific satisfactory academic progress of maintaining a minimum GPA of 3.25.

WHY DOES THIS PROBLEM MATTER?

Failure to follow the federal requirements for the TEACH grant program increases the risk of material non-compliance in the Student Financial Aid program.

CFDA NO. 84.379; STUDENT FINANCIAL AID CLUSTER.
COMPLIANCE REQUIREMENT: ELIGIBILITY.
CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

[1]Total known federal questioned costs of $940.

RECOMMENDATION 2014-047

Metropolitan State University of Denver (University) should implement a process to review the academic progress of students who receive TEACH grant funds so that the University does not disburse TEACH grant funds to a student who does not meet satisfactory academic progress requirements.

RESPONSE

METROPOLITAN STATE UNIVERSITY OF DENVER

AGREE. IMPLEMENTATION DATE: JANUARY 1, 2015.

The University will conduct a review of the list of students who are awarded the TEACH grant and ensure they are meetings award and disbursement requirements. This review list will pick up students who currently don't have a cumulative 3.25 GPA or greater.

NOTIFICATION OF DISBURSEMENT OF STUDENT FINANCIAL AID

Title IV regulations require that universities notify students of certain information as prescribed by federal regulations when loans are disbursed to a student's account.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to determine whether the University notified students (or parents) of required information during Fiscal Year 2014 as prescribed by federal regulations.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

We tested 33 students who received loan or TEACH grant disbursements during Fiscal Year 2014 to determine whether they were notified of the information required by federal guidelines. For TEACH grants, Perkins Loans, and Federal Direct Loans (including PLUS), the University is required to notify students or parents in writing of (1) the date and amount of the federal financial aid disbursement; (2) the student's right, or parent's right, to cancel all or a portion of a loan or loan disbursement and have the loan proceeds returned to the holder of the loan or the TEACH grant payments returned to the Department of Education; and (3) the procedure and time by which the student or parent must notify the institution that he or she wishes to cancel the loan, TEACH grant, or TEACH grant disbursement per 34 CFR 668.165.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We noted that none of the 33 students tested received proper notification that contained information on the student's and/or parent's right to cancel all or a portion of the loan and the procedure and time by which the student and/or parent must notify the University that he or she wishes to cancel the loan. We found that the University notifies students or parents: (1) when loans are approved and (2) when loans are expected to be disbursed at the beginning of each term rather than prior to each disbursement.

WHY DID THE PROBLEM OCCUR?

University management reported that they were not aware of the federal compliance requirements to notify each student when each loan disbursement is made and the specific elements required to be included in the notification.

WHY DOES THIS PROBLEM MATTER?

As a result of not notifying students at the time of loan and TEACH grant funds disbursements and by not including all required elements in the notifications, the University was out of compliance with federal program regulations. This problem could lead to potential federal sanctions.

CFDA NOS. 84.268, 84.379; STUDENT FINANCIAL AID CLUSTER.
COMPLIANCE REQUIREMENT: SPECIAL TESTS AND PROVISIONS.
CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION 2014-048

Metropolitan State University of Denver (University) should implement a process to ensure that students are notified of each Student Financial Aid loan and TEACH grant disbursement and that the notification includes all elements of communication as required by federal regulations. This process should include providing training to University staff to ensure they have a sufficient understanding of Student Financial Aid requirements surrounding disbursements.

RESPONSE

METROPOLITAN STATE UNIVERSITY OF DENVER

AGREE. IMPLEMENTATION DATE: IMMEDIATE.

The University will create an electronic notification system that sends the student an email acknowledging the date of disbursement, amount, and type of loan disbursed. The University will also create an email process to notify students of their TEACH grant disbursement for the semester. The University also plans to provide training to staff to ensure they understand Student Financial Aid disbursement notification requirements.

CONTROLS OVER THE RETURN OF TITLE IV FUNDS

When a student who has received federal student financial aid withdraws, drops out, or registers, but never attends classes at an eligible institution, Title IV regulations require that the institution determine the amount of unearned Title IV aid that should be returned to the federal government for such students, and return that amount to the federal government.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to assess the University's compliance with the Title IV requirements related to the return of Title IV funds when students withdraw, drop out, or never attend the University during Fiscal Year 2014.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

We tested 40 students who received Title IV funds who either withdrew, dropped out, or registered but never attended the University during Fiscal Year 2014 to determine whether the University was in compliance with federal return of Title IV regulations. The University is required to calculate the proper amount of Title IV aid earned by a recipient at his/her date of withdrawal and return the difference in accordance with 34 CFR 668.22. The funds must be returned no later than 45 days after the University became aware that the student did not or had not begun attendance per 34 CFR section 668.21(b).We also performed testing to determine whether the University was

following its internal review process to check the accuracy of return calculations.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We noted the following as a result of the 40 samples tested:

- The University incorrectly calculated the number of student attendance days for all of the return of Title IV calculations for the Spring 2014 semester. The University noticed the error in June 2014 and the calculations were corrected on June 9, 2014. As a result of this error, the University did not return the proper amount of funds within the 45-day requirement for 4 of the 40 students in our sample.

- For one separate student tested, the University incorrectly calculated the amount of Title IV funds to be returned to the Department of Education. Based on our review of the calculation, the amount of University charges used in the calculation were $448 higher than the actual charges; as a result, the University returned $224 more than the required amount.

WHY DID THE PROBLEM OCCUR?

When testing the University's internal review procedures, we found that staff did not perform the reviews in a timely manner to ensure that the return of Title IV fund calculations were performed correctly, and that the funds were returned within 45 days after the student's withdrawal. We determined that the staff did not perform reviews of the calculations until after June 2014, as the error in the calculation was not discovered until that time.

WHY DOES THIS PROBLEM MATTER?

Failing to have adequate internal controls in place over the proper calculation and return of Title IV funds increases the risk that Title IV funds will not be returned timely in accordance with federal

regulations and that the University will be out of compliance with Title IV requirements.

CFDA NOS. 84.007, 84.033, 84.038, 84.063, 84.268, 84.379; STUDENT FINANCIAL AID CLUSTER.
COMPLIANCE REQUIREMENT: ELIGIBILITY.
CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION 2014-049

Metropolitan State University of Denver should ensure that return of Title IV fund calculations are performed correctly and reviewed on a timely basis to ensure that all applicable return of Title IV funds calculations are returned to the Department of Education within 45 days. Management should select a sample of calculations performed on a monthly basis to review to ensure that they were performed correctly.

RESPONSE

METROPOLITAN STATE UNIVERSITY OF DENVER

AGREE. IMPLEMENTATION DATE: JANUARY 10, 2015.

The Return of Funds Coordinator will have two Associate Directors review the calendar dates that are set up in the Central Processing System (CPS) to ensure that the correct beginning and end dates of a term as well as any scheduled breaks are accurate. This will happen prior to every semester. In addition, management will select a sample of calculations performed on a monthly basis to review to ensure that they were performed correctly.

CONTROLS OVER THE STUDENT VERIFICATION

Title IV requires that certain student data be verified to support eligibility to receive SFA loans and grants. Students selected for verification must provide information to the University to support eligibility and the University is responsible for adjusting applications based upon this information.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to determine whether the University verified student applications in accordance with federal regulations during Fiscal Year 2014.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

We reviewed documentation for 40 Title IV recipients who were selected by the University for verification during Fiscal Year 2014 to determine whether the processes required under the approved Quality Assurance Program were applied by the University.

Generally, the federal Central Processing System (CPS) selects which applications are to be verified, but universities also have the authority to verify additional students. The University participates under an ED-approved Quality Assurance Program (QAP) that exempts it from verifying applicants selected by the CPS. Rather, applicants are selected for verification based upon the University's own verification selection criteria per 20 United States Code 1094a; Higher Education Act 487A and the FSA handbook 2013-2014, Application and Verification Guide, Chapter 4, page AVG-92.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We identified five instances of noncompliance out of the 40 students tested as follows:

- The University could not provide documentation to show the students' application data was verified for two students.

- Application data was incorrectly updated in the students' files for two students selected for verification. One instance resulted in the student's Expected Family Contribution (EFC) being understated by $162, which resulted in the student being awarded less aid (no questioned costs). The second instance did not change the student's EFC.

- One student was selected to verify four lines of student information on the application (Federal Application for Federal Student Aid, or "FAFSA"). The information provided for one of the lines of student information changed the student's status, which resulted in the verification of the second line of student information being waived; however, the University staff also erroneously waived the verification of the third and fourth lines of student information. As a result, the student was not tested for verification in accordance with the University's policies.

WHY DID THE PROBLEM OCCUR?

The University does not have an internal review process in place to ensure that student records selected for verification have been verified in accordance with the Quality Assurance Program.

WHY DOES THIS PROBLEM MATTER?

Failure to properly verify student application data increases the risk that Title IV funds will not be awarded in accordance with federal regulations.

CFDA NOS. 84.007, 84.033, 84.038, 84.063, 84.268, 84.379; STUDENT FINANCIAL AID CLUSTER.
COMPLIANCE REQUIREMENT: SPECIAL TESTS AND PROVISIONS.
CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION 2014-050

Metropolitan State University of Denver (University) should implement appropriate internal review controls to ensure that all students selected for verification of eligibility for Student Financial Aid are verified in accordance with the University's Quality Assurance Program. Management should review a sample of student verification files performed monthly to ensure that students are being verified properly.

RESPONSE

METROPOLITAN STATE UNIVERSITY OF DENVER

AGREE. IMPLEMENTATION DATE: AUGUST 1, 2015.

The Office of Financial Aid & Scholarships will develop a plan to implement a system of internal controls that will include a management level review of a sample of student verification files performed on a monthly basis.

CONTROLS OVER DEFERMENT OF FEDERAL PERKINS LOANS

The federal Perkins loan program is a revolving loan fund to provide low-interest loans to students with financial need. The University makes new loans to students from the proceeds of the collection of previous loans.

Borrowers of Federal Perkins loan funds may be eligible for loan deferments or cancellations under certain circumstances. Examples of when loan payments may be deferred include borrowers who are employed as full-time teachers at certain schools, employed full-time in other specified occupations, or serving in the military or as a volunteer in the Peace Corps or other comparable programs. Loans may be canceled based on full-time employment as a teacher at certain schools or specified fields, other qualifying employment, military or other volunteer service, and death and disability. To qualify for deferment or cancellation, borrowers are required to submit to the lending university a written request and documentation required by the lending university to support the deferment request.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to determine whether the University granted the deferment and cancellation of Perkins loans in accordance with federal regulations during Fiscal Year 2014.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

We tested 40 students who were granted deferment or cancellation of outstanding Perkins Loan funds during Fiscal Year 2014 to determine whether the deferment or cancellation was made in accordance with federal regulations. The sample was tested against deferment and cancellation federal regulations as specified per 34 CFR sections 674.33 through 674.40, and 674.51 through 674.62. An example of such regulations includes:

Per 34 CFR 674.34(e) a borrower is entitled to an economic hardship deferment for periods of up to one year at a time, not to exceed three years cumulatively, if the borrower provides the school with satisfactory documentation showing that they meet one of the five scenarios below:

1 The borrower has been granted an economic hardship deferment for either a Stafford or PLUS Loan for the same period of time for which the Perkins Loan deferment has been requested.

2 The borrower is receiving federal or state general public assistance, such as Temporary Assistance to Needy Families, Supplemental Security Income, or Supplemental Nutrition Assistance Program (SNAP).

3 The borrower is working full-time and is earning a total monthly gross income that does not exceed (1) the monthly earnings of someone earning the minimum wage, or (2) 150 percent of the poverty line for the borrower's family size.

4 The borrower is not receiving total monthly gross income that is more than twice the amount in (3) above and that income minus an amount equal to the borrower's monthly payments on federal postsecondary education loans does not exceed the amount specified in (3) above.

5 The borrower is serving as a volunteer in the Peace Corps. Schools may grant deferments for Peace Corps service for periods longer than one year at a time, but these periods must not collectively exceed three years.

The University's policies require that students submit the required documentation prior to granting deferment or cancellation of a Perkins Loan.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We determined that the University did not comply with Perkins loan program deferment requirements for one of 40 students tested. Specifically, the University inappropriately granted the student an economic hardship deferment under scenario (3) above for which the student did not qualify, as the University incorrectly calculated the student's monthly income. As a result of our audit work, we subsequently found that the student did, in fact, qualify for deferment under scenario (4) above; however, the University only had documentation supporting the original deferment determination.

WHY DID THE PROBLEM OCCUR?

The University does not have review procedures in place to ensure that deferment calculations are performed correctly and adequately supported with documentation.

WHY DOES THIS PROBLEM MATTER?

Failure to ensure that only eligible students are granted deferment for federal Perkins loans increases the risk of material noncompliance in the Student Financial Aid program.

CFDA No. 84.038, Student Financial Aid Cluster.
Compliance Requirement: Eligibility.
Classification of Finding: Significant Deficiency.

RECOMMENDATION 2014-051

Metropolitan State University of Denver should implement a review process over federal Perkins loan deferment calculations to ensure that the calculations are accurate, in accordance with federal regulations, and that adequate supporting documentation is maintained.

RESPONSE

METROPOLITAN STATE UNIVERSITY OF DENVER

AGREE. IMPLEMENTATION DATE: IMMEDIATE.

The Perkins Loan Department will review all loan deferment calculations and maintain supporting documentation. For accounts that require calculations a deferment calculator has been created to ensure borrowers qualify for the selected deferment. In addition, the deferment calculator will be incorporated with the supporting calculation.

MANAGEMENT REVIEW CONTROLS OVER BORROWER DATA TRANSMISSION

Universities are required to report all Student Financial Aid loan disbursements and submit required records to the Direct Loan Servicing System (DLSS) via the U.S. Department of Education's Common Origination and Disbursement (COD) website within 30 days of loan disbursement. Each month, the COD provides universities with a School Account Statement (SAS) data file which consists of a Cash Summary, Cash Detail, and (optional at the request of the school) Loan Detail records. Universities are required to reconcile these files to their financial records.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to determine whether the University reconciled SAS data files to its records each month during Fiscal Year 2014 and, if so, whether the reconciliations were reviewed by someone other than the preparer.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

We requested three monthly reconciliations of SAS data files to financial records from Fiscal Year 2014 to determine whether the University performed and reviewed the reconciliations as required by federal regulations.

The University is required to report all loan disbursements and submit required records to the DLSS via the COD within 30 days of disbursement (OMB No, 1845-0021). In addition, the University is required to complete reconciliations of the SAS data file to its financial records per 34 CFR 685.102(b), 685.301, and 303.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We determined that the University did not maintain documented evidence that the reconciliations were prepared and reviewed. While no evidence of the performance of the control was maintained, we noted that the SAS data files agreed to the University's financial records and as such, no instances of noncompliance were identified.

WHY DID THE PROBLEM OCCUR?

The University does not have policies and procedures in place to ensure that evidence is maintained of the performance and review of SAS reconciliations.

WHY DOES THIS PROBLEM MATTER?

Failure to maintain documented evidence of the performance of the reconciliation procedures (and review of the reconciliation) increases the risk of material noncompliance in the SFA program.

CFDA NO. 84.268; STUDENT FINANCIAL AID CLUSTER.
COMPLIANCE REQUIREMENT: REPORTING.
CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION 2014-052

Metropolitan State University of Denver should implement policies and procedures to document both the performance and review of the reconciliation of the School Accounts Statements (SAS) data file to its financial records.

RESPONSE

METROPOLITAN STATE UNIVERSITY OF DENVER

AGREE. IMPLEMENTATION DATE: JANUARY 1, 2015.

The Financial Aid Office & Scholarships will develop a better process to document reconciliation of federal direct loans. We have started to explore the DL Tools software offered by the Department of Education that identifies un-booked loans and mismatches between the universities Banner system and the U.S. Department of Education's Common Origination and Disbursement (COD) system. After the errors and rejects are fixed the output could be saved and used as the documentation.

CONTROLS OVER ACCURACY OF ENROLLMENT REPORTING

Universities are required to notify lenders and guaranty agencies of the status of student aid recipients by accessing the National Student Loan Database (NSLDS) website and creating the Enrollment Reporting Summary Report.

Under the Pell grant and loan programs, schools must complete and return the Enrollment Reporting roster file within 30 days of receipt from the U.S. Department of Education. Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer. Once received, universities must update the roster for changes in student statuses, report the date the enrollment statuses were effective, enter the new anticipated graduation dates, and submit the changes electronically through the NSLDS website.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to determine whether the University uploaded roster files timely in accordance with federal regulations during Fiscal Year 2014.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

We tested 25 students who graduated from, withdrew, dropped out of, and/or registered but never attended the University during Fiscal

Year 2014 to determine whether the University reported the student's change in status within the federally required timeframe.

Enrollment information must be reported within 30 days whenever attendance changes for students, unless a roster will be submitted within 60 days per 34 CFR section 690.83(b)(2), 34 CFR section 682.610 and 34 CFR section 685.309.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We found that, for one of 25 students we reviewed, the University did not report the student's change in enrollment status information into NSLDS website within the required timeframe. University staff subsequently identified the error but did not correct the error until 83 days after the enrollment status changed. We noted that there was no evidence of a reconciliation that compared the registrar's student enrollment information to the enrollment information reported by NSLDS to identify discrepancies.

WHY DID THE PROBLEM OCCUR?

The University does not have a review process in place to ensure that student enrollment data reported to the NSLDS is accurate and reported in a timely manner.

WHY DOES THIS PROBLEM MATTER?

Failure to properly report student enrollment status increases the risk of material non-compliance with federal Student Financial Aid program requirements. A student's enrollment status determines eligibility for in-school status, deferment, and grace periods, as well as for the payment of interest subsidies to loan program holders by ED; consequently, students could be over awarded or under awarded federal financial aid, be obligated to return federal financial aid funds

or obligation to pay back amounts on loans depending on the specific change to their enrollment status.

CFDA NOS. 84.063, 84.268; STUDENT FINANCIAL AID CLUSTER.
COMPLIANCE REQUIREMENT: SPECIAL TESTS AND PROVISIONS.
CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION 2014-053

Metropolitan State University of Denver should implement a reconciliation process whereby the registrar generates a monthly report that contains reportable enrollment status changes that is compared to enrollment status changes reported to National Student Loan Data System (NSLDS) within the past month. The reconciliation should be reviewed by a second individual of supervisory authority to ensure that the student enrollment data reported to the NSLDS is accurate and reported in a timely manner.

RESPONSE

METROPOLITAN STATE UNIVERSITY OF DENVER

AGREE. IMPLEMENTATION DATE: JANUARY 1, 2015.

The Office of the Registrar has implemented the use of an additional error report, which we currently run before sending our data to the National Student Clearinghouse. We will also implement a secondary review of the error report review process.

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

DEPARTMENT OF HUMAN SERVICES

The Department of Human Services (Department) is solely responsible, according to statute [Section 26-1-111(1), C.R.S.], for managing and overseeing the delivery of the State's public assistance and welfare programs throughout Colorado. Most of these programs are administered through local county departments of human/social services. The Department also manages and directly administers programs in the areas of developmental disabilities, mental health, nursing homes, and youth corrections. Please refer to the introduction to the Department of Human Services chapter within SECTION II: FINANCIAL STATEMENT FINDINGS for additional background information.

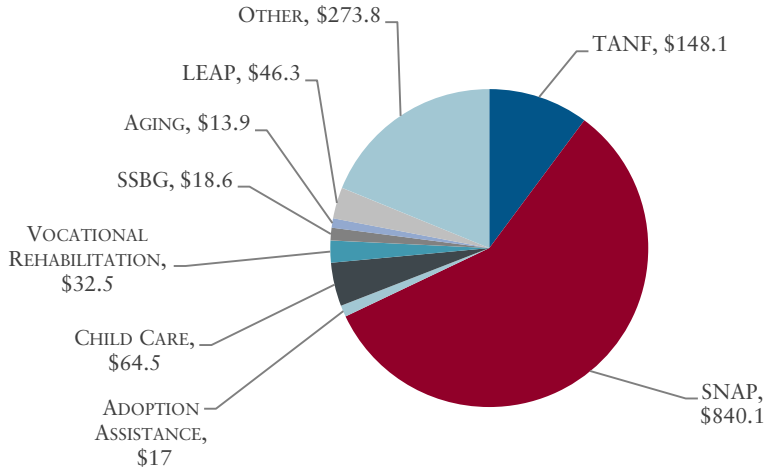
During Fiscal Year 2014, the Department expended approximately $1.5billion in federal funds. As part of our Fiscal Year 2014 audit, we tested the Department's compliance with federal grant requirements for the following eight programs:

- Temporary Assistance for Needy Families (TANF)/Colorado Works Program
- Supplemental Nutrition Assistance Program (SNAP)
- Adoption Assistance
- Child Care and Development Program Cluster
- Rehabilitation Services - Vocational Rehabilitation Grants to States
- Social Services Block Grant (SSBG)
- Aging Cluster
- Low-Income Energy Assistance Program (LEAP)

In Fiscal Year 2014, the Department's expenditures for these programs were approximately $1.2 billion. The Department is responsible for ensuring that all expenditures for these programs are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows total expenditures by federal program.

DEPARTMENT OF HUMAN SERVICES
FISCAL YEAR 2014 EXPENDITURES
BY FEDERAL PROGRAM
(IN MILLIONS)



SOURCE: 2014 Statewide Schedule of Expenditures of Federal Awards.

The results of our Fiscal Year 2014 audit identified errors resulting in recommendations for two of the programs tested (TANF and Child Care). We identified two SIGNIFICANT DEFICIENCIES related to federal awards. The errors identified and audit recommendations for these programs are described in the following sections of this chapter.

TEMPORARY ASSISTANCE FOR NEEDY FAMILIES/COLORADO WORKS PROGRAM

The federal Temporary Assistance for Needy Families program (TANF or Program) (CFDA No. 93.558) was created in 1996 by the federal Personal Responsibility and Work Opportunity Reconciliation Act

and is overseen at the federal level by the U.S. Department of Health and Human Services. The Department's Employment and Benefits Division operates this Program as the "Colorado Works" program. The Colorado Works program is designed to assist participants in terminating their dependence on government benefits by promoting job preparation, work, marriage, strengthening families, providing for positive youth development, and healthy relationships. Specifically, the TANF/Colorado Works program has the following five goals:

- Ensuring that county departments and program partners have the tools, resources, and training needed to implement financial assistance programs that are accurate and timely.

- Building capacity and providing opportunities for low-income Coloradans to prepare for, gain, and retain employment.

- Identifying and promoting strategies to increase household income and economic stability.

- Serving as a financial safety net for the aged, disabled, children, and parents while participating in work related activities.

- Promoting family and individual safety and stability, healthy relationships, and well-being.

During Fiscal Year 2014 the Program's expenditures totaled approximately $311 million (federal and state funds).

The Department is responsible for ensuring that all expenditures under TANF/Colorado Works are appropriate and that the State complies with federal and state requirements for this program. Operationally, Colorado counties and the Department share the responsibility for ensuring that only eligible beneficiaries receive public assistance benefits under TANF/Colorado Works. Individuals and families apply for TANF/Colorado Works benefits at their local county departments of human/social services. County caseworkers enter information into the Colorado Benefits Management System (CBMS) to determine

individuals' eligibility for benefits. County caseworkers must re-determine each individual's eligibility on a bi-annual basis.

In addition, county caseworkers use the Income and Eligibility Verification System (IEVS) to verify individuals' earned and unearned income information. If an individual's income-related data do not match the data in CBMS, an "IEVS hit" will be produced via a CBMS alert. The alert is then returned to the county department of human/social services' caseworker for research and resolution of the income discrepancy.

The Department is required to submit a State Plan to the federal government. The State Plan should contain all information necessary for the federal government to describe how the State will administer the Program. After approval of the original State Plan, all relevant changes must be included as an amendment to the State Plan and submitted by the Department to the federal government for approval.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to review the Department's monitoring controls over, and compliance with, eligibility determinations of applicants and benefit payments to beneficiaries of the TANF/Colorado Works program during Fiscal Year 2014. In addition, we reviewed the Department's progress in implementing our Fiscal Year 2013 audit recommendation. Specifically, we recommended at that time that the Department ensure county departments of human/social services improve its county monitoring and provide training on case file documentation, timely processing of applications, benefit payments and calculations, processing IEVS hits, and proper data input. We recommended the Department investigate and resolve calculation issues identified during the audit. We also recommended the Department ensure program rules include all allowable verification sources, including an applicant's Medicaid eligibility, for citizenship.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE THE RESULTS MEASURED?

During our Fiscal Year 2014 audit, we tested a sample of 60 TANF/Colorado Works benefit payments totaling $24,920 issued between July 1, 2013, and June 30, 2014, and the associated beneficiary case files for the Program. We reviewed the eligibility information in CBMS as well as the case files related to these payments to determine whether the payments were made only to eligible beneficiaries, benefits were correctly calculated on the basis of the information entered into CBMS, authorized payments were supported by documentation in the case files, applications were processed in a timely manner, IEVS hits were researched and resolved, and data was accurately entered into CBMS based on the documentation in the hardcopy case files.

We used the following criteria when evaluating the sample of TANF/Colorado Works benefit payments and beneficiaries:

- **CASE FILE DOCUMENTATION.** According to federal regulations (Reports and Maintenance of Records, 45 C.F.R., pt. 205.60), the State will maintain and supervise the maintenance of records, including records used for determining eligibility. In addition, according to state regulations (Section 3.604.1.B.2, 9 C.C.R., 2503-6), all applicants/participants shall provide to the county verification of lawful presence in the United States, such as an Affidavit of Lawful Presence; and verification of relationship used to establish the assistance unit for a specific case, such as a court order establishing guardianship. If verification of relationship does not exist, verification of a specified caretaker's responsibility for the child must be provided.

- **IEVS HITS.** According to federal regulations (Requirements Governing the Use of Income and Eligibility Information, 45 C.F.R., pt. 205.56), within 45 days of receiving an IEVS hit, the county caseworker must

determine whether the information affects eligibility or the amount of TANF/Colorado Works payments and address the hit, as appropriate.

- **DATA ENTRY.** Accurate data entry is critical to ensure information input into the CBMS system is reliable and that only eligible applicants receive TANF/Colorado Works benefits. In addition, for any system to be effective, the user must be able to rely on the data integrity of the information maintained within that system.

We also reviewed the Department's State Plan and related Amendments for Fiscal Year 2014 for reported changes to the administration of the Department's program. The State Plan is a comprehensive statement submitted to the federal government describing the nature and scope of its program. According to federal regulations (Plan amendments, 45 C.F.R., pt. 205.5) the Department shall amend its TANF State Plan whenever necessary to reflect new or revised federal regulations or any material changes in State law, organization, policy, or State agency operations.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

In 10 of the 60 benefit payments tested (17 percent), we identified at least one error related to missing case file documentation, outstanding IEVS hits, and data in CBMS not matching case file information. Two of the 10 errors resulted in a total of $3,788 in known questioned costs; $3,224 [1] of these costs were paid with federal grant funds. Specifically:

- **INCOMPLETE CASE FILES.** In two cases, the case files did not contain all the documents required to support eligibility determinations and redeterminations. One case was missing verification of lawful presence and the other was missing documentation to support the specified caretaker's responsibility for the child. These errors resulted in a total of $3,788 in known questioned costs.

- **OUTSTANDING IEVS HITS.** Seven cases contained IEVS hits and neither the case file nor CBMS contained any evidence that the county caseworkers had researched and resolved the IEVS hits. None of the IEVS hits affected eligibility; therefore, there are no known questioned costs related to these exceptions.

- **DATA INCONSISTENCY.** In one case, the information in CBMS did not match the information on the application. Specifically, the county caseworker incorrectly entered into CBMS the receipt date of the recertification form.

We also determined, based on our review of the Department's TANF/Colorado Works rules that one of the Department's newly-adopted rules was not included in the TANF State Plan amendment. Specifically, the Department adopted an eligibility rule related to beneficiary- or system-reported changes that occur within a certification period that states "…if the assistance unit will receive a decrease in basic cash assistance, the assistance payment amount will remain the same until redetermination when a new payment amount will be set for the upcoming certification period or the case discontinues." Thus, if a beneficiary or a system reports a change in circumstances that would reduce the beneficiary's benefit payment, the county is not to reduce the payment until the next certification period. The Department did not include this rule change within its State Plan amendment.

We also identified 10 cases where the TANF/Colorado Works county caseworker used a source for verifying citizenship that is not included as an allowable source in the Department's rules. Specifically, we noted that the caseworker used a Department of Motor Vehicles (DMV) interface or relied on records verified through another public benefits program, such as Medicaid, to verify the beneficiary's citizenship.

Based on the testwork performed, we determined that the Department partially implemented the prior year recommendation. It improved its monitoring process by conducting more reviews and updating its

monitoring tool. The Department also provided training on case file documentation, timely processing of applications, benefit payments and calculations, processing IEVS hits, and proper data input. However, the issues identified during this audit indicate the need for the Department to continue additional training on case file documentation, IEVS hits, and proper data input. We reported six cases in the prior year's audit where we could not determine how beneficiaries' benefit payments were calculated. The Department is still working through these payment calculation issues, but identified this was a system issue that needs to be corrected.

We test compliance with TANF/Colorado Works annually as part of the financial and compliance audit of the State. The following table summarizes the identified rates of internal control errors during the 5-year period from Fiscal Years 2010 through 2014. In addition, the table provides our assessment of the level of internal control weaknesses related to eligibility determinations for the TANF/Colorado Works program.

DEPARTMENT OF HUMAN SERVICES
TANF/COLORADO WORKS PROGRAM
ASSESSED LEVELS[1] OF INTERNAL CONTROL WEAKNESS AND ASSOCIATED INTERNAL CONTROL ERROR RATES
FISCAL YEARS 2010 THROUGH 2014

Fiscal Year	Internal Control Weakness[2] Level	Internal Control Error Rate
2010	Deficiency in Internal Control	8%
2011	Deficiency in Internal Control	7.5%
2012	Material Weakness	45%
2013	Material Weakness	55%
2014	Significant Deficiency	17%

SOURCE: State of Colorado Statewide Single Audit Reports.
[1] Assessments determined and reported by the Office of the State Auditor as part of the audit testwork of the TANF/Colorado Works program.
[2] Severity levels of control weakness are (1) deficiency in internal control: least severe, (2) significant deficiency: more severe, and (3) material weakness: most severe.

As demonstrated in the table, the internal control error rate identified in our Fiscal Year 2014 audit is significantly lower than the rate identified during our previous two years' audits.

WHY DID THE PROBLEMS OCCUR?

The Department needs to provide additional guidance and training to, and continue monitoring of, county case workers regarding required case file documentation, follow-up on IEVS hits, and data entry into CBMS.

Additionally, the Department did not update its rule to include all allowable verification sources for citizenship and lawful presence, including using the DMV interface or verification through other programs.

Finally, the Department stated it did not submit an amendment to its State Plan related to not making decreases in basic cash assistance payments when a beneficiary's circumstances changes because no changes were made to the basic eligibility requirements. Further, while the Department has indicated that its new rule is in compliance with federal requirements and the federal government approves of the change, the Department staff could not provide evidence of the federal government's approval of the rule.

WHY DO THESE PROBLEMS MATTER?

The federal requirements for TANF case file documentation, data entry, and clearing outstanding IEVS hits, help to ensure that benefit payments are made only to eligible individuals and that the benefit payments are correct. Without strong internal controls over TANF/Colorado Works eligibility, the Department cannot ensure that eligible beneficiaries are receiving the appropriate TANF/Colorado Works benefits. By communicating on a timely basis with the federal government on rule changes, the Department decreases the risk of paying back the federal government for any costs it deems unallowable.

CFDA No. 93.558, Temporary Assistance for Needy Families. Compliance Requirements: Activities Allowed or Unallowed,

ALLOWABLE COSTS/COST PRINCIPLES, ELIGIBILITY, SUBRECIPIENT MONITORING.
CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

[1] Known federal questioned costs total $3,224, $109 identified in the 60 payments selected; $3,115 identified in the payments outside of the 60.

RECOMMENDATION 2014-054

The Department of Human Services (Department) should improve the administration of the Temporary Assistance for Needy Families/ Colorado Works program by:

A Continuing to provide county caseworker training on case file documentation, Income and Eligibility Verification System (IEVS) hits, and data input into CBMS, and monitoring for compliance.

B Ensuring program rules include all allowable verification sources for citizenship and lawful presence.

C Ensuring that program changes are communicated to the federal government for approval in a timely manner.

D Resolving the CBMS system issue that caused the payment calculation errors identified in the prior year.

RESPONSE

DEPARTMENT OF HUMAN SERVICES

A AGREE. IMPLEMENTATION DATE: APRIL 2015.

The Department agrees that ongoing training will continue. A CBMS system enhancement occurred November 9, 2014 to ensure IEVS hits for Colorado Works match more closely with program eligibility requirements making them more meaningful to county workers. Counties were trained on this through the Staff Development Center via webinars on October 27 & 28, 2014. Additional training will be provided through the Colorado Works Administrator's meetings and the Employment and Benefits newsletter. The Division will engage counties in monthly webinars in which documentation, IEVS and data entry will be addressed. In addition, we will continue monitoring county case workers regarding required case file documentation.

B AGREE. IMPLEMENTATION DATE: MAY 2015.

The Department will propose rules to the State Board of Human Services that add clarity to current citizenship and lawful presence rules.

C AGREE. IMPLEMENTATION DATE: MARCH 2015.

Submittal of the Colorado Works State plan is not required to outside of the regular schedule unless there is a significant change to eligibility. The Department believes compliance with federal regulations was met because there were no changes made to core eligibility requirements. The State Plan is being revised and modernized to reflect programmatic changes to include the certification period. We expect that review and approval will occur by the Administration for Children and Families (ACF) no later than March 31, 2015.

AUDITOR'S ADDENDUM:

Federal regulations (Plan amendments, 45 C.F.R., pt 205.5) state that the Department's Colorado Works State plan "…will be amended whenever necessary to reflect new or revised Federal statutes or regulations, or material change in any phase of State law, organization, policy or State agency operation." We consider the change in eligibility rules noted in the narrative to be a "material change in policy."

D AGREE. IMPLEMENTATION DATE: SEPTEMBER 2016.

The Department will continue to work through identifying CBMS issues creating invalid payments. This includes exploring current issues, creating High Level Business Requirement (HLBR) documents, identifying costs associated with the changes, seeking approval to onboard changes to the workplan, and work to secure future changes and funding sources for inclusion in new funding cycles for upcoming builds.

COLORADO CHILD CARE ASSISTANCE PROGRAM–ELIGIBILITY

The federal Child Care and Development Fund Program Cluster (Program) provides financial assistance to states to increase the availability, affordability, and quality of child care services for low-income families in which the parents are working or attending training or educational programs. The Program (CFDA Nos. 93.575 and 93.596) was enacted under Title IV-A of the Social Security Act and is administered at the federal level by the U.S. Department of Health and Human Services. In Colorado, the child care portion of the Program is referred to as the Colorado Child Care Assistance Program (CCCAP). During Fiscal Year 2014, CCCAP expenditures totaled approximately $170 million (federal and state funds).

The Department, through its Division of Early Care and Learning, is responsible for overseeing CCCAP and ensuring that the State complies with federal and state requirements for this program. CCCAP is administered at the local level by the county departments of human/social services and the Department is responsible for monitoring these counties. The determinations of families' eligibility to receive subsidized child care under CCCAP are made by the county departments of human/social services through the Child Care Automated Tracking System (CHATS). Individuals apply for CCCAP at their local county department of human/social services. County case workers then enter applicant-provided data for eligibility determination into CHATS and determine whether the applicant is eligible for CCCAP. If the applicant is eligible, then the county reimburses the selected child care provider and calculates the appropriate parent fee. The parent fee is a child care co-payment that is made by an adult caretaker or teen parent to the child care provider(s) and is paid prior to any state or county child care funds

being expended. Applicant-provided information is maintained within the case files that are at the counties.

The Division of Early Care and Learning is designated as the Lead Agency which administers CCCAP. Federal Regulations (45 C.F.R., pt 98.10) requires the Lead Agency to develop a State Plan which is then submitted for approval by the Federal Government. The State Plan outlines the policies related to CCCAP and the Department is required to update this plan every 2 years.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to review the Department's internal controls and compliance over CCCAP during Fiscal Year 2014. Our testwork specifically included reviewing the accuracy of eligibility determinations, assessing the Department's controls over compliance with federal and state program eligibility requirements, assessing the Department's controls over county monitoring, and determining the accuracy of data in CHATS. In addition, we sought to review the Department's progress in implementing our Fiscal Year 2013 audit recommendation. Specifically, we recommended that the Department continue to work with the county departments of human/social services to ensure the accuracy of eligibility determinations and benefit payments by improving training and case file review. We also recommended that the Department develop and implement a CHATS report to identify case files that are reported as open in the system but have been closed by the counties.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

We reviewed a sample of 40 CCCAP case files that were open during Fiscal Year 2014. We reviewed the data entered into CHATS as well as the supporting documentation within the case file to determine whether these participants were accurately deemed eligible for benefits

and that data was properly input into CHATS. In addition, we made inquiries of the Department regarding its county monitoring process to determine if the process was effective.

We applied the following criteria during our testing:

- **ELIGIBILITY AND BENEFIT DOCUMENTATION.** State regulations (9 C.C.R., 5503-9) and the State Plan require that the following steps be taken and the related documentation be obtained prior to determining eligibility:
  - A participant must submit 3 months of paystubs or an employer verification form if they have indicated that they are employed.
  - A participant must sign the application/re-determination form and releases.
  - The county shall verify the residence of the applicant to ensure that they live in the county in which they are applying for child care services.
  - Child support paid out will be deducted from calculations of total family income for the purposes of eligibility determination.
- **INCOME.** State regulations (9 C.C.R., 5503-9) require parent fees to be based on gross income. In instances where participants have no income, system controls within CHATS require county caseworkers to document within the system the basis for overriding eligibility determination.
- **DATA ENTRY.** Best practices necessitate that accurate data input is critical to ensure information input into CHATS is reliable and that only eligible applicants receive CCCAP benefits. This should include ensuring that the data input by caseworkers into fields within CHATS is consistent with information documented in the case notes. In addition, for any system to be effective, the user must be able to rely on the data integrity of the information maintained within that

system. When a case file is closed, the file's status in CHATS should be changed from "open" to "closed."

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

In 11 of the 40 case files tested (28 percent), we identified at least one error. In some cases, we identified multiple problems with the same case file. These errors resulted in a total of $3,372 in known questioned costs; $2,231[1] of these costs were paid with federal grant funds. Specifically:

- **CASE FILE DOCUMENTATION.** In three cases, the counties did not obtain required documentation prior to determining eligibility and eligibility should have been denied or terminated in these instances. Specifically:
  - In one instance, the county did not obtain a signed redetermination form. This resulted in questioned costs of $1,677.
  - In one instance, the county did not obtain verification of county residence. This resulted in questioned costs of $1,240.
  - In one instance, there was no verification of income in the case file. Thus, eligibility should have been denied until this documentation was received. Because the participant withdrew from the program prior to the start of benefits, this resulted in no known questioned costs.
- **INCOME-RELATED DATA ENTRY.** In six instances, the counties did not enter correct income information into CHATS when determining eligibility. Specifically, we noted the following:
  - In one instance, the county incorrectly entered an estimated income rate of $9.00 an hour instead of the $10.50 rate reported on the applicant's paystub. This resulted in an understatement of household income, which caused a miscalculation of the parent fee. This led to questioned costs of $133.

- In two instances, the county incorrectly entered net income instead of gross income. In one of these instances, CHATS automatically reset the parent fee to $0 upon caseworker override of eligibility. This resulted in an understatement of household income, which caused a miscalculation of parent fees. This led to questioned costs of $323.

- In one instance, the county excluded income from a paystub when computing the parent fee. Because the excluded income was significantly lower than the amounts on the remaining paystubs in the computation, the average monthly income would have been lower if the income was included in the calculation. Thus, the income calculated in CHATS was overstated and resulted in an overstatement of the parent fee assessed for August 1, 2013. Because the participant withdrew from the program prior to payment of benefits, this led to no known questioned costs.

- In one instance, the county incorrectly entered the hours of employment that were stated by the participant instead of those that were reported in the employment verification letter. This resulted in an overstatement of household income, which caused a miscalculation of the parent fee. This led to no known questioned costs during Fiscal Year 2014, but could lead to errors in the calculation of parent fees in future periods.

- In one instance, upon redetermination, the county incorrectly entered the participant-provided self-employment monthly income in lieu of the county's calculation, which was the correct amount. There were no known questioned costs associated with this case because, in both circumstances, the participant was deemed ineligible based on excess income.

- **Other Data Entry Issues.** There were two instances in which case file data was not appropriately entered or updated in CHATS, as discussed below:

  - In one instance, a case file was listed as open in CHATS but the participant had not received any benefits since August 26, 2010. The

county noted that the case was still open when the file was requested for review and the county caseworker promptly closed it. This led to no known questioned costs, as the county did not pay out any benefits during the fiscal year.

- In one instance, the caseworker stated in a CHATS case note that child support payments are not an allowable deduction in determining household income. However, within CHATS, the child support payments were properly deducted from income. Because the county properly allowed the deduction when calculating household income, this led to no known questioned costs.

WHY DID THE PROBLEM OCCUR?

Although the Department has a monitoring process in place over the counties' administration of CCCAP, the errors we identified indicate both inadequate training of county personnel and inadequate State case file reviews of county CCCAP files in the areas of eligibility and case management. This issue was also noted in our Fiscal Year 2013 audit. During Fiscal Year 2014, the Department stated they were in the process of developing new monitoring procedures.

The Department also lacks a process, such as a standard report, to identify case files that have been closed by a county but left "open" in CHATS. This issue was also noted in our Fiscal Year 2013 audit. The Department indicated that they are developing a report to identify these types of cases by March 2015.

Finally, the Department stated that CHATS does not notify the case worker that the parent fee is reduced to $0 when eligibility is manually overridden.

WHY DOES THIS PROBLEM MATTER?

Inaccurate processing of case file information to determine eligibility can result in counties improperly granting CCCAP benefits to ineligible individuals, or assessing an incorrect parent fee. Also, the

federal government can disallow the payment of federal matching funds for program expenditures that do not adhere to regulations, and the State would have to use its own funds to cover the expenditures. Finally, leaving cases "open" in CHATS when they have been closed by the county can result in erroneous Department-wide reporting.

CFDA NO. 93.575, CHILD CARE AND DEVELOPMENT BLOCK GRANT.
CFDA NO. 93.596, CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND.
COMPLIANCE REQUIREMENTS: ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES, ELIGIBILITY, AND SUBRECIPIENT MONITORING.
CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

[1] Total known federal questioned costs of $2,231 identified in 11 of 40 cases selected.

RECOMMENDATION 2014-055

The Department of Human Services (Department) should strengthen its internal controls over the Colorado Child Care Assistance Program by:

A Providing training to county caseworkers in the areas of eligibility and case management.

B Establishing and implementing expanded county monitoring processes and reporting mechanisms to ensure eligibility determinations are appropriate and adequately documented in county case files, and to ensure that case file status in Child Care Automated Tracking System matches county records.

C Programming the Child Care Automated Tracking System to notify case workers to reassess the parent fee when manually overriding eligibility.

RESPONSE

DEPARTMENT OF HUMAN SERVICES

A AGREE. IMPLEMENTATION DATE: DECEMBER 2015.

The Department will conduct web-based and/or over-the-shoulder coaching for the counties identified in the audit report related to eligibility and case management by June 2015. In addition, the Department will hold its statewide Colorado Child Care Assistance Program (CCCAP) conference in the Fall of 2015, at which most counties will attend and learn about eligibility and other topics. The state CCCAP team also will collaborate with its county partners and the Division of Quality Assurance and Quality Improvement to inform the development of coaching and training to address the exceptions noted in the audit report.

B AGREE. IMPLEMENTATION DATE: JANUARY 2015.

The Department has prioritized monitoring by consolidating quality assurance efforts into the Division of Quality Assurance and Quality Improvement (QA/QI), within the Office of Performance and Strategic Outcomes (OPSO). The Office of Early Childhood (OEC) moved two full-time-equivalent staff to the OPSO Division of QA/QI in July 2014. For CCCAP, QA/QI has established and implemented a sampling plan and case file review process to expand the monitoring of county case files. This plan includes mechanisms to ensure eligibility determinations are appropriate and adequately documented in county case files, and reporting of QA/QI findings to OEC. QA/QI staff began a test review of cases in October 2014 and will continue to review up to 31 cases a month beginning in December 2014. Based on the findings of the internal quality assurance samplings, we will partner with the individual counties, discuss our findings, and collaboratively develop an individual coaching plan. Monthly quality assurance efforts also will identify whether or not the counties are responding positively to the coaching plan or whether modifications need to be made. The Department will release a CHATS enhancement in March 2015, which will prevent CCCAP case files from being closed by a county but left open in CHATS.

C AGREE. IMPLEMENTATION DATE: DECEMBER 2015.

The Department will work with the Governor's Office of Information Technology to ensure the Child Care Automated Tracking System automatically notifies case workers to reassess the parent fee when they manually override eligibility.

DEPARTMENT OF HUMAN SERVICES

The following recommendations relating to deficiencies in internal control classified as a SIGNIFICANT DEFICIENCY or MATERIAL WEAKNESS were communicated to the Department in the previous year and have not been remediated as of June 30, 2014, because the implementation dates are in a subsequent fiscal year. These recommendations can be found in the original report and SECTION IV: PRIOR RECOMMENDATIONS of this report.

DEPARTMENT OF HUMAN SERVICES PRIOR RECOMMENDATION SIGNIFICANT DEFICIENCIES/MATERIAL WEAKNESSES NOT REMEDIATED BY THE DEPARTMENT AS OF JUNE 30, 2014			
CURRENT REC. NO.	PRIOR SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION/ CLASSIFICATION	IMPLEMENTATION DATE PROVIDED BY THE DEPARTMENT
2014-056	2013-45	Supplemental Nutrition Assistance Program Quality Assurance Annual Report MATERIAL WEAKNESS	JUNE 2015
2014-057	2013-50	Vocational Rehabilitation Program; Program Management MATERIAL WEAKNESS	A [1] B JULY 2014 C JULY 2014
2014-058	2013-51	Vocational Rehabilitation Program; Duration of Program Services for Participants MATERIAL WEAKNESS	JULY 2014
2014-059	2013-52	Vocational Rehabilitation Program; Controls over Service Authorizations and Payments MATERIAL WEAKNESS	A JULY 2014 B [1] C JULY 2014 D [1] E [1] F JULY 2014 G JULY 2014
2014-060	2013-53	Vocational Rehabilitation Program; Eligibility Determinations MATERIAL WEAKNESS	JULY 2014
2014-061	2013-54	Vocational Rehabilitation Program; Assessments for Setting Employment Goals MATERIAL WEAKNESS	A JULY 2014 B JULY 2014 C [1]
2014-062	2013-55	Vocational Rehabilitation Program; Comparable Services and Benefits MATERIAL WEAKNESS	JULY 2014

DEPARTMENT OF HUMAN SERVICES PRIOR RECOMMENDATION SIGNIFICANT DEFICIENCIES/MATERIAL WEAKNESSES NOT REMEDIATED BY THE DEPARTMENT AS OF JUNE 30, 2014			
CURRENT REC. NO.	PRIOR SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION/ CLASSIFICATION	IMPLEMENTATION DATE PROVIDED BY THE DEPARTMENT
2014-063	2013-56	Vocational Rehabilitation Program; Determining Severity of Disability SIGNIFICANT DEFICIENCY	JULY 2014
2014-064	2013-57	Vocational Rehabilitation Program; Case Management SIGNIFICANT DEFICIENCY	A JULY 2014 B OCTOBER 2014
2014-065	2013-61	Vocational Rehabilitation Program; Participant Use of Program Funds and State-Owned Equipment MATERIAL WEAKNESS	A JULY 2014 B [1] C JULY 2014 D [1] E DECEMBER 2014 F JULY 2014
2014-066	2013-62	Vocational Rehabilitation Program; Participant Contributions MATERIAL WEAKNESS	JULY 2014
2014-067	2013-63	Vocational Rehabilitation Program; Fee and Bonus Payments to Vendors SIGNIFICANT DEFICIENCY	A [1] B JULY 2014 C JULY 2014
2014-068	2013-66	Vocational Rehabilitation Program; Procurement Card Transactions SIGNIFICANT DEFICIENCY	JULY 2014
2014-069	2013-67	Vocational Rehabilitation Program; Quality Assurance Monitoring SIGNIFICANT DEFICIENCY	A JULY 2014 B OCTOBER 2014 C JANUARY 2015 D JANUARY 2015 E JANUARY 2015
2014-070	2013-68	Vocational Rehabilitation Program; Complaint Management SIGNIFICANT DEFICIENCY	A JULY 2014 B JULY 2014 C OCTOBER 2014
2014-071	2013-69	Vocational Rehabilitation Program; Application Backups *Significant Deficiency*	OCTOBER 2014
2014-072	2013-71	Regional Centers for People with Disabilities; Reimbursement Rates for ICF/IID Facilities SIGNIFICANT DEFICIENCY	JULY 2014

SOURCE: Office of the State Auditor's recommendation database.

[1] This part of the recommendation has been implemented, partially implemented, or is no longer applicable. SEE SECTION IV: PRIOR RECOMMENDATIONS of this report.

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

DEPARTMENT OF LABOR AND EMPLOYMENT

The Department of Labor and Employment (Department) is responsible for providing services to employers and job seekers, and enforcing laws concerning labor standards, unemployment insurance, workers' compensation, public safety, and consumer protection.

The Department comprises the following major organizational units:

- Executive Director's Office
- Unemployment Insurance Division
- Division of Employment and Training
- Division of Workers' Compensation
- Division of Oil and Public Safety
- Division of Labor

The results of our Fiscal Year 2014 audit did not identify errors which would result in recommendations to the Department. However, the following recommendation relating to a deficiency in internal control classified as a SIGNIFICANT DEFICIENCY was communicated to the Department in the previous year and has not been remediated as of June 30, 2014, because the implementation date is in a subsequent fiscal year. This recommendation can be found in the original report and SECTION IV: PRIOR RECOMMENDATIONS of this report.

DEPARTMENT OF LABOR AND EMPLOYMENT
PRIOR RECOMMENDATION
SIGNIFICANT DEFICIENCY
NOT REMEDIATED BY THE DEPARTMENT AS OF JUNE 30, 2014

CURRENT REC. NO.	PRIOR SINGLE AUDIT REPORT AND REC. NO.	RECOMMENDATION/ CLASSIFICATION	IMPLEMENTATION DATE PROVIDED BY THE DEPARTMENT
2014-073	2013-75	Colorado Unemployed Benefits and Colorado Automated Tax Systems SIGNIFICANT DEFICIENCY	A [1] B [1] C DECEMBER 2016 D DECEMBER 2016 E [1]

SOURCE: Office of the State Auditor's recommendation database.
[1] This part of the recommendation has been implemented, partially implemented, or is no longer applicable. SEE SECTION IV: PRIOR RECOMMENDATIONS of this report.

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

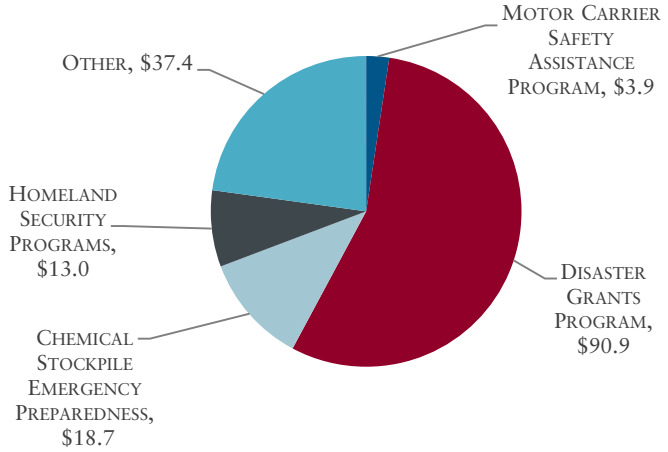
DEPARTMENT OF PUBLIC SAFETY

The Department of Public Safety (DPS or Department) consists of the Executive Director's Office, Colorado State Patrol, Division of Fire Prevention and Control, Division of Criminal Justice, Colorado Bureau of Investigation, and Division of Homeland Security and Emergency Management. The Division of Homeland Security and Emergency Management is responsible for coordinating responses to disasters.

During Fiscal Year 2014, the Department spent approximately $164.0 million in federal funds. As part of our Fiscal Year 2014 audit, we tested the Department's compliance with federal grant requirements for the Disaster Grants program.

The following chart shows total expenditures by federal program for Fiscal Year 2014.

DEPARTMENT OF PUBLIC SAFETY
FISCAL YEAR 2014 EXPENDITURES
BY FEDERAL PROGRAM
(IN MILLIONS)



SOURCE: 2014 Statewide Schedule of Expenditures of Federal Awards.

We identified one SIGNIFICANT DEFICIENCY related to the Disaster Grants program in which the Department could make improvements to its operations.

DISASTER GRANT REPORTING

Following a Presidential declaration of a major disaster or an emergency, the Federal Emergency Management Agency (FEMA), Department of Homeland Security (DHS), awards grants to assist State and local governments with the response to and recovery from disasters. Examples of Presidential-declared disasters or emergencies include earthquakes, hurricanes, tornados, floods, or wildfires. Federal assistance is awarded in the form of cost-shared grants.

In September 2013, the State of Colorado experienced massive flooding across much of the state. These floods were a Presidential-declared disaster and costs to rebuild were eligible for reimbursement under the Disaster Grant program (CFDA No. 97.036). As of June 30, 2014, FEMA obligated approximately $260.3 million for 1,006 rebuilding and emergency response projects across the Front Range. Examples of projects include road reconstruction and overtime paid to emergency responders.

The Department through its Division of Homeland Security & Emergency Management, is responsible for administering the Disaster Grants program in Colorado and ensuring the State complies with federal and state requirements for this program. Any eligible state or local government as well as qualified non-profit organizations may apply for assistance through DPS to the regional director of FEMA.

DPS, a direct recipient of disaster recovery grants or cooperative agreements, made first-tier subawards of the Disaster Grants program to other entities and is subject to subaward reporting requirements

under the Federal Funding Accountability and Transparency Act (Transparency Act). The intent of the Transaparency Act is to empower every American with the ability to hold the federal government accountable for each spending decision. This is accomplished by making federal spending publicly available online. The purpose of this is to reduce wasteful spending in the federal government.

The Transparency Act requires the federal Office of Management and Budget (OMB) to maintain a single, searchable website that contains information on all federal spending awards. Direct recipients of federal funds are required to register in the Federal Subaward Reporting System (FSRS) and report subaward data through the FSRS. This data is available to the public on the federal OMB website. The Department provides a form to sub-awardees to fill out and return. This form provides information to the Department about the sub-awardee that is needed to report the subaward in FSRS.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to review the Department's compliance with the reporting requirements of the Transparency Act for the Disaster Grant Program.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE THE RESULTS MEASURED?

We reviewed a sample of 40 payments made by DPS to Disaster Grant Program sub-grantees that were subject to the Transparency Act requirements. Under the Transparency Act, direct recipients such as the Department are required to report each subaward that resulted in an obligation of $25,000 or more in federal funds by the end of the month following the month in which the subaward was awarded. For

example, if a subaward is made on September 15, then DPS must report the subaward by October 31.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We identified non-compliance with 12 of the 40 samples (30 percent) that were tested. Specifically, in two instances (5 percent), the Department had not entered the sub-recipient's information into FSRS by the time of our audit testwork, after the required reporting date; in 10 instances (25 percent), DPS did not enter the sub-recipient's information into FSRS timely.

WHY DID THE PROBLEM OCCUR?

The Department relies on sub-recipients to fill out and return a form containing information needed to record the subawards in FSRS. We found that the Department did not have a sufficient process in place to follow up with sub-awardees who had not submitted their form. All of the instances of non-compliance that we identified appeared to result from a lack of submission or untimely submission of the form by the subrecipients.

WHY DOES THIS PROBLEM MATTER?

The goals of the Transparency Act can only be achieved if the Department submits required reports for its federal awards. By not meeting the reporting requirements under the Transparency Act, the Department is in violation of federal requirements. The federal government can disallow the payment of federal matching funds for program expenditures that do not adhere to regulations, and the State would have to use its own funds to cover the expenditures. This problem also creates gaps in the information on FSRS on the OMB website.

CFDA No. 97.036, Disaster Grants—Public Assistance (Presidentially Declared Disasters).
Compliance Requirement: Reporting.
Classification of Finding: Significant Deficiency.

RECOMMENDATION 2014-074

The Department of Public Safety (Department) should ensure compliance with federal grant reporting requirements by:

A Working with sub-recipients to ensure that they submit all necessary documentation to the Department in a timely manner.

B Ensuring that required information is entered, in a timely manner, into the Federal Subaward Reporting System.

C Developing a monitoring process over subrecipient reporting to ensure that all Federal Funding Accountability and Transparency Act requirements are met going forward.

RESPONSE

DEPARTMENT OF PUBLIC SAFETY

A AGREE. IMPLEMENTATION DATE: JANUARY 2015.

The Department through the Division of Homeland Security and Emergency Management (DHSEM) will contact recipients of sub-awards by telephone to obtain data that is required to be entered in the Federal Sub-award Reporting System (FSRS). In addition, recipients will provide a hard-copy document to DHSEM that includes the information required by the FSRS. These steps will allow the department to obtain the necessary information on a timely basis to report to the FSRS.

B AGREE. IMPLEMENTATION DATE: JANUARY 2015.

DHSEM maintain a database of payments made to recipients of federal awards. A report will be produced from the database that identifies items that must be reported to the FSRS. The DHSEM contractor responsible for reporting to FSRS will notify designated division manager when report for the month has been submitted.

C AGREE. IMPLEMENTATION DATE: MARCH 2015.

DHSEM will establish a procedure to identify all sub-grantee payments utilizing the EM Grants Pro software to ascertain amounts required to be reported in the FSRS. DHSEM will also design and implement a form that will that will be based on data from EM Grants Pro. The form will capture previous amounts paid that now when aggregated with the current month's payment will require reporting in FSRS. The purpose of the form is to document information reported, identify staff that entered the data and date reported to FSRS.

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

DEPARTMENT OF TRANSPORTATION

The Department of Transportation (Department) is responsible for programs that impact all modes of transportation. The State Transportation Commission has 11 members appointed by the Governor and confirmed by the Senate and governs the Department's operations. Please refer to the introduction in the Department of Transportation chapter within SECTION II: FINANCIAL STATEMENT FINDINGS for additional background information.

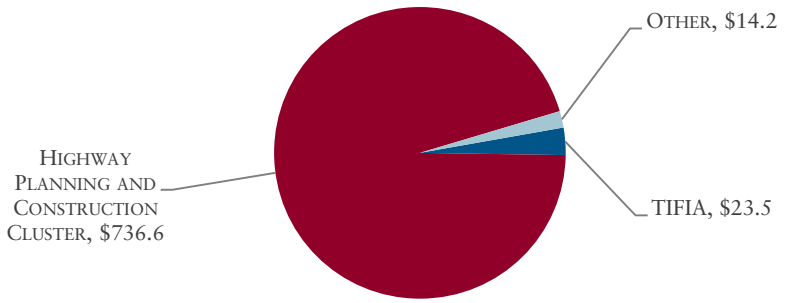
During Fiscal Year 2014, the Department expended approximately $774.3 million in federal funds. As part of our Fiscal Year 2014 audit, we tested the Department's compliance with federal grant requirements for the following two programs:

- Highway Planning and Construction Cluster
- Transportation Infrastructure Finance and Innovation Act (TIFIA)

In Fiscal Year 2014, the Department's expenditures for these programs were approximately $760.1 million. The Department is responsible for ensuring that all expenditures for these programs are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows total expenditures by federal program.

DEPARTMENT OF TRANSPORTATION
FISCAL YEAR 2014 EXPENDITURES
BY FEDERAL PROGRAM
(IN MILLIONS)



SOURCE: Schedule of Expenditures of Federal Awards.

The results of our Fiscal Year 2014 audit identified errors resulting in recommendations for one of the programs, Highway Planning and Construction Cluster. We identified one MATERIAL WEAKNESS and one SIGNIFICANT DEFICIENCY related to federal awards. The errors identified and audit recommendations for these programs are described in the following sections of this chapter.

The following comments were prepared by the public accounting firm BKD, LLP, which performed the Fiscal Year 2014 audit work at the Department of Transportation.

COMPLIANCE WITH THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT

The Federal Funding Accountability and Transparency Act (Transparency Act) provides the public with information to hold the government accountable for spending decisions and, as a result, to reduce wasteful federal spending. The Transparency Act requires that the federal government make information on federal awards available to the public via a single, searchable website (WWW.USASPENDING.GOV). Primary recipients such as the Department are required to report information about subawards given to other governments, non-profit organizations and private entities.

In the event that reporting cannot be performed by the primary recipient, the Transparency Act allows for the auditor to evaluate compliance with the requirements based on whether or not the primary recipient demonstrated a "good faith" effort to comply with the submission process. The primary recipient can document this effort by maintaining e-mails or phone logs with the awarding agency or through computer screen shots demonstrating attempts made to report the required information. During Fiscal Year 2014, the Department expended approximately $664 million and passed through approximately $50 million of Highway Planning and Construction Cluster (CFDA No. 20.205) funding to local governments.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to test the Department's related internal controls over, and compliance with, Transparency Act reporting requirements.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

We reviewed 12 of the Department's subawards made during Fiscal Year 2014 and the required federal reports to determine whether the subawards were appropriately reported through the Federal Subaward Reporting System (FSRS).

According to federal regulations (Federal Financial Assistance Subject to the Transparency Act, 2 CFR Part 170.320), all subawards made by the Department in the amount of $25,000 in federal funds or more must be reported though the FSRS. The Department is required to submit reports to the federal awarding agency by the end of the month following the award date. There are six required data fields of the report. The six required fields are:

- Subaward Date–Represents the time period (by month and year) for subawards made against the Federal Award Identification Number (FAIN).

- Data Universal Numbering System (DUNS) number–The subawardee organization's nine-digit DUNS number.

- Amount of Subaward–The net dollar amount of federal funds awarded to the subawardee, including modifications.

- Subaward Obligation/Action Date–Date the subaward agreement was signed.

- Date of Report Submission–Date the recipient or contractor entered the action/obligation into FSRS.

- Subaward Number–Subaward number or other identifying number assigned by the prime awardee organization to facilitate the tracking of its subawards.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

In the 12 reports we reviewed, we found 11 instances (92 percent) in which the Department did not report the required subaward information under the Transparency Act for the Highway Planning and Construction Cluster. Specifically, we identified the following issues:

- Incorrect subaward amounts were submitted on two reports resulting in an understatement of subawards totaling approximately $479,000.

- Due to the lack of supporting documentation maintained by the Department, we were unable to verify that two reports were submitted in a timely manner, after both were amended from the original submissions.

- Department staff were unable to access FAINs in Federal Subaward Reporting System (FSRS), which is required to complete the reporting process. As a result, seven reports were either not submitted or were not submitted in a timely manner.

- None of the 12 reports were reviewed by someone other than the preparer to ensure accuracy.

WHY DID THE PROBLEM OCCUR?

We identified three main reasons for the issues noted:

- According to Department staff, the primary person responsible for preparing and submitting the information to FSRS did not have access to FAIN information in the FSRS for all awards during Fiscal Year 2014, and therefore, could not properly complete the report submissions in all instances. Department staff indicated that the Federal Highway Administration creates an individual FAIN for each project and, frequently, this information is not populated correctly in the federal agency's financial management system. However, the Department did not maintain supporting documentation to demonstrate that it made a "good faith" effort to comply by attempting to obtain the required information to submit the reports in a timely manner during the fiscal year.

- The primary person responsible for preparing and submitting the information to FSRS is not knowledgeable on all aspects of the Transparency Act or the Highway Planning and Construction Cluster.

- Currently, the Department's control procedures over Transparency Act reporting do not include a secondary review of the reports prior to submission to ensure information is accurately reported.

WHY DOES THIS PROBLEM MATTER?

By not meeting the reporting requirements under the Transparency Act, the Department is in violation of federal requirements, and the federal Transparency Act website does not contain the most timely and accurate information.

CFDA NO. 20.205, HIGHWAY PLANNING AND CONSTRUCTION CLUSTER.
COMPLIANCE REQUIREMENT: REPORTING.
CLASSIFICATION OF FINDING: MATERIAL WEAKNESS.

RECOMMENDATION 2014-075

The Department of Transportation (Department) should improve controls to ensure compliance with the Federal Funding Accountability and Transparency Act (Transparency Act) by:

A Maintaining documentation of the Department's "good faith" efforts to submit reports in a timely manner and in accordance with the Transparency Act.

B Training staff preparing Transparency Act reports to become knowledgeable on the requirements of the Transparency Act and the Highway Planning and Construction Cluster.

C Instituting and documenting a secondary review process to ensure information required by the Act is reported accurately.

RESPONSE

DEPARTMENT OF TRANSPORTATION

A AGREE. IMPLEMENTATION DATE: MARCH 2015.

In the majority of the instances noted, the Department was unable to report because the needed record (FAIN) was not available in FSRS, the federal system, at the time of reporting. FSRS will not allow the Department to report on a project until the record is loaded into the system by the federal oversight agency. However, the Department will implement an improved tracking system to document its "good faith" reporting efforts under the Transparency Act.

B AGREE. IMPLEMENTATION DATE: MARCH 2015.

The Department will transition the Transparent Act reporting function to the Projects Accounting and Reporting Unit within the Department's Division of Accounting and Finance. The Projects

Accounting and Reporting Unit maintains regular communication with the Federal Highway Administration (FHWA) and can better facilitate the Transparency Act reporting function going forward.

C AGREE. IMPLEMENTATION DATE: MARCH 2015.

As part of the Department's plan to transition the Transparency Act reporting function to the Projects Accounting and Reporting Unit within the Department's Division of Accounting and Finance, a review process will be implemented and documented to ensure information is reported accurately and timely.

COMPLIANCE WITH SUBRECIPIENT MONITORING

The U.S. Office of Management and Budget's (OMB) *Circular A-133*, *Compliance Supplement* (*Compliance Supplement*) requires that pass-through entities, such as the Department, ensure its subrecipients have had the required Single Audits performed over their federal grant award expenditures. Additionally, the Department is required to monitor its subrecipients' use of federal awards. This monitoring can be performed through a variety of methods, as outlined in the *Compliance Supplement,* such as direct reporting, site visits, regular contact, or other means to provide reasonable assurance of compliance with laws, regulations, and provisions of contracts or grant agreements. The Department is responsible for compliance with subrecipient monitoring procedures. During Fiscal Year 2014, the Department passed through approximately $50.0 million in federal funds to 103 subrecipients.

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to test the Department's internal controls over, and compliance with, federal grant subrecipient monitoring requirements.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

The audit work consisted of reviewing subrecipient monitoring procedures performed by the Internal Audit Division to ascertain if monitoring provided reasonable assurance that subrecipients used

federal awards for authorized purposes, complied with laws, regulations, and provisions of contracts and grant agreements, and achieved performance goals. Further, we reviewed a sample of 11 sub-awards to ensure compliance with subrecipient monitoring requirements.

The *Compliance Supplement* requires the Department to ensure that subrecipients submit completed Single Audits within 9 months of the end of the subrecipient's fiscal year. The Department must also review each submitted Single Audit report and issue a management decision on audit findings contained within the report within 6 months after the receipt of the subrecipient's report. The Department is further required to perform ongoing monitoring procedures throughout the year, which can be through a variety of methods. These methods include, but are not limited to, direct reporting, site visits, regular contact, or other means.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

Of the 11 subrecipients we reviewed, two subrecipients (18 percent) did not submit their Single Audit report to the Internal Audit Division in a timely manner. Our procedures indicated that the Internal Audit Division did not have policies and procedures in place to ensure that follow up with the subrecipients was performed on a timely basis. Specifically, we found:

- One subrecipient was approximately 4.5 months late in submitting its prior year Single Audit reports. Further, the Internal Audit Division did not review and respond to the report until approximately 8 months after the report was submitted. As of the end of our fieldwork, it appeared the Internal Audit Division also had yet to review or respond to the current year Single Audit Report.

- Another subrecipient obtained an extension from the Internal Audit Division and submitted its report outside of the 9-month requirement; however, the Internal Audit Division did not review or respond to the

Single Audit report until approximately 11 months after the report was received.

WHY DID THE PROBLEM OCCUR?

The Internal Audit Division did not have adequate procedures in place during the fiscal year to monitor, track, and ensure that subrecipients had the required Single Audits performed. Additionally, the Department does not have a subrecipient monitoring plan in place that clearly defines the frequency, as well as the nature of subrecipient monitoring activities that will be performed.

While the review of Single Audit reports serves as the primary activity to satisfy the subrecipient monitoring requirements, additional procedures are required in accordance with the *Compliance Supplement* and should be used in the event the single audit reports are not available. We did observe evidence that the Department reviews the reimbursement requests from the subrecipients, but no other procedures are in place, such as site visits or regular contact and follow-up with the subrecipients. Furthermore, the Department does not have a formal risk assessment process in place to identify the subrecipients that are at highest risk of noncompliance. Factors that may affect this risk assessment are program complexity, the amount of funds passed through, and subrecipient entity-level risk.

WHY DOES THIS PROBLEM MATTER?

Because the Department has a large number of subrecipients, performing timely and appropriate monitoring is especially important and provides the Department with a method to ensure compliance with Subrecipient Monitoring requirements and helps the Department mitigate the risk of providing continuing funding to high-risk entities that may not be using funds in accordance with program rules. In addition, the review of subrecipient reimbursement requests allows for the Department to be informed, as to the activities for which subrecipients are using federal grant funds.

CFDA NO. 20.205; HIGHWAY PLANNING AND CONSTRUCTION CLUSTER.
COMPLIANCE REQUIREMENT: SUBRECIPIENT MONITORING.
CLASSIFICATION OF FINDING: SIGNIFICANT DEFICIENCY.

RECOMMENDATION 2014-076

The Department of Transportation (Department) should improve its controls over subrecipient monitoring by:

A Ensuring that subrecipient Single Audit reports are reviewed on a timely basis. This should include considering the implementation of a reporting reminder mechanism.

B Expanding its existing subrecipient monitoring plan to include detailed subrecipient monitoring policies that define the frequency and nature of subrecipient monitoring activities that will be performed throughout the year.

C Developing a follow up process to ensure the Internal Audit Division can properly respond and evaluate any and all findings included in each subrecipient's Single Audit report.

D Implementing a risk-based analysis in order to ensure that resources are directed towards the highest risk subrecipients.

RESPONSE

DEPARTMENT OF TRANSPORTATION

A AGREE. IMPLEMENTATION DATE: SEPTEMBER 2015.

The Department will review its A-133 procedure and evaluate the inclusion of a reminder mechanism within the procedures based on subrecipients fiscal year, to ensure the reports are reviewed timely.

B AGREE. IMPLEMENTATION DATE: JUNE 2015.

The Department will review and document the current subrecipient monitoring activities in place. The risk assessment discussed in

RESPONSE D below, will be used to determine the frequency and nature of monitoring activities on subrecipient awards.

C AGREE. IMPLEMENTATION DATE: JUNE 2015.

The Department revised its Single Audit Report/A-133 review procedures in October 2014 and as a result included a follow up procedure to ensure proper evaluation of findings identified in each sub recipient's Single Audit report.

D AGREE. IMPLEMENTATION DATE: JUNE 2015.

The Department will develop a risk assessment process as required by the new 2 C.F.R. 200 "Supercircular" guidance.

DISPOSITION

OF PRIOR AUDIT RECOMMENDATIONS

The following financial and single audit recommendations are summarized from the Statewide Audit for Fiscal Years 2008 through 2013 and include only the recommendations not fully implemented as of our Fiscal Year 2013 Statewide Audit. The disposition is the implementation status as of June 30, 2014.

The classification of findings described in SECTION I: REPORT SUMMARY has been included throughout the dispositions, as needed. If the disposition is IMPLEMENTED the classification is not applicable; if the disposition references a current year recommendation, the classification will be included with the current year finding. All findings classified as significant deficiencies with a disposition of DEFERRED will be listed in SECTION II: FINANCIAL STATEMENT FINDINGS and SECTION III: FEDERAL AWARDS FINDINGS following each department's current findings and will include a new recommendation number for 2014.

Single Audit Report and Rec. No.	Recommendation	Disposition
DEPARTMENT OF EDUCATION		
2013-19	Improve controls over federal reporting requirements by (a) cross-training Office of Grants Fiscal staff to ensure that when staff turnover or extended absences occur, grant requirement responsibilities can be immediately reassigned and continue to be fulfilled and (b) preparing, adopting, and implementing formal standard operating procedures including supervisory monitoring and follow up to ensure information is reported within the required timelines.	PARTIALLY IMPLEMENTED. See current year Recommendation 2014-027.
OFFICE OF THE GOVERNOR		
2013-1	Improve GenTax account management controls by (a) maintaining an accurate list of support staff with access to the GenTax system and data. This list should be made available to Department of Revenue staff who are required to approve and monitor system access; (b) requiring that all support staff be made aware of, and follow all the policies regarding access to the GenTax system, including both state policies and Internal Revenue Service guidelines. In addition, support accounts that can potentially access Federal Tax Information should be reviewed and monitored on a regular basis to verify that policies are followed; (c) reviewing the administrative accounts in Active Directory, and enforcing segregated normal and administrative accounts where possible; and (d) establishing and following procedures to ensure that all access to the GenTax database be audited, or logged. In addition, the access and auditing settings should be reviewed on a regular basis to confirm that policy requirements are being implemented appropriately.	A IMPLEMENTED. B NOT IMPLEMENTED. The Governor's Office of Information Technology (OIT) plans to implement this part of the recommendation by June 2015. C IMPLEMENTED. D PARTIALLY IMPLEMENTED. OIT is logging most access to the GenTax application. However, access and auditing settings are not being regularly reviewed to ensure that policy requirements are implemented appropriately. OIT plans to implement this part of the recommendation by December 2014. Deficiency in Internal Control.

2013-2	The Governor's Office of Information Technology (OIT) should work with the Department of Personnel & Administration (as needed) to improve KRONOS's general computer controls by (a) implementing strong password parameters at the application level that comply with Colorado Information Security Policies; (b) modifying KRONOS security configurations to lock users out of the system after three failed login attempts and lock the users' session after 15 minutes of inactivity; (c) generating, reviewing, and retaining critical operating system level and application activity logs (i.e. audit logs) to identify and investigate anomalous activity, and successful and unsuccessful login attempts; (d) reviewing the current user listing to immediately remove terminated users and, on an ongoing basis, implementing regular reviews of user access to ensure that user access is appropriate and needed and that terminated users are removed in a timely manner; (e) ensuring each KRONOS user ID is associated with an identified and documented owner, and that IDs are not shared; (f) ensuring that users submit user access request forms that are authorized by the appropriate supervisor, and retaining those forms, as required by policy; (g) hardening system configuration settings for KRONOS, as recommended under separate cover in Fiscal Year 2011; (h) documenting and testing a disaster recovery plan that incorporates all components listed in Colorado Information Security Policies; and (i) providing direction to non-OIT KRONOS administrators at user departments to ensure awareness of and compliance with Colorado Information Security Policies related to the above findings.	A NOT IMPLEMENTED. OIT DID NOT DOCUMENT AND FORMALLY APPROVE A SECURITY POLICY VARIANCE AS THEY INDICATED IN THEIR RESPONSE LAST YEAR. OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY MARCH 2015. B NOT IMPLEMENTED. OIT DID NOT DOCUMENT AND FORMALLY APPROVE A SECURITY POLICY VARIANCE AS THEY INDICATED IN THEIR RESPONSE LAST YEAR. OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY MARCH 2015. C NOT IMPLEMENTED. OIT DID NOT DOCUMENT AND FORMALLY APPROVE A SECURITY POLICY VARIANCE AS THEY INDICATED IN THEIR RESPONSE LAST YEAR. OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY MARCH 2015. D IMPLEMENTED. E NOT IMPLEMENTED. OIT DID NOT IMPLEMENT THIS RECOMMENDATION DURING FISCAL YEAR 2014. OIT PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY DECEMBER 2014. F IMPLEMENTED. G NOT IMPLEMENTED. OIT DID NOT DOCUMENT AND FORMALLY APPROVE A SECURITY POLICY VARIANCE AS THEY INDICATED IN THEIR RESPONSE LAST YEAR. OIT PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY MARCH 2015. H DEFERRED. OIT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE SEPTEMBER 2015 IMPLEMENTATION DATE. I NOT IMPLEMENTED. OIT DID NOT IMPLEMENT THIS PART OF THE RECOMMENDATION DURING FISCAL YEAR 2014, BECAUSE UPDATED INFORMATION SECURITY POLICIES HAD NOT BEEN RELEASED. AS SOON AS NEW POLICIES ARE RELEASED, THEY WILL BE COMMUNICATED TO NON-OIT ADMINISTRATORS AT USER DEPARTMENTS. OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY FEBRUARY 2015. SIGNIFICANT DEFICIENCY.
2013-3 and 2012-1	The Governor's Office of Information Technology (OIT) should work with the other Executive Branch agencies to improve Information Technology service agreement controls by ensuring that existing and new Statewide Internet Portal Authority (SIPA) agreements comply with Colorado Information Security Policies, and include provisions required by OIT's vendor management policy and other applicable legal and regulatory information security requirements.	PARTIALLY IMPLEMENTED. OIT HAS REVISED THE CURRENT SERVICE AGREEMENT CONTRACTS TO COMPLY WITH VENDOR MANAGEMENT POLICIES AND OTHER APPLICABLE LEGAL AND REGULATORY INFORMATION SECURITY REQUIREMENTS. HOWEVER, OIT HAS NOT AMENDED EXISTING CONTRACTS, AND REPORTS THAT IT WILL UPDATE CONTACTS AS THEY EXPIRE OVER THE NEXT FEW YEARS. OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY JULY 2017. SIGNIFICANT DEFICIENCY.

2013-4 and 2012-3	Identify document, and implement an enterprise-wide firewall security strategy by (a) identifying and documenting procedures and schedules for patching or updating firewall operating systems; (b) defining rule sets that implement the State's firewall policy while supporting firewall performance and ensuring that all rule sets are reviewed on a periodic basis; (c) conducting regular scanning of critical firewalls; (d) logging, retaining, and regularly reviewing the logs to detect anomalous activities; and (e) managing firewall architectures, policies, software, and other components throughout the life of the firewall solutions.	A PARTIALLY IMPLEMENTED. OIT HAS DOCUMENTED POLICIES AND PROCEDURES TO ADDRESS HOW TO UPDATE OR PATCH SOME FIREWALLS WITHIN THE ENVIRONMENT. HOWEVER, THE POLICIES AND PROCEDURES DO NOT CONTAIN AN OVERALL SCHEDULE FOR PATCHING ALL FIREWALLS. OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY JULY 2015. B NOT IMPLEMENTED. OIT HAS NOT ADDRESSED THIS RECOMMENDATION. OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY JULY 2015. C PARTIALLY IMPLEMENTED. OIT IS ONLY REGULARLY SCANNING A PORTION OF FIREWALLS. OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY JULY 2015. D PARTIALLY IMPLEMENTED. OIT IS NOT CONSISTENTLY ENSURING THAT ALL FIREWALLS ARE REGULARLY LOGGED AND RETAINED. ADDITIONALLY, OIT IS NOT RETAINING A PORTION OF THE FIREWALL LOGS FOR A FULL YEAR AS REQUIRED BY POLICY. OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY JULY 2016. E PARTIALLY IMPLEMENTED. BY PARTIALLY IMPLEMENTING SUB-PARTS A, C, AND D, OIT HAS PARTIALLY IMPLEMENTED THIS PART OF THE RECOMMENDATION. OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY JULY 2015. SIGNIFICANT DEFICIENCY.
2013-20	Improve controls over compliance with federal suspension and debarment requirements for the Weatherization Assistance Program by including suspension and debarment language related to both the entities and its principals in all contracts that are covered by these rules. Alternatively, it should design and implement policies to use one of the other acceptable verification procedures for the principals.	NO LONGER APPLICABLE. THE OFFICE OF MANAGEMENT AND BUDGET'S CIRCULAR A-133 2014 COMPLIANCE SUPPLEMENT PROVIDED GUIDANCE THAT THIS RECOMMENDATION DID NOT CONSTITUTE A FEDERAL NONCOMPLIANCE ISSUE AND DID NOT REQUIRE REPORTING.
2012-2	The Governor's Office of Information Technology (OIT) should work with the other Executive Branch agencies to establish clear roles and responsibilities related to its service provider operations by (a) developing service-level agreements (SLAs) that define the performance expectations for each required security control, describe measureable outcomes, and identify remedies for any identified instances of noncompliance, and ensuring that SLAs are kept current and (b) ensuring that OIT and Executive Branch agencies are clear about their respective responsibilities.	A PARTIALLY IMPLEMENTED. OIT HAS DEVELOPED DRAFT SERVICE-LEVEL AGREEMENTS, BUT DID NOT EXECUTE FULLY EXECUTE THESE DURING FISCAL YEAR 2014. OIT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY JULY 2014. B IMPLEMENTED IN FISCAL YEAR 2013. DEFICIENCY IN INTERNAL CONTROL.

2012-4	Ensure the completeness and accuracy of Colorado Information Security Policies by (a) revising existing policies to comply with statutes, (b) identifying gaps where the existing policies do not address relevant information technology areas and implementing new or revised policies and directives, and (c) strengthening communication and training to agencies regarding information security policies and its requirements.	A NOT IMPLEMENTED. OIT DID NOT REVISE EXISTING POLICIES OR COMMUNICATE EXISTING POLICIES TO STAFF DURING FISCAL YEAR 2014. OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY FEBRUARY 2015. B NOT IMPLEMENTED. OIT DID NOT REVISE EXISTING POLICIES OR COMMUNICATE EXISTING POLICIES TO STAFF DURING FISCAL YEAR 2014 OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY FEBRUARY 2015. C NOT IMPLEMENTED. OIT DID NOT REVISE EXISTING POLICIES OR COMMUNICATE EXISTING POLICIES TO STAFF DURING FISCAL YEAR 2014. OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY FEBRUARY 2015. DEFICIENCY IN INTERNAL CONTROL.
2012-22	Ensure that Governor's Energy Office (GEO) staff adhere to subrecipient monitoring requirements for the federal State Energy Program grant. This should specifically include implementing a process to ensure GEO receives all Office of Management and Budget *Circular A-133* audit reports from applicable subrecipients and following up on findings identified in those reports, as necessary.	PARTIALLY IMPLEMENTED. PARTIALLY IMPLEMENTED. THE COLORADO ENERGY OFFICE (FORMERLY THE GOVERNOR'S ENERGY OFFICE) MONITORED, THOUGH VARIOUS MECHANISMS, ITS SUBRECIPIENTS THROUGHOUT THE CLOSE OF THE STATE ENERGY PROGRAM GRANT AWARD, WHICH ENDED IN FISCAL YEAR 2012. HOWEVER, CEO DID NOT OBTAIN ALL OMB CIRCULAR A-133 AUDITS SUBMITTED BY SUBRECIPIENTS FOR FISCAL YEAR 2012. CEO PLANS TO CONTACT THE FISCAL YEAR 2012 SUBRECIPIENTS IN QUESTION TO CONFIRM IF CIRCULAR A-133 AUDITS WERE PERFORMED AND TO OBTAIN COPIES OF THOSE REPORTS. THE OFFICE PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY OCTOBER 31, 2014. DEFICIENCY IN INTERNAL CONTROL.
2008-4	Strengthen its controls over the State mainframe computer by (a) implementing audit recommendations related to network security and user access communicated to the Governor's Office of Information Technology (OIT) in 2006 under separate cover, (b) periodically reviewing Top Secret security parameters to ensure compliance with best practices and OIT security policies, (c) ensuring password management controls are in compliance with State Cyber Security Policies, (d) setting Top Secret security parameters to ensure user IDs automatically suspend after 60 days of inactivity, (e) establishing policies and procedures for agency security administrators to follow when creating generic IDs, (f) restricting system administrator-level privileges to those who have a documented business need for such access, (g) ensuring all mainframe security administrators are properly trained and understand their roles and responsibilities, (h) overseeing the activities of agency security administrators to ensure compliance with established information system controls and security policies and procedures, and (i) researching instances identified during this audit where user IDs for terminated employees were used after the date of termination and taking action as appropriate.	A PARTIALLY IMPLEMENTED. OIT HAS IMPLEMENTED OR PARTIALLY IMPLEMENTED PORTIONS OF THESE CONFIDENTIAL RECOMMENDATIONS. OIT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY MARCH 2015. B IMPLEMENTED IN FISCAL YEAR 2012. C IMPLEMENTED IN FISCAL YEAR 2011. D IMPLEMENTED IN FISCAL YEAR 2010. E IMPLEMENTED IN FISCAL YEAR 2011. F IMPLEMENTED IN FISCAL YEAR 2011. G IMPLEMENTED IN FISCAL YEAR 2011. H IMPLEMENTED IN FISCAL YEAR 2012. I IMPLEMENTED IN FISCAL YEAR 2012. DEFICIENCY IN INTERNAL CONTROL

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING		
2013-21 and 2012-25	Continue to work with the counties and Medical Assistance sites to ensure that caseworkers maintain the required case file documentation supporting eligibility determinations and redeterminations for individuals who receive public assistance benefits under the Children's Basic Health Plan.	PARTIALLY IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2014-031.
2013-22	Improve internal controls over the Medicaid Eligibility Quality Control (MEQC) process to ensure compliance with federal regulations over the Medicaid program, by (a) ensuring MEQC staff adequately document and retain supporting documentation for deleted and cleared findings, as well as information provided by eligibility sites and (b) consistently performing a quality review process of the findings noted through the reviews and of the summary reports are accurate prior to the communication of final results to the eligibility sites.	IMPLEMENTED.
2013-23	Develop and implement policies and procedures to prepare and submit the federally-required reports to ensure it complies with federal requirements related to Transparency Act reports for the Medicaid and the Children's Basic Health Plan programs.	NOT IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2014-033.
2013-24 and 2012-39	The Department of Health Care Policy and Financing (Department) should work with the Department of Public Health and Environment (DPHE) to improve internal controls over the monitoring of nursing facilities, intermediate care facilities for the intellectually disabled, and hospitals that provide nursing facility services to ensure payments are only made to certified providers. This should include creating reports to monitor survey dates, maintaining accurate tracking of survey dates, keeping information and documentation current, following up with DPHE for missing documentation, and modifying the Medicaid Management Information System to deny claims for facilities without current certifications in place.	DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE OCTOBER 2014 IMPLEMENTATION DATE. SIGNIFICANT DEFICIENCY.
2013-25 and 2011-35 and 2009-75	Improve controls over the processing of medical claims for the Medicaid program by (a) leveraging the results of the federal Office of Inspector General's report to complete its research of claims coding as it applies to the lower-of-pricing logic and work with the federal Centers for Medicare and Medicaid Services to determine whether changes are needed to the State Plan and (b) ensuring that claims delayed by third-party insurers are denied if the claim is submitted beyond 365 days from the date of service and ensuring guidance to providers accurately reflects requirements of Department rules. In addition, ensuring the new Medicaid Management Information System is programmed to deny payments delayed by third-part insurers if a claim is submitted beyond 365 days from the date of service.	DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE DECEMBER 2014 IMPLEMENTATION DATE. SIGNIFICANT DEFICIENCY.

2013-26 and 2012-26	Continue working with the federal Centers for Medicare and Medicaid Services regarding the appropriate manner for reclassifying payments between the Children's Basic Health Plan and Medicaid programs. The Department should then develop and implement applicable policies and procedures based on the federal guidance received.	PARTIALLY IMPLEMENTED. THE DEPARTMENT CONSULTED WITH THE FEDERAL AWARDING AGENCY AND RETURNED THE FULL AMOUNT OF FEDERAL CBHP FUNDS IDENTIFIED IN OUR PRIOR YEAR AUDIT RECOMMENDATIONS FOR PAYMENTS MADE ON BEHALF OF CLIENTS THAT SHOULD HAVE BEEN COVERED UNDER MEDICAID. HOWEVER, THE DEPARTMENT HAS NOT DEVELOPED AND IMPLEMENTED POLICIES AND PROCEDURES FOR IDENTIFYING AND CLAIMING THE EXPENDITURE AMOUNTS THAT WOULD HAVE BEEN INCURRED FOR SUCH CLIENTS UNDER MEDICAID. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY DECEMBER 2014. DEFICIENCY IN INTERNAL CONTROL.
2013-27 and 2012-28	Develop and implement procedures to ensure that personnel costs charged to federal grant programs are supported with the federally required certifications.	NOT IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2014-034.
2013-28 and 2009-73	Improve Medicaid Management Information Systems (MMIS) user access controls by immediately correcting the issues identified through our audit and strengthening access controls to MMIS by (a) evaluating MMIS user access profiles and identifying those profiles, or combinations of profiles, that are appropriate for different system users. This information should be shared with the supervisors of MMIS users; (b) ensuring that profiles or profile combinations that provide escalated system privileges are identified and tightly controlled, including the establishment of compensating controls; and (c) periodically reviewing MMIS user access levels for appropriateness and promptly removing access for terminated users.	DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE DECEMBER 2014 IMPLEMENTATION DATE. SIGNIFICANT DEFICIENCY.
2013-29	Implement a review and approval process for the Medicaid reimbursement rates submitted by the Department of Human Services (Department) that includes comparing the calculations from the contracted accounting firm with the calculations made by the Department to ensure the requested rates align with costs, as required by statute and rule.	IMPLEMENTED.
2013-30	Implement procedures to verify that it collects the Intermediate Care Facility for Individuals with Intellectual Disabilities provider service fee amounts from each provider that it bills.	PARTIALLY IMPLEMENTED. THE DEPARTMENT DEVELOPED PROCEDURES AS OF AUGUST 2014. THE DEPARTMENT PLANS TO VERIFY THAT IT IS RECEIVING CORRECT PAYMENT AMOUNTS FOR THE PROVIDER SERVICE FEE BY THE END OF DECEMBER 2014. DEFICIENCY IN INTERNAL CONTROL.

2013-31 and 2012-27	Improve its controls over eligibility determination of Medicaid providers to ensure that it complies with federal requirements. Specifically, it should (a) update the Medicaid provider application and provider agreement to include all information required by federal regulations; (b) start screening agents and managing employees of providers on enrollment to confirm their identity and to ensure that they are not excluded from participating in the Medicaid program; and (c) perform monthly matches with federal databases to determine if existing providers' owners, agents, or managing employees have been excluded from participating in the program since the last verification.	A IMPLEMENTED. B-C DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THESE PARTS OF THE RECOMMENDATION BY THE MARCH 2016 IMPLEMENTATION DATE. SIGNIFICANT DEFICIENCY.
2013-32 and 2012-32	Ensure the Hospital Provider Fee Model is based on accurate, consistent, and reliable data by (a) establishing data collection methods to obtain hospital data for the Hospital Provider Fee Model that are based on existing, reliable data sources where possible. The Department should consider gathering data directly, whenever possible, from the most recently available Medicare cost reports rather than requiring hospitals to self-report data in the Hospital Provider Survey; (b) developing clear, consistent requirements for the data sources and methodologies hospitals must use to complete the Hospital Provider Survey; (c) requiring hospitals to maintain supporting documentation for the data points reported in the Hospital Provider Survey; and (d) developing and implementing policies and procedures for an annual, risk-based review, to determine the accuracy and reliability of the self-reported data in the Hospital Provider Survey. The Department should also establish and implement procedures to take follow-up action with hospitals on data points in question, including, but not limited to, adjustments to future fees and payments for errors.	IMPLEMENTED.
2013-33 and 2012-34	Improve the information security of the Provider Fee Model spreadsheet by (a) restricting access to the Provider Fee Model spreadsheet to only those users who have a business need to access it and (b) developing a method to track changes in the Provider Fee Model spreadsheet that allows the Department to document the history of changes made in the spreadsheet over time.	IMPLEMENTED.
2013-34 and 2012-36 and 2011-26	Improve its controls over eligibility of Medicaid providers to ensure that it complies with federal regulations. In addition, it should develop, implement, and document a process for removing providers from the Medicaid Management Information System providers who are no longer in compliance with provider eligibility requirements.	DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE MARCH 2016 IMPLEMENTATION DATE. MATERIAL WEAKNESS.

2013-35 and 2012-37 and 2011-29	Ensure that requirements are met for the Children's Basic Health Plan (CBHP) program related to determining whether an individual has creditable coverage are met. In addition, the Department should ensure that the Colorado Benefits Management System is properly programmed to deny CBHP eligibility for individuals who are receiving Medicaid or Children's Health Insurance Program benefits in other states.	IMPLEMENTED AND ONGOING. THE DEPARTMENT HAS SUBSTANTIALLY IMPLEMENTED THIS RECOMMENDATION BY WORKING WITH THE COUNTIES AND THE MEDICAL ASSISTANCE SITES TO CORRECT THE ISSUES IDENTIFIED DURING THE FISCAL YEAR 2011 AUDIT FOR INDIVIDUALS LACKING DOCUMENTATION OF CREDIBLE COVERAGE. FURTHER, THE DEPARTMENT HAS UTILIZED THE PUBLIC ASSISTANCE REPORTING INFORMATION SYSTEM (PARIS) TO IMPLEMENT A PROCESS TO ENSURE CASES ARE CLOSED IF IT IS DETERMINED AN INDIVIDUAL IS RECEIVING COVERAGE IN ANOTHER STATE.
2013-72	The Department of Human Services (DHS) and the Department of Health Care Policy and Financing (HCPF) should work together to ensure that the reimbursements the Grand Junction and Pueblo Regional Centers receive under the Home and Community-Based Services for Persons with Developmental Disabilities (HCBS-DD) waiver program more closely align with costs by (a) revising the rate-setting method for the regional centers' HCBS-DD waiver-funded services. The revision process should include evaluating the feasibility of establishing separate rates for each of the two regional centers, and other options for setting the reimbursement rates, as appropriate; and (b) implementing procedures to compare, at least annually, the regional centers' reported costs to their HCBS-DD waiver reimbursements to ensure that the reimbursements continue to align with costs and the costs are reasonable.	A IMPLEMENTED. B PARTIALLY IMPLEMENTED. THE DEPARTMENT OF HEALTH CARE POLICY AND FINANCING (HCPF) DEVELOPED PROCEDURES IN JULY 2014, AND HCPF PLANS TO COMPLETE A COST COMPARISON AND RECONCILIATION OF THE REGIONAL CENTERS' HCBS-DD WAIVER SERVICES BY THE END OF SEPTEMBER 2015. DEFICIENCY IN INTERNAL CONTROL.
2012-40 and 2011-36	Improve its oversight of the Children's Basic Health Plan (CBHP) program by (a) ensuring that beneficiaries who are no longer eligible for CBHP are properly disenrolled from the program and (b) ensuring that payments are recovered for the individuals identified during the audit testing as no longer being eligible for CBHP.	A IMPLEMENTED. B NOT APPLICABLE. THE DEPARTMENT DISAGREED WITH THIS PART OF THE RECOMMENDATION AND DID NOT IMPLEMENT IT.
2009-59	Reduce eligibility determination errors for the Children's Basic Health Plan (CBHP) by improving oversight and training of eligibility sites by (a) continuing to provide eligibility sites with CBHP training and technical assistance on eligibility and documentation requirements; (b) enforcing eligibility sites' supervisory review processes and corrective action plans by following up on problems identified through the Department's monitoring program and this audit; (c) investigating the causes of the CBMS errors identified in the audit and modifying CBMS as needed to correct them; and (d) recovering payments made after a beneficiary's eligibility has ended, as appropriate.	A PARTIALLY IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2014-031 (SAME AS 2013-21). B PARTIALLY IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2014-031 (SAME AS 2013-21). C IMPLEMENTED. D IMPLEMENTED IN FISCAL YEAR 2010. DEFICIENCY IN INTERNAL CONTROL.

2009-76	Improve controls to prevent Medicaid payments for services to deceased individuals by (a) periodically evaluating the effectiveness of methods used to identify payments made for services provided after a client's death and implementing changes to these methods, as necessary; (b) working with its contractor, Health Management Systems, to expand data matches and recoveries for claims paid after a client's death to include oxygen services and other rental supplies; (c) continuing to investigate the claims identified by this audit that were paid for services provided after the date of death recorded in the Department of Public Health and Environment's or the Department's files for Medicaid clients; and (d) enhancing its efforts in educating providers on claims payment issues surrounding clients' date of death, including proper death notification and billing for services provided during the month of death.	IMPLEMENTED.
2009-79	Strengthen contract provisions and its monitoring of contractors responsible for performing prior authorization reviews of durable medical equipment and supplies requested for Medicaid clients by (a) standardizing the requirements in its contracts related to prior authorization and medical necessity activities for durable medical equipment and supplies; (b) strengthening the contracts by defining the qualifications of staff performing prior authorization and medical necessity functions; (c) implementing a formal oversight program for each of its prior authorization contractors, including on-site visits; (d) requiring its prior authorization contractors to standardize how providers submit prior authorization requests, including the use of electronic processing and interfaces; and (e) assessing whether consolidating prior authorization functions under one contract would be cost-effective.	IMPLEMENTED.

DEPARTMENT OF HIGHER EDUCATION		
HISTORY COLORADO		
2013-5 and 2012-6	Improve its internal controls over financial reporting by (a) instituting the appropriate type and level of training for management and staff to ensure they possess adequate technical knowledge of the State's accounting policies and are able to accurately enter complex accounting transactions into the State's accounting system. History Colorado should also ensure that the training provided includes the requirements applicable for financial reporting outlined in State Fiscal Rules and the State's Fiscal Procedures Manual; (b) developing and implementing written procedures for entering accounting transactions, including those that occur periodically, into the State's accounting system in a timely and accurate manner. These procedures should ensure that transactions are adequately prepared and reviewed for accuracy before they are entered into the State's accounting system; and (c) performing a monthly reconciliation of all bank accounts to ensure the balances contained on all statements agree with amounts reported in the State's accounting system. Adjustments should be made on a monthly basis to ensure the State's accounting system reflects the correct bank account balance throughout the fiscal year.	DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE JULY 2014 IMPLEMENTATION DATE. SEE ALSO, REC. NOS. 2014-008 THRU 2014-010 IN SECTION II: FINANCIAL STATEMENT FINDINGS. MATERIAL WEAKNESS.
UNIVERSITY OF COLORADO		
2013-36 and 2012-41	Implement concurrent quality controls to ensure returns of Title IV funds are completed within 45 days after the date of the student's withdrawal.	IMPLEMENTED.
COLORADO STATE UNIVERSITY SYSTEM		
2013-37	Colorado State University–Global Campus should implement an internal control procedure which ensures that Title IV funds are returned or distributed timely.	IMPLEMENTED.
2013-38	Colorado State University (CSU) should implement an internal control procedure which tracks and ensures that all payroll certifications required under the federal Davis-Bacon Act and funded through the Research and Development cluster are obtained from CSU's contractors and subcontractors for each week in which work is performed.	IMPLEMENTED.

UNIVERSITY OF NORTHERN COLORADO		
2013-39	Revise its procedures for addressing delinquent Perkins loans to ensure that actions are taken, including that litigation considerations are made and documented at least every two years and that delinquent loans are assigned to the U.S. Department of Education, as determined appropriate.	PARTIALLY IMPLEMENTED. THE UNIVERSITY HAS ESTABLISHED A POLICY TO DOCUMENT ITS COLLECTION PROCEDURES FOR THE PERKINS LOAN PROGRAM. THE IMPLEMENTATION OF THIS POLICY WILL HELP TO ENSURE THAT THE UNIVERSITY COMPLIES WITH THE SPECIFIC COLLECTION PROCEDURES AND DUE DILIGENCE RELATED TO DELINQUENT LOANS AS PRESCRIBED BY THE DEPARTMENT OF EDUCATION ON A RECURRING BASIS IN FUTURE FISCAL YEARS. THE UNIVERSITY IS STILL IN THE PROCESS OF REVIEWING DELINQUENT LOANS THAT ARE CURRENTLY IN THE LOAN PORTFOLIO THAT MEET THE CRITERIA TO BE EVALUATED FOR ASSIGNMENT OR LITIGATION. THE UNIVERSITY PLANS TO COMPLETE THE IMPLEMENTATION OF THIS RECOMMENDATION BY FEBRUARY 2015. DEFICIENCY IN INTERNAL CONTROL.
2013-40	Ensure that federal requirements for return of funds under federal Title IV programs are met by establishing a formal policy relating to its supervisory review process and maintenance of documentation of its supervisory reviews.	IMPLEMENTED.
COLORADO COMMUNITY COLLEGE SYSTEM		
2013-41 and 2012-44	Pueblo Community College and Northeastern Junior College should implement internal controls to ensure that Title IV funds are returned to the federal government in the required timeframe, and the return of Title IV calculations are properly reviewed to ensure accuracy.	NORTHEASTERN JUNIOR COLLEGE IMPLEMENTED. PUEBLO COMMUNITY COLLEGE. NOT IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2014-043.
METROPOLITAN STATE UNIVERSITY OF DENVER		
2013-42	Implement appropriate internal controls to ensure that all applicable return of Title IV funds calculations are properly reviewed by someone other than the preparer to ensure accuracy and that evidence of the review is maintained.	NOT IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2014-049.
2013-43	Implement policies and procedures to ensure documented evidence of review of disbursement dates established in the Banner system is maintained. Additionally, the University should implement policies and procedures to document both the performance and review of the School Accounts Statements reconciliation.	NOT IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2014-052.
2013-44	Implement appropriate internal controls to ensure that the student enrollment data reported to the National Student Loan Data System is accurate.	NOT IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2014-053.
DEPARTMENT OF HUMAN SERVICES		
2013-6	Ensure that the financial data recorded on the Colorado Financial Reporting System (COFRS), the State's accounting system, related to counties' administration of public assistance programs are accurate and complete by continuing to perform its monthly reconciliation between the County Financial Management System (CFMS) and COFRS and investigating and resolving the remaining $2.2 million discrepancy between CFMS and COFRS.	DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE MAY 2015 IMPLEMENTATION DATE. SIGNIFICANT DEFICIENCY.

2013-7	Improve controls over payroll and ensure the enforcement of policies and procedures by (a) reviewing payroll adjustments to ensure that they are calculated correctly, (b) ensuring that time sheets are certified within the time frames specified in Department policy and are maintained and available for review, and (c) ensuring that employees' Personnel Action Forms are completed accurately.	A IMPLEMENTED. B DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE DECEMBER 2014 IMPLEMENTATION DATE. C IMPLEMENTED. DEFICIENCY IN INTERNAL CONTROL.
2013-45	Ensure that it complies with federal compliance requirements related to eligibility and payment error rates for the Supplemental Nutrition Assistance Program (SNAP) by (a) fully implementing its corrective action plan as demonstrated by improving payment error rates to a level at or below the national average for eligible and ineligible cases and (b) requiring county caseworkers to attend SNAP training on at least an annual basis.	DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE JUNE 2015 IMPLEMENTATION DATE. MATERIAL WEAKNESS.
2013-46 and 2012-46	Ensure county departments of human/social services comply with eligibility requirements for the Temporary Assistance for Needy Families program by (a) improving county monitoring by conducting additional reviews, (b) investigating and resolving the payment calculation issues identified through the audit, (c) providing county training on the issues identified during the audit, and (d) ensuring program rules include all allowable verification source for citizenship.	PARTIALLY IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2014-054.
2013-47	Ensure the county departments of human/social services comply with Colorado Child Care Assistance Program eligibility requirements and ensure accurate data entry into the Child Care Automated Tracking System (CHATS) by improving the training and case file review portions of the monitoring process. In addition, the Department should develop and implement a CHATS report for identifying open case files in the system which have been closed by the counties, and to ensure that these cases are properly closed in CHATS.	PARTIALLY IMPLEMENTED. SEE CURRENT YEAR RECOMMENDATION 2014-055.
2013-48	Strengthen internal controls over the Low-Income Energy Assistance Program (LEAP) to ensure it complies with eligibility requirements for LEAP. This should include establishing and implementing a requirement to, and mechanism for, reviewing the results of county social/human services LEAP case reviews. In addition, the Department should update its LEAP rules to include the Department of Motor Vehicles database as an allowable verification source of lawful presence.	IMPLEMENTED AND ONGOING. THE DEPARTMENT OF HUMAN SERVICES (DEPARTMENT) HAS SUBSTANTIALLY IMPLEMENTED THIS RECOMMENDATION BY IMPLEMENTING RULE CHANGES FOR COUNTY SUPERVISORS TO CONDUCT SUPERVISORY REVIEWS AND SEND THE RESULTS OF THOSE REVIEWS TO THE DEPARTMENT, AND BY IMPLEMENTING RULE CHANGES REGARDING THE ALLOWABLE SOURCES OF VERIFICATION FOR LAWFUL PRESENCE.

2013-49 Improve its internal controls over subrecipient monitoring by (a) evaluating and reassigning, as appropriate, the responsibility for subrecipients and vendors for the Department's federal programs and ensuring that staff communicate the identification of subrecipients to internal audit and accounting staff; (b) developing and implementing policies and procedures for entities as subrecipients and vendors and reporting funds provided to those entities determined to be subrecipients as subrecipient expenditures on COFRS, and on the Schedule of Federal Assistance (Exhibit K) submitted to the Office of the State Controller; (c) ensuring internal audit staff are monitoring the Department's subrecipients to ensure the Catalog of Federal Domestic Assistance numbers for the federal funds passed through from the Department to the subrecipients agree to the subrecipients' Schedules of Expenditure of Federal Awards. This should include procedures for contacting subrecipients and subrecipients' auditors when the information does not agree; and (d) implementing a supervisory review of the internal audit tracking spreadsheet to reconcile the amounts listed on the sheet agree to the amounts on COFRS.

A PARTIALLY IMPLEMENTED.
THE DEPARTMENT IDENTIFIED THOSE RESPONSIBLE FOR IDENTIFYING SUBRECIPIENTS AND VENDORS FOR THE FEDERAL PROGRAMS AND DETERMINED THE PROCESS FOR COMMUNICATING THIS INFORMATION TO THE INTERNAL AUDIT AND ACCOUNTING STAFF. THE DEPARTMENT ALSO DEVELOPED NEW POLICIES AND PROCEDURES DURING FISCAL YEAR 2014 WHICH WILL TAKE EFFECT ON JULY 1, 2014. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY JULY 2014.

B PARTIALLY IMPLEMENTED.
THE DEPARTMENT DEVELOPED NEW POLICIES AND PROCEDURES DURING FISCAL YEAR 2014, INCLUDING A CHECKLIST FOR IDENTIFYING SUBRECIPIENTS AND VENDORS WHICH WILL TAKE EFFECT ON JULY 1, 2014. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY JULY 2014.

C PARTIALLY IMPLEMENTED.
THE DEPARTMENT UPDATED ITS POLICIES AND PROCEDURES TO INCLUDE A RECONCILIATION PROCESS WITH INCOMING AUDITS IN JUNE 2014. BECAUSE THE POLICY WAS IMPLEMENTED IN JUNE, THE PROCEDURE WAS NOT FULLY IMPLEMENTED DURING THE FISCAL YEAR. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY JULY 2014.

D DEFERRED.
THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE MARCH 2015 IMPLEMENTATION DATE.

DEFICIENCY IN INTERNAL CONTROL.

2013-50	Improve its oversight of the Division of Vocational Rehabilitation (Division) and management and administration of the Vocational Rehabilitation Program (Program) by (a) establishing and implementing a plan for conducting ongoing monitoring of the Division's performance to ensure the Division accomplishes its duties and responsibilities to administer the Program, and is accountable to the Department. The plan should include following up on the Division's progress in implementing external audit recommendations from the Office of the State Auditor to ensure implementation is timely and effective; (b) ensuring Division compliance with applicable federal regulations, state statutes and rules, and Department and Division policies. This should include reviewing federal regulations, state statutes and rules, and Department policies to identify inconsistencies and areas for statutory and policy clarification; working with the General Assembly, as needed, to clearly specify the role and responsibilities of the Division and help ensure it accomplishes the purposes intended by federal regulations and state laws; and revising Division policies, procedures, and staff training to provide clear guidance on the purpose and scope of the Program; and (c) determining the record keeping and reporting capabilities needed in the Accessible Web-Based Activity and Reporting Environment (AWARE) system and developing and implementing a system project plan to provide to either the Office of Information Technology or the AWARE vendor to implement any necessary system changes. This review and plan should include a method for extracting historical Program data.	A IMPLEMENTED AND ONGOING. THE DEPARTMENT HAS SUBSTANTIALLY IMPLEMENTED THIS PART OF THE RECOMMENDATION BY CREATING AND IMPLEMENTING A PLAN FOR CONDUCTING ONGOING MONITORING OF THE DIVISION'S PERFORMANCE TO ENSURE PROGRAM ADMINISTRATION AND ACCOUNTABILITY. THIS PLAN INCLUDES REVIEW OF THE DIVISION'S CORRECTIVE ACTION PLAN TO ENSURE THE DEPARTMENT WILL TIMELY AND EFFECTIVELY IMPLEMENT THE RECOMMENDATIONS. B DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE JULY 2014 IMPLEMENTATION DATE. C DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE JULY 2014 IMPLEMENTATION DATE. MATERIAL WEAKNESS.

2013-51 Improve controls to ensure participants in the Vocational Rehabilitation Program (Program) reach their employment goals within reasonable time periods and federal and state funds are used prudently and efficiently by (a) establishing and implementing policies regarding reasonable time frames, such as 2 years for participants not seeking a degree and 5 years for degree-seeking participants, for participants to receive Program services, as allowed by federal regulations; (b) establishing and implementing methods to control Program costs. These methods should include setting reasonable thresholds for the costs of different types of Program services; instituting controls over authorizations and payments for academic training and tuition that limit the Program costs to in-state tuition or the equivalent; and recovering Program costs or discontinuing services for any participant who withdraws or is expelled from college or otherwise fails to reasonably meet the requirements in his or her Individualized Plan for Employment; (c) establishing and implementing an ongoing review process, such as at the Division of Vocational Rehabilitation level or by a special team of Department management and staff, to assess the appropriateness of continuing to serve participants who fail to meet employment outcomes and goals within the time frames and thresholds established in PARTS A and B above. This process should include implementing a methodology for reviewing and approving exceptions to the limitations, when reasonable, and noting participants who remain in the Program for extended periods without sufficiently progressing toward their goal of a reasonable time frame to meet their goal before Program services will end; and (d) establishing and implementing procedures to close cases, as appropriate, when participants fail to meet the reasonable time frame for meeting employment outcomes and goals, set in PART C above, after they have been notified of such case closure.

DEFERRED.

THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE JULY 2014 IMPLEMENTATION DATE.

MATERIAL WEAKNESS.

2013-52	Improve controls over service authorizations and payments for the Vocational Rehabilitation Program (Program) by (a) establishing and implementing policies and procedures requiring that the Program only authorize services that are needed to address participants' barriers to employment based on their documented disabilities and impairments; (b) establishing and implementing procedures that ensure staff authorize services before they are provided, obtain and document appropriate supervisory approvals, pay only the amounts that have been authorized, and maintain Service Authorization forms in the case files; (c) developing and implementing comprehensive written policies and procedures over the Program's payment process that includes requirements for maintaining documentation that supports the payment amount and purpose, ensuring service authorizations match the payments made, and approving and verifying the receipt of services and goods. In addition, the policies and procedures should define the lowest available usual and customary rates, specify clear restrictions and parameters for purchases, and include written guidance for staff to follow when reviewing and approving payments; (d) using the federal or state mileage reimbursement rate as specified by State Fiscal Rules when calculating a participant's mileage reimbursement; (e) adequately segregating staff duties within the payment process. Specifically, the Department should ensure that individuals who authorize and approve services and goods are segregated from the processing of payments and do not directly receive vendor or participant receipts or invoices. The Department should also ensure direct reports are not approving payments for their supervisors; (f) establishing and implementing processes to monitor service authorizations and associated payments to ensure that services are authorized before the participant receives the services and that payments for services do not exceed the amounts authorized. This should include a post-payment review procedure that reviews a sample of payments at least annually and mechanisms for revising policies and procedures as necessary based on patterns of errors identified during the annual review; and (g) training Program staff on accounting controls and payment policies and procedures.	A DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE JULY 2014 IMPLEMENTATION DATE. B IMPLEMENTED AND ONGOING. THE DEPARTMENT HAS SUBSTANTIALLY IMPLEMENTED THIS PART OF THE RECOMMENDATION BY UTILIZING NEW BILL PAYMENT CONTROLS INCLUDING A NEWLY DEVELOPED BILL PAYMENT REVIEW FORM; AND ENSURING STAFF ARE FOLLOWING AUTHORIZATION, PROCUREMENT, AND PAYMENT POLICIES; AND KEEPING THE AUTHORIZATION AND ALL SUPPORTING DOCUMENTS IN THE SERVICE RECORD. C DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE JULY 2014 IMPLEMENTATION DATE. D IMPLEMENTED. E IMPLEMENTED. F DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE JULY 2014 IMPLEMENTATION DATE. G DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE JULY 2014 IMPLEMENTATION DATE. MATERIAL WEAKNESS.
2013-53	Strengthen controls over Vocational Rehabilitation Program (Program) eligibility determinations and documentation by (a) establishing and implementing a written policy and procedure requiring counselors to obtain documentation of the applicant's disability from an appropriate medical professional and maintain documentation of the disability in the case file, (b) establishing and implementing a written policy and procedure requiring ongoing supervisory reviews to ensure that Program staff comply with eligibility and documentation requirements; and (c) providing Program staff training, as determined appropriate, that assists in ensuring that staff are aware of and comply with federal and state eligibility and documentation requirements.	DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE JULY 2014 IMPLEMENTATION DATE. MATERIAL WEAKNESS.

2013-54	Improve Vocational Rehabilitation Program (Program) processes for conducting assessments to determine participant employment goals and completing the participant Individualized Plan for Employment (Plan) by (a) establishing and implementing written policies and standardized processes for completing and documenting the comprehensive assessment, (b) providing training to Program field office staff on policies and processes for completing the comprehensive assessment and employment Plan, and (c) implementing a supervisory review process over counselors' comprehensive assessments and the creation of participant employment Plans to ensure that all factors required to determine participant employment goals are fully documented and that Plans are signed and completed in compliance with Division of Vocational Rehabilitation policies.	A & B DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THESE PARTS OF THE RECOMMENDATION BY THE JULY 2014 IMPLEMENTATION DATE. C IMPLEMENTED AND ONGOING. THE DIVISION HAS IMPLEMENTED A SUPERVISORY REVIEW PROCESS OVER COUNSELORS' COMPREHENSIVE ASSESSMENTS AND THE CREATION OF PARTICIPANT EMPLOYMENT PLANS. MATERIAL WEAKNESS.
2013-55	Improve Vocational Rehabilitation Program (Program) controls and processes for using comparable services and benefits to cover, in whole or part, the costs of Program services, as required by federal regulations by (a) implementing written policies and procedures for identifying and maintaining updated information on available comparable services and benefits for the range of services that the Program provides and ensuring the information is accessible to all applicable field office staff; (b) establishing a target time frame in written policy for field office staff's search for comparable services and benefits and staff's assistance to participants with the application for services through other programs; (c) clarifying policies to indicate that when a participant refuses to use comparable services and benefits, the participant shall be responsible for the costs of the services. The policy should address Program staff's related documentation requirements; and (d) providing training to field office staff on federal and Division of Vocational Rehabilitation requirements and processes for identifying and documenting comparable services and benefits. This training should include working with staff within other agencies with similar program services to obtain information on the comparable services and benefits that may be available to Program participants and processes for assisting participants in the application process for comparable services and benefits.	DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE JULY 2014 IMPLEMENTATION DATE. MATERIAL WEAKNESS.
2013-56	Improve the process for determining participants' severity of disability for the Vocational Rehabilitation Program (Program) by establishing a consistent and accurate method for assessing the severity of disabilities for Program applicants, modifying policies to provide clear guidance and tools for determining the severity of disability level, requiring notification of disability severity level to participants in all cases, and incorporating a supervisory review of this assessment. This process should include evaluating the benefits of implementing a scoring or weighted system for determining severity of disability and ensuring that staff are adequately trained on the new policies and procedures.	DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE JULY 2014 IMPLEMENTATION DATE. SIGNIFICANT DEFICIENCY.

2013-57	Ensure compliance with federal and state case management requirements for the Vocational Rehabilitation Program (Program) by (a) implementing written policies specifying minimum requirements for communicating with unemployed participants, such as requiring counselors to contact these participants at least once every 30 days, and requirements for supervisory review of field office staff's case management activities and timely case closure when cases meet the closure criteria in policy and (b) providing training to Program field office staff on required documentation of case management activities, requirements for ongoing supervisory reviews of case management, and case closure procedures, including best practices for case management and documentation.	A DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE JULY 2014 IMPLEMENTATION DATE. B DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE OCTOBER 2014 IMPLEMENTATION DATE. SIGNIFICANT DEFICIENCY.
2013-58	Ensure the Division of Vocational Rehabilitation develops and implements a written policy and strategy for managing the wait list for the Vocational Rehabilitation Program (Program) that include estimated time frame targets for serving wait-listed participants in each of the three disability categories, a supervisory review process to ensure staff follow wait list policies, and comprehensive methods for projecting Program expenditures and estimating available funding needed to begin serving individuals on the wait list.	IMPLEMENTED AND ONGOING. THE DEPARTMENT HAS SUBSTANTIALLY IMPLEMENTED THIS RECOMMENDATION BY DEVELOPING AND IMPLEMENTING PROCEDURES TO MONITOR THE PROGRAM'S EXPENDITURES AND MANAGE THE PROGRAM'S WAITLIST. IN ADDITION, THE DEPARTMENT RELEASED OVER 2,000 INDIVIDUALS FROM THE WAITLIST AS OF JUNE 30, 2014.

2013-59 Improve the fiscal management of the Division of Vocational Rehabilitation (Division) and the Vocational Rehabilitation Program (Program) by (a) establishing and implementing a comprehensive budgeting process that includes procedures for estimating service costs for each participant in each fiscal year, and using the estimates to more accurately forecast Program expenditures in the current and future fiscal years; (b) ensuring that Division staff responsible for developing the Program budget and monitoring expenditures and revenues have expertise and training in state and federal budgeting processes and proper accounting and fiscal procedures; (c) implementing a process for Departmental review and approval of the Division's annual budget and routine Division reporting to Department management on the Program's estimated costs for participants, service authorizations, budget-to-actual costs, and expenditures-to-spending authority; and (d) implementing a regular Departmental review of Division expenditures until the Division can demonstrate full implementation of proper accounting controls. Once the Division demonstrates adequate controls, the Department should follow up and periodically review a sample of Division transactions to ensure ongoing compliance.

A IMPLEMENTED AND ONGOING.
THE DEPARTMENT AND THE DIVISION ESTABLISHED AND IMPLEMENTED A COMPREHENSIVE BUDGETING PROCESS DURING FISCAL YEAR 2014 THAT INCLUDES TOOLS FOR THE DIVISION TO ESTIMATE ANNUAL SERVICE COST PROJECTIONS BY USING HISTORICAL SPENDING DATA AND COST ESTIMATE DATA. THE DEPARTMENT USED THESE COST PROJECTIONS TO FORECAST PROGRAM EXPENDITURES DURING THE CURRENT FISCAL YEAR AND PLANS TO CONTINUE TO IMPROVE THIS PROCESS TO FORECAST EXPENDITURES IN FUTURE FISCAL YEARS.

B PARTIALLYIMPLEMENTED. THE DEPARTMENT PROVIDED TRAINING ON FISCAL MANAGEMENT TO FISCAL STAFF DURING FISCAL YEAR 2014. IN ADDITION, THE DIVISION BEGAN THE HIRING PROCESS FOR A NEW DEPUTY DIRECTOR OF OPERATIONS BUT HAD NOT FILLED THIS POSITION BY THE END OF JUNE 2014. THE DIVISION INTENDS TO HIRE A NEW DIRECTOR WITH THE SKILLS TO SUFFICIENTLY OVERSEE THE DIVISION'S BUDGET AND FINANCES. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY JULY 2014.

C IMPLEMENTED AND ONGOING.
THE DEPARTMENT HAS REVISED ITS ANNUAL BUDGET PROCESS AND THE DEPARTMENT'S MANAGEMENT IS MONITORING THE BUDGET AND EXPENSES ON A MONTHLY BASIS VIA MONTHLY FISCAL MEETINGS.

D IMPLEMENTED AND ONGOING.
THE DEPARTMENT IMPLEMENTED A MONTHLY REVIEW OF DIVISION EXPENDITURES THROUGH IN-PERSON MEETINGS WITH REPRESENTATIVES FROM THE DEPARTMENT'S DIVISIONS OF FINANCIAL SERVICES, BUDGET & POLICY, AND AUDIT, AS WELL AS THE DIVISION DIRECTOR AND OTHER KEY STAFF FROM THE OFFICE OF COMMUNITY ACCESS AND INDEPENDENCE. BEGINNING IN FISCAL YEAR 2015 WITH THE IMPLEMENTATION OF THE STATE'S NEW ACCOUNTING SYSTEM, CORE, DEPARTMENT ACCOUNTING STAFF WILL REVIEW SUPPORTING DOCUMENTATION FOR ALL ACCOUNTING TRANSACTIONS PRIOR TO FINAL APPROVAL IN CORE.

DEFICIENCY IN INTERNAL CONTROL.

2013-60	Improve controls over the Division of Vocational Rehabilitation's (Division) corporate accounts by (a) ensuring that the Division obtains an exception for the open charge accounts from the Department's procurement card administrator and the Department's controller or chief fiscal officer or discontinues the use of the corporate accounts; (b) establishing and implementing a process to monitor, reconcile, and resolve disputes in regards to charges on the corporate accounts. This process should include assigning responsibility for performing a monthly reconciliation of each account, obtaining copies of all account statements, ensuring that all charges on the account are appropriate and supported with receipts and invoices, and working with vendors to resolve charges noted on the statements that do not include authorization information; (c) ensuring that payments for the corporate accounts are made timely and by the payment due dates; and (d) limiting the number of employees at each field office who are approved to make purchases on the corporate accounts.	A IMPLEMENTED. B IMPLEMENTED AND ONGOING. THE DEPARTMENT ESTABLISHED AND IMPLEMENTED A REVIEW, RECONCILIATION, AND MONITORING PROCESS FOR ALL ACTIVE CORPORATE ACCOUNTS, WHICH INCLUDES THE ASSIGNMENT OF RESPONSIBILITY FOR RECONCILING THE ACCOUNTS, OBTAINING COPIES OF THE ACCOUNT STATEMENTS, ENSURING THE CHARGES ON THE STATEMENTS ARE APPROPRIATE AND SUPPORTED, AND WORKING WITH VENDORS TO RESOLVE ANY QUESTIONS OR DISPUTES. C IMPLEMENTED AND ONGOING. THE DIVISION STRENGTHENED PROCEDURES FOR MANAGING CORPORATE ACCOUNTS AND DEVELOPED A CHARGE ACCOUNT PROTOCOL DURING FISCAL YEAR 2014. DURING OUR AUDIT WE FOUND THAT THE CORPORATE ACCOUNT VENDORS IN OUR SAMPLE WERE PAID TIMELY.. D PARTIALLY IMPLEMENTED. THE DEPARTMENT HAS PARTIALLY IMPLEMENTED THIS RECOMMENDATION BY BEGINNING TO LIMIT STAFF ACCESS TO THE CORPORATE ACCOUNTS AND BEGINNING TO CLOSE THE CORPORATE ACCOUNTS, WITH SEVEN ACCOUNTS CONTINUING TO BE USED BY THE PROGRAM STAFF AS OF JUNE 30, 2014. THE DIVISION PLANS TO CLOSE ALL CORPORATE ACCOUNTS AND UTILIZE THE STATE'S PURCHASING CARDS AS OF SEPTEMBER 30, 2014. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY OCTOBER 1, 2014. DEFICIENCY IN INTERNAL CONTROL.

2013-61 Improve controls over the use of federal and state funds and processes for reporting and addressing instances of suspected misuse of funds or property in the Vocational Rehabilitation Program (Program) by (a) developing and implementing policies and procedures for reporting instances of suspected misuse of funds or property. These policies and procedures should comply with federal regulations, State Fiscal Rules, and Department policy and include a policy specifying that, in circumstances of fraud, field office staff should stop services, thoroughly document the incident in the case file, and close the participant's case; (b) monitoring through supervisory review to ensure that instances of suspected misuse of funds or property are appropriately communicated to the Department's Audit Division and Department management in accordance with Department policy; (c) evaluating the necessity and appropriateness of providing direct payments to participants to purchase goods and services. If the Department determines that the practice of making direct payments should continue, it should strengthen controls, such as by limiting the dollar amount of the purchase(s), requiring supervisory approval of direct payments, and revising written policies and procedures accordingly; (d) providing direct access for the Accessible Web-Based Activity and Reporting Environment (AWARE) application to the Department's internal audit staff; (e) developing and implementing procedures for tracking the issuance, return, and reissuance of equipment purchased for participants. These procedures should include creating and maintaining a statewide tracking database of equipment purchased for participants and a requirement for attaching State-issued identification tags to the equipment; and (f) developing and implementing procedures to turn over recovery efforts to the Office of the Attorney General in a timely manner once Program staff have been unsuccessful at recovering State-owned equipment from participants.

A DEFERRED.
THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE JULY 2014 IMPLEMENTATION DATE.

B IMPLEMENTED AND ONGOING.
THE DEPARTMENT HAS SUBSTANTIALLY IMPLEMENTED THIS PART OF THE RECOMMENDATION BY INCLUDING WITHIN THE DIVISION'S SUPERVISORY REVIEW PROCESS A COMPONENT TO ENSURE THAT CASEWORKERS ARE REPORTING INSTANCES OF SUSPECTED MISUSE OF FUNDS OR PROPERTY TO THE DEPARTMENT'S AUDIT DIVISION AND DEPARTMENT MANAGEMENT IN ACCORDANCE WITH THE DEPARTMENT'S POLICY.

C DEFERRED.
THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE JULY 2014 IMPLEMENTATION DATE.

D IMPLEMENTED.

E DEFERRED.
THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE DECEMBER 2014 IMPLEMENTATION DATE.

F DEFERRED.
THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE JULY 2014 IMPLEMENTATION DATE.

MATERIAL WEAKNESS.

2013-62	Improve its processes for assessing participants' contributions in the cost of vocational rehabilitation services by (a) implementing changes to the Division of Vocational Rehabilitation's (Division) policy manual to provide clear guidelines for calculating and documenting participant contributions. This should include procedures for documenting changes to participants' financial situations that occur between application and staff completion of the financial need analysis; (b) reviewing the Division's current methodology for calculating participants' financial need, including the cost-of-living allowance calculation, for appropriateness and making changes as deemed necessary; (c) instituting a supervisory review process to ensure that financial need analysis forms are completed correctly as required by Division policy, information used to complete the analysis form and calculating the participant's required contribution is properly documented, the participant's required contribution is documented in the Individualized Plan for Employment, and participants' required contributions are paid; and (c) reviewing the Division's policy and practice of using after-tax income for calculating participant contributions and determining whether gross income should be used for this calculation for consistency with other federal programs at the Department. If after-tax income continues to be used, then the Department should establish a documented methodology for calculating after-tax income.	DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE JULY 2014 IMPLEMENTATION DATE. MATERIAL WEAKNESS.
2013-63	Improve methods for compensating Vocational Rehabilitation Program vendors by (a) discontinuing the practices of paying bonuses to vendors and paying the "successful job placement" fees prior to employment; (b) evaluating the fee schedule payment amounts allowed for regular job placement services to determine if the fees are appropriately structured to pay for the reasonable cost of providing those services and adjusting the fee schedule payment amounts as appropriate. This evaluation should include considering the implementation of a fee to compensate vendors for job placement assistance services they provide prior to a participant's employment; and (c) implementing reasonable time lines for vendors to follow when providing job placement services and for successfully placing a participant in an employment position, incorporating the time lines into each job placement vendor's Registration form and/or purchase order, and monitoring the timeliness of vendor compliance with the time lines. The Department should discontinue doing business with job placement vendors who do not consistently place participants in successful employment positions in a timely manner.	A IMPLEMENTED. B DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE JULY 2014 IMPLEMENTATION DATE. C DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE JULY 2014 IMPLEMENTATION DATE. SIGNIFICANT DEFICIENCY.

2013-64	Strengthen controls over Division of Vocational Rehabilitation administrative costs by implementing controls that ensure all transactions are properly supported by documentation, recorded properly in the Colorado Financial Reporting System (COFRS), approved by a supervisor of the staff who incurred the expense, and approved by the Office of Information Technology, if applicable.	IMPLEMENTED.
2013-65	Ensure that the Division of Vocational Rehabilitation's (Division) contract management processes and contracts comply with State Fiscal Rules, State Procurement Rules, and the State Controller's waiver by (a) executing standard and consistent contracts with all vendors who the Division anticipates it will pay $20,000 or more a year; (b) establishing and implementing a Division policy and process to periodically review and update vendor contracts and obtain appropriate approvals for each contract template from the Office of the State Controller. This should include updating all Division contracts that have been in place 5 years or more and were executed prior to 2009; and (c) revising the Division's Vendor Registration Form to ensure it complies with State Fiscal Rules and reflects the language contained in the Division's standard contract template.	A DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE JULY 2014 IMPLEMENTATION DATE. B IMPLEMENTED. C IMPLEMENTED. DEFICIENCY IN INTERNAL CONTROL.
2013-66	Ensure that all Division of Vocational Rehabilitation Services' purchases made with procurement cards comply with State Fiscal Rules and Department requirements for procurement cards, including obtaining a waiver from Department requirements when applicable. In addition, the Department should establish and implement policies and processes for authorizing and purchasing participant demonstration equipment, such as cell phones and computers, and document supervisory approvals of equipment purchases.	DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE JULY 2014 IMPLEMENTATION DATE. SIGNIFICANT DEFICIENCY.
2013-67	Improve the Vocational Rehabilitation Program's (Program) annual quality assurance (QA) review process by (a) creating and implementing a policy requiring Division of Vocational Rehabilitation (Division) management and Program regional supervisors, field office supervisors, and field office counselors to review the deficiencies identified by the QA staff after each annual review is completed; (b) creating and implementing policies and procedures that require corrective action plans for cited deficiencies, a follow-up process for QA staff to ensure implementation of corrective action plans, and a process for including problems cited during the QA reviews in counselor performance reviews, as appropriate; (c) requiring QA staff to annually report the results of the corrective action plan process to Department and Division management; (d) implementing a process for the QA staff to verify that problems identified in QA reviews are addressed by annually following up on prior year deficiencies; and (e) implementing a Division process to analyze trends in deficiencies statewide, at least annually, to identify overall areas for improvement, such as areas for additional staff training and guidance.	A DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE JULY 2014 IMPLEMENTATION DATE. B DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE OCTOBER 2014 IMPLEMENTATION DATE. C–E DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THESE PARTS OF THE RECOMMENDATION BY THE JANUARY 2015 IMPLEMENTATION DATE. SIGNIFICANT DEFICIENCY.

2013-68	Ensure the Division of Vocational Rehabilitation (Division) strengthens its management of complaints by (a) establishing and implementing policies and procedures to ensure that all complaints are investigated and resolved in a timely manner. This should include developing a written description of the process; a prioritization method with time lines for investigating and resolving complaints, such as a method based on the severity of the allegations; and a time line for sending the complainant written notification of the resolution; (b) establishing and implementing policies and procedures for documenting complaints in a centralized Division database and requiring that Division data sufficiently detail the nature, timing, investigation, and final resolution of each complaint in a consistent manner; and (c) establishing and implementing policies and procedures for categorizing complaints, such as by topic, to facilitate meaningful analysis and analyzing the complaints logged in a centralized database at least annually to identify trends and taking appropriate action, such as through training or policy clarification, to address the problems.	A DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE JULY 2014 IMPLEMENTATION DATE. B DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE JULY 2014 IMPLEMENTATION DATE. C DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE OCTOBER 2014 IMPLEMENTATION DATE. SIGNIFICANT DEFICIENCY.
2013-69	Improve backup and recovery processes for the Accessible Web-Based Activity and Reporting Environment (AWARE) system by (a) working with the vendor to encrypt backup files and send them to a secure off-site location that is not in the same physical location as the production system and (b) testing the system recovery plan on an annual basis and making updates to the plan as necessary.	DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE OCTOBER 2014 IMPLEMENTATION DATE. SIGNIFICANT DEFICIENCY.
2013-70	Ensure that each regional center facility that is licensed as an Intermediate Care Facility for Individuals with Intellectual Disabilities (ICF/IID) is fully reimbursed by Medicaid for actual costs by (a) using the most current information available to make cost projections for the regional centers and calculating revised prospective Medicaid reimbursement rates for the ICF/IID-licensed facilities; (b) requesting retrospective adjustments to prior-year reimbursements using rates that are based on the regional centers' actual costs from the prior year as reflected in Medicaid cost reports; and (c) implementing a mechanism for staff other than those who perform the rate calculations to conduct comprehensive reviews of the methods and calculations for all proposed Medicaid reimbursement rate requests.	A IMPLEMENTED AND ONGOING. DHS WORKED WITH THE DEPARTMENT OF HEALTH CARE POLICY & FINANCING (HCPF) TO IMPLEMENT A METHOD TO USE CURRENT INFORMATION TO DETERMINE REGIONAL CENTER COSTS AND FOLLOWED THIS METHOD IN FISCAL YEAR 2014 TO CALCULATE MEDICAID REIMBURSEMENT RATES FOR THE ICF/IID-LICENSED FACILITIES. DHS AND HCPF WILL NEED TO FOLLOW THIS NEW RATE SETTING METHOD TO SET RATES ON AN ANNUAL BASIS. B IMPLEMENTED AND ONGOING. DHS IMPLEMENTED A NEW PROCESS TO REQUEST ADJUSTMENTS TO PRIOR-YEAR REIMBURSEMENTS BASED ON ACTUAL COSTS AND THEN REQUESTED RETROSPECTIVE RATES FOR FISCAL YEARS 2012 AND 2013 THAT WERE BASED ON ACTUAL COSTS AS REFLECTED IN MEDICAID COST REPORTS. THE DEPARTMENT WILL NEED TO FOLLOW THIS NEW PROCESS ANNUALLY TO REQUEST RETROSPECTIVE ADJUSTMENTS. C IMPLEMENTED.
2013-71	Ensure that the regional centers' Medicaid cost reports accurately report the number of resident days by updating its policies on managing census information to clarify which days should be reported on the cost reports and updating its procedures accordingly.	DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE JULY 2014 IMPLEMENTATION DATE. SIGNIFICANT DEFICIENCY.

2013-72	The Department of Human Services (DHS) and the Department of Health Care Policy and Financing (HCPF) should work together to ensure that the reimbursements the Grand Junction and Pueblo Regional Centers receive under the Home and Community-Based Services for Persons with Developmental Disabilities (HCBS-DD) waiver program more closely align with costs by (a) revising the rate-setting method for the regional centers' HCBS-DD waiver-funded services. The revision process should include evaluating the feasibility of establishing separate rates for each of the two regional centers, and other options for setting the reimbursement rates, as appropriate; and (b) implementing procedures to compare, at least annually, the regional centers' reported costs to their HCBS-DD waiver reimbursements to ensure that the reimbursements continue to align with costs and the costs are reasonable.	NO LONGER APPLICABLE FOR THE DEPARTMENT. EFFECTIVE FEBRUARY 3, 2014, THE DIVISION FOR DEVELOPMENTAL DISABILITIES WAS MOVED FROM THE DEPARTMENT OF HUMAN SERVICES TO THE DEPARTMENT OF HEALTH CARE POLICY AND FINANCING, AND WAS RENAMED THE DIVISION FOR INTELLECTUAL AND DEVELOPMENTAL DISABILITIES (DIDD). DIDD AT HCPF IS NOW RESPONSIBLE FOR THE HCBS-DD WAIVER PROGRAM AND FOR IMPLEMENTING THIS AUDIT RECOMMENDATION.
2013-73	Pay the Intermediate Care Facility for Individuals with Intellectual Disabilities provider service fees for each regional center as assessed by the Department of Health Care Policy and Financing and adjust its accounting records, as appropriate, to correct the incorrect provider service fee payments for Fiscal Years 2012 and 2013.	IMPLEMENTED.
2013-74 and 2012-47	Ensure that Supplemental Nutrition Assistance Program restoration payments are paid appropriately and provide training to county caseworkers to ensure that they input accurate information into the Colorado Benefits Management System and timely process changes in beneficiaries' circumstances.	IMPLEMENTED.
2012-8	Improve its controls over the preparation and submission of fiscal year-end exhibits to the Office of the State Controller (OSC) by ensuring its supervisory review process over exhibits includes in-depth, detailed reviews of all supporting documentation used to prepare exhibits. In addition, the Department should coordinate and train Facilities Management staff to ensure Facilities Management staff properly communicate to accounting staff about construction projects and obtain proper approval when opening a new bank account.	IMPLEMENTED AND ONGOING. THE DEPARTMENT HAS SUBSTANTIALLY IMPLEMENTED THIS RECOMMENDATION BY IMPROVING ITS CONTROLS AND REVIEWS OVER ITS FISCAL YEAR-END EXHIBITS.
2012-9	Ensure that it processes and deposits cash receipts for the Division of Youth Corrections in a timely manner and in accordance with State Fiscal Rules. Additionally, the Department should follow generally accepted accounting principles by recording revenue in the correct fiscal year.	IMPLEMENTED.

2012-10 The Department of Human Services (Department) and the Governor's Office of Information Technology (OIT) should improve the general IT controls over AVATAR by (a) generating, reviewing, and retaining activity logs at the operating level to identify and investigate anomalous activity, including successful and unsuccessful login attempts, and controlling access to activity logs to ensure that logs cannot be altered; (b) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise; (c) implementing an ongoing procedure to ensure that all users are authorized based on roles, and evidence of role-based authorization is retained prior to the users' gaining access to the system; (d) generating and implementing logon banners for AVATAR, including Health Insurance Portability and Accountability Act (HIPAA) banners where required; (e) reviewing and updating user access management and desktop management policies and procedures; (f) ensuring that a system security assessment is performed on a periodic basis and identified security gaps are mitigated;(g) hardening system configuration settings for AVATAR, as identified in the system review; (h) conducting a review of all data transmissions related to AVATAR and ensuring that sensitive data are encrypted during transmission; (i) performing network scans on a periodic basis to identify and mitigate vulnerabilities; (j) ensuring that all desktop computers are vendor supported and have a firewall in place. Also, documenting the policies and procedures pertaining to desktop security management; (k) updating the AVATAR disaster recovery plan and business continuity plan that incorporate all components listed in Colorado Information Security Policies; (l) ensuring that the disaster recovery plan is tested and the required infrastructure components needed to restore the system are in place; (m) ensuring that application, system, and data backups are performed in accordance with an established schedule that complies with Colorado Information Security Policies; and (n) revising existing contracts to ensure that vendors must comply with Colorado Information Security Policies.

A–F IMPLEMENTED IN FISCAL YEAR 2013.
G IMPLEMENTED.
H–I IMPLEMENTED IN FISCAL YEAR 2013.
J PARTIALLY IMPLEMENTED. THE DEPARTMENT AND OIT HAVE PUT DESKTOP FIREWALLS ON ALL MACHINES, AND THE SOFTWARE IS VENDOR SUPPORTED. HOWEVER, THE AGENCIES DO NOT HAVE DOCUMENTED POLICIES AND PROCEDURES RELATED TO DESKTOP SECURITY MANAGEMENT. THE DEPARTMENT AND OIT PLAN TO FULLY IMPLEMENT THIS RECOMMENDATION BY MARCH 2015.
K–L IMPLEMENTED.
M IMPLEMENTED.
N IMPLEMENTED.

DEFICIENCY IN INTERNAL CONTROL.

2012-11	The Department of Human Services and the Governor's Office of Information Technology (OIT) should improve the general IT controls over the County Financial Management System (CFMS) by (a) promptly reviewing and implementing procedures to ensure that access to the "root" or "super-user" account can be traced to an individual user and user access to the "root" account is monitored on a regular basis for appropriateness; (b) modifying configuration settings to ensure that changes made to system logs are recorded and audited; (c) implementing strong password parameters at the application, database, and operating system levels that comply with Colorado Information Security Policies; (d) generating, reviewing, and retaining system activity logs to identify and investigate anomalous activity and successful and unsuccessful login attempts. The Department and OIT should also control access to activity logs to ensure that logs cannot be altered and review the existing audit log rules to ascertain if current logging is sufficient; (e) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise; (f) implementing a procedure to ensure that all users are authorized, evidence of authorization (e.g., system access request forms) is retained, and a signed statement of compliance is obtained prior to granting access to the system; (g) reviewing and updating user access management and desktop management policies and procedures; (h) implementing malware detection and prevention tools on the CFMS server as well as a patch management process for the operating system, database, and application to ensure that software patches are reviewed, implemented, and kept current; (i) encrypting sensitive data transmitted between CFMS and other systems and computers, including user credentials; (j) performing network scans on a periodic basis to identify and mitigate vulnerabilities; (k) ensuring that all desktop computers are vendor-supported and have a firewall in place; (l) ensuring that the disaster recovery plan and business continuity plans for CFMS are updated and tested and the required infrastructure components needed to restore the system and business operations are in place; (m) updating existing contracts with CFMS vendors to ensure that the contracts require compliance with Colorado Information Security Policies; and (n) monitoring vendors and holding them accountable for deliverables listed in the contracts.	A IMPLEMENTED IN FISCAL YEAR 2013. B IMPLEMENTED IN FISCAL YEAR 2013. C IMPLEMENTED. D–G IMPLEMENTED IN FISCAL YEAR 2013. H IMPLEMENTED AND ONGOING. THE DEPARTMENT AND OIT HAVE SUBSTANTIALLY IMPLEMENTED THIS RECOMMENDATION BY WORKING TO INSTALL A CENTRAL SYSTEM TO DETECT MALWARE, PREVENT UNAUTHORIZED ACCESS, AND TRACK PATCH MANAGEMENT. THE DEPARTMENT AND OIT REPORT THAT THEY WILL CONTINUE TO MANAGE SYSTEM PATCHING AND IMPLEMENT SOLUTIONS TO DETECT MALWARE AND PREVENTION TOOLS. I IMPLEMENTED IN FISCAL YEAR 2013. J IMPLEMENTED IN FISCAL YEAR 2013. K IMPLEMENTED. L– N IMPLEMENTED IN FISCAL YEAR 2013. DEFICIENCY IN INTERNAL CONTROL.
2012-49	The Department of Human Services, Department of Health Care Policy and Financing, and the Governor's Office of Information Technology should strengthen controls over the Colorado Benefits Management System (CBMS) by (a) requiring that the CBMS service provider remediate the 18 exceptions listed in the Fiscal Year 2012 Statement on Standards for Attestation Engagements 16 report in a timely manner and (b) ensuring that the CBMS service provider is held accountable for information system controls over the CBMS system.	IMPLEMENTED.

2012-50 and 2011-49	Improve controls over its flexplace program by (a) ensuring the Department consistently follows the Department of Personnel & Administration's (DPA) flexplace policy, including the proper use of DPA flexplace application and agreement forms and (b) training approving officials at the division and program levels on their responsibilities for implementing flexplace policies and monitoring staff who participate in flexplace. The training should include requirements for approving and signing of flexplace applications and arrangements, the types of expenses to be covered, what state property will be used off site, and how protected and confidential data are to be safeguarded.	A. PARTIALLY IMPLEMENTED. During our testing, we found that, during fiscal year 2014, the Department approved applications after the flexplace agreement went into effect in some cases; however, the Department completed all of the flexplace forms needed to participate in the program. The Department plans to fully implement this part of the recommendation by July 2016. B IMPLEMENTED AND ONGOING. The Department has substantially implemented this recommendation by completing and tracking training for approving officials. Deficiency in Internal Control.
2010-21	Ensure that financial information is accurately and completely recorded for the cash programs by (a) working with the eligibility systems administrators and JP Morgan Chase to obtain the needed reports to perform comprehensive reconciliations among the eligibility systems, County Financial Management System, and the State's electronic benefits transfer service provider to ensure that financial information is accurately and completely recorded and (b) investigating and resolving any discrepancies identified during the reconciliations.	IMPLEMENTED AND ONGOING. The Department has substantially implemented this recommendation by completing monthly reconciliations between the eligibility systems and the electronic benefits transfer service provider and has identified and begun to resolve discrepancies identified during these reconciliations.
DEPARTMENT OF LABOR AND EMPLOYMENT		
2013-8	Strengthen its internal controls to ensure it reviews and submits fiscal year-end exhibits and the Cash Funds Turnaround Report to the Office of the State Controller timely to meet the required due dates. In addition, the Department should respond timely to the Office of the State Controller and the auditors when it is contacted regarding outstanding items.	IMPLEMENTED.
2013-9	Improve its internal controls over the calculation of Unemployment Insurance liabilities, receivables, and revenue at fiscal year-end and improve its supervisory review process to ensure that the year-end balances are accurately recorded.	IMPLEMENTED.
2013-10 and 2012-20	Improve the timeliness and effectiveness of its process to identify, prepare, review, and approve debt-related adjustments to ensure the debt is recorded accurately at fiscal year-end by improving its supervisory review process over these types of transactions and seeking additional guidance from the Office of the State Controller relating to these areas as needed. In addition, the Department should institute a reconciliation process of expected-to-actual interest expense incurred throughout the year and at fiscal year-end to ensure that interest expense is properly stated within the financial statements.	IMPLEMENTED.

2013-75 and 2012-52	The Department of Labor and Employment (Department) and the Governor's Office of Information Technology (OIT) should improve the general information technology (IT) controls over the Colorado Unemployment Benefits System (CUBS) and Colorado Automated Tax System (CATS) by (a) developing, documenting, and implementing a user access management process, including procedures for periodically producing and reviewing a list of current system users; (b) developing and implementing a written procedure for granting user access to CUBS and CATS according to pre-established rules around segregation of duties; (c) generating and reviewing application activity logs (i.e., audit logs) to identify and investigate anomalous activity; (d) increasing the activities of the internal fraud staff by having them regularly review CUBS and CATS transactions for anomalous activity. Anomalous activity reports should be shared with IT and business staff (i.e., Division of Employment and Training program staff) and fully investigated and documented; and (e) developing written configuration management and change control policies and procedures, including procedures for handling emergency changes. The policies and procedures should define the joint roles and responsibilities of IT and Division of Employment and Training program staff.	A–B IMPLEMENTED IN FISCAL YEAR 2013. C–D DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THESE PARTS OF THE RECOMMENDATION BY THE DECEMBER 2016 IMPLEMENTATION DATE. E IMPLEMENTED IN FISCAL YEAR 2013. SIGNIFICANT DEFICIENCY.
DEPARTMENT OF LOCAL AFFAIRS		
2013-76	Ensure that it complies with federal Housing and Urban Development Section 8 Housing Choice Voucher Program reporting, and special testing requirements, by filing accurate reports in a timely manner, and completing timely roll forwards of equity. This should include submitting the corrected Fiscal Year 2011 and final Fiscal Years 2012 and 2013 audited financial statement submissions as soon as possible.	IMPLEMENTED.

DEPARTMENT OF NATURAL RESOURCES		
2013-11 and 2012-13	The State Board of Land Commissioners (Board) should ensure that the State's financial information is accurate and complete by (a) establishing and implementing procedures for identification of values associated with donated land and other assets; (b) recording the proper asset value of all the land and other assets it owns in the Colorado Financial Reporting System (COFRS), the State's accounting system, timely; and (c) once donated land and other assets are valued, implementing a process to reconcile the Board's asset information with COFRS.	A & C PARTIALLY IMPLEMENTED. THE STATE BOARD OF LAND COMMISSIONS (BOARD) HAS INITIATED A GEOGRAPHIC INFORMATION SYSTEM (GIS) PROJECT TO OBTAIN LAND DATA TO CREATE AN ASSET LIST. THE BOARD REPORTS IT IS 80 PERCENT COMPLETE WITH THE WORK. ONCE THIS IS COMPLETE, THE BOARD BELIEVES THAT IT WILL BE ABLE TO VALUE DONATED LAND AND OTHER ASSETS AND MOVE TOWARDS A RECONCILIATION OF THE NEW STATE'S ACCOUNTING SYSTEM, CORE, AND THE ASSET LISTING. B PARTIALLY IMPLEMENTED. THE STATE BOARD OF LAND COMMISSIONERS IS AWAITING THE COMPLETION OF ITS GIS PROJECT IN ORDER TO RECORD THE PROPER ASSET VALUE OF ALL LAND IT OWNS IN THE STATE'S NEW ACCOUNTING SYSTEM, CORE. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY JUNE 2015. DEFICIENCY IN INTERNAL CONTROL.
2012-14	The State Board of Land Commissioners should improve its controls over the management company's activity by (a) assigning accounting staff the responsibility of reviewing the management company's financial reports and recording all financial activity in the Colorado Financial Reporting System (COFRS) on a monthly basis; (b) establishing and implementing policies and procedures to record gross revenue and expenditure amounts, including revenue earned and expenditures incurred, related to its commercial properties;(c) communicating with the Department of Natural Resources Controller to obtain guidance on the appropriate contract type for its current and future contracts, and to ensure that it follows the State's contract review and approval processes; and (d) obtaining approval for all bank accounts that its management company utilizes and obtaining prior approval on all types of bank accounts it opens in the future.	A–B IMPLEMENTED IN FISCAL YEAR 2013. C NOT IMPLEMENTED. THE DEPARTMENT OF NATURAL RESOURCES (DNR) HAS DRAFTED REVISED CONTRACT TEMPLATES BUT IS WAITING FOR FINAL APPROVAL OF THE OFFICE OF THE STATE CONTROLLER. ONCE THIS PHASE IS COMPLETE, THE DNR CONTROLLER PLANS TO COMMUNICATE THE CONTRACT AND REVIEW PROCESS TO ALL DNR DIVISIONS, INCLUDING THE STATE BOARD OF LAND COMMISSIONERS (LAND BOARD). THE DNR CONTROLLER ALSO PLANS TO ENSURE THAT THE LAND BOARD APPLIES THE APPROPRIATE CONTRACT IN THE FUTURE. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY JUNE 2015. D IMPLEMENTED IN FISCAL YEAR 2013. DEFICIENCY IN INTERNAL CONTROL.
DEPARTMENT OF PERSONNEL & ADMINISTRATION		
2013-12	The Office of the State Controller should provide oversight, guidance and training to state departments related to the tracking and reporting of indirect costs and to help facilitate the development of processes that are consistent and transparent statewide for the indirect cost recovery and reversion.	DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE OCTOBER 2016 IMPLEMENTATION DATE. NOT CLASSIFIED – NOT AN INTERNAL CONTROL ISSUE.

2013-13 and 2012-15	The Department of Personnel & Administration's Office of the State Controller (OSC) should work with the State's higher education institutions to ensure that all information necessary for the OSC to compile the budget-to-actual schedules within the State's Comprehensive Annual Financial Report in accordance with Governmental Accounting Standards Board standards and state regulations is obtained and incorporated into the schedules.	DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE DECEMBER 2015 IMPLEMENTATION DATE. SIGNIFICANT DEFICIENCY.
2013-14 and 2012-16	The Department of Personnel & Administration and the Governor's Office of Information Technology should improve the Colorado Personnel Payroll System's (CPPS) general computer controls by (a) implementing encryption controls over passwords and the file where passwords are stored; (b) implementing periodic user access reviews, requiring supervisors to verify the accuracy and relevance of user access for the employees they supervise, and ensuring that users who do not need access are removed in a timely manner; (c) generating and implementing log-on banners for CPPS; (d) conducting a review of all data transmissions related to CPPS and ensuring that sensitive data are encrypted during internal and external transmissions; (e) conducting a review of all interfaces related to CPPS and ensuring that interfaces are identified, documented, and reviewed on a periodic basis, and ensuring that security controls are enforced and that personnel are identified and held accountable for managing these interfaces; (f) updating the CPPS disaster recovery plan so that it incorporates all critical components associated with CPPS and meets the requirements listed in Colorado Cyber Security Policies; (g) ensuring that the disaster recovery plan is tested, gaps identified are mitigated, and the required infrastructure components to restore the system are in place; (h) ensuring that backup documentation is complete and procedures are in place to back up all critical components of the CPPS environment, such as interfaces; and (i) developing a succession plan for key informational technology positions responsible for maintaining CPPS.	A NOT IMPLEMENTED. ACCORDING TO THE DEPARTMENT OF PERSONNEL & ADMINISTRATION (DPA) AND THE GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY (OIT), DPA AND OIT DID NOT IMPLEMENT THIS SUBPARTS DUE TO PLANNING WORK FOR THE IMPLEMENTATION OF THE CORE SYSTEM IN JULY 2014. DPA AND OIT PLAN TO FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY DECEMBER 2014. B PARTIALLY IMPLEMENTED. WHILE DPA AND OIT HAVE PROCESSES IN PLACE TO PERIODICALLY REVIEW USER ACCESS, THE REVIEWS ARE NOT PERFORMED CONSISTENTLY. DPA AND OIT FULLY IMPLEMENT THIS PART OF THE RECOMMENDATION BY JUNE 2015. C IMPLEMENTED. D DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE DECEMBER 2014 IMPLEMENTATION DATE. E DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE DECEMBER 2014 IMPLEMENTATION DATE. F DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE DECEMBER 2014 IMPLEMENTATION DATE. G DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE DECEMBER 2014 IMPLEMENTATION DATE. H IMPLEMENTED. I IMPLEMENTED IN FISCAL YEAR 2013. SIGNIFICANT DEFICIENCY.
2012-17 and 2011-14	Improve payroll controls by (a) working with the Department's Central Payroll division and the Governor's Office of Information Technology, to determine if changes can be made to the Colorado Personnel and Payroll System (CPPS) to ensure the methods used by CPPS to calculate payroll adjustments are consistent with State Personnel Rules; (b) if changes cannot be made to CPPS, based on the results of part (a), calculating future unpaid leave adjustments in accordance with State Personnel Rule 5-21 using the annualized hourly rate; and (c) developing and documenting procedures to ensure Human Resources Unit staff identify and enter unpaid leave hours on a timely basis.	IMPLEMENTED.

2010-31	Work with the Governor's Office of Information Technology to improve the Columbia Ultimate Business System (CUBS) general computer controls by (a) promptly implementing a strong password that complies with State Cyber Security Policies; (b) reviewing all CUBS' users IDs and ensuring that each ID is associated with an identified and documented owner; (c) modifying CUBS' security configurations to lock users out of the system after three failed log-in attempts and lock the user's session after 15 minutes of inactivity; (d) ensuring that users submit user access request forms that are authorized by the appropriate supervisor; (e) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise; (f) generating, reviewing, and retaining application activity logs (i.e., audit logs) to identify and investigate anomalous activity and successful and unsuccessful log-in attempts; (g) generating and implementing a log-in banner for CUBS; (h) documenting a disaster recovery plan that incorporates all components as listed in State Cyber Security Policies; (i) ensuring that the hardware required to restore CUBS is in place or can be provided through a contractor within the recovery time period specified by CUBS' business owner; (j) hardening system configuration settings for CUBS, as recommended under separate cover; and (k) reviewing and updating the existing contract with the Columbia Ultimate Solutions company, the owners of CUBS, to require the company's compliance with State Cyber Security Policies.	IMPLEMENTED.
DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT		
2013-77	Ensure it determines eligibility for individuals correctly by requiring the maintenance of documentation for supervisory reviews performed over Human Immunodeficiency Virus Care Formula Grant Program (HIV Care) eligibility determinations. Documentation could include the samples selected for the HIV Care program managers' re-performance of eligibility determinations and the results of this review.	IMPLEMENTED.
2013-78 and 2012-55	Improve controls over compliance with federal suspension and debarment requirements for the Superfund program by including suspension and debarment language related to both the entities and its principals in all contracts that are covered by these rules. Alternatively, it should design and implement policies to use one of the other acceptable verification procedures for the principals.	IMPLEMENTED.

2012-54	The Department of Public Health and Environment (Department) and the Governor's Office of Information Technology (OIT) should remediate system issues and improve system security to improve the Compass system's general computer controls by (a) conducting regular Compass system security reviews at least bi-annually. These system security reviews should include, but not be limited to, conducting port scans of the system and reviewing operating system patches; (b) aligning the Department's disaster recovery plan with USDA and state cyber security policies; (c) developing a written policy that addresses maintaining an inventory of all WIC and Compass assets, conducting and retaining the results of bi-annual inventory reviews, and creating a service-level agreement that meets USDA requirements; (d) creating a mechanism to periodically validate user access at clinics; and (e) ensuring adequate segregation of duties at the clinic level, according to USDA requirements.	A IMPLEMENTED IN FISCAL YEAR 2013. B NOT IMPLEMENTED. THE DEPARTMENT AND OIT REPORT THAT THEY DID NOT IMPLEMENT THIS PART OF THE RECOMMENDATION BECAUSE AN ENTERPRISE DISASTER RECOVERY PLAN WILL NOT BE DEVELOPED UNTIL OIT COMPLETES ITS DATA CENTER CONSOLIDATION EFFORT. THE DEPARTMENT AND OIT PLAN TO FULLY IMPLEMENT THIS RECOMMENDATION BY DECEMBER 2015. C–E IMPLEMENTED IN FISCAL YEAR 2013. DEFICIENCY IN INTERNAL CONTROL.
2012-56	Ensure it complies with federal requirements by developing and implementing a supervisory review process over all federally required Transparency Act reports for the Special Supplemental Nutrition Program for Women, Infants, and Children.	IMPLEMENTED.
2012-57	Develop a policy to perform a supervisory review over all progress reports submitted for the Centers for Disease Control and Prevention's Investigations and Technical Assistance Program, and to maintain documentation of all supervisory reviews performed.	IMPLEMENTED.
DEPARTMENT OF REVENUE		
2013-15	Improve controls over individual income tax credit review thresholds in GenTax by (a) establishing a formal written procedure regarding allowed threshold changes to income tax credits; (b) requiring separation of duties between the person who makes the initial decision to change the tax credit threshold, the person who changes the threshold in GenTax, and the person who approves the changed threshold in GenTax; and (c) requiring the staff to maintain adequate documentation of the initial decision to change an income tax credit review threshold as well as approval of this decision.	IMPLEMENTED.
2013-16	Improve its internal controls related to the large-refund review process by ensuring that current or temporary assigned staff members who perform the daily reviews of the Large Refund Report are appropriately trained to retain supporting documentation and evidence of the review and follow-up and resolve any errors or anomalies identified in a timely manner.	IMPLEMENTED.

2013-17 and 2010-39	The Department of Revenue (Department) and the Governor's Office of Information Technology (OIT) should improve the general IT controls over the Colorado State Titling and Registration System (CSTARS) by (a) implementing strong password parameters at the application level that comply with Colorado Information Security Policies; (b) reviewing user access management procedures to ensure that access to the application is commensurate with users' job responsibilities. Additionally, users access request forms should be maintained for the time period specified by Colorado Information Security Policies and users are required to acknowledge the Department's policies and procedures prior to gaining access to CSTARS; (c) establishing policies and procedures to provide guidance to county users regarding their roles and responsibilities pertaining to CSTARS. Specifically, the Department and OIT should establish a procedure to ensure that terminated users are removed from the application in a timely manner and users' access reflects their job responsibilities; (d) generating, retaining, and reporting system activity logs and coordinating with appropriate personnel to develop a periodic audit log review process to identify anomalous activity, including but not limited to successful and unsuccessful log-in attempts, and attempts to access the system by unauthorized users. The review process should include steps to report anomalous and suspicious activity to the appropriate Information Security Officer for further investigation as needed; and (e) hardening system configuration settings for CSTARS.	A IMPLEMENTED. B DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE IMPLEMENTATION DATE: MARCH 2015. C DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS PART OF THE RECOMMENDATION BY THE IMPLEMENTATION DATE: MARCH 2015. D IMPLEMENTED. E IMPLEMENTED. SIGNIFICANT DEFICIENCY.
2012-18	Ensure that the Medical Marijuana Enforcement Division establishes and adopts written internal control policies and procedures for its various business processes. These policies and procedures should ensure that (a) reconciliations over cash and revenue collections are properly performed and documented and that all discrepancies are investigated timely, (b) revenue is recognized when earned, (c) there is adequate segregation of duties among the various functions involved with receiving and recording cash, and (d) assets are properly tagged and tracked.	IMPLEMENTED.
2010-38	Work with the Governor's Office of Information Technology to improve GenTax's general computer controls by (a) reviewing audit rules on a periodic basis to ensure that logging meets federal and state requirements; (b) hardening system configuration settings for GenTax, as recommended under separate cover; and (c) documenting a disaster recovery plan that incorporates all components listed in State Cyber Security Policies and testing the plan on a regular basis.	A IMPLEMENTED IN FISCAL YEAR 2013. B IMPLEMENTED IN FISCAL YEAR 2012. C PARTIALLY IMPLEMENTED. THE DEPARTMENT HAS DEVELOPED A DISASTER RECOVERY PLAN, BUT HAS NOT TESTED THE PLAN. THE DEPARTMENT PLANS TO FULLY IMPLEMENT THIS RECOMMENDATION BY DECEMBER 2015. DEFICIENCY IN INTERNAL CONTROL.

DEPARTMENT OF STATE		
2013-18	Improve its controls over its procurement process by (a) instituting formal policies and procedures to ensure procurements meet requirements established by State Fiscal Rules and State Procurement Rules and (b) providing adequate training to all staff members who hold purchasing authority for the Department and taking steps to obtain reimbursement for the travel overpayments identified through the audit.	DEFERRED. THE DEPARTMENT PLANS TO IMPLEMENT THIS RECOMMENDATION BY THE IMPLEMENTATION DATE JULY 2014. SIGNIFICANT DEFICIENCY.

REPORTS &

FEDERAL AWARDS SCHEDULE

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

Dianne E. Ray, CPA
State Auditor

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Members of the Legislative Audit Committee:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Colorado (State), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the State's basic financial statements and have issued our report thereon dated December 12, 2014.

Our report includes a reference to other auditors who audited the financial statements of the discretely presented component units and University Physicians Inc., a blended component unit, as described in our report on the State's financial statements. This report includes our consideration of the results of the other auditor's testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors. The financial statements of the University of Colorado Foundation, Colorado State University Foundation, Colorado School of Mines Foundation, discretely presented component units, and University Physicians Inc., a blended component unit, were audited in accordance with auditing standards generally accepted in the United States but were not audited in accordance with *Government Auditing Standards*, and accordingly this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the University of Colorado Foundation, Colorado State University Foundation, Colorado School of Mines Foundation, the University of Northern Colorado Foundation, discretely presented component units, and University Physicians Inc., a blended component unit.

INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as Recommendation Nos. 2014-002, 011 through 012, and 016 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as Recommendation Nos. 2014-001, 003 through 010, 013 through 015, 017 through 026, and 037 to be significant deficiencies.

COMPLIANCE AND OTHER MATTERS

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

STATE OF COLORADO'S RESPONSES TO FINDINGS

The State of Colorado's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The State's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

PURPOSE OF THIS REPORT

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

Denver, Colorado
December 12, 2014

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

Dianne E. Ray, CPA
State Auditor

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB *CIRCULAR A-133*

Members of the Legislative Audit Committee:

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

We have audited the State of Colorado's (State's) compliance with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that could have direct and material effect on each of the State's major federal programs for the year ended June 30, 2014. The State's major federal programs are identified in the Summary of Auditor's Results within SECTION I. REPORT SUMMARY of the accompanying Schedule of Findings and Questioned Costs.

MANAGEMENT'S RESPONSIBILITY

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its federal programs.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on compliance for each of the State's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB *Circular A-133* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State's compliance

with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

BASIS FOR QUALIFIED OPINION ON THE MAJOR PROGRAMS

As described in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirements regarding:

- CFDA Nos. 10.551, 10.561; Supplemental Nutrition Assistance Program (SNAP), State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster); Activities Allowed or Unallowed, Allowable Cost/Cost Principles, Subrecipient Monitoring; Recommendation No. 2014-056.

- CFDA No. 20.205; Highway Planning and Construction; Reporting; Recommendation No. 2014-075.

- CFDA No. 84.126; Rehabilitation Services - Vocational Rehabilitation Grants to States;

  - Activities Allowed or Unallowed; Recommendation Nos.: 2014-057 through 059, 061 through 062, and 064 through 066.

  - Allowable Costs/Cost Principles; Recommendation Nos.: 2014-057 through 059 and 064 through 066.

  - Eligibility; Recommendation Nos.: 2014-057 through 062 and 064 through 066.

- CFDA Nos. 84.063, 84.268; Federal Pell Grant Program (PELL), Federal Direct Student Loans (DIRECT Loan) (Student Financial Aid Cluster); Special Tests and Provisions; Recommendation No. 2014-040.

- CFDA No. 93.778; Medical Assistance Program (Medicaid Cluster); Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Special Tests and Provisions; Recommendation No. 2014-039.

- CFDA Nos. 10.310, 11.467, 11.609, 12.300, 12.351, 12.431, 12.630, 12.800, 15.232, 15.808, 15.809, 15.810, 15.819, 17.602, 17.603, 19.322, 43.001, 43.007, 47.041, 47.049, 47.050, 47.070, 47.074, 47.075, 47.076, 47.079, 47.080, 47.082, 66.509, 66.514, 66.517, 77.006, 77.008, 81.049, 81.086, 81.087, 81.089, 81.112, 81.113, 81.121, 81.133, 81.135, 93.103, 93.143, 93.242, 93.262, 93.286, 93.846, 93.853, 93.855; Research and Development Cluster; Procurement and Suspension and Debarment; Recommendation No. 2014-042.

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

QUALIFIED OPINION ON THE MAJOR PROGRAMS

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the State, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect, for the year ended June 30, 2014, on the following programs:

- Supplemental Nutrition Assistance Program Cluster
- Highway Planning and Construction
- Rehabilitation Services-Vocational Rehabilitation Grants to States
- Student Financial Aid Cluster
- Medicaid Cluster
- Research and Development Cluster

UNMODIFIED OPINION ON EACH OF THE OTHER MAJOR FEDERAL PROGRAMS

In our opinion, the State complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the Summary of Auditor's Results section within SECTION I. REPORT SUMMARY of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2014.

OTHER MATTERS

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with OMB *Circular A-133* and which are described in the accompanying Schedule of Findings and Questioned Costs as Recommendation Nos.: 2014-027 through 038, 043 through 055, 063, 067 through 068, and 072 through 074. Our opinion on each major federal program is not modified with respect to these matters.

The State's responses to the noncompliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The State's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the State is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the State's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB *Circular A-133*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State's internal control over compliance.

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

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as Recommendation Nos.: 2014-039 through 040, 042, 056 through 062, 065 through 066, and 075 to be material weaknesses.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as Recommendation Nos.: 2014-027 through 038, 041, 043 through 055, 063 through 064, 067 through 074, and 076 to be significant deficiencies.

The State's responses to the internal control over compliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The State's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB *CIRCULAR A-133*

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the State's basic financial statements. We issued our report thereon dated December 12, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of

forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB *Circular A-133* and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditure of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Denver, CO
December 12, 2014

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME

A - UNCLUSTERED PROGRAMS
****

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
DEPARTMENT OF HOMELAND SECURITY						
PASS-THROUGH PROGRAMS FROM:						
APPLIED TECHNOLOGY COUNCIL						
Unclassified Grants and Contracts		GFB	97.000 / .2-22-592		25,000	0
Sub-Recipient Grants and Contracts		GFB	97.SUB / .3-22-592		10,070	0
UNIVERSITY OF MARYLAND COLLEGE PARK						
Unclassified Grants and Contracts		GFE	97.000 / .Z905702		22,210	0
Unclassified Grants and Contracts		GFE	97.000 / .Z905902		44,700	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					101,980	0
SUBTOTAL DEPARTMENT OF HOMELAND SECURITY					101,980	0
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
PASS-THROUGH PROGRAMS FROM:						
FIRST PIC CONSULTING						
Unclassified Grants and Contracts		GFE	14.000 / .C-DEN-02370-T0001		8,946	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					8,946	0
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					8,946	0
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION						
PASS-THROUGH PROGRAMS FROM:						
A.I. SOLUTIONS						
Unclassified Grants and Contracts		GFB	43.000 / .OCG5620B		25,635	0
ANALYTICAL MECHANICS ASSOCIATES						
Unclassified Grants and Contracts		GFB	43.000 / .T00259		82,705	0
BALL AEROSPACE						
Unclassified Grants and Contracts		GFB	43.000 / .LS10285C		39,964	0
Unclassified Grants and Contracts		GFB	43.000 / .PO 09DLB10028		(3,243)	0
BLACK SWIFT TECHNOLOGIES						
Unclassified Grants and Contracts		GFB	43.000 / .OCG5712B		35,771	0
CALIFORNIA INSTITUTE OF TECHNOLOGY						
Unclassified Grants and Contracts		GFB	43.000 / .2-1092872		84,345	0
CNTR FOR ADVANCEMENT OF SCIENCE IN SPACE						
Unclassified Grants and Contracts		GFB	43.000 / .GA-2013-107		75,000	0
Unclassified Grants and Contracts		GFB	43.000 / .OCG5619B		31,875	5,000
Unclassified Grants and Contracts		GFB	43.000 / .TASK ORDER A		150,805	0
CSS-DYNAMAC						
Unclassified Grants and Contracts		GFB	43.000 / .AMES-RT-069		603,149	0
EMERGENT SPACE TECHNOLOGIES						
Unclassified Grants and Contracts		GFB	43.000 / .OCG5705B		51,876	0
Unclassified Grants and Contracts		GFB	43.000 / .OCG5738B		23,427	0
JET PROPULSION LABORATORY						
Unclassified Grants and Contracts		GFB	43.000 / . 1374788		3,020	0
Unclassified Grants and Contracts		GFB	43.000 / . 1390432		24,420	0
Unclassified Grants and Contracts		GFB	43.000 / . 1394511		78,160	0
Unclassified Grants and Contracts		GFB	43.000 / . 1413330		44,483	0
Unclassified Grants and Contracts		GFB	43.000 / . 1427731		20,797	0
Unclassified Grants and Contracts		GFB	43.000 / . 1432844		35,562	0
Unclassified Grants and Contracts		GFB	43.000 / . 1432857		17,266	0
Unclassified Grants and Contracts		GFB	43.000 / . 1439221		3,098	0
Unclassified Grants and Contracts		GFB	43.000 / . 1440362		36,726	0
Unclassified Grants and Contracts		GFB	43.000 / . 1443525		188,229	0
Unclassified Grants and Contracts		GFB	43.000 / . 1459409		505,340	0
Unclassified Grants and Contracts		GFB	43.000 / . 1464917		30,668	0
Unclassified Grants and Contracts		GFB	43.000 / . 1465407		1,409	0
Unclassified Grants and Contracts		GFB	43.000 / . 1467206		185,715	0
Unclassified Grants and Contracts		GFB	43.000 / . 1471912		78,833	0
Unclassified Grants and Contracts		GFB	43.000 / . 1471988		49,161	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Unclassified Grants and Contracts		GFB	43.000 / .	1472363	57,241	0
Unclassified Grants and Contracts		GFB	43.000 / .	1477083	17,335	0
Unclassified Grants and Contracts		GFB	43.000 / .	1480904	40,740	0
Unclassified Grants and Contracts		GFB	43.000 / .	1482844	33,395	0
Unclassified Grants and Contracts		GFB	43.000 / .	1485526	4,327	0
Unclassified Grants and Contracts		GFB	43.000 / .	1487846	1,595	0
Unclassified Grants and Contracts		GFB	43.000 / .	1492014	50,651	8,568
Unclassified Grants and Contracts		GFB	43.000 / .	1501552	2,768	0
Unclassified Grants and Contracts		GFB	43.000 / .	1502225	42	0
Unclassified Grants and Contracts		GFB	43.000 / .	1502712	2,955	0
Unclassified Grants and Contracts		GFB	43.000 / .	1503012	44,022	0
JOHNS HOPKINS UNIVERSITY						
Unclassified Grants and Contracts		GFB	43.000 / .	943276	111,264	0
LOCKHEED MARTIN						
Unclassified Grants and Contracts		GFB	43.000 / .	4101222724	120,083	0
MASSACHUSETTS INSTITUTE OF TECHNOLOGY						
Unclassified Grants and Contracts		GFB	43.000 / .	5710002568	(2,462)	0
NATIONAL SPACE GRANT FOUNDATION						
Unclassified Grants and Contracts		GFB	43.000 / .2013-ESMD-XHAB-01		181	0
Unclassified Grants and Contracts		GFB	43.000 / .XHAB 2014-05		20,011	0
NORTHWEST RESEARCH ASSOCIATES INC						
Unclassified Grants and Contracts		GFB	43.000 / .NWRA-11-S-139		64,572	0
PLANETARY SCIENCE INSTITUTE						
Unclassified Grants and Contracts		GFB	43.000 / .	1241	22,674	0
RICE UNIVERSITY						
Unclassified Grants and Contracts		GFB	43.000 / .R53121		34,080	0
SCIENCE SYSTEMS & APPLICATIONS INC						
Unclassified Grants and Contracts		GFB	43.000 / .21101-12-019		24,705	0
Unclassified Grants and Contracts		GFB	43.000 / .21211-12-070		30,300	0
SMITHSONIAN ASTROPHYSICAL OBSERVATORY						
Unclassified Grants and Contracts		GFB	43.000 / .GO0-11035B		16,520	0
Unclassified Grants and Contracts		GFB	43.000 / .GO2-13009X		10,327	0
Unclassified Grants and Contracts		GFB	43.000 / .GO9-0004X		4,669	0
Unclassified Grants and Contracts		GFB	43.000 / .PF3-140112		91,893	0
SOUTHWEST RESEARCH INSTITUTE						
Unclassified Grants and Contracts		GFB	43.000 / .	13018258	9,646	0
Unclassified Grants and Contracts		GFB	43.000 / .599791Q		21,498	0
Unclassified Grants and Contracts		GFB	43.000 / .699050X		97,721	0
Unclassified Grants and Contracts		GFB	43.000 / .A99168JD		122,183	0
Unclassified Grants and Contracts		GFB	43.000 / .E99029JD		0	(541)
Unclassified Grants and Contracts		GFB	43.000 / .E99047DB		17,560	0
Unclassified Grants and Contracts		GFB	43.000 / .F63492J		19,598	0
Unclassified Grants and Contracts		GFB	43.000 / .F99039MO		67,832	0
Unclassified Grants and Contracts		GFB	43.000 / .F99069MO		39,899	0
Unclassified Grants and Contracts		GFB	43.000 / .F99089HP		42,880	0
Unclassified Grants and Contracts		GFB	43.000 / .F99092HP		46,505	0
SPACE TELESCOPE SCIENCE INSTITUTE						
Unclassified Grants and Contracts		GFB	43.000 / .HST-AR-12641.01-A		37,939	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-AR-12643.06-A		4,023	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-AR-12814.01-A		13,836	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-AR-12825.01-A		33,469	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-AR-12841.02-A		2,495	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-AR-12854.03-A		114,700	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-AR-13254.04-A		201	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-AR-13260.01-A		10,516	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-AR-13262.002-A		3,254	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-GO-12279.01-A		35,905	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-GO-12361.01-A		21,949	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-GO-12464.01-A		48,307	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-GO-12482.07-A		6,289	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-GO-12505.02-A		8,261	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-GO-12542.01-A		5,560	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-GO-12566.01-A		38,570	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-GO-12567.01-A		761	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-GO-12572.02-A		(5,443)	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-GO-12609.02-A		2,644	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-GO-12612.01-A		32,534	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-GO-12745-01-A		3,405	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-GO-12754.10-A		2,805	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-GO-12758.01-A		8,950	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-GO-12816.01-A		76,003	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-GO-12876.01-A		14,374	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-GO-12965.11-A		337	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Unclassified Grants and Contracts		GFB	43.000 / .HST-GO-13008.01-A		19,477	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-GO-13021.09-A		4,560	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-GO-13032.02-A		3,108	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-GO-13302.01-A		43,315	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-GO-13332.02-A		4,563	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-GO-13346.01-A		28,250	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-GO-13406.001-A		1,029	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-GO-13415.001-A		154	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-GO-13467.02-A		12,061	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-GO-13471.02-A		12,326	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-GO-13481.01-A		46,068	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-GO-13489.001-A		1,229	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-HF-51306.01-A		40,863	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-HF-51324.01-A		100,768	0
STONE AEROSPACE/PSC, INC. (SAS)						
Unclassified Grants and Contracts		GFB	43.000 / .OCG5582B		106,672	0
TDA RESEARCH INC.						
Unclassified Grants and Contracts		GFB	43.000 / .JN.4660.UCB.12.02		3,045	0
Unclassified Grants and Contracts		GFB	43.000 / .RC.4876.CU.2013.02		99,412	0
TELEDYNE BROWN ENGINEERING						
Unclassified Grants and Contracts		GFB	43.000 / .PO 00076254		2,214	0
UNIVERSITIES SPACE RESEARCH ASSOCIATION						
Unclassified Grants and Contracts		GFB	43.000 / .SOF-0054		233	0
UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH						
Unclassified Grants and Contracts		GFB	43.000 / .S10-78875		47,011	0
UNIVERSITY OF ARIZONA						
Unclassified Grants and Contracts		GFB	43.000 / .	33409	18	0
Unclassified Grants and Contracts		GFB	43.000 / .Y603254		225,347	0
UNIVERSITY OF CALIFORNIA AT IRVINE						
Unclassified Grants and Contracts		GFB	43.000 / .2009-2294		(2,062)	0
Unclassified Grants and Contracts		GFB	43.000 / .2010-2482		123,429	0
UNIVERSITY OF CALIFORNIA BERKELEY						
Unclassified Grants and Contracts		GFB	43.000 / .	7448	1,331,593	0
Unclassified Grants and Contracts		GFB	43.000 / .	8209	2,548	0
UNIVERSITY OF CENTRAL FLORIDA						
Unclassified Grants and Contracts		GFB	43.000 / .66016018-02		2,628,398	394,120
UNIVERSITY OF MICHIGAN						
Unclassified Grants and Contracts		GFB	43.000 / .	3002616166	76,483	0
UNIVERSITY OF MINNESOTA						
Unclassified Grants and Contracts		GFB	43.000 / .X5336545103		297,136	0
UNIVERSITY OF NEW HAMPSHIRE						
Unclassified Grants and Contracts		GFB	43.000 / .PZ07064		369,713	0
UNIVERSITY OF TEXAS AT AUSTIN						
Unclassified Grants and Contracts		GFB	43.000 / .UTA12-000610		57,857	0
Unclassified Grants and Contracts		GFB	43.000 / .UTA13-000916		90,768	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					10,092,636	407,147
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					10,092,636	407,147
U.S. Department of Health & Human Services						
PASS-THROUGH PROGRAMS FROM:						
Butler Hospital						
R&D Drug Abuse and Addiction Research Programs		GKA	15.650 / .9006-8314		29,273	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					29,273	0
SUBTOTAL U.S. Department of Health & Human Services					29,273	0
U.S.Agency for International Development						
PASS-THROUGH PROGRAMS FROM:						
Georgetown University						
SEED		GKA	19.322 / .RLA-A-00-09-00004-00		176,681	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					176,681	0
SUBTOTAL U.S.Agency for International Development					176,681	0
UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT						
PASS-THROUGH PROGRAMS FROM:						

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
INTERNATIONAL RESOURCES GROUP						
Unclassified Grants and Contracts		GFB	98.000 / .CCRDACD0008		17,392	0
PURDUE UNIVERSITY						
Unclassified Grants and Contracts		GFB	98.000 / .8000059697 / 206766		1,009	0
WORLD WILDLIFE FUND						
Unclassified Grants and Contracts		GFB	98.000 / .MK07		7,073	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					25,474	0
SUBTOTAL UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT					25,474	0
SUBTOTAL					10,434,990	407,147
DEPARTMENT OF AGRICULTURE						
AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE						
DIRECT FROM:						
AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE						
Market News		BAA	10.153 / 10.12-25-A-2114		14,950	0
Federal-State Marketing Improvement Program		BAA	10.156 / 10.12-25-G-1106		4,383	0
Market Protection and Promotion		BAA	10.163 / 10.12-25-A-4429		33,054	0
Market Protection and Promotion		BAA	10.163 / 10.12-25-A-5211		34,520	0
Market Protection and Promotion		BAA	10.163 / 10.12-25-A-5411		23,171	0
Specialty Crop Block Grant Program- Farm Bill		BAA	10.170 / 10.12-25-B-1216		39,858	60,200
Specialty Crop Block Grant Program- Farm Bill		BAA	10.170 / 10.12-25-B-1449		185,462	210,288
Specialty Crop Block Grant Program- Farm Bill		BAA	10.170 / 10.12-25-B-1658		15,062	79,338
SUBTOTAL DIRECT FROM:					350,460	349,826
SUBTOTAL AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE					350,460	349,826
AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE						
DIRECT FROM:						
AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE						
Agricultural Research Basic and Applied Research		BAA	10.001 / 10.58-1920-3-004		38,824	0
SUBTOTAL DIRECT FROM:					38,824	0
SUBTOTAL AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE					38,824	0
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE						
DIRECT FROM:						
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE						
Plant and Animal Disease, Pest Control, and Animal Care		PBA	10.025 / 10.11020000009		79,811	0
Plant and Animal Disease, Pest Control, and Animal Care		PBA	10.025 / 10.11021500036		1,405	0
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.12-8508-0013-CA		41,726	553
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.12-8508-1580-CA		3,114	0
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.12-8508-1607-CA		0	6,627
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.13-8508-0013-CA		204,025	37,792
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.13-8508-1659-CA		0	17,241
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.13-8508-1670-CA		4,331	0
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.13-9708-2115-CA		140,598	0
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.13-9708-2206-CA		111,135	30,000
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.14-9708-2115-CA		47,712	0
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.14-9708-2206-CA		43,885	0
Wildlife Services		FAA	10.028		2,268	0
Wildlife Services		BAA	10.028 / 10.13-7308-5679-CA		30,503	0
Wildlife Services		BAA	10.028 / 10.14-7308-5679-CA		41,632	0
Advancing and Maintaining ID Source		GGB	10.1381300064CA		34,000	0
Workshop on Certification Standards in A		GGB	10.1392080359CA		79,000	0
SUBTOTAL DIRECT FROM:					865,145	92,213
SUBTOTAL ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE					865,145	92,213
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE						
DIRECT FROM:						

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE						
Animal Health and Disease Research		GGB	10.207		296,546	0
Food and Agricultural Sciences National Needs Graduate Fellowship Grants		GGB	10.210 / 10.20113842020085		75,686	0
Food and Agricultural Sciences National Needs Graduate Fellowship Grants		GGB	10.210 / 10.20143842021801		150	0
Higher Education Challenge Grants		GGB	10.217 / 10.20113841130548		44,408	0
Hispanic Serving Institutions Education Grants (B) -		GJH	10.223		26,209	0
Agriculture and Food Research Initiative (AFRI)		GSA	10.310 / 10.2012-67012-19867		12,754	0
Cooperative Extension Service		GGB	10.500		3,751,365	0
Cooperative Extension Service		GGB	10.500 / 10.20114610031139		3,262	0
Cooperative Extension Service		GGB	10.500 / 10.20124121020117		20,148	13,062
Cooperative Extension Service		GGB	10.500 / 10.20134152021275		52,084	0
Cooperative Extension Service		GGB	10.500 / 10.20134153421433		107,448	0
Cooperative Extension Service		GGB	10.500 / 10.20134867521538		4,171	0
SUBTOTAL DIRECT FROM:					4,394,231	13,062
PASS-THROUGH PROGRAMS FROM:						
BAYLOR COLLEGE OF MEDICINE						
Agriculture and Food Research Initiative (AFRI)		GFE	10.310 / 10.101474061		58,606	0
Kansas State University						
Homeland Security_Agricultural		GGB	10.304 / 10.S13016.01		13,773	0
Cooperative Extension Service		GGB	10.500 / 10.S13072		3,075	0
Cooperative Extension Service		GGB	10.500 / 10.S14090		27,588	0
Cooperative Extension Service		GGB	10.500 / 10.S14090 Mod No. 1		6,313	0
Pennsylvania State University						
Cooperative Extension Service		GGB	10.500 / 10.5032CSUUM9802		11,265	0
Purdue University						
Cooperative Extension Service		GGB	10.500 / 10.20104886920781 / 8000		50,358	0
Cooperative Extension Service		GGB	10.500 / 10.8000054849		166,267	0
UNIVERSITY OF WISCONSIN SYSTEM						
Agriculture and Food Research Initiative (AFRI)		GFB	10.310 / 10.435K912		47,811	0
UTAH STATE UNIVERSITY						
Sustainable Agriculture Research and Education		GFB	10.215 / 10. 120833029		20,665	0
University of California, Davis						
Integrated Programs		GGB	10.303 / 10.SA7758		9,979	0
Integrated Programs		GGB	10.303 / 10.SA7759		11,523	0
University of Georgia						
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.RE273192/4693418		843	0
University of Illinois						
Cooperative Extension Service		GGB	10.500 / 10.20130305801		28,930	0
University of Nebraska						
Cooperative Extension Service		GGB	10.500 / 10.2563290059803		16,335	0
University of Wyoming						
Beginning Farmer and Rancher Development Program		GGB	10.311 / 10.1001063B		40,543	0
Virginia Polytechnic Institute						
Higher Education Challenge Grants		GGB	10.217 / 10.32069919019		23,898	0
Washington State University						
Cooperative Extension Service		GGB	10.500 / 10.108815 G003203		10,998	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					548,770	0
SUBTOTAL COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE					4,943,001	13,062
DEPARTMENT OF AGRICULTURE						
DIRECT FROM:						
DEPARTMENT OF AGRICULTURE						
Crop Insurance Education and Training on		GGB	10.12IE53102003		3,096	0
Air Pollution Related Values Sample Test		GGB	10.13CR11132422029		27,459	0
Wildlife Planning & Implement FY13		PBA	10.658B05A1302		91,240	0
SUBTOTAL DIRECT FROM:					121,795	0
PASS-THROUGH PROGRAMS FROM:						
ICF Incorporated, LLC						
Developing Science-Based Methods + Techn		GGB	10.2010100643001		79,400	0
Mississippi State University						
SET Subcontract		GGB	10.1800034045212		5,683	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					85,083	0
SUBTOTAL DEPARTMENT OF AGRICULTURE					206,878	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE						
DIRECT FROM:						
FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE						
State Mediation Grants		BAA	10.435 / 10.5001840644739		25,512	0
SUBTOTAL DIRECT FROM:					25,512	0
SUBTOTAL FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE					25,512	0
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE						
DIRECT FROM:						
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE						
Child and Adult Care Food Program (CACFP)		FAA	10.558		1,417,706	24,372,484
State Administrative Expenses for Child Nutrition		DAA	10.560		1,590,259	0
State Administrative Expenses for Child Nutrition	*	IHA	10.560		718,935	0
SUBTOTAL DIRECT FROM:					3,726,900	24,372,484
SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					3,726,900	24,372,484
FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE						
DIRECT FROM:						
FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE						
Special Supplemental Nutrition Program for Women, Infants, and Children		FAA	10.557		2,972,315	83,327,356
Senior Farmers Market Nutrition Program		IHA	10.576		6,392	0
WIC Grants To States (WGS)		FAA	10.578		777,389	232,276
Child Nutrition Discretionary Grants Limited Availability		DAA	10.579		64,496	0
Fresh Fruit and Vegetable Program		DAA	10.582		57,644	2,626,524
SUBTOTAL DIRECT FROM:					3,878,236	86,186,156
SUBTOTAL FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE					3,878,236	86,186,156
FOOD SAFETY AND INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE						
DIRECT FROM:						
FOOD SAFETY AND INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE						
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection		BAA	10.475 / 10.12-37-A-466		24,139	0
Meat, Poultry, and Egg Products Inspection		BAA	10.477 / 10.12-37-A-466		5,866	0
Food Safety Cooperative Agreements		BAA	10.479 / 10.FSIS-C-05-2010/01		25,646	0
Food Safety Cooperative Agreements		BAA	10.479 / 10.FSIS-C-05-2013		158,776	0
SUBTOTAL DIRECT FROM:					214,427	0
SUBTOTAL FOOD SAFETY AND INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE					214,427	0
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE						
DIRECT FROM:						
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE						
Cochran Fellowship Training Program: Bro		GGB	10.5831482163		10	0
Foreign Market Development Cooperator Program		BAA	10.600 / 10.NONE		8,299	0
Foreign Market Development Cooperator Program		BAA	10.600 / 10.none		17,127	0
Faculty Exchange Program		GGB	10.613 / 10.5831483143		89,208	0
Norman E. Borlaug International Agricultural Science and Technology Fellowship		GGB	10.777 / 10.5831482264		118,851	0
Norman E. Borlaug International Agricultural Science and Technology Fellowship		GGB	10.777 / 10.BFCR13021		16,845	0
Technical Agricultural Assistance		GGB	10.960 / 10.5831481114		107,589	0
Technical Agricultural Assistance		GGB	10.960 / 10.5831482257		17,898	0
Technical Agricultural Assistance		GGB	10.960 / 10.5831483113		27,133	0
Cochran Fellowship Program-International Training - Foreign Participant		GGB	10.962 / 10.5831482163. Amendmen		26,582	0
Cochran Fellowship Program-International Training - Foreign Participant		GGB	10.962 / 10.COCR13016		35,797	0
Cochran Fellowship Program-International Training - Foreign Participant		GGB	10.962 / 10.COCR14013		32,705	0
Cochran Fellowship Program-International Training - Foreign Participant		GGB	10.962 / 10.COCR14019		230	0
SUBTOTAL DIRECT FROM:					498,274	0
PASS-THROUGH PROGRAMS FROM:						
California State University, Fresno Foundation						
Cochran Fellowship Program-International Training - Foreign Participant		GGB	10.962 / 10.SC3501221102 PO#36957		59,466	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					59,466	0
SUBTOTAL FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE					557,740	0
FOREST SERVICE, DEPARTMENT OF AGRICULTURE						
DIRECT FROM:						
FOREST SERVICE, DEPARTMENT OF AGRICULTURE						
Cooperative Agreement		GWA	10.09CS11020407038		22,570	0
Effects of Mountain Pine Beetle + Forest		GGB	10.09JV11221634164		30,614	0
09 Pike San Isabel Prescribed Burns		GGB	10.09PA11021200021		6,089	0
Bird Atlas Grant		GSA	10.10-CS-11020000-042		105	0
ANS Boat Inspections		PMA	10.11020000043		117,704	0
Challenge Cost Share Agreement		PMA	10.11020400046		4,619	0
Bighorn Sheep Collaring SSJ		PBA	10.11020900019		7,776	0
McPHee ANS		PBA	10.11021300048		6,306	0
Interior West Components of the Forest I		GGB	10.11CS11221638191		654,840	0
Integrated Training Area Management (ITA		GGB	10.13CR11221611017		160,401	0
Army National Guard Cleanup Program Supp		GGB	10.13CR11221611075		39,276	0
Integrated Training Area Management Prog		GGB	10.13CR11221611089		18,592	0
Integrated Training Area Management Prog		GGB	10.13CR11221611090		17,200	0
Integrated Training Area Management Prog		GGB	10.13CR11221611091		53,006	0
Demonstration/Validation on Unit Stream		GGB	10.13CR11221632097		17,752	0
Biomass Program Coordinator		GGB	10.13CS11020000024		16,943	0
Front Range Fuels Treatment Partnership		GGB	10.13CS11021000034		6,295	0
Pygmy Shrew Survey on the Arapaho-Roosev		GGB	10.13CS11021000040		9,624	0
An Evaluation of the Integrated Resource		GGB	10.13CS11132420254		41,320	8,056
Center for Managing Wildfire Risk in the		GGB	10.13CS11132543485		37,714	0
Assisting National Forests in Updating M		GGB	10.13JV11221611171		19,845	0
Assessment of the Efficacy of Firewise		GGB	10.13JV11272131069		23,720	0
Integrated Training Area Management Supp		GGB	10.14CR11221611009		362,957	0
Natural Resources GIS Support for Fort S		GGB	10.14CR11221611010		62,347	0
Contract a Research Associate to Perform		GGB	10.14CR11221611011		48,245	0
Integrated Training Area Management (ITA		GGB	10.14CR11221611020		168,177	0
ITAM Training Support Information Produc		GGB	10.14CR11221611052		42,088	0
Air Force Wildland Fire Center Support		GGB	10.14CR11420004002		188,559	0
Forestry Research		GGB	10.652 / 10.09CA11261976049		0	977
Cooperative Forestry Assistance		GGB	10.664 / 10.08DG11020000003		94,039	122,125
Cooperative Forestry Assistance		GGB	10.664 / 10.09DG11020000044		192,327	0
Cooperative Forestry Assistance		GGB	10.664 / 10.10DG11020000031		987,424	0
Cooperative Forestry Assistance		GGB	10.664 / 10.11DG11020000035		1,494,535	233,982
Cooperative Forestry Assistance		GGB	10.664 / 10.12DG11020000035		740,328	0
Cooperative Forestry Assistance		GGB	10.664 / 10.12DG11020000061		658,616	0
Cooperative Forestry Assistance		GGB	10.664 / 10.13DG11020000007		22,856	0
Cooperative Forestry Assistance		GGB	10.664 / 10.13DG11020000035		141,952	0
Cooperative Forestry Assistance		GGB	10.664 / 10.13DG11020000045		20,072	0
Rural Development, Forestry and Communities		GGB	10.672 / 10.09DG11020000016		943,598	0
Forest Products Lab: Technology Marketing Unit (TMU)		GGB	10.674 / 10.12DG11020000055		5,092	0
Forest Legacy Program		GGB	10.676 / 10.11DG11020000029		28,947	0
Forest Health Protection		BAA	10.680 / 10.10-JV-11221632-264		1,217	0
Forest Health Protection		BAA	10.680 / 10.11-DG-11020000-033		14,508	2,393
Forest Health Protection		GGB	10.680 / 10.11DG11020000038		110,777	0
Forest Health Protection		BAA	10.680 / 10.12-DG-11020000-024		18,719	73,589
Forest Health Protection		GGB	10.680 / 10.12DG11020000048		305	0
Forest Health Protection		BAA	10.680 / 10.13-CA-11420004-053		84	0
International Forestry Programs		GGB	10.684 / 10.12DG11132762383		107,272	0
ARRA: High-Priority Forest Rest/Fuels Mi		GGB	10.688 / 10.09DG110282B1028		(76)	(69,868)
Watershed Restoration and Enhancement Agreement Authority		PKA	10.693 / 10.10110204047		57,137	0
Watershed Restoration and Enhancement Agreement Authority		PKA	10.693 / 10.10110204048		19,551	0
Watershed Restoration and Enhancement Agreement Authority		PKA	10.693 / 10.11020000075		89,989	0
Watershed Restoration and Enhancement Agreement Authority		PKA	10.693 / 10.11020000076		183,185	0
Watershed Restoration and Enhancement Agreement Authority		PKA	10.693 / 10.11020400055		135	0
Watershed Restoration and Enhancement Agreement Authority		PKA	10.693 / 10.11020400057		3,216	0
Watershed Restoration and Enhancement Agreement Authority		PKA	10.693 / 10.11020900050		15,812	0
Watershed Restoration and Enhancement Agreement Authority		PKA	10.693 / 10.11021000031		12,837	0
Watershed Restoration and Enhancement Agreement Authority		PKA	10.693 / 10.11021000033		3,164	0
Watershed Restoration and Enhancement Agreement Authority		PKA	10.693 / 10.11021000048		13,325	0
Watershed Restoration and Enhancement Agreement Authority		PKA	10.693 / 10.11021000049		8,732	0
Watershed Restoration and Enhancement Agreement Authority		PKA	10.693 / 10.11021200-079		9,349	0
Watershed Restoration and Enhancement Agreement Authority		PKA	10.693 / 10.11021211105		16,108	0
Watershed Restoration and Enhancement Agreement Authority		PKA	10.693 / 10.11021300073		12,827	0
Watershed Restoration and Enhancement Agreement Authority	*	PKA	10.693 / 10.11021501024		163,406	0
Watershed Restoration and Enhancement Agreement Authority		PKA	10.693 / 10.11021502037		401,047	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Watershed Restoration and Enhancement Agreement Authority		PKA	10.693 / 10.11021503029		663	0
Watershed Restoration and Enhancement Agreement Authority		PKA	10.693 / 10.11021507041		11,781	0
Watershed Restoration and Enhancement Agreement Authority		PKA	10.693 / 10.11021510035		7,565	0
SUBTOTAL DIRECT FROM:					8,797,105	371,254
PASS-THROUGH PROGRAMS FROM:						
UNIVERSITY OF MAINE						
Forestry Research		GFB	10.652 / 10.UM-S861		(16)	0
University of Wisconsin						
Developing the Wisconsin First Detector		GGB	10.490K641		7,579	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					7,563	0
SUBTOTAL FOREST SERVICE, DEPARTMENT OF AGRICULTURE					8,804,668	371,254
NATIONAL INSTITUTE OF FOOD AND AGRICULTURE, DEPARTMENT OF AGRICULTURE						
DIRECT FROM:						
NATIONAL INSTITUTE OF FOOD AND AGRICULTURE, DEPARTMENT OF AGRICULTURE						
Women and Minorities in Science, Technology, Engineering, and Mathematics Fields		GGB	10.318 / 10.20133850321138		16,668	22,174
SUBTOTAL DIRECT FROM:					16,668	22,174
SUBTOTAL NATIONAL INSTITUTE OF FOOD AND AGRICULTURE, DEPARTMENT OF AGRICULTURE					16,668	22,174
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE						
DIRECT FROM:						
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE						
Soil and Water Conservation		BAA	10.902 / 10.65-8B05-A-10-04		53,986	296,084
Soil and Water Conservation		GGB	10.902 / 10.658B05A1201		21,210	0
Soil and Water Conservation		GGB	10.902 / 10.658B05A1407		5,026	0
Soil and Water Conservation		BAA	10.902 / 10.68-8B05-A-12-01		0	514,229
Soil and Water Conservation		GGB	10.902 / 10.688B05A1202		29,065	0
Soil and Water Conservation		GGB	10.902 / 10.688B05A1303		18,637	0
Environmental Quality Incentives Program		GGB	10.912 / 10.693A7513217		34,280	25,252
Environmental Quality Incentives Program		GGB	10.912 / 10.698B05A1005		21,857	0
Environmental Quality Incentives Program		GGB	10.912 / 10.698B05A1010		3,647	0
SUBTOTAL DIRECT FROM:					187,708	835,565
SUBTOTAL NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE					187,708	835,565
SUBTOTAL DEPARTMENT OF AGRICULTURE					23,816,167	112,242,734
DEPARTMENT OF COMMERCE						
DEPARTMENT OF COMMERCE						
DIRECT FROM:						
DEPARTMENT OF COMMERCE						
ARRA-BTOP Grant		DAA	11.557		3,852	0
Broadband ARRA		EGB	11.558		839,278	0
SUBTOTAL DIRECT FROM:					843,130	0
PASS-THROUGH PROGRAMS FROM:						
HARMONIC INTERNATIONAL						
Unclassified Grants and Contracts		GFB	11.000 / 11.OCG5544B		10,531	0
PURDUE UNIVERSITY						
ARRA		GFB	11.000 / 11.4112-33992		44,933	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					55,464	0
SUBTOTAL DEPARTMENT OF COMMERCE					898,594	0
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE						
DIRECT FROM:						
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE						

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Economic Development: Support for Planning Organizations		EDA	11.302		47,553	0
Economic Development: Technical Assistance		GYA	11.303		58,473	0
SUBTOTAL DIRECT FROM:					106,026	0
SUBTOTAL ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE					106,026	0
INTERNATIONAL TRADE ADMINISTRATION, DEPARTMENT OF COMMERCE						
DIRECT FROM:						
INTERNATIONAL TRADE ADMINISTRATION, DEPARTMENT OF COMMERCE						
Market Development Cooperator Program		EDA	11.112		20,271	0
SUBTOTAL DIRECT FROM:					20,271	0
SUBTOTAL INTERNATIONAL TRADE ADMINISTRATION, DEPARTMENT OF COMMERCE					20,271	0
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE						
DIRECT FROM:						
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE						
Measurement and Engineering Research and Standards		GFB	11.609		10,419,154	0
Measurement and Engineering Research and Standards		GFC	11.609		8,256	0
SUBTOTAL DIRECT FROM:					10,427,410	0
PASS-THROUGH PROGRAMS FROM:						
PENNSYLVANIA STATE UNIVERSITY						
Measurement and Engineering Research and Standards		GFB	11.609 / 11.4487-UCB-USDC-H245		80,057	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					80,057	0
SUBTOTAL NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE					10,507,467	0
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE						
PASS-THROUGH PROGRAMS FROM:						
REMOTE SENSING SYSTEMS						
Integrated Ocean Observing System (IOOS)		GFB	11.012 / 11.	6101	79,788	0
TEXAS A&M UNIVERSITY						
Integrated Ocean Observing System (IOOS)		GFB	11.012 / 11.S120005		24,505	0
UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH						
Climate and Atmospheric Research		GFB	11.431 / 11.Z10-81044		199,852	0
Climate and Atmospheric Research		GFB	11.431 / 11.Z12-91890		56,454	0
Climate and Atmospheric Research		GFB	11.431 / 11.Z12-96974		171,770	0
UNIVERSITY OF CALIFORNIA SANTA BARBARA						
Climate and Atmospheric Research		GFB	11.431 / 11.KK1246		43,784	0
UNIVERSITY OF NEVADA AT RENO						
Climate and Atmospheric Research		GFB	11.431 / 11.UNR-13-56		16,674	0
UNIVERSITY OF WASHINGTON						
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GFB	11.432 / 11.	754898	33,314	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					626,141	0
SUBTOTAL NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE					626,141	0
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL WEATHER SERVICE, DEPARTMENT OF COMMERCE						
PASS-THROUGH PROGRAMS FROM:						
EASTERN TENNESSEE STATE UNIVERSITY						
Meteorologic and Hydrologic Modernization Development		GFB	11.467 / 11.229101-02-4		7,084	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					7,084	0
SUBTOTAL NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL WEATHER SERVICE, DEPARTMENT OF COMMERCE					7,084	0
NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION, DEPARTMENT OF COMMERCE						
DIRECT FROM:						
NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION, DEPARTMENT OF COMMERCE						
2012: State and Local Implementation Program		RAA	11.549		124,850	0
SUBTOTAL DIRECT FROM:					124,850	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
SUBTOTAL NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION, DEPARTMENT OF COMMERCE					124,850	0
SUBTOTAL DEPARTMENT OF COMMERCE					12,290,433	0
DEPARTMENT OF DEFENSE						
DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE						
PASS-THROUGH PROGRAMS FROM:						
BOULDER PRECISION ELECTRON-OPTICS						
Research & Technology Development		GFB	12.910 / 12.D12A-001-0075		21,431	0
CORNELL UNIVERSITY						
Research & Technology Development		GFB	12.910 / 12.69117-10121		141,890	0
ERC, INC						
Research & Technology Development		GFC	12.910		8,629	0
UNIVERSITY OF CALIFORNIA LOS ANGELES						
Research & Technology Development		GFB	12.910 / 12.1000 G QC799		34,438	0
UNIVERSITY OF FLORIDA						
Research & Technology Development		GFE	12.910 / 12.UF-EIES-1205021-UCD		93,673	0
UNIVERSITY OF MARYLAND COLLEGE PARK						
Research & Technology Development		GFB	12.910 / 12.Z813901		42,233	0
Research & Technology Development		GFB	12.910 / 12.Z814001		52,829	0
UNIVERSITY OF PENNSYLVANIA						
Research & Technology Development		GFB	12.910 / 12.	560215	34,064	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					429,187	0
SUBTOTAL DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE					429,187	0
DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE						
DIRECT FROM:						
DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE						
Procurement Technical Assistance For Business Firms		EDA	12.002		117,756	0
SUBTOTAL DIRECT FROM:					117,756	0
SUBTOTAL DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE					117,756	0
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE						
DIRECT FROM:						
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE						
Military Medical Research & Development		GFE	12.420		350,567	0
Pueblo Chemical Demilitarization		FAA	12.Cooperative Agreement		34,598	0
Pueblo Chemical Demilitarization		FAA	12.REIMS6-09-UCOLO4739		1,510,120	0
Pueblo Chemical Demilitarization		FAA	12.REIMS6D-09-UCOLO07		32,009	0
SUBTOTAL DIRECT FROM:					1,927,294	0
PASS-THROUGH PROGRAMS FROM:						
AMERICAN BURN ASSOCIATION						
Military Medical Research & Development		GFE	12.420 / 12.W8IXWH-09-2-0194		4,089	0
BOSTON UNIVERSITY						
Military Medical Research & Development		GFB	12.420 / 12.	9500301913	7,380	0
COCHLEAR BOULDER, LLC.						
Military Medical Research & Development		GFE	12.420 / 12.W81XWH-10-2-0112		54,552	0
FLASHBACK TECHNOLOGIES LLC						
Military Medical Research & Development		GFE	12.420 / 12.W81WH-11-2-0085		14,051	0
Military Medical Research & Development		GFE	12.420 / 12.W81XWH-11-2-0091		3,898	0
Military Medical Research & Development		GFE	12.420 / 12.W81XWH-12-2-0112		163,212	0
LOVELACE RESPIRATORY RESEARCH INSTITUTE						
Military Medical Research & Development		GFE	12.420 / 12.JK121533		17,714	0
MASSACHUSETTS GENERAL HOSPITAL						
Military Medical Research & Development		GFB	12.420 / 12.	217074	58,461	0
STRATATECH CORP						
Military Medical Research & Development		GFE	12.420 / 12.AWD-121102		1,759	0
UNIVERSITY OF WISCONSIN SYSTEM						
Military Medical Research & Development		GFE	12.420 / 12.V195786		213	0
WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN						

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Military Medical Research & Development		GFE	12.420 / 12.WFUHS 10585		(156)	0
Military Medical Research & Development		GFE	12.420 / 12.WFUHS 10585_AMD01		69,286	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					394,459	0
SUBTOTAL DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE					2,321,753	0
DEPARTMENT OF DEFENSE						
DIRECT FROM:						
DEPARTMENT OF DEFENSE						
Unclassified Grants and Contracts		DAA	12.000		0	1,751,000
Lowry Privatization II Long Term Project		FAA	12.Contract 06 FEA 00020		96,199	0
Cultural Resources Technical Support at		GGB	12.DAMD170220008 DO#0040		9,473	0
2014 Operation Military Kids (OMK)		GGB	12.NAFB113M0309		53,041	0
2013 Operation Military Kids (OMK)		GGB	12.NAFBA113M0214		6,687	0
Defense Human Resources Act		VAA	12.UNKNOWN		20,000	0
Fort Wainwright (FWA) Aviation Stationin		GGB	12.W911KB1020001 TO#0040		20,136	0
Oil/Water Separator Evaluation, Joint Ba		GGB	12.W911KB1020001 TO#0045		92,353	0
DTA Faunal Survey		GGB	12.W911KB1020001 TO#0052		7,902	0
DTA Historic Properties Study		GGB	12.W911KB1020001 TO#0055		13,745	0
JBER Compliance Natural Resources GIS Su		GGB	12.W911KB1020001 TO#0056		42,937	0
Safe Drinking Water Compliance Study US		GGB	12.W911KB1020001 TO#0057		78,391	0
Hazardous Materials Management Systems D		GGB	12.W911KB1020001 TO#0060		2,688	0
Joint Base Elmendorf Richardson Conserva		GGB	12.W911KB1020001 TO#0067		110,213	0
Engineer Project Database Study - GIS Su		GGB	12.W911KB1020001 TO#0068		95,498	0
Engineering Internet/Intranet Administra		GGB	12.W911KB1020001 TO#0069		92,534	0
National Environmental Policy Act (NEPA)		GGB	12.W911KB1020001 TO#0070		51,026	0
Hanger 2 and 3 Environmental Impact Stat		GGB	12.W911KB1020001 TO#0071		98,809	0
Hanger 2 and 3 Environmental Impact Stat		GGB	12.W911KB1020001 TO#0072		118,316	0
Hanger 2 and 3 Environmental Impact Stat		GGB	12.W911KB1020001 TO#0073		58,571	0
Hanger 2 and 3 Environmental Impact Stat		GGB	12.W911KB1020001 TO#0074		211,730	0
Cultural Awareness Study on Fort Wainwri		GGB	12.W911KB1020001 TO#0075		24,046	0
BAX SDZ Mitigation Study on Fort Wainwri		GGB	12.W911KB1020001 TO#0076		50,679	0
Cultural Resources Survey + Documentatio		GGB	12.W911KB1020001 TO#0077		110,474	0
Wetlands Study		GGB	12.W911KB1020001 TO#0078		90,833	0
Pollution Prevention Efficiency Study fo		GGB	12.W911KB1020001 TO#0079		81,197	0
Moose Run Water Sampling at Fort Richard		GGB	12.W911KB1020001 TO#0080		9,565	0
Environmental Compliance Program Impleme		GGB	12.W911KB1020001 TO#0081		237,805	0
Joint Base Elmendorf Richardson Complian		GGB	12.W911KB1020001 TO#0082		243,700	0
Range and Training Land Assessment and G		GGB	12.W911KB1020001 TO#0083		293,205	0
Range and Training Land Assessment Fort		GGB	12.W911KB1020001 TO#0084		194,892	0
Range and Training Land Assessment, Donn		GGB	12.W911KB1020001 TO#0085		193,652	0
Field Tech Compliance Support for Joint		GGB	12.W911KB1020001 TO#0086		41,412	0
Environmental Restoration Support for Fo		GGB	12.W911KB1020001 TO#0087		45,609	0
Environmental Compliance Program Impleme		GGB	12.W911KB1020001 TO#0088		(348)	0
Wetland, Archaeological and Raptor Study		GGB	12.W911KB1020001 TO#0089		90,956	0
Ecosystem Monitoring Study at Fort Wainw		GGB	12.W911KB1020001 TO#0090		19,083	0
Preconstruction Environmental Study for		GGB	12.W911KB1020001 TO#0091		58,522	0
Stormwater Management Plan and Wastewate		GGB	12.W911KB1020001 TO#0092		68,724	0
Underground Injection Control (UIC) Surv		GGB	12.W911KB1020001 TO#0093		33,031	0
Vegetation Planning Level Study Fort Wai		GGB	12.W911KB1020001 TO#0094		126,868	0
Fog Oil - Clean Water Act Application		GGB	12.W911KB1020001 TO#0095		9,524	0
Research and Development of the Storage		GGB	12.W911KB1020001 TO#0096		20,893	0
Hazardous Material Management System Dat		GGB	12.W911KB1020001 TO#0097		125,722	0
Pacific Regional Management Office (PRMO		GGB	12.W911KB1020001 TO#0098		42,322	0
Wetland, Archaeological and Raptor Study		GGB	12.W911KB1020001 TO#0099		41,062	0
Cultural Property Protection Engagement		GGB	12.W911KB1020001 TO#0100		3,225	0
Environmental Compliance Support Project		GGB	12.W911KB1020001 TO#0101		139,131	0
Joint Base Elmendorf/Richardson Complian		GGB	12.W911KB1020001 TO#0102		2,535	0
Tribal Consultation and Native Liaison S		GGB	12.W911KB1020001 TO#0103		92,347	0
Archaeological Site Monitoring BAX Mitig		GGB	12.W911KB1020001 TO#0104		110,083	0
Fisheries and Wildlife Support for Joint		GGB	12.W911KB1020001 TO#0105		236,036	0
Land Management and Forestry Support for		GGB	12.W911KB1020001 TO#0106		135,255	0
Threatened and Endangered Species Suppor		GGB	12.W911KB1020001 TO#0107		26,736	0
Recreation Outreach/Volunteer Support Jo		GGB	12.W911KB1020001 TO#0108		34,690	0
Archaeological Surveys for Forest Manage		GGB	12.W911KB1020001 TO#0109		50	0
Historic Preservation Study Support at F		GGB	12.W911KB1020001 TO#0110		28,144	0
Integrated Cultural Resources Management		GGB	12.W911KB1020001 TO#0111		29,262	0
Cultural Resource Survey and Documentati		GGB	12.W911KB1020001 TO#0112		2,389	0
Integrated Natural Resources Management		GGB	12.W911KB1020001 TO#0113		34,300	0
HABS Level 1 Documentation Hangars 2 + 3		GGB	12.W911KB1020001 TO#0114		19,317	0
Migratory Bird Habitat Mapping and Enhan		GGB	12.W911KB1020001 TO#0115		45,664	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Mitigation for the Removal of the Overha		GGB	12.W911KB1020001 TO#0116		41,851	0
Range and Training Land Assessment and G		GGB	12.W911KB1020001 TO#0117		114,643	0
Environmental Compliance Program Evaluat		GGB	12.W911KB1020001 TO#0118		195,964	0
Range and Training Land Assessment, Donn		GGB	12.W911KB1020001 TO#0119		62,010	0
Range and Training Land Assessment		GGB	12.W911KB1020001 TO#0120		132,323	0
Environmental Compliance Program Support		GGB	12.W911KB1020001 TO#0121		272,823	0
Spill Prevention Control and Countermeas		GGB	12.W911KB1020001 TO#0122		55,532	0
Clean Air and Stormwater Compliance Stud		GGB	12.W911KB1020001 TO#0123		65,533	0
Stormwater Drainage Conveyance Support		GGB	12.W911KB1020001 TO#0124		32,622	0
Wetland and Waterbody Mapping and Assess		GGB	12.W911KB1020001 TO#0125		19,498	0
Wetland and Waterbody Mapping and Assess		GGB	12.W911KB1020001 TO#0126		18,451	0
JBER Natural Resource Compliance Support		GGB	12.W911KB1020001 TO#0127		134,472	0
Environmental Compliance Support at Osan		GGB	12.W911KB1020001 TO#0128		326,717	0
JBER Compliance Support		GGB	12.W911KB1020001 TO#0129		309,073	0
FWA Environmental Restoration Support		GGB	12.W911KB1020001 TO#0130		73,796	0
Hazardous and Solid Waste Support		GGB	12.W911KB1020001 TO#0131		68,491	0
Environmental Compliance Support at Vari		GGB	12.W911KB1020001 TO#0132		126,940	0
Environmental Management System and Trai		GGB	12.W911KB1020001 TO#0133		106,543	0
Toxics Program Management Support		GGB	12.W911KB1020001 TO#0135		114,814	0
Environmental Compliance Support at Bell		GGB	12.W911KB1020001 TO#0137		100,397	0
Stormwater Inventory and Condition Asses		GGB	12.W911KB1020001 TO#0138		252,039	0
Environmental Compliance Support		GGB	12.W911KB1020001 TO#0139		4,526	0
Environmental NEPA Technical Support		GGB	12.W911KB1020001 TO#0140		10,154	0
Little Brown Bat Study on TFTA and YTA		GGB	12.W911KB1020001 TO#0141		65,810	0
O io Gulch Archaeological Survey		GGB	12.W911KB1020001 TO#0142		165,393	0
GeoBase Environmental Data Development		GGB	12.W911KB1020001 TO#0143		9,265	0
To Provide Environmental Support - Hawai		GGB	12.W911KB1020001 TO#0144		85,519	0
Provide Environmental Support for Air Fo		GGB	12.W911KB1020001 TO#0145		72,262	0
Environmental Impact Analysis Process Su		GGB	12.W911KB1020001 TO#0146		129	0
Hazardous and Toxic Materials Management		GGB	12.W911KB1020001 TO#0148		545	0
Solid Waste Environmental Compliance Sup		GGB	12.W911KB1020001 TO#0149		129	0
Natural Resource Study Support Wetlands,		GGB	12.W911KB1020001 TO#0150		1,649	0
Land Management and Forestry Support, JB		GGB	12.W911KB1020001 TO#0165		129	0
Threatened and Endangered Species Suppor		GGB	12.W911KB1020001 TO#0166		129	0
Recreational Outreach Support, JBER		GGB	12.W911KB1020001 TO#0167		129	0
Eglin AFB, Florida Cultural Resources Ma		GGB	12.W9128F1220001 TO#0001		23,222	0
Eglin AFB, Florida GeoRange Support		GGB	12.W9128F1220001 TO#0002		(2,277)	0
Environmental Program Support For Headqu		GGB	12.W9128F1220001 TO#0003		281,772	0
GeoIntegration Office Technical Support,		GGB	12.W9128F1220001 TO#0004		38,215	0
Stormwater Pollution Protection Plan at		GGB	12.W9128F1220001 TO#0005		27,763	0
Army National Guard TSS/SRP Technical Su		GGB	12.W9128F1220001 TO#0006		(73,445)	0
Pollution Prevention and Compliance Supp		GGB	12.W9128F1220001 TO#0007		830,966	0
Provide Technical Expertise to Advance F		GGB	12.W9128F1220001 TO#0009		35,969	0
Support for Vandenberg AFB, California a		GGB	12.W9128F1220001 TO#0010		824,263	0
Geographic Information Systems Support f		GGB	12.W9128F1220001 TO#0011		43,847	0
Field Crew Support for Land Rehabilitati		GGB	12.W9128F1220001 TO#0012		219,561	0
Environmental Compliance Program Support		GGB	12.W9128F1220001 TO#0013		334,589	0
Hazardous Waste and Pollution Prevention		GGB	12.W9128F1220001 TO#0014		78,555	0
Army National Guard TSS/SRP Technical Su		GGB	12.W9128F1220001 TO#0015		544,364	0
Cultural Resources Support for Fort Rile		GGB	12.W9128F1220001 TO#0016		229,898	0
Environmental Restoration Technical Expe		GGB	12.W9128F1220001 TO#0019		226,166	0
GeoRange Support for Eglin Air Force Bas		GGB	12.W9128F1220001 TO#0020		78,105	0
Provide Natural Resource, Compliance, an		GGB	12.W9128F1220001 TO#0021		328,661	0
Provide Air Quality and Environmental Ma		GGB	12.W9128F1220001 TO#0022		77,162	0
Cultural Resources Support to Eglin AFB		GGB	12.W9128F1220001 TO#0023		494,777	0
Provide Technical Expertise for GeoBase		GGB	12.W9128F1220001 TO#0024		595,874	0
Provide Environmental Quality and Sustai		GGB	12.W9128F1220001 TO#0025		351,981	0
Provide Hazardous Material, Hazardous Wa		GGB	12.W9128F1220001 TO#0026		501,677	0
Provide Fire Management Technical Assist		GGB	12.W9128F1220001 TO#0027		248,652	0
LRAM Support for Fort McCoy Military Ins		GGB	12.W9128F1220001 TO#0028		167,564	0
Environmental Cleanup Programs Support S		GGB	12.W9128F1220001 TO#0029		449,954	0
Vegetation Mapping and Database Design D		GGB	12.W9128F1220001 TO#0030		276,314	0
Provide Air Space Management Technical A		GGB	12.W9128F1220001 TO#0031		183,872	0
Provide Air and Hazardous Waste and Mate		GGB	12.W9128F1220001 TO#0032		81,091	0
Army National Guard TSS/SRP Technical Su		GGB	12.W9128F1220001 TO#0033		1,104,866	0
Environmental Compliance Support at Fort		GGB	12.W9128F1220001 TO#0034		271,191	0
Environmental Compliance Technical Assis		GGB	12.W9128F1220001 TO#0035		188,095	0
Sustainable Range Program-RTLA at Fort M		GGB	12.W9128F1220001 TO#0037		62,541	0
Environmental Compliance Branch Support		GGB	12.W9128F1220001 TO#0038		104,832	0
Support Positions for Fort Leonard Wood,		GGB	12.W9128F1220001 TO#0039		80,876	0
Sustainable Range Program - Training Lan		GGB	12.W9128F1220001 TO#0040		45,443	0
Natural Resource Support at Beale Air Fo		GGB	12.W9128F1220001 TO#0041		42,116	0
Support Positions for Fort Riley, Kansas		GGB	12.W9128F1220001 TO#0042		38,623	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Provide Environmental Restoration Techni		GGB	12.W9128F1220001 TO#0043		120,406	0
Fort A.P. Hill Environmental Compliance		GGB	12.W9128F1220001 TO#0044		74,538	0
Sustainable Range Program / Integrated T		GGB	12.W9128F1220001 TO#0045		50,501	0
Environmental Restoration Technical Expe		GGB	12.W9128F1220001 TO#0046		7,904	0
Natural Resources, Cultural Resources an		GGB	12.W9128F1220001 TO#0047		4,734	0
Large-Scale Fence Unit Contruction at Po		GGB	12.W912DY0820026 W9132T0520		(7,410)	0
Management of Nene at Pohakuloa Training		GGB	12.W912DY0820043 W9132T0520		6,072	0
SUBTOTAL DIRECT FROM:					17,207,581	1,751,000
PASS-THROUGH PROGRAMS FROM:						
ADA TECHNOLOGIES,INC						
Unclassified Grants and Contracts		GFB	12.000 / 12.12-0151S		73,840	0
Unclassified Grants and Contracts		GFB	12.000 / 12.13-0040S		132,188	0
ALD NANOSOLUTIONS, INC.						
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5485B		43,393	0
AZIMUTH CORPORATION						
Unclassified Grants and Contracts		GFB	12.000 / 12.211-5434-UOC		50,816	0
BBN TECHNOLOGIES						
Unclassified Grants and Contracts		GFB	12.000 / 12.13705/PO 9500012064		88,445	0
BERRIEHILL RESEARCH CORPORATION						
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5408B		234,974	0
BLUE CANYON TECHNOLOGIES LLC						
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5739B		20,170	0
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5740B		3,979	0
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5741B		25,774	0
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5742B		45,850	0
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5743B		10,352	0
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5744B		5,247	0
Unclassified Grants and Contracts		GFB	12.000 / 12.TO 00002		51,493	0
Unclassified Grants and Contracts		GFB	12.000 / 12.TO 00003		18,094	0
Unclassified Grants and Contracts		GFB	12.000 / 12.TO 0000X		6,882	0
BOSTON COLLEGE						
Unclassified Grants and Contracts		GFB	12.000 / 12.5002060-01		15,766	0
BRIMROSE CORPORATION OF AMERICA						
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5526B		132,528	0
CALIFORNIA INSTITUTE OF TECHNOLOGY						
Unclassified Grants and Contracts		GFB	12.000 / 12.67C-1094736		33,302	0
CHIARO TECHNOLOGIES						
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5488B		(4,560)	0
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5645B		157,537	0
COLDQUANTA, INC						
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5602B		110,109	0
COLORADO ENGINEERING INC						
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5475B		135,930	0
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5581B		81,174	0
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5634B		6,390	0
COMPOSITE TECHNOLOGY DEVELOPMENT						
Unclassified Grants and Contracts		GFB	12.000 / 12.	15056	36,987	0
EAGLE HARBOR TECHNOLOGIES						
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG6080B		6,600	0
GATS						
Unclassified Grants and Contracts		GFB	12.000 / 12.GATS_SC-12004		24,739	0
GENERAL DYNAMICS						
Unclassified Grants and Contracts		GFB	12.000 / 12.2010-00870		103,729	0
Geo-Marine, Inc.						
Project ORCHID for USAF Air Combat		GGB	12.39GMI.00.0012		242	0
HRL LABORATORIES						
Unclassified Grants and Contracts		GFB	12.000 / 12.8115 / PO 400212 DS		16,838	0
MAINSTREAM ENGINEERING						
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5539B/PO 0621641		26,985	0
MASSACHUSETTS INSTITUTE OF TECHNOLOGY						
Unclassified Grants and Contracts		GFB	12.000 / 12.	5710003057	309,724	0
NORTHEASTERN UNIVERSITY						
Unclassified Grants and Contracts		GFB	12.000 / 12.	504028	61,756	0
NORTHROP GRUMMAN						
Unclassified Grants and Contracts		GFB	12.000 / 12.	7500040060	465,026	12,925
Unclassified Grants and Contracts		GFB	12.000 / 12.	7600011929	(85,790)	0
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG535B		79,290	0
NORTHRUP GRUMMAN CORPORATION						
Unclassified Grants and Contracts		GFE	12.000 / 12.AWD-100182		(28,219)	0
NORTHWEST RESEARCH ASSOCIATES INC						
Unclassified Grants and Contracts		GFB	12.000 / 12.NWRA-10-S-136		(12)	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
NUMERICA CORPORATION						
Unclassified Grants and Contracts		GFB	12.000 / 12.1142-001-01		15,215	0
Unclassified Grants and Contracts		GFB	12.000 / 12.1143-001-01		73,672	0
Unclassified Grants and Contracts		GFB	12.000 / 12.1165-001-02		1,932	0
OEWAVES, INC						
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5633B		226	0
OMITRON INC						
Unclassified Grants and Contracts		GFB	12.000 / 12.OMI1088-001		12,453	0
ROCKWELL COLLINS						
Unclassified Grants and Contracts		GFB	12.000 / 12.	4504348308	164,948	0
TDA RESEARCH INC.						
Unclassified Grants and Contracts		GFB	12.000 / 12.BE.1873.CU.2013.01		31,985	0
Unclassified Grants and Contracts		GFB	12.000 / 12.RC.1951.CU.14.01		17,062	0
Unclassified Grants and Contracts		GFB	12.000 / 12.UCB 09-01		(1,551)	0
Unclassified Grants and Contracts		GFB	12.000 / 12.UCB 09-03		(4,690)	0
Unclassified Grants and Contracts		GFB	12.000 / 12.UCB 10.01		(3,650)	0
TELEDYNE SCIENTIFIC AND IMAGING, LLC						
Unclassified Grants and Contracts		GFB	12.000 / 12.B9U554826		114,558	0
THE MITRE CORPORATION						
Unclassified Grants and Contracts		GFB	12.000 / 12.	101052	101,746	0
TRACLABS, INC.						
Unclassified Grants and Contracts		GFC	12.000		1,826	0
TRIQUINT SEMICONDUCTOR						
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5555B		207,585	0
Three Rivers RC&D Council, Inc.						
Natural Resource Support for Eglin Air F		GGB	12.FLTRRCDCSU13		338,833	0
UNIVERSAL TECHNOLOGY						
Unclassified Grants and Contracts		GFB	12.000 / 12.13-S590-0020-63-C3		16,499	0
UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH						
Unclassified Grants and Contracts		GFB	12.000 / 12.Z13-13576		63,057	0
UNIVERSITY OF BRITISH COLUMBIA						
Unclassified Grants and Contracts		GFB	12.000 / 12.22R45250		(437)	0
UNIVERSITY OF CALIFORNIA AT SAN DIEGO						
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5508B/PO10320852		(5)	0
UNIVERSITY OF MASSACHUSETTS AMHERST						
Unclassified Grants and Contracts		GFB	12.000 / 12.12-006888 B 00		136,209	0
UNIVERSITY OF PENNSYLVANIA						
Unclassified Grants and Contracts		GFB	12.000 / 12.558006 / 560460		401,219	0
VESCENT PHOTONICS, INC.						
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5725		23,991	0
ZEL TECHNOLOGIES						
Unclassified Grants and Contracts		GFB	12.000 / 12.2117-CIRES-11		74,976	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					4,285,227	12,925
SUBTOTAL DEPARTMENT OF DEFENSE					21,492,808	1,763,925
DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE						
DIRECT FROM:						
DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE						
Air Force Defense Research Sciences Program		GFC	12.800		45	0
Air Force Defense Research Sciences Program		GFE	12.800		55,791	0
SUBTOTAL DIRECT FROM:					55,836	0
PASS-THROUGH PROGRAMS FROM:						
COLORADO ENGINEERING INC						
Air Force Defense Research Sciences Program		GFC	12.800		117,352	0
ERC, INC						
Air Force Defense Research Sciences Program		GFC	12.800		42,651	0
I2C SOLUTIONS						
Air Force Defense Research Sciences Program		GFB	12.800 / 12.OCG6078B		6,193	0
INTELLIGENT SOFTWARE SOLUTIONS, INC.						
Air Force Defense Research Sciences Program		GFC	12.800		32,538	0
LEIDOS BIOMEDICAL RESEARCH , INC						
Air Force Defense Research Sciences Program		GFC	12.800		28,589	0
NORTHWEST RESEARCH ASSOCIATES INC						
Air Force Defense Research Sciences Program		GFB	12.800 / 12.NWRA-13-S-161		14,134	0
RUTGERS UNIVERSITY						
Air Force Defense Research Sciences Program		GFC	12.800		(8)	0
SANTA FE INSTITUTE						
Air Force Defense Research Sciences Program		GFB	12.800 / 12.SFI 20120921		245,306	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
STANFORD UNIVERSITY						
Air Force Defense Research Sciences Program		GFB	12.800 / 12.24386390-44895-A		18,666	0
Air Force Defense Research Sciences Program		GFE	12.800 / 12.27239350-50917-B		4,391	0
U.S AIR FORCE						
Air Force Defense Research Sciences Program		GFE	12.800 / 12.FA 3089-07-F-0467		54,117	0
UNIVERSITY OF CALIFORNIA AT SAN DIEGO						
Air Force Defense Research Sciences Program		GFB	12.800 / 12.	45837195	17,350	0
UNIVERSITY OF CONNECTICUT						
Air Force Defense Research Sciences Program		GFB	12.800 / 12.4805 / 6692		362,076	0
UNIVERSITY OF MARYLAND COLLEGE PARK						
Air Force Defense Research Sciences Program		GFB	12.800 / 12.Z807405		237,680	0
UNIVERSITY OF NEW HAMPSHIRE						
Air Force Defense Research Sciences Program		GFB	12.800 / 12.12-091		61,130	0
UNIVERSITY OF WASHINGTON						
Air Force Defense Research Sciences Program		GFB	12.800 / 12.	757226	14,985	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					1,257,150	0
SUBTOTAL DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE					1,312,986	0
DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE						
DIRECT FROM:						
DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE						
Military Construction, National Guard		OAA	12.400		614,338	0
SUBTOTAL DIRECT FROM:					614,338	0
SUBTOTAL DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE					614,338	0
NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE						
DIRECT FROM:						
NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE						
National Guard Military Operations & Maintenance (O&M) Projects		OAA	12.401		12,734,019	0
SUBTOTAL DIRECT FROM:					12,734,019	0
SUBTOTAL NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE					12,734,019	0
NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE						
DIRECT FROM:						
NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE						
Language Grant Program		GFB	12.900		18,050	0
SUBTOTAL DIRECT FROM:					18,050	0
SUBTOTAL NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE					18,050	0
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY						
DIRECT FROM:						
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY						
Basic & Applied Scientific Research		GFE	12.300		2,672,357	37,600
Basic & Applied Scientific Research		GGB	12.300 / 12.N000141410038		5,390	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W912DY0920001	W9126G1	6,215,719	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W912DY0920020	W9126G1	4,283,797	9,193
SUBTOTAL DIRECT FROM:					13,177,263	46,793
PASS-THROUGH PROGRAMS FROM:						
ALBIDO CORPORATION						
Basic & Applied Scientific Research		GFC	12.300		102,296	0
AMPAC, INC.						
Basic & Applied Scientific Research		GFC	12.300		(822)	0
ATMOSPHERIC AND ENVIRONMENTAL RESEARCH						
Basic & Applied Scientific Research		GFB	12.300 / 12.P1770-001		633	0
Basic & Applied Scientific Research		GFB	12.300 / 12.P1843-01		15,498	0
COLDQUANTA, INC						
Basic & Applied Scientific Research		GFB	12.300 / 12.OCG5721B		24,002	0
RUTGERS UNIVERSITY						
Basic & Applied Scientific Research		GFB	12.300 / 12.	4633	24,543	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
UNIVERSITY OF CALIFORNIA SANTA CRUZ						
Basic & Applied Scientific Research		GFB	12.300 / 12.S0184231		24,460	0
UNIVERSITY OF MARYLAND COLLEGE PARK						
Basic & Applied Scientific Research		GFC	12.300		120,075	0
Basic & Applied Scientific Research		GFB	12.300 / 12.Z812201		1,897	0
UNIVERSITY OF SOUTHERN MISSISSIPPI						
Basic & Applied Scientific Research		GFB	12.300 / 12.USM-GR03813-001		116,268	0
UNIVERSITY OF WASHINGTON						
Basic & Applied Scientific Research		GFB	12.300 / 12.	245906	3,224	0
XDOT ENGINEERING AND ANALYSIS, LLC						
Basic & Applied Scientific Research		GFE	12.300 / 12.UOFC-PO-001		(3,746)	0
Basic & Applied Scientific Research		GFE	12.300 / 12.UOFC-PO-002		21,400	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					449,728	0
SUBTOTAL OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY					13,626,991	46,793
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE						
DIRECT FROM:						
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE						
Flood Control Projects		WBA	12.106		0	7,776
State Memorandum of Agreement Program for the Reimbursement of Technical Services		FAA	12.113		1,036,878	0
Army Corps of Engineers Cost Share CH		PJA	12.DACW45033001		414,136	0
Army Corps of Engineers Cost Share CC		PJA	12.DACW45033002		149,932	0
Zebra & Quagga Veligers		PBA	12.USACE-3		2,215	0
SUBTOTAL DIRECT FROM:					1,603,161	7,776
PASS-THROUGH PROGRAMS FROM:						
TDA RESEARCH INC.						
Collaborative Research & Development		GFB	12.114 / 12.BE.1105.CU.14.02		306	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					306	0
SUBTOTAL OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE					1,603,467	7,776
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE						
DIRECT FROM:						
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE						
Task Force for Business & Stability Operations		GGB	12.597 / 12.HQ00341310001		717,012	0
Basic, Applied, and Advanced Research in Science and Engineering - ARRA		GYA	12.630		177,376	0
Basic, Applied, & Advanced Research in Science and Engineering		GGB	12.630 / 12.W912DY0920001	W9126G1	189,503	0
Basic, Applied, & Advanced Research in Science and Engineering		GGB	12.630 / 12.W912DY0920020	W9126G1	259,605	0
Basic, Applied, & Advanced Research in Science and Engineering		GGB	12.630 / 12.W912DY0920020	W9132T1	193,951	0
Basic, Applied, & Advanced Research in Science and Engineering		GGB	12.630 / 12.W9132T1220037		42,501	0
Basic, Applied, & Advanced Research in Science and Engineering		GGB	12.630 / 12.W9132T1220043		850	0
Basic, Applied, & Advanced Research in Science and Engineering		GGB	12.630 / 12.W9132T1320032		27,629	0
Basic, Applied, & Advanced Research in Science and Engineering		GGB	12.630 / 12.W9132T1320037		11,736	0
Basic, Applied, & Advanced Research in Science and Engineering		GGB	12.630 / 12.W9132T1320041		21,577	0
SUBTOTAL DIRECT FROM:					1,641,740	0
PASS-THROUGH PROGRAMS FROM:						
NEW MEXICO STATE UNIVERSITY						
Basic, Applied, & Advanced Research in Science and Engineering		GFB	12.630 / 12.Q01499		(2,995)	0
UNIVERSITY OF ARIZONA						
Basic, Applied, & Advanced Research in Science and Engineering		GFB	12.630 / 12.Y561926		97,292	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					94,297	0
SUBTOTAL OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE					1,736,037	0
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND						
DIRECT FROM:						
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND						
Basic Scientific Research		GSA	12.431 / 12.W911NF-12-1-0074		48,851	0
SUBTOTAL DIRECT FROM:					48,851	0
PASS-THROUGH PROGRAMS FROM:						

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
ACADEMY OF APPLIED SCIENCES						
Basic Scientific Research		GFC	12.431		2,404	0
MASSACHUSETTS INSTITUTE OF TECHNOLOGY						
Basic Scientific Research		GFB	12.431 / 12.	5710003018	570,540	0
Basic Scientific Research		GFB	12.431 / 12.	5710003051	99,344	0
STRUCTURED MATERIALS INDUSTRIES, INC						
Basic Scientific Research		GFC	12.431		83,417	0
TECHNOLOGY STUDENT ASSOCIATION						
Basic Scientific Research		GFC	12.431		15,994	0
UNIVERSITY OF CALIFORNIA AT SAN DIEGO						
Basic Scientific Research		GFB	12.431 / 12.	44000287	196,443	0
UNIVERSITY OF MARYLAND COLLEGE PARK						
Basic Scientific Research		GFB	12.431 / 12.Z840702		170,178	0
Basic Scientific Research		GFB	12.431 / 12.Z918810		1,274	0
UNIVERSITY OF WISCONSIN SYSTEM						
Basic Scientific Research		GFB	12.431 / 12.248K916		392,470	507,764
YALE UNIVERSITY						
Basic Scientific Research		GFB	12.431 / 12.C13J11495(J00210)		403,954	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					1,936,018	507,764
SUBTOTAL U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND					1,984,869	507,764
SUBTOTAL DEPARTMENT OF DEFENSE					57,992,261	2,326,258
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
DIRECT FROM:						
COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Emergency Shelter Grants Program		NAA	14.231		79,753	2,119,399
Shelter Plus Care		NAA	14.238		3,100,575	97,827
HOME Investment Partnerships Program		NAA	14.239		676,906	7,263,270
HOME Investment Partnerships Program	*	NAA	14.239		0	8,235,179
2013: Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (DGBG-DR)		NAA	14.269		206,315	12,026
SUBTOTAL DIRECT FROM:					4,063,549	17,727,701
SUBTOTAL COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					4,063,549	17,727,701
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
DIRECT FROM:						
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Manufactured Housing Construction		NAA	14.DU100K900016684		8,343	0
SUBTOTAL DIRECT FROM:					8,343	0
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					8,343	0
HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
DIRECT FROM:						
HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Community Challenge Planning Grants and the Department of Transportation's TIGER II Planning Grants		NAA	14.704		62,787	203,490
SUBTOTAL DIRECT FROM:					62,787	203,490
PASS-THROUGH PROGRAMS FROM:						
DENVER REGIONAL COUNCIL OF GOVERNMENTS						
Sustainable Communities Regional Planning Grant Program		GFE	14.703 / 14.EX12025-270012		60,045	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					60,045	0
SUBTOTAL HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					122,832	203,490
OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
DIRECT FROM:						
OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Fair Housing Assistance Program: State and Local		SDA	14.401		314,831	0
SUBTOTAL DIRECT FROM:					314,831	0
SUBTOTAL OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					314,831	0
OFFICE OF HOUSING-FEDERAL HOUSING COMMISIONER, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
DIRECT FROM:						
OFFICE OF HOUSING-FEDERAL HOUSING COMMISIONER, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Housing Opportunities for Persons with AIDS		NAA	14.241		12,138	321,649
SUBTOTAL DIRECT FROM:					12,138	321,649
SUBTOTAL OFFICE OF HOUSING-FEDERAL HOUSING COMMISIONER, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					12,138	321,649
OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
DIRECT FROM:						
OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Hispanic-Serving Institutions Assisting Communities		GJH	14.514		55,984	0
Hispanic-Serving Institutions Assisting Communities		GYA	14.514		45,092	0
SUBTOTAL DIRECT FROM:					101,076	0
SUBTOTAL OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					101,076	0
PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
PASS-THROUGH PROGRAMS FROM:						
Denver Housing Authority						
Affordable Housing Development in Main Street Rejuvenation Projects		GTA	14.878		21,027	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					21,027	0
SUBTOTAL PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					21,027	0
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					4,643,796	18,252,840
DEPARTMENT OF THE INTERIOR						
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR						
DIRECT FROM:						
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR						
Cooperative Inspection Agreements with States & Tribes		PBA	15.222 / 15.142597FC4020		17,705	0
Cultural Resource Management		GFE	15.224		9,974	0
Cultural Resource Management		PKA	15.224 / 15.L08AC14567		157,125	0
Cultural Resource Management		GGB	15.224 / 15.L10AC20554		2,577	0
Cultural Resource Management		GCA	15.224 / 15.L12AC20531		38,655	0
Recreation Resource Management		GZA	15.225		93,805	0
Distribution of Receipts to State and Local Governments		WBA	15.227		173,361,990	96,243
Fish, Wildlife and Plant Conservation Resource Management		PBA	15.231 / 15.L11AC20298		20,278	0
Fish, Wildlife and Plant Conservation Resource Management		PMA	15.231 / 15.L11AC20338		5,103	0
Fish, Wildlife and Plant Conservation Resource Management		PBA	15.231 / 15.L12AC20676		22,014	0
Wildland Fire Research and Studies Program		GGB	15.232 / 15.L12AC20529		128,851	0
Forests and Woodlands Resource Management		GGB	15.233 / 15.L09AC16037		3,406	0
Environmental Quality and Protection Resource Management		GYA	15.236		12,198	0
Environmental Quality and Protection Resource Management		GZA	15.236		13,415	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC15880		16,800	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC15926		9,101	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC16011		31,570	0
Environmental Quality and Protection Resource Management		GGB	15.236 / 15.L10AC20147 Mod 3		3,898	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L10AC20248		50	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L10AC20267		201	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L10AC20289		5,175	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L10AC20290		25,729	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L10AC20308		3,636	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L10AC20435		30,960	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L10AC20455		107	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L11AC20067		33,782	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L11AC20235		1,042	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L13AC00212		8,581	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L14AC00022		320	0
Small Reclamation Projects		PBA	15.503 / 15.08FG402776		66,114	0
Oversight & Review of Anvil Points Facility - Bureau of Land Management, De		FAA	15.L10AC20009		4,105	0
Cooperative Agreement		GWA	15.L10AC20110		2,969	0
Rare Plant Field Guide Update for Plants		GGB	15.L11AC20319		3,059	0
San Luis Valley Water - FY11		PMA	15.L11PX00760		34,812	0
Assistance Agreement		GWA	15.L12AC20484		7,327	0
Cooperative Agreement		GWA	15.L13AC00254		7,000	0
Cooperative Agreement		GWA	15.L13AC00273		41,240	0
San Luis Valley Water - FY13		PBA	15.L13PX01735		20,000	0
SUBTOTAL DIRECT FROM:					174,244,674	96,243
PASS-THROUGH PROGRAMS FROM:						
National Fish & Wildlife Foundation						
Fish, Wildlife and Plant Conservation Resource Management		PBA	15.231 / 15.NFWF-20699		(3,768)	0
Fish, Wildlife and Plant Conservation Resource Management		PMA	15.231 / 15.NFWF-36550		69,714	0
OHIO STATE UNIVERSITY						
Wildland Fire Research and Studies Program		GFB	15.232 / 15.	60042208	10,135	0
Smithsonian Institute						
Fish, Wildlife and Plant Conservation Resource Management		GTA	15.231		1,833	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					77,914	0
SUBTOTAL BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR					174,322,588	96,243
BUREAU OF OCEAN ENERGY MANAGEMENT, REGULATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIORS						
DIRECT FROM:						
BUREAU OF OCEAN ENERGY MANAGEMENT, REGULATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIORS						
Federal Oil and Gas Royalty Management		TAA	15.427		875,185	0
SUBTOTAL DIRECT FROM:					875,185	0
PASS-THROUGH PROGRAMS FROM:						
LEIDOS BIOMEDICAL RESEARCH , INC						
Minerals Management Service (MMS) Environmental Studies Program (ESP)		GFB	15.423 / 15.P010074113		150,582	0
RUTGERS UNIVERSITY						
Minerals Management Service (MMS) Environmental Studies Program (ESP)		GFB	15.423 / 15.	4508	136,020	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					286,602	0
SUBTOTAL BUREAU OF OCEAN ENERGY MANAGEMENT, REGULATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIORS					1,161,787	0
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR						
DIRECT FROM:						
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR						
Maint of 4 Western Colo Reservoirs		PJA	15.05FC402274		45,217	0
Lone Dome Wetlands Area O & M		PMA	15.09FG402855		63,769	0
Water Desalination Research and Development Program		BAA	15.506 / 15.R12AC40018		93,468	930,931
Colorado River Basin Salinity Control Program		PBA	15.509 / 15.R13AP40006		223,984	0
Cultural Resource Management		GCA	15.511 / 15.R12AC40026		1,063	0
Fish and Wildlife Coordination Act		PBA	15.517 / 15.R10AP40003		68,908	0
Recreation Resource Management		PJA	15.524 / 15.R11AC60111		23,511	(1,093)
Recreation Resource Management		PJA	15.524 / 15.R13AP40005		418,926	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		PEA	15.529 / 15.R12AP40006		15,660	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		PBA	15.529 / 15.R12AP40042		(225)	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		PMA	15.529 / 15.R13AP40028		47,854	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		PMA	15.529 / 15.R13AP40029		105,395	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		PEA	15.529 / 15.R13PX43733		23,031	0
National Heritage Area Federal Financial Assistance		GYA	15.939		9,549	0
Natural Resource Stewardship		PMA	15.944 / 15.P13AC01455		9,988	0
Western Slope Rehabiliatation		PJA	15.B605FC402431		109,131	0
SUBTOTAL DIRECT FROM:					1,259,229	929,838
PASS-THROUGH PROGRAMS FROM:						
UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH						
WaterSMART (Sustaining and Manage America's Resources for Tomorrow)		GFB	15.507 / 15.Z12-91895		56,180	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					56,180	0
SUBTOTAL BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR					1,315,409	929,838
DEPARTMENT OF THE INTERIOR						
DIRECT FROM:						
DEPARTMENT OF THE INTERIOR						
Appalachian Highlands Inventory and Moni		GGB	15.P10AC00119/CSURM 199		1,139	0
NRDS Golf Tunnel Rehab Project		PKA	15.USFWS 13-01		87,945	0
SUBTOTAL DIRECT FROM:					89,084	0
PASS-THROUGH PROGRAMS FROM:						
LEIDOS BIOMEDICAL RESEARCH , INC						
Unclassified Grants and Contracts		GFB	15.000 / 15.	4400160424	53,161	0
UNIVERSITY OF WASHINGTON						
Unclassified Grants and Contracts		GFB	15.000 / 15.OCG5481B		1,665	0
Unclassified Grants and Contracts		GFB	15.000 / 15.OCG5710B		7,217	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					62,043	0
SUBTOTAL DEPARTMENT OF THE INTERIOR					151,127	0
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR						
DIRECT FROM:						
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR						
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.G11AC20484		31,750	0
SUBTOTAL DIRECT FROM:					31,750	0
SUBTOTAL GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR					31,750	0
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR						
DIRECT FROM:						
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR						
Historic Preservation Fund Grants-In-Aid		GCA	15.904		718,724	107,582
Outdoor Recreation_Acquisition, Development and Planning		PJA	15.916 / 15.LWCF2009		0	177,607
Outdoor Recreation_Acquisition, Development and Planning		PJA	15.916 / 15.LWCF2010		5,040	160,874
Outdoor Recreation_Acquisition, Development and Planning		PJA	15.916 / 15.LWCF2010-REA		1,655	65,770
Outdoor Recreation_Acquisition, Development and Planning		PJA	15.916 / 15.LWCF2011		26,535	0
Native American Graves Protection and Repatriation Act		GCA	15.922 / 15.0812-GP-R51		172	0
Native American Graves Protection and Repatriation Act		GCA	15.922 / 15.0812GP-R50		4,617	0
Cooperative Research and Training Programs - Resources of the National Park System		GFE	15.945		681,142	0
Cooperative Research and Training Programs - Resources of the National Park System		GYA	15.945		12,286	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.H1200090004 P11AC9056		3,452	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.H2370094000/P12AC1065		23,743	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.P12AC10310 CAH6001101		186,642	0
Technical Assistance to NPS Wildlife Hea		GGB	15.H2370094000 P09AC00414		150,583	0
A Collaborative Approach to Promoting On		GGB	15.H2370094000/P10AC00618		24,467	0
Develop, Verify, Process, Maintain + Doc		GGB	15.P11AC91247 RM		82,446	0
CMPG		GCA	15.UNKNOWN		144	0
SUBTOTAL DIRECT FROM:					1,921,648	511,833
PASS-THROUGH PROGRAMS FROM:						
ROCKY MOUNTAIN COOPERATIVE ECOSYSTEM STU						
Cooperative Research and Training Programs - Resources of the National Park System		GFE	15.945 / 15.P12AC11129		11,260	0
Rocky Mountain National Pk						
Cooperative Research and Training Programs - Resources of the National Park System		GTA	15.945		601	0
Rocky Mountain National Park		GTA	15.P11AT002223		10,812	0
UNIVERSITY OF WYOMING						
Cooperative Research and Training Programs - Resources of the National Park System		GFB	15.945 / 15.	1001202	7,527	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					30,200	0
SUBTOTAL NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR					1,951,848	511,833
OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR						
DIRECT FROM:						

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR						
Regulation of Surface Coal Mining & Surface Effects of Underground Coal Mining		PAA	15.250 / 15.S13APSFY14		36,445	0
Regulation of Surface Coal Mining & Surface Effects of Underground Coal Mining		PKA	15.250 / 15.S13APSFY14		2,316,093	0
Abandoned Mine Land Reclamation (AMLR) Program		PKA	15.252 / 15.S10AB20004		126,799	0
Abandoned Mine Land Reclamation (AMLR) Program		PKA	15.252 / 15.S11AF20030		1,664,478	0
Abandoned Mine Land Reclamation (AMLR) Program		PKA	15.252 / 15.S12AF20010		797,241	27,205
Abandoned Mine Land Reclamation (AMLR) Program		PAA	15.252 / 15.S13AF20040		155,137	0
Abandoned Mine Land Reclamation (AMLR) Program		PKA	15.252 / 15.S13AF20040		2,238,861	0
SUBTOTAL DIRECT FROM:					7,335,054	27,205
SUBTOTAL OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR					7,335,054	27,205
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR						
DIRECT FROM:						
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR						
Roadside Impacts on Veg		PJA	15.601819J320		40,000	0
Fish and Wildlife Management Assistance		GGB	15.608 / 15.F09AC00278 Mod0011 GP		9,917	0
Fish and Wildlife Management Assistance		PBA	15.608 / 15.F12AP00753		5,850	0
Cooperative Endangered Species Conservation Fund		PMA	15.615 / 15.E35L		400,000	0
Cooperative Endangered Species Conservation Fund		PJA	15.615 / 15.F12AP00488		0	18,913
Cooperative Endangered Species Conservation Fund		PMA	15.615 / 15.F14AP00094		0	3,549
Hunter Education and Safety Program		PMA	15.626 / 15.W188E1		0	22,284
Hunter Education and Safety Program		PMA	15.626 / 15.W189E1		80,240	0
Hunter Education and Safety Program		PMA	15.626 / 15.W192E5		648,920	0
Hunter Education and Safety Program		PMA	15.626 / 15.W203E1		0	93,932
Partners for Fish and Wildlife		PBA	15.631 / 15.COGO06007		858	0
State Wildlife Grants		PMA	15.634 / 15.T64D3		318,633	0
State Wildlife Grants		PMA	15.634 / 15.T66R3		757,051	0
State Wildlife Grants		PMA	15.634 / 15.T68P		0	15,509
State Wildlife Grants		PMA	15.634 / 15.T68R		0	933
Research Grants (Generic)		PMA	15.650 / 15.60181AJ552		12,314	0
Endangered Species Conservation-Recovery Implementation Funds		PMA	15.657 / 15.F13AP00591		3,640	35,000
SUBTOTAL DIRECT FROM:					2,277,423	190,120
PASS-THROUGH PROGRAMS FROM:						
UNIVERSITY OF CALIFORNIA SANTA CRUZ						
Research Grants (Generic)		GFB	15.650 / 15.S0184018		7,814	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					7,814	0
SUBTOTAL U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR					2,285,237	190,120
U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR						
DIRECT FROM:						
U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR						
National Climate Change and Wildlife Science Center		GGB	15.820 / 15.G11AC90009		493,471	0
National Climate Change and Wildlife Science Center		GGB	15.820 / 15.G12AC20504		56,519	362,277
National Climate Change and Wildlife Science Center		GGB	15.820 / 15.G13AC00391		29,221	27,231
National Climate Change and Wildlife Science Center		GGB	15.820 / 15.G13AC00392		26,362	154,218
National Climate Change and Wildlife Science Center		GGB	15.820 / 15.G13AC00393		17,632	0
National Climate Change and Wildlife Science Center		GGB	15.820 / 15.G13AC00394		5,951	34,013
National Hydrography Dataset		PEA	15.G11AC20380		14,963	0
Re/Os Isotopic Analyses from a Drill Cor		GGB	15.G12PX01985		34,898	0
SUBTOTAL DIRECT FROM:					679,017	577,739
PASS-THROUGH PROGRAMS FROM:						
UNIVERSITY OF HAWAII						
National Climate Change and Wildlife Science Center		GFB	15.820 / 15.MA130002		28,898	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					28,898	0
SUBTOTAL U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR					707,915	577,739
SUBTOTAL DEPARTMENT OF THE INTERIOR					189,262,715	2,332,978

DEPARTMENT OF JUSTICE

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS						
DIRECT FROM:						
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS						
Second Chance Act Prisoner Reentry Initiative		NAA	16.812		12,622	22,024
Second Chance Act Prisoner Reentry Initiative		RAA	16.812		22,890	0
Second Chance Act Prisoner Reentry Initiative		CAA	16.812 / 16.2010-CZ-BX-0041		226,626	0
Second Chance Act Prisoner Reentry Initiative		CAA	16.812 / 16.2011-RV-BX-0003		13,447	0
Second Chance Act Prisoner Reentry Initiative		JAA	16.812 / 16.2013-MU-BX-0016		93,867	0
Second Chance Act Prisoner Reentry Initiative		CAA	16.812 / 16.2013-RY-BX-K001		15,115	0
John R. Justice Prosecutors and Defenders Incentive Act		RAA	16.816		5,553	56,142
SUBTOTAL DIRECT FROM:					390,120	78,166
SUBTOTAL BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS					390,120	78,166
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE						
DIRECT FROM:						
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE						
Residential Substance Abuse Treatment for State Prisoners		RAA	16.593		248,760	20,574
State Criminal Alien Assistance Program		CAA	16.606		2,358,707	0
Project Safe Neighborhoods		RAA	16.609		1,348	0
SUBTOTAL DIRECT FROM:					2,608,815	20,574
PASS-THROUGH PROGRAMS FROM:						
Bulletproof Vest Partnership (BVP)						
Bulletproof Vest Partnership Program		RAA	16.607		825	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					825	0
SUBTOTAL BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					2,609,640	20,574
BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE						
DIRECT FROM:						
BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE						
State Justice Statistics Program for Statistical Analysis Centers		RAA	16.550		54,100	0
National Criminal History Improvement Program (NCHIP)		RAA	16.554		229,203	89,548
SUBTOTAL DIRECT FROM:					283,303	89,548
SUBTOTAL BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE					283,303	89,548
DEPARTMENT OF JUSTICE						
DIRECT FROM:						
DEPARTMENT OF JUSTICE						
Unclassified Grants and Contracts		TAA	16.000		17,152	0
Unclassified Grants and Contracts		CAA	16.000 / 16.CO022135C		17,161	0
Support for Adam Walsh Act Implementation Grant Program		RAA	16.750		264,910	6,989
Children Exposed to Violence		JAA	16.818 / 16.2010-JW-FX-K012		193,353	0
SUBTOTAL DIRECT FROM:					492,576	6,989
PASS-THROUGH PROGRAMS FROM:						
City and County of Denver						
Community-Based Violence Prevention Program		JAA	16.123 / 16.SCITY-201100301-01		0	128,982
Front RangeTask Force						
Federal Drug Enforecement Programs		RAA	16.HIDTA & OCDETF		7,690	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					7,690	128,982
SUBTOTAL DEPARTMENT OF JUSTICE					500,266	135,971
DEPARTMENT OF JUSTICE, CRIMINAL DIVISION						
DIRECT FROM:						
DEPARTMENT OF JUSTICE, CRIMINAL DIVISION						
2013: Joint Law Enforcement Operations (JLEO)		JAA	16.111 / 16.North Star		3,356	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
SUBTOTAL DIRECT FROM:					3,356	0
SUBTOTAL DEPARTMENT OF JUSTICE, CRIMINAL DIVISION					3,356	0
DRUG COURT PROGRAM OFFICE, DEPARTMENT OF JUSTICE						
DIRECT FROM:						
DRUG COURT PROGRAM OFFICE, DEPARTMENT OF JUSTICE						
Drug Court Discretionary Grant Program		JAA	16.585 / 16.2010-DC-BX-0127		61,923	0
Drug Court Discretionary Grant Program		JAA	16.585 / 16.2012-DC-BX-0037		233,903	0
Drug Court Discretionary Grant Program		JAA	16.585 / 16.2012-DC-BX-0067		142,536	0
Drug Court Discretionary Grant Program		JAA	16.585 / 16.2012-MO-BX-0001		81,857	0
Drug Court Discretionary Grant Program		JAA	16.585 / 16.2013-DC-BX-0001		58,608	0
Drug Court Discretionary Grant Program		JAA	16.585 / 16.2013-DC-BX-0004		28,754	0
Drug Court Discretionary Grant Program		JAA	16.585 / 16.2013-DC-BX-0063		27,646	0
Drug Court Discretionary Grant Program		JAA	16.585 / 16.2013-MO-BX-0004		53,361	0
Drug Court Discretionary Grant Program		JAA	16.585 / 16.2013-VV-BX-0003		48,728	0
SUBTOTAL DIRECT FROM:					737,316	0
SUBTOTAL DRUG COURT PROGRAM OFFICE, DEPARTMENT OF JUSTICE					737,316	0
DRUG ENFORCEMENT ADMINISTRATION, DEPARTMENT OF JUSTICE						
DIRECT FROM:						
DRUG ENFORCEMENT ADMINISTRATION, DEPARTMENT OF JUSTICE						
Law Enforcement Assistance: Narcotics and Dangerous Drugs Training		OAA	16.004		10,874	0
SUBTOTAL DIRECT FROM:					10,874	0
PASS-THROUGH PROGRAMS FROM:						
DEA/HIDTA Task Forces						
Law Enforcement Assistance: Narcotics and Dangerous Drugs: Laboratory Analysis		RAA	16.001 / 16.Drug Interdiction Tas		56,223	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					56,223	0
SUBTOTAL DRUG ENFORCEMENT ADMINISTRATION, DEPARTMENT OF JUSTICE					67,097	0
FEDERAL BUREAU OF INVESTIGATION, DEPARTMENT OF JUSTICE						
DIRECT FROM:						
FEDERAL BUREAU OF INVESTIGATION, DEPARTMENT OF JUSTICE						
Safe Streets Task Force		RAA	16.2010 RMSSTF (CSP10SAFEST		22,620	0
Joint Terrorism Task Force		RAA	16.4FN CBI-10JTTF		12,744	0
Joint Terrorism Task Force		RAA	16.66F-DN-A53538D (1F9 CSP1		32,876	0
SUBTOTAL DIRECT FROM:					68,240	0
SUBTOTAL FEDERAL BUREAU OF INVESTIGATION, DEPARTMENT OF JUSTICE					68,240	0
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE						
DIRECT FROM:						
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE						
National Institute of Justice Research, Evaluation, and Development Project Grants		RAA	16.560		336,803	0
SUBTOTAL DIRECT FROM:					336,803	0
SUBTOTAL NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE					336,803	0
NATIONAL INSTITUTE OF JUSTICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE						
DIRECT FROM:						
NATIONAL INSTITUTE OF JUSTICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE						
Forensic DNA Backlog Reduction Program		RAA	16.741		1,016,991	0
Forensic DNA Backlog Reduction Program		LAA	16.741 / 16.2011-DY-BX-K		130,251	70,801
Paul Coverdell Forensic Sciences Improvement Grant Program		RAA	16.742		199,036	71,830
SUBTOTAL DIRECT FROM:					1,346,278	142,631
SUBTOTAL NATIONAL INSTITUTE OF JUSTICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					1,346,278	142,631
OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE						

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
DIRECT FROM:						
OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE						
Crime Victim Assistance		RAA	16.575		652,894	6,119,090
Crime Victim Compensation		RAA	16.576		243,416	3,276,998
SUBTOTAL DIRECT FROM:					896,310	9,396,088
SUBTOTAL OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE					896,310	9,396,088
OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE						
DIRECT FROM:						
OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE						
Edward Byrne Memorial State & Local Law Enforcement Assistance Discretionary Grants Program		RAA	16.580		490,747	0
Edward Byrne Memorial Competitive Grant Program		RAA	16.751		18,254	5,986,138
SUBTOTAL DIRECT FROM:					509,001	5,986,138
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE					509,001	5,986,138
OFFICE OF JUSTICE PROGRAMS, OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE						
DIRECT FROM:						
OFFICE OF JUSTICE PROGRAMS, OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE						
Antiterrorism Emergency Reserve		RAA	16.321		0	446,316
SUBTOTAL DIRECT FROM:					0	446,316
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE					0	446,316
OFFICE OF JUSTICE PROGRAMS, VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE						
DIRECT FROM:						
OFFICE OF JUSTICE PROGRAMS, VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE						
Sexual Assault Services Formula Program		RAA	16.017		9,570	213,853
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus		GJJ	16.525		16,771	0
Violence Against Women Formula Grants		RAA	16.588		343,442	1,847,987
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program		RAA	16.590		149,607	256,205
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program		JAA	16.590 / 16.2009-WE-AX-0037		174,653	0
SUBTOTAL DIRECT FROM:					694,043	2,318,045
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE					694,043	2,318,045
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE						
DIRECT FROM:						
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE						
Juvenile Accountability Block Grants		RAA	16.523		153,550	173,981
Juvenile Justice & Delinquency Prevention: Allocation to States		RAA	16.540		229,706	198,658
Part E -Developing, Testing and Demonstrating Promising New Programs		JAA	16.541 / 16.2009-DC-BX-0093		120,218	0
Title V: Delinquency Prevention Program		RAA	16.548		909	22,964
Juvenile Mentoring Program		JAA	16.726 / 16.2010-DC-BX-0002		78,986	0
Enforcing Underage Drinking Laws Program		TAA	16.727		71,458	0
Drug Prevention Program		SJS	16.728		79,326	0
Protecting Inmates and Safeguarding Communities Discretionary Grant Program		RAA	16.735		0	114,574
Protecting Inmates and Safeguarding Communities Discretionary Grant Program		CAA	16.735 / 16.2011-RP-BX-0022		163,303	0
SUBTOTAL DIRECT FROM:					897,456	510,177
PASS-THROUGH PROGRAMS FROM:						
AURORA MENTAL HEALTH CENTER						
Juvenile Mentoring Program		GFE	16.726 / 16.AWD-122249		94,608	0
Chestnut Health Systems, Inc.						
Juvenile Mentoring Program		JAA	16.726 / 16.13LI00020-2596		0	13,923
Juvenile Mentoring Program		JAA	16.726 / 16.14LI0015-2596		0	52,460
National 4-H Council						
4-H National Mentoring Program: 4-H Tech		GGB	16.2012JUFX0016		38,254	0
Juvenile Mentoring Program		GGB	16.726 / 16.2013JUFX0022		40,564	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					173,426	66,383

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
SUBTOTAL OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE					1,070,882	576,560
SUBTOTAL DEPARTMENT OF JUSTICE					9,512,655	19,190,037
DEPARTMENT OF LABOR						
BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR						
DIRECT FROM:						
BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR						
Labor Force Statistics		KAA	17.002		1,363,199	0
Compensation & Working Conditions		FAA	17.005 / 17.W9J78108 8Q		24,239	0
SUBTOTAL DIRECT FROM:					1,387,438	0
SUBTOTAL BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR					1,387,438	0
EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR						
DIRECT FROM:						
EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR						
Unemployment Insurance		KAA	17.225		798,030,929	876,879
Senior Community Service Employment Program		IHA	17.235		858,460	0
Trade Adjustment Assistance		KAA	17.245		1,960,406	274,599
WIA Dislocated Workers		KAA	17.260		911,940	231,019
H-1B Job Training Grants		GJE	17.268		956,840	0
H-1B Job Training Grants		KAA	17.268		133,503	2,043,047
Community Based Job Training Grants		GJR	17.269		213,375	0
Reintegration of Ex-Offenders		JAA	17.270 / 17.PE-24507-13-60-A-8		111,219	0
Work Opportunity Tax Credit Program (WOTC)		KAA	17.271		187,050	0
Temporary Labor Certification for Foreign Workers		KAA	17.273		268,746	12,470
PROGRAM OF COMPETITIVE GRANTS FOR WORKER TRAINING AND PLACEMENT IN HIGH GROWTH AND EMERGING INDUSTRY SECTOR		EDA	17.275		225,316	0
Workforce Investment Act (WIA) National Emergency Grants		KAA	17.277		295,494	1,701,131
Green Jobs Innovation Fund Grants		KAA	17.279		0	4,332,930
Workforce Investment Act (WIA) Dislocated Worker National Reserve Technical Assistance and Training		KAA	17.281		292,346	0
Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants		GJD	17.282		5,920,048	0
Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants		GJE	17.282		1,799,207	0
Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants		GJF	17.282		66,713	0
Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants		GJJ	17.282		49,972	0
Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants		GJK	17.282		4,167,920	0
Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants		GJL	17.282		29,065	0
Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants		GTA	17.282		116,863	0
Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants		GZA	17.282		1,256,868	0
SUBTOTAL DIRECT FROM:					817,852,280	9,472,075
SUBTOTAL EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR					817,852,280	9,472,075
MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR						
DIRECT FROM:						
MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR						
Mine Health & Safety Grants		PKA	17.600 / 17.BS251461360R		99,033	0
Mine Health & Safety Grants		PKA	17.600 / 17.MS243911355R		74,556	0
SUBTOTAL DIRECT FROM:					173,589	0
SUBTOTAL MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR					173,589	0
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR						
DIRECT FROM:						
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR						
Consultation Agreements		GGB	17.504 / 17.CS23624CS3		248,275	0
Consultation Agreements		GGB	17.504 / 17.CS24748CS4		724,219	0
SUBTOTAL DIRECT FROM:					972,494	0
SUBTOTAL OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR					972,494	0
OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR						

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
DIRECT FROM:						
OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR						
Veterans' Employment Program		KAA	17.802		(507)	0
Homeless Veterans Reintegration Project		KAA	17.805		114,016	399,583
SUBTOTAL DIRECT FROM:					113,509	399,583
SUBTOTAL OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR					113,509	399,583
SUBTOTAL DEPARTMENT OF LABOR					820,499,310	9,871,658
DEPARTMENT OF STATE						
BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS, DEPARTMENT OF STATE						
DIRECT FROM:						
BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS, DEPARTMENT OF STATE						
One-Time International Exchange Grant Program		GTA	19.014		5,465	0
SUBTOTAL DIRECT FROM:					5,465	0
PASS-THROUGH PROGRAMS FROM:						
IREX						
Academic Exchange Programs - Teachers		GKA	19.408 / 19.FY13-TEA-UNC-01		181,272	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					181,272	0
SUBTOTAL BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS, DEPARTMENT OF STATE					186,737	0
DEPARTMENT OF STATE						
PASS-THROUGH PROGRAMS FROM:						
BOULDER LANGUAGE TECHNOLOGIES						
Unclassified Grants		GFE	19.000 / 19.AWD-110579		(11,965)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					(11,965)	0
SUBTOTAL DEPARTMENT OF STATE					(11,965)	0
INTERNATIONAL NARCOTICS AND LAW ENFORCEMENT AFFAIRS, DEPARTMENT OF STATE						
DIRECT FROM:						
INTERNATIONAL NARCOTICS AND LAW ENFORCEMENT AFFAIRS, DEPARTMENT OF STATE						
International Training Center		CAA	19.SINLEC11CA037-A007		1,879,059	0
SUBTOTAL DIRECT FROM:					1,879,059	0
SUBTOTAL INTERNATIONAL NARCOTICS AND LAW ENFORCEMENT AFFAIRS, DEPARTMENT OF STATE					1,879,059	0
SUBTOTAL DEPARTMENT OF STATE					2,053,831	0
DEPARTMENT OF TRANSPORTATION						
DEPARTMENT OF TRANSPORTATION						
DIRECT FROM:						
DEPARTMENT OF TRANSPORTATION						
Unclassified Grants and Contracts		TAA	20.000		112,333	0
National Infrastructure Investments		NAA	20.933		0	216,238
SUBTOTAL DIRECT FROM:					112,333	216,238
PASS-THROUGH PROGRAMS FROM:						
ENGINEERING & SOFTWARE CONSULTANTS, INC.						
Unclassified Grants and Contracts		GFB	20.000 / 20.13-21		13,818	0
ICF INTERNATIONAL						
Research Grants		GFB	20.762 / 20.11VV00014		(6)	0
NORTH DAKOTA STATE UNIVERSITY						

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
University Transportation Centers Program		GFE	20.701 / 20.DTRT12-G-UTC08		80,728	0
University Transportation Centers Program		GFE	20.701 / 20.FAR0019957		34,450	0
University Transportation Centers Program		GFE	20.701 / 20.FAR0019957_AMD03		28,322	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					157,312	0
SUBTOTAL DEPARTMENT OF TRANSPORTATION					269,645	216,238
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION						
DIRECT FROM:						
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION						
Airport Improvement Program		HAA	20.106		88,757	0
SUBTOTAL DIRECT FROM:					88,757	0
SUBTOTAL FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					88,757	0
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION						
DIRECT FROM:						
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION						
Transportation Infrastructure Finance and Innovation Act (TIFIA) Program	*	HTC	20.223		23,449,500	0
SUBTOTAL DIRECT FROM:					23,449,500	0
SUBTOTAL FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					23,449,500	0
FEDERAL MOTOR CARRIER ADMINISTRATION, DEPARTMENT OF TRANSPORTATION						
DIRECT FROM:						
FEDERAL MOTOR CARRIER ADMINISTRATION, DEPARTMENT OF TRANSPORTATION						
National Motor Carrier Safety		RAA	20.218		3,876,569	65,488
Commercial Driver License State Programs		TAA	20.232		135,793	0
SUBTOTAL DIRECT FROM:					4,012,362	65,488
SUBTOTAL FEDERAL MOTOR CARRIER ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					4,012,362	65,488
FEDERAL RAILROAD ADMINISTRATION, DEPARTMENT OF TRANSPORTATION						
DIRECT FROM:						
FEDERAL RAILROAD ADMINISTRATION, DEPARTMENT OF TRANSPORTATION						
Capital Assistance to States-Intercity Passenger Rail Service		HAA	20.317		0	325,721
SUBTOTAL DIRECT FROM:					0	325,721
SUBTOTAL FEDERAL RAILROAD ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					0	325,721
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION						
DIRECT FROM:						
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION						
Federal Transit: Metropolitan Planning Grants		HAA	20.505		21,637	124,958
Formula Grants for Other Than Urbanized Areas		HAA	20.509		734,325	8,291,687
SUBTOTAL DIRECT FROM:					755,962	8,416,645
SUBTOTAL FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					755,962	8,416,645
OFFICE OF THE SECRETARY, DEPARTMENT OF TRANSPORTATION						
DIRECT FROM:						
OFFICE OF THE SECRETARY, DEPARTMENT OF TRANSPORTATION						
Entrepreneurial Training and Technical Assistance Women and Girls Program		GFE	20.907		4,981	0
SUBTOTAL DIRECT FROM:					4,981	0
SUBTOTAL OFFICE OF THE SECRETARY, DEPARTMENT OF TRANSPORTATION					4,981	0
PIPELINE AND HAZARDOUS MATERIAL SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION						
DIRECT FROM:						

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
PIPELINE AND HAZARDOUS MATERIAL SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION						
Pipeline Safety Program Bass Grants		SGA	20.700		597,843	0
Interagency Hazardous Materials Public Sector Training and Planning Grants		RAA	20.703		191,800	55,259
PHMSA Pipeline Safety Program One Call Grant		SGA	20.721		34,508	0
SUBTOTAL DIRECT FROM:					824,151	55,259
SUBTOTAL PIPELINE AND HAZARDOUS MATERIAL SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					824,151	55,259
SUBTOTAL DEPARTMENT OF TRANSPORTATION					29,405,358	9,079,351
DEPARTMENT OF TREASURY						
COMMUNITY DEVELOPMENT FINANCIAL INSTITUTION FUND, DEPARTMENT OF TREASURY						
PASS-THROUGH PROGRAMS FROM:						
CAMPUS COMPACT OF THE MOUNTAIN WEST						
Financial Education and Counseling Pilot Program		GFC	21.010		3,250	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					3,250	0
SUBTOTAL COMMUNITY DEVELOPMENT FINANCIAL INSTITUTION FUND, DEPARTMENT OF TREASURY					3,250	0
DEPARTMENT OF TREASURY						
DIRECT FROM:						
DEPARTMENT OF TREASURY						
Treasury Equitable Sharing Program (T57)		TAA	21.Court Awards		12,048	0
Small Business Credit Incentive		EDA	21.UNKNOWN		11,256,111	0
SUBTOTAL DIRECT FROM:					11,268,159	0
SUBTOTAL DEPARTMENT OF TREASURY					11,268,159	0
SUBTOTAL DEPARTMENT OF TREASURY					11,271,409	0
OFFICE OF PERSONNEL MANAGEMENT						
OFFICE OF PERSONNEL MANAGEMENT						
DIRECT FROM:						
OFFICE OF PERSONNEL MANAGEMENT						
Intergovernmental Personnel Act (IPA) Mobility Program		GFE	27.011		1,006,160	0
SUBTOTAL DIRECT FROM:					1,006,160	0
PASS-THROUGH PROGRAMS FROM:						
DENVER RESEARCH INSTITUTE						
Intergovernmental Personnel Act (IPA) Mobility Program		GFE	27.011 / 27.AWD-112939		2,922	0
DESERT RESEARCH INSTITUTE						
Intergovernmental Personnel Act (IPA) Mobility Program		GFE	27.011 / 27.AWD-143571		322	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					3,244	0
SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT					1,009,404	0
SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT					1,009,404	0
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION						
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION						
DIRECT FROM:						
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION						
Employment Discrimination: State and Local Fair Employment Practices Agency Contracts		SDA	30.002		193,103	0
SUBTOTAL DIRECT FROM:					193,103	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME

	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
SUBTOTAL EQUAL EMPLOYMENT OPPORTUNITY COMMISSION					193,103	0
SUBTOTAL EQUAL EMPLOYMENT OPPORTUNITY COMMISSION					193,103	0
FEDERAL COMMUNICATIONS COMMISSION						
FEDERAL COMMUNICATIONS COMMISSION						
DIRECT FROM:						
FEDERAL COMMUNICATIONS COMMISSION						
Communications Information and Assistance and Investigation of Complaints		IHA	32.001		11,982	153,156
SUBTOTAL DIRECT FROM:					11,982	153,156
SUBTOTAL FEDERAL COMMUNICATIONS COMMISSION					11,982	153,156
SUBTOTAL FEDERAL COMMUNICATIONS COMMISSION					11,982	153,156
GENERAL SERVICES ADMINISTRATION						
GENERAL SERVICES ADMINISTRATION						
DIRECT FROM:						
GENERAL SERVICES ADMINISTRATION						
Election Reform Payments		VAA	39.011		71,902	0
SUBTOTAL DIRECT FROM:					71,902	0
SUBTOTAL GENERAL SERVICES ADMINISTRATION					71,902	0
SUBTOTAL GENERAL SERVICES ADMINISTRATION					71,902	0
LIBRARY OF CONGRESS						
LIBRARY OF CONGRESS						
DIRECT FROM:						
LIBRARY OF CONGRESS						
Government Publications Sales and Distribution		GKA	42.002		210,195	0
Library of Congress - TPS Colorado		GTA	42.GA08C0012		272,302	0
Library of Congress - TPS Network		GTA	42.GA08C0012		202,380	0
Library of Congress - TPS Regional		GTA	42.GA08C0018		297,740	0
SUBTOTAL DIRECT FROM:					982,617	0
SUBTOTAL LIBRARY OF CONGRESS					982,617	0
SUBTOTAL LIBRARY OF CONGRESS					982,617	0
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION						
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION						
DIRECT FROM:						
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION						
Science		GJJ	43.001		11,428	0
Science		GGB	43.001 / 43.NNX10AT51A		102,171	0
Science		GGB	43.001 / 43.NNX11AN3OH		54,781	0
Aeronautics		GJC	43.002		18,793	0
SUBTOTAL DIRECT FROM:					187,173	0
PASS-THROUGH PROGRAMS FROM:						
BALL AEROSPACE						

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Aeronautics		GFB	43.002 / 43.97BSM00005		782,981	0
CARNEGIE INSTITUTE OF WASHINGTON						
Science		GFB	43.001 / 43.9-10307-02		55,815	0
Aeronautics		GFB	43.002 / 43.DTM-3250-01 PHASE E		314,227	0
CLEMSON UNIVERSITY						
Science		GFB	43.001 / 43.1595-204-2008516		28,153	0
GEORGE MASON UNIVERSITY						
Science		GFB	43.001 / 43.E2023111		56,194	0
Science		GFB	43.001 / 43.E2027741		1,292	0
HAMPTON UNIVERSITY						
Aeronautics		GFB	43.002 / 43.	41708	762,799	166,073
HARVARD UNIVERSITY						
Science		GFB	43.001 / 43.	123660	21,076	0
HOUSTON METHODIST RESEARCH INSTITUTE						
Space Operations		GFB	43.007 / 43.	18050011	30,752	0
JET PROPULSION LABORATORY						
Aeronautics		GFB	43.002 / 43.	1408905	252,831	0
Aeronautics		GFB	43.002 / 43.	1409073	1,134,133	294,887
Aeronautics		GFB	43.002 / 43.	1496685	14,808	0
JOHNS HOPKINS UNIVERSITY						
Science		GFB	43.001 / 43.	113622	2,823	0
Aeronautics		GFB	43.002 / 43.	893472	27,692	0
MADISON AREA TECHNICAL COLLEGE						
Education		GFB	43.008 / 43.#2		9,749	0
NATIONAL SPACE BIOMEDICAL RESEARCH INSTI						
Aeronautics		GFE	43.002 / 43.NCC 9-58-590		9,711	0
Aeronautics		GFE	43.002 / 43.NCC 9-58-590_YR02		42,998	0
NEW MEXICO STATE UNIVERSITY						
Education		GFB	43.008 / 43.Q01523		70,233	0
OHIO STATE UNIVERSITY						
Science		GFB	43.001 / 43.60027407/RF1290168		54,033	0
PLANETARY SCIENCE INSTITUTE						
Science		GFB	43.001 / 43.	1276	13,212	0
PRISMA BASIC RESEARCH						
Science		GFB	43.001 / 43.OCG5636B		21,245	0
PURDUE UNIVERSITY						
Science		GFB	43.001 / 43.4103-57306		4,540	0
RESEARCH FND OF CITY UNIVERSITY OF NEW Y						
Science		GFB	43.001 / 43.49699-A / 15015		155,881	0
RUTGERS UNIVERSITY						
Aeronautics		GFB	43.002 / 43.3508/PO# S1086764		37,942	0
SCIENCE SYSTEMS & APPLICATIONS INC						
Aeronautics		GFB	43.002 / 43.21211-12-070		19,493	0
SMITHSONIAN ASTROPHYSICAL OBSERVATORY						
Science		GFB	43.001 / 43.G03-14112X		12,612	0
Science		GFB	43.001 / 43.GO2-13068X		5,751	0
Science		GFB	43.001 / 43.GO2-13130A		86,339	0
Science		GFB	43.001 / 43.GO3-14006X		13,858	0
Science		GFB	43.001 / 43.GO3-14007X		37,979	0
Science		GFB	43.001 / 43.GO3-14012A		5,918	0
Science		GFB	43.001 / 43.PF2-130098		103,466	0
Aeronautics		GFB	43.002 / 43.GO1-12031X		13,008	0
Aeronautics		GFB	43.002 / 43.PF0-110075		5,836	0
SOUTHWEST RESEARCH INSTITUTE						
Aeronautics		GFB	43.002 / 43.278985Q		28,587	0
Aeronautics		GFB	43.002 / 43.299449Q		189,485	0
Aeronautics		GFB	43.002 / 43.599791Q		2,426,321	0
Aeronautics		GFB	43.002 / 43.B99075JD		9,702	0
SPACE TELESCOPE SCIENCE INSTITUTE						
Aeronautics		GFB	43.002 / 43.HST-GO-11828.01-A		6,139	0
Aeronautics		GFB	43.002 / 43.HST-GO-12250.01-A		4,402	0
Aeronautics		GFB	43.002 / 43.HST-GO-12278.01-A		88,582	0
Aeronautics		GFB	43.002 / 43.HST-GO-12280.01-A		19,523	0
Aeronautics		GFB	43.002 / 43.HST-GO-12374.01-A		38,837	0
Aeronautics		GFB	43.002 / 43.HST-GO-12475.04-A		2,421	0
Aeronautics		GFB	43.002 / 43.HST-GO-13485.002-A		671	0
THE CATHOLIC UNIVERSITY OF AMERICA						
Aeronautics		GFB	43.002 / 43.362463-SUB 1		48,755	0
UNAVCO						
Aeronautics		GFB	43.002 / 43.CA-NNX10AF12A-S1		23,114	0
UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH						
Science		GFB	43.001 / 43.Z13-10502		9,488	0
Science		GFB	43.001 / 43.Z13-10981		18,282	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Science		GFB	43.001 / 43.Z13-13488		50,937	0
Science		GFB	43.001 / 43.Z13-90841		8,920	0
Science		GFB	43.001 / 43.Z13-98924		20,695	0
Science		GFB	43.001 / 43.Z14-12060		11,946	0
UNIVERSITY OF ALABAMA HUNTSVILLE						
Education		GFC	43.008		26,010	0
UNIVERSITY OF ALASKA						
Science		GFB	43.001 / 43.UAF 13-0123		20,139	0
UNIVERSITY OF CALIFORNIA AT IRVINE						
Science		GFB	43.001 / 43.2013-2955		61,537	0
Aeronautics		GFB	43.002 / 43.2008-2042		2,845	0
UNIVERSITY OF CALIFORNIA AT SAN DIEGO						
Science		GFB	43.001 / 43.10320197 - 002		8,711	0
UNIVERSITY OF CALIFORNIA BERKELEY						
Aeronautics		GFB	43.002 / 43.SA3649-26326		339,533	0
Aeronautics		GFB	43.002 / 43.SA4890-26309/BB0007		(61)	0
UNIVERSITY OF CALIFORNIA LOS ANGELES						
Science		GFB	43.001 / 43.2090 G QA024		8,813	0
Aeronautics		GFB	43.002 / 43.2090 G KB390		(31)	0
Aeronautics		GFB	43.002 / 43.2090 G MB438		13,726	0
Aeronautics		GFB	43.002 / 43.2095 G NA057		(3,778)	0
Aeronautics		GFB	43.002 / 43.2095 G NA161		83,318	0
UNIVERSITY OF CALIFORNIA SANTA BARBARA						
Science		GFB	43.001 / 43.KK1212		74,833	0
UNIVERSITY OF CALIFORNIA SANTA CRUZ						
Science		GFB	43.001 / 43.S0182122		(20)	0
UNIVERSITY OF IOWA						
Science		GFB	43.001 / 43.	1001096173	70,158	0
Science		GFB	43.001 / 43.	1001158732	118,470	0
UNIVERSITY OF NEBRASKA LINCOLN						
Science		GFB	43.001 / 43.25-0514-0066-002		20,398	0
UNIVERSITY OF NEW HAMPSHIRE						
Aeronautics		GFB	43.002 / 43.10-069		419,349	0
UNIVERSITY OF SOUTH FLORIDA						
Aeronautics		GFB	43.002 / 43.2500-1375-00-A		63,919	0
UNIVERSITY OF TEXAS AT ARLINGTON						
Science		GFB	43.001 / 43.26-1201-3061		26,132	0
UNIVERSITY OF WASHINGTON						
Science		GFB	43.001 / 43.	750912	76,317	0
UNIVERSITY OF WISCONSIN SYSTEM						
Science		GFB	43.001 / 43.302K982		43,720	0
VANTAGE SYSTEMS						
Science		GFB	43.001 / 43.OCG5693B		113	0
WASHINGTON STATE UNIVERSITY						
Science		GFE	43.001 / 43.118461_G003188		17,338	0
YALE UNIVERSITY						
Aeronautics		GFB	43.002 / 43.C12N11222(N00190)		17,024	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					8,724,700	460,960
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					8,911,873	460,960
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					8,911,873	460,960

NATIONAL ENDOWMENT FOR THE HUMANITIES

INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES

DIRECT FROM:
INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES

ILMS-DBYS		GCA	45.14-po-5500000292297		2,500	0
Museums for America		GCA	45.301 / 45.MA05120454-12		32,391	0
Museums for America		GCA	45.301 / 45.MA10130419-13		26,308	0
Grants to States		DAA	45.310		2,493,354	252,603
National Leadership Grants		DAA	45.312		13,318	0
National Leadership Grants		GFE	45.312		117,645	0
Laura Bush 21st Century Librarian Program		DAA	45.313		22,625	2,595
SUBTOTAL DIRECT FROM:					2,708,141	255,198
SUBTOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					2,708,141	255,198

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES						
DIRECT FROM:						
NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES						
Promotion of the Arts- Grants to Organizations and Individuals		GFB	45.024		23,430	0
Promotion of the Arts- Grants to Organizations and Individuals		GKA	45.024		12,355	0
Promotion of the Arts- Grants to Organizations and Individuals		GYA	45.024		7,000	0
Promotion of the Arts- Partnership Agreements		EDA	45.025		555,441	0
SUBTOTAL DIRECT FROM:					598,226	0
SUBTOTAL NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					598,226	0
NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES						
DIRECT FROM:						
NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES						
Promotion of the Humanities: Division of Preservation and Access		GGJ	45.149 / 45.PG-52285-14		2,942	0
Promotion of the Humanities: Fellowships and Stipends		GFE	45.160		3,237	0
Promotion of the Humanities_Professional Development		GKA	45.163		8,300	0
Promotion of the Humanities: Public Programs		GZA	45.164		1,525	0
SUBTOTAL DIRECT FROM:					16,004	0
PASS-THROUGH PROGRAMS FROM:						
STATE UNIVERSITY OF NEW YORK,BUFFALO						
Promotion of the Humanities_Office of Digital Humanities		GFC	45.169		1,875	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					1,875	0
SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					17,879	0
SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES					3,324,246	255,198
NATIONAL SCIENCE FOUNDATION						
NATIONAL SCIENCE FOUNDATION						
DIRECT FROM:						
NATIONAL SCIENCE FOUNDATION						
Mathematical and Physical Sciences		GFE	47.049		408,532	43,046
Geosciences		GZA	47.050		41,200	0
Computer and Information Science and Engineering		GFC	47.070		4,000	0
Biological Sciences		GZA	47.074		7,247	0
Biological Sciences		GGB	47.074 / 47.DBI0956059		86,150	24,372
Biological Sciences		GGB	47.074 / 47.DBI1059654		(366)	0
Education and Human Resources		GFB	47.076		321,059	0
Education and Human Resources		GFC	47.076		17,168	11,575
Education and Human Resources		GFE	47.076		366,574	0
Education and Human Resources		GJB	47.076		87,508	0
Education and Human Resources		GJJ	47.076		1,901	0
Education and Human Resources		GJL	47.076		152,712	0
Education and Human Resources		GKA	47.076		1,495,448	0
Education and Human Resources		GTA	47.076		330,414	0
Education and Human Resources		GYA	47.076		8,865	0
Education and Human Resources		GSA	47.076 / 47.1068341		127,666	0
Education and Human Resources		GSA	47.076 / 47.966296		89,383	0
Education and Human Resources		GGB	47.076 / 47.DGE0822211 Amd 8		(25,690)	0
Education and Human Resources		GGB	47.076 / 47.DGE1321845 Amend 2		1,216,029	0
Education and Human Resources		GGJ	47.076 / 47.DUE-1136426		174,185	0
Education and Human Resources		GGB	47.076 / 47.DUE1060548		134,321	0
Office of Cyberinfrastructure		GGB	47.080 / 47.OCI1140182		71,876	24,572
Trans- NSF Recovery Act Research Support		GSA	47.082 / 47.ARC-1007672		(72)	0
Colorado School of Mines CO-AMP Bridge t		GGB	47.HRD1026839 NCE		0	4,783
SUBTOTAL DIRECT FROM:					5,116,110	108,348
PASS-THROUGH PROGRAMS FROM:						
ABILENE CHRISTIAN UNIVERSITY						
Unclassified Grants and Contracts		GFB	47.000 / 47.OCG4783B		(10)	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
AMERICAN INSTITUTE OF MATHEMATICS						
Mathematical and Physical Sciences		GFE	47.049 / 47.SPO SA: 001		13,354	0
ARIZONA STATE UNIVERSITY						
Education and Human Resources		GFB	47.076 / 47.12-808		40,006	0
Education and Human Resources		GFE	47.076 / 47.13-005		34,000	0
Education and Human Resources		GFE	47.076 / 47.13-078		90,685	0
BBN TECHNOLOGIES						
ARRA		GFB	47.082 / 47.	1803	0	121
BOSTON UNIVERSITY						
Geosciences		GFB	47.050 / 47.	450000016	185	0
Geosciences		GFB	47.050 / 47.	4500000116	18,846	0
CALIFORNIA INSTITUTE OF TECHNOLOGY						
Geosciences		GFC	47.050		15,993	0
CHIARO TECHNOLOGIES						
Unclassified Grants and Contracts		GFB	47.000 / 47.OCG5662B		7,181	0
CLEMSON UNIVERSITY						
Education and Human Resources		GFB	47.076 / 47.**********		179	0
COLUMBIA UNIVERSITY						
Geosciences		GFB	47.050 / 47.1 (ACCT #5-24902)		1,522	0
Geosciences		GFB	47.050 / 47.4 (GG008523)/PO G04		86,002	0
Geosciences		GFB	47.050 / 47.GG008889		6,702	0
CORNELL UNIVERSITY						
Engineering Grants		GFB	47.041 / 47.44771-8945		300,245	0
Education and Human Resources		GFB	47.076 / 47.56906-8967		50,543	0
CROW CANYON ARCHAEOLOGICAL CENTER						
Social, Behavioral, and Economic Sciences		GFB	47.075 / 47.2012-118		16,720	0
DOT METRICS TECHNOLOGIES						
Engineering Grants		GFB	47.041 / 47.OCG6069B		38,253	0
DUKE UNIVERSITY						
Unclassified Grants and Contracts		GFB	47.000 / 47.OCG5689B		15,500	0
EMBRY-RIDDLE AERONAUTICAL UNIVERSITY						
Geosciences		GFB	47.050 / 47.61355-01		25,117	0
ENDURING ENERGY LLC						
Unclassified Grants and Contracts		GFB	47.000 / 47.OCG5722B		41,245	0
EXPLORATORIUM						
Education and Human Resources		GFB	47.076 / 47.S-DUE-1238253-UCI		98,747	0
GALLAUDET UNIVERSITY						
Social, Behavioral, and Economic Sciences		GFB	47.075 / 47.	20703	84,819	0
GATS						
Geosciences		GFB	47.050 / 47.GATS_SC_140001		41,643	0
GEORGE MASON UNIVERSITY						
ARRA		GFB	47.082 / 47.E20015A1		56,055	0
GEORGIA INSTITUTE OF TECHNOLOGY						
Engineering Grants		GFB	47.041 / 47.RE385-G1		10,094	0
Engineering Grants		GFB	47.041 / 47.RE650-G1		70,254	0
Computer and Information Science and Engineering		GFE	47.070 / 47.R9397-G1		19,819	0
INDIANA UNIVERSITY						
Computer and Information Science and Engineering		GFB	47.070 / 47.BL-4848785-UCB		61,954	0
Social, Behavioral, and Economic Sciences		GFB	47.075 / 47.BL-4843920-UCB		43,544	0
JOHNS HOPKINS UNIVERSITY						
Unclassified Grants and Contracts		GFB	47.000 / 47.OCG5265B/2000819838		154,457	0
Geosciences		GFB	47.050 / 47.	2001379358	123,810	0
International Science and Engineering (OISE)		GFB	47.079 / 47.	2001933414	38,173	0
LOCKHEED MARTIN						
Unclassified Grants and Contracts		GFB	47.000 / 47.	4101250201	62,712	0
LOUISIANA STATE UNIVERSITY						
Biological Sciences		GFB	47.074 / 47.	84384	9,410	0
MATHEMATICAL ASSOCIATION OF AMERICA						
Mathematical and Physical Sciences		GFC	47.049		4,031	0
MICHIGAN STATE UNIVERSITY						
Education and Human Resources		GFB	47.076 / 47.61-2164UCB		36,998	0
Education and Human Resources		GFB	47.076 / 47.RC102625UC		28,107	0
MISSOURI BOTANICAL GARDEN						
Biological Sciences		GFB	47.074 / 47.NSF05791UC		2,509	0
MONTANA STATE UNIVERSITY						
International Science and Engineering (OISE)		GFB	47.079 / 47.G125-11-W3069		130,137	0
NATIONAL BUREAU OF ECONOMIC RESEARCH						
Social, Behavioral, and Economic Sciences		GFB	47.075 / 47.**********		19,578	0
NATIONAL ECOLOGICAL OBSERVATORY NETWORK						
Unclassified Grants and Contracts		GFB	47.000 / 47.1010-214-AOP		31,010	0
NATIONAL RADIO ASTRONOMY OBSERVATORY						
Unclassified Grants and Contracts		GFB	47.000 / 47.GSSP10-006		3,631	0
NORTHWEST RESEARCH ASSOCIATES INC						

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Unclassified Grants and Contracts		GFB	47.000 / 47.NWRA-10-S-131		(10,706)	0
Unclassified Grants and Contracts		GFB	47.000 / 47.NWRA-12-S-149		69,511	0
Geosciences		GFB	47.050 / 47.NWRA-13-S-165		49,076	0
NORTHWESTERN UNIVERSITY						
Education and Human Resources		GFB	47.076 / 47.SP0020478-PROJ00051		9,095	0
OREGON STATE UNIVERSITY						
Mathematical and Physical Sciences		GFB	47.049 / 47.S1315A-G		28,605	0
International Science and Engineering (OISE)		GFB	47.079 / 47.S1315A-G		4,104	0
PURDUE UNIVERSITY						
Education and Human Resources		GFE	47.076 / 47.4101-31768		51,139	0
Education and Human Resources		GFB	47.076 / 47.4101-38574		21,272	0
RENSSELAER POLYTECHNIC INSTITUTE						
Unclassified Grants and Contracts		GFB	47.000 / 47.B10575		19,841	0
ROCKY MOUNTAIN BIOLOGICAL LABORATORY						
Biological Sciences		GFE	47.074 / 47.10-6-1002A		(1)	0
RSCH FDN STATE UNIVERSITY OF NEW YORK						
Engineering Grants		GFB	47.041 / 47.R827964		6,908	0
RUTGERS UNIVERSITY						
Social, Behavioral, and Economic Sciences		GFE	47.075 / 47.4797		15,238	0
SCIENCE EDUCATION SOLUTIONS						
Unclassified Grants and Contracts		GFB	47.000 / 47.TSCN-CU-2012-2		26,938	0
SRI INTERNATIONAL						
Education and Human Resources		GFB	47.076 / 47.115-000060		83,948	0
STATE OF ARIZONA GEOLOGICAL SURVEY						
Geosciences		GFB	47.050 / 47.UCB-1340233		17,810	0
STEVENS INSTITUTE OF TECHNOLOGY						
Unclassified Grants and Contracts		GFB	47.000 / 47.OCG5569B		6,184	0
STROUD WATER RESEARCH CENTER						
Geosciences		GFB	47.050 / 47.340040-55900		32,334	0
TERC						
Education and Human Resources		GFB	47.076 / 47.	4052	48,653	0
UNAVCO						
Geosciences		GFB	47.050 / 47.S12-GEO-0914704-S4		8,897	0
UNIVERSIDAD METROPOLITANA						
Geosciences		GFB	47.050 / 47.C0013493		13,778	0
UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH						
Geosciences		GFB	47.050 / 47.Z10-76581		(15)	0
Geosciences		GFB	47.050 / 47.Z11-82746		(152)	0
Geosciences		GFB	47.050 / 47.Z12-68523		70,069	0
Geosciences		GFB	47.050 / 47.Z13-79149		26,282	0
Geosciences		GFB	47.050 / 47.Z13-96767		390,426	0
Geosciences		GFB	47.050 / 47.Z14-12899		29,758	0
Education and Human Resources		GFB	47.076 / 47.Z11-82711		(948)	0
UNIVERSITY NORTH CAROLINA CHARLOTTE						
Unclassified Grants and Contracts		GFB	47.000 / 47.20120250-01-UCB		35,729	0
Computer and Information Science and Engineering		GFB	47.070 / 47.20130008-02-UCB		37,730	0
Education and Human Resources		GFB	47.076 / 47.20100226-01-UCB		20,883	0
UNIVERSITY OF ALASKA						
Polar Programs (B) -		GFB	47.078 / 47.UAF 12-0030/FP21378		60,302	0
UNIVERSITY OF ARIZONA						
Mathematical and Physical Sciences		GFB	47.049 / 47.Y561957		97,709	0
Biological Sciences		GFB	47.074 / 47.	120967	49,996	0
UNIVERSITY OF CALIFORNIA AT DAVIS						
Unclassified Grants and Contracts		GFB	47.000 / 47.UCD12-01284		(2,500)	0
Geosciences		GFB	47.050 / 47.200911281-05		48,605	0
ARRA		GFB	47.082 / 47.09-000069-01		23,283	0
UNIVERSITY OF CALIFORNIA AT SAN DIEGO						
Social, Behavioral, and Economic Sciences		GFB	47.075 / 47.	10321142	129,858	0
UNIVERSITY OF CALIFORNIA BERKELEY						
Mathematical and Physical Sciences		GFB	47.049 / 47.	7961	49,134	0
Mathematical and Physical Sciences		GFB	47.049 / 47.	8049	70,414	0
Mathematical and Physical Sciences		GFE	47.049 / 47.00008054		169,265	0
UNIVERSITY OF CHICAGO						
Mathematical and Physical Sciences		GFB	47.049 / 47.41752-6		180	0
Geosciences		GFB	47.050 / 47.FP052668		119,440	0
Polar Programs (B) -		GFB	47.078 / 47.34252-C		32,559	0
ARRA		GFB	47.082 / 47.FP040153		5,168	0
UNIVERSITY OF HOUSTON						
Engineering Grants		GFE	47.041 / 47.SUB#R-14-0019		9,236	0
UNIVERSITY OF MASSACHUSETTS						
Engineering Grants		GFC	47.041		27,605	0
UNIVERSITY OF MASSACHUSETTS AMHERST						
Engineering Grants		GFC	47.041		12,188	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
UNIVERSITY OF MIAMI						
Geosciences		GFB	47.050 / 47.S13-0014		26,673	0
UNIVERSITY OF MINNESOTA						
International Science and Engineering (OISE)		GFE	47.079 / 47.A003418205		120,425	0
UNIVERSITY OF NEW HAMPSHIRE						
Geosciences		GFB	47.050 / 47.12-030		57,842	0
UNIVERSITY OF NORTH CAROLINA CHAPEL HILL						
ARRA		GFB	47.082 / 47.5-54843		(1)	0
UNIVERSITY OF NORTH TEXAS						
Computer and Information Science and Engineering		GFE	47.070 / 47.GF1629-1		37,520	0
Computer and Information Science and Engineering		GFB	47.070 / 47.GF1629-2		21,971	0
UNIVERSITY OF NOTRE DAME						
Mathematical and Physical Sciences		GFB	47.049 / 47.OCG5698B		218	0
UNIVERSITY OF SOUTHERN CALIFORNIA						
Geosciences		GFB	47.050 / 47.	40989315	27,898	0
Geosciences		GFB	47.050 / 47.	44419538	47,156	0
Biological Sciences		GFE	47.074 / 47.137254		(3,147)	0
UNIVERSITY OF TEXAS AT AUSTIN						
Geosciences		GFB	47.050 / 47.UTA11-001080		95,221	0
Office of Cyberinfrastructure		GFB	47.080 / 47.UTA13-000073		43,342	0
UNIVERSITY OF TEXAS AT EL PASO						
Computer and Information Science and Engineering		GFB	47.070 / 47.26-3510-79-61		16,113	0
UNIVERSITY OF TEXAS AT SAN ANTONIO						
ARRA		GFE	47.082 / 47.3204-05UD		(848)	0
UNIVERSITY OF WISCONSIN SYSTEM						
Unclassified Grants and Contracts		GFC	47.000		4,121	0
Education and Human Resources		GFB	47.076 / 47.490K906		32,417	0
UNIVERSITY OF WYOMING						
Geosciences		GFE	47.050 / 47.1001657-UCD		7,251	0
US CIVILIAN RESEARCH/DEVELOPMENT FDN						
International Science and Engineering (OISE)		GFC	47.079		7,471	0
Univ of Oklahoma-Tulsa						
Education and Human Resources		GJL	47.076		29,620	0
VANDERBILT UNIVERSITY						
Geosciences		GFB	47.050 / 47.2414-015020		15,848	0
Social, Behavioral, and Economic Sciences		GFB	47.075 / 47.	18494	1	0
VERDANT NETWORKS						
Unclassified Grants and Contracts		GFB	47.000 / 47.OCG5708B		39,984	0
VIRGINIA TECH UNIVERSITY						
ARRA		GFE	47.082 / 47.478093-19720		44,682	0
WESTED						
Education and Human Resources		GFB	47.076 / 47.5436 S07-081		98,208	0
YALE UNIVERSITY						
Mathematical and Physical Sciences		GFB	47.049 / 47.C13D11499(D1800)		20,956	0
ZENWA, INC.						
Unclassified Grants and Contracts		GFB	47.000 / 47.OCG5114B		(22)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					4,739,508	121
SUBTOTAL NATIONAL SCIENCE FOUNDATION					9,855,618	108,469
SUBTOTAL NATIONAL SCIENCE FOUNDATION					9,855,618	108,469
SMALL BUSINESS ADMINISTRATION						
SMALL BUSINESS ADMINISTRATION						
DIRECT FROM:						
SMALL BUSINESS ADMINISTRATION						
Small Business Development Centers		EDA	59.037		1,990,049	0
State Trade and Export Promotion Pilot Grant Program		EDA	59.061		112,384	0
SUBTOTAL DIRECT FROM:					2,102,433	0
SUBTOTAL SMALL BUSINESS ADMINISTRATION					2,102,433	0
SUBTOTAL SMALL BUSINESS ADMINISTRATION					2,102,433	0
DEPARTMENT OF VETERANS AFFAIRS						

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS						
DIRECT FROM:						
VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS						
Burial Expenses Allowance for Veterans		OBA	64.101		136,790	0
All-Volunteer Force Educational Assistance		GJB	64.124		10,446	0
Veteran's Recording Fee		GGJ	64.unknown		4,809	0
SUBTOTAL DIRECT FROM:					152,045	0
SUBTOTAL VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS					152,045	0
VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS						
DIRECT FROM:						
VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS						
Grants to States for Construction of State Home Facilities		IHA	64.005		2,304,553	0
Veterans State Domiciliary Care		IHA	64.014		314,357	0
Veterans State Nursing Home Care		IHA	64.015		23,925,882	0
Veterans State Hospital Care		GFE	64.016		(12,278)	0
Sharing Specialized Medical Resources		GFE	64.018		2,667,752	0
SUBTOTAL DIRECT FROM:					29,200,266	0
SUBTOTAL VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS					29,200,266	0
SUBTOTAL DEPARTMENT OF VETERANS AFFAIRS					29,352,311	0
ENVIRONMENTAL PROTECTION AGENCY						
ENVIRONMENTAL PROTECTION AGENCY						
DIRECT FROM:						
ENVIRONMENTAL PROTECTION AGENCY						
Performance Partnership Grants		FAA	66.605		10,250,403	44,904
Performance Partnership Grants		BAA	66.605 / 66.BG-96810413		44,577	14,341
Performance Partnership Grants		BAA	66.605 / 66.BG-96810413-2		460,058	0
Environmental Information Exchange Network Grant Program and Related Assistance		FAA	66.608		88,656	0
Environmental Information Exchange Network Grant Program and Related Assistance		PHA	66.608 / 66.OS83524801		115,851	0
SUBTOTAL DIRECT FROM:					10,959,545	59,245
PASS-THROUGH PROGRAMS FROM:						
National Jewish Health						
Environmental Education Grants		GJE	66.951		4,520	0
NatureServe						
NatureServe: Develop Programmatic Capaci		GGB	66.EPA0R036		7,994	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					12,514	0
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY					10,972,059	59,245
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY						
DIRECT FROM:						
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY						
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the C		FAA	66.034		559,272	0
National Clean Diesel Emissions Reduction Program		FAA	66.039		433,819	0
State Clean Diesel Grant Program		FAA	66.040		153,337	0
SUBTOTAL DIRECT FROM:					1,146,428	0
SUBTOTAL OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY					1,146,428	0
OFFICE OF CHEMICAL SAFETY AND POLLUTION PREVENTION, ENVIRONMENTAL PROTECTION AGENCY						
DIRECT FROM:						
OFFICE OF CHEMICAL SAFETY AND POLLUTION PREVENTION, ENVIRONMENTAL PROTECTION AGENCY						
Regional Agricultural IPM Grants		GGB	66.714 / 66.PE 968252010		19,531	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
SUBTOTAL DIRECT FROM:					19,531	0
SUBTOTAL OFFICE OF CHEMICAL SAFETY AND POLLUTION PREVENTION, ENVIRONMENTAL PROTECTION AGENCY					19,531	0
OFFICE OF POLLUTION PREVENTION AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY						
DIRECT FROM:						
OFFICE OF POLLUTION PREVENTION AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY						
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies		GGB	66.716 / 66.X8835202010		90,991	27,294
Source Reduction Assistance		FAA	66.717		66,251	0
SUBTOTAL DIRECT FROM:					157,242	27,294
PASS-THROUGH PROGRAMS FROM:						
Texas A & M						
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies		GGB	66.716 / 66.07S140741 / 83559001		1,884	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					1,884	0
SUBTOTAL OFFICE OF POLLUTION PREVENTION AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY					159,126	27,294
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY						
DIRECT FROM:						
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY						
Science to Achieve Results (STAR) Fellowship Program		GGB	66.514 / 66.FP917303010		686	0
SUBTOTAL DIRECT FROM:					686	0
PASS-THROUGH PROGRAMS FROM:						
AMEC ENVIRONMENT & INFRASTRUCTURE, INC						
Regional Environmental Monitoring and Assessment Program (REMAP) Research Projects		GFB	66.512 / 66.6064 11 0218 TASK 0		3,381	0
UNIVERSITY OF CALIFORNIA AT SAN DIEGO						
Science to Achieve Results (STAR) Research Program		GFB	66.509 / 66.	40726878	1,711	0
UNIVERSITY OF CINCINNATI						
Office of Research and Development Consolidated Research/Training/Fellowships		GFB	66.511 / 66.006867/PO L12-45000		(6)	0
UNIVERSITY OF IOWA						
Science to Achieve Results (STAR) Research Program		GFB	66.509 / 66.W000319235		154,959	0
WATER RESEARCH FOUNDATION						
Office of Research and Development Consolidated Research/Training/Fellowships		GFB	66.511 / 66.	4440	27,998	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					188,043	0
SUBTOTAL OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY					188,729	0
OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY						
DIRECT FROM:						
OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY						
Superfund State, Political Subdivision, and Indian Tribe Site_Specific Cooperative Agreements		FAA	66.802		5,725,678	157,459
Superfund State, Political Subdivision, and Indian Tribe Site_Specific Cooperative Agreements		PKA	66.802 / 66.96803601		11,707	0
Superfund State, Political Subdivision, and Indian Tribe Site_Specific Cooperative Agreements		PKA	66.802 / 66.96804401		5,479	0
Leaking Underground Storage Tank Trust Fund Corrective Action Program		KAA	66.805		1,999,709	161,819
State and Tribal Response Program Grants		FAA	66.817		612,126	72,700
Brownfields Assessment and Cleanup Cooperative Agreements		FAA	66.818		4,327	0
SUBTOTAL DIRECT FROM:					8,359,026	391,978
SUBTOTAL OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY					8,359,026	391,978
OFFICE OF THE CHIEF FINANCIAL OFFICER, ENVIRONMENTAL PROTECTION AGENCY						
PASS-THROUGH PROGRAMS FROM:						
WATER RESEARCH FOUNDATION						
Congressionally Mandated Projects		GFB	66.202 / 66.	4235	0	(379)
Congressionally Mandated Projects		GFB	66.202 / 66.	4376	43,765	18,002
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					43,765	17,623
SUBTOTAL OFFICE OF THE CHIEF FINANCIAL OFFICER, ENVIRONMENTAL PROTECTION AGENCY					43,765	17,623
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY						

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
DIRECT FROM:						
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY						
Water Pollution Control State, Interstate and Tribal Program Support		FAA	66.419		241,559	0
State Underground Water Source Protection		PHA	66.433 / 66.G00836713		39,940	0
State Underground Water Source Protection		PHA	66.433 / 66.G00836714		51,497	0
Water Quality Management Planning		FAA	66.454		57,966	51,539
Nonpoint Source Implementation Grants		FAA	66.460		716,768	1,056,878
Regional Wetland Program Development Grants		PBA	66.461 / 66.CD96814301-0		0	80,765
SUBTOTAL DIRECT FROM:					1,107,730	1,189,182
SUBTOTAL OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY					1,107,730	1,189,182
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY					21,996,394	1,685,322
NUCLEAR REGULATORY COMMISSION						
NUCLEAR REGULATORY COMMISSION						
DIRECT FROM:						
NUCLEAR REGULATORY COMMISSION						
U.S. Nuclear Regulatory Commission Nuclear Education Grant Program		GGB	77.006 / 77.NRCHQ12G380035		83,183	0
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		GGB	77.008 / 77.NRC3810951		108,751	0
SUBTOTAL DIRECT FROM:					191,934	0
SUBTOTAL NUCLEAR REGULATORY COMMISSION					191,934	0
SUBTOTAL NUCLEAR REGULATORY COMMISSION					191,934	0
DEPARTMENT OF ENERGY						
DEPARTMENT OF ENERGY						
DIRECT FROM:						
DEPARTMENT OF ENERGY						
SEP-ARRA		EFA	81.041 / 81.DE-EE0000082		325,012	0
State Energy Program		EFA	81.041 / 81.DE-EE0006208		140,798	0
State Energy Program		EFA	81.041 / 81.NT43196		443,340	0
WX-ARRA		EFA	81.042 / 81.DE-EE0000079		1,455,195	0
Weatherization Assistance for Low-Income Persons		EFA	81.042 / 81.DE-EE0000147		248,930	0
Weatherization Assistance for Low-Income Persons		EFA	81.042 / 81.DE-EE0003868		155,936	0
Weatherization Assistance for Low-Income Persons		EFA	81.042 / 81.DE-EE0006142		3,494,411	0
Office of Science Financial Assistance Program		GJA	81.049		0	100,161
Conservation Research and Development		EFA	81.086 / 81.DE-EE0006090		256,468	0
Renewable Energy Research and Development		AEA	81.087		584,986	0
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis		GFC	81.117		119,336	42,416
State Energy Program Special Projects		EFA	81.119 / 81.DE-EE0000349		103,171	0
State Energy Program Special Projects		EFA	81.119 / 81.DE-EE0005459		429,463	0
Electricity Delivery and Energy Reliability, Research, Development and Analysis		SGA	81.122		813	0
Long-Term Surveillance and Maintenance		FAA	81.136		229,738	0
Long-Term Surveillance and Maintenance		FAA	81.136 / 81.DE-FC01-98GJ79476		56,028	0
Large Animal Biosafety Course Developmen		GGB	81.PO #1442913		51,224	0
SUBTOTAL DIRECT FROM:					8,094,849	142,577
PASS-THROUGH PROGRAMS FROM:						
AERODYNE RESEARCH, INC.						
Unclassified Grants and Contracts		GFB	81.000 / 81.10667-3		14	0
Unclassified Grants and Contracts		GFB	81.000 / 81.10746-4		20,550	0
Unclassified Grants and Contracts		GFB	81.000 / 81.ARI 10978-1		3,373	0
ARGONNE NATIONAL LABORATORY - SEE UCHICA						
Unclassified Grants and Contracts		GFB	81.000 / 81.3F-31001		60,867	0
Unclassified Grants and Contracts		GFB	81.000 / 81.3F-31181		199,423	0
Unclassified Grants and Contracts		GFB	81.000 / 81.3F-31601		121,998	0
Unclassified Grants and Contracts		GFB	81.000 / 81.3F-32683		36,878	0
Unclassified Grants and Contracts		GFB	81.000 / 81.4F-30661		63,859	0
Alliance for Sustainable Energy-NREL						
MOU- Services of David Hiller		GGB	81.deac36086028308		62,616	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
BATTELLE MEMORIAL INST PACIFIC NORTHWEST						
Unclassified Grants and Contracts		GFB	81.000 / 81.	172379	34,611	0
BATTELLE OAK RIDGE NATIONAL LAB						
Unclassified Grants and Contracts		GFB	81.000 / 81.	4000128596	51,440	0
BECHTEL MARINE PROPULSION CORP.						
Unclassified Grants and Contracts		GFB	81.000 / 81.	7000972	47,862	0
BERKELEY NATIONAL LABORATORY						
Unclassified Grants and Contracts		GFB	81.000 / 81.	7094866	31,873	0
BROOKHAVEN NATIONAL LAB						
Unclassified Grants and Contracts		GFB	81.000 / 81.	168649	(31)	0
Unclassified Grants and Contracts		GFB	81.000 / 81.	221368	9,681	0
CLEMSON UNIVERSITY RESEARCH FOUNDATION						
Unclassified Grants and Contracts		GFB	81.000 / 81.07-01-SR126		(24,054)	0
CSU Ventures						
Renewable Energy Research and Development - ARRA		GJB	81.087 / 81.DOE001-1(ACC)		9,207	0
FERMI NATIONAL ACCELERATOR LABORATORY						
Unclassified Grants and Contracts		GFB	81.000 / 81.PO 614743		23,112	0
GEORGIA INSTITUTE OF TECHNOLOGY						
ARRA		GFB	81.087 / 81.S7094-S1		(2,014)	0
HARRISON SCHOOL DISTRICT						
Inventions and Innovations		GFC	81.036		21,308	0
HOUSTON ADVANCED RESEARCH CENTER						
Unclassified Grants and Contracts		GFB	81.000 / 81.08122-35 R08		(1)	0
KAPTEYN-MURNANE LABORATORIES						
Unclassified Grants and Contracts		GFB	81.000 / 81.OCG5699B		125,968	0
KRELL INSTITUTE						
Unclassified Grants and Contracts		GFB	81.000 / 81.	17900	33,264	0
Unclassified Grants and Contracts		GFB	81.000 / 81.	24031	301	0
LAWRENCE LIVERMORE NATIONAL LABORATORY						
Unclassified Grants and Contracts		GFC	81.000		31,738	0
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program		GFC	81.123		14,652	0
LOS ALAMOS NATIONAL LABORATORIES						
Unclassified Grants and Contracts		GFB	81.000 / 81.	159756	83	0
Unclassified Grants and Contracts		GFB	81.000 / 81.	230859	111,837	0
Unclassified Grants and Contracts		GFB	81.000 / 81.	233655	4,974	0
Unclassified Grants and Contracts		GFB	81.000 / 81.	252591	4,437	0
Unclassified Grants and Contracts		GFB	81.000 / 81.	258995	22,106	0
Unclassified Grants and Contracts		GFB	81.000 / 81.	262820	24,400	0
Unclassified Grants and Contracts		GFB	81.000 / 81.166734-1		62,464	0
Unclassified Grants and Contracts		GFB	81.000 / 81.187754-1		35,674	0
Unclassified Grants and Contracts		GFB	81.000 / 81.216508-1		57,596	0
MASSACHUSETTS INSTITUTE OF TECHNOLOGY						
Office of Science Financial Assistance Program		GFB	81.049 / 81.	5710002340	60,878	0
MICHIGAN TECHNOLOGICAL UNIVERSITY						
Office of Science Financial Assistance Program		GFB	81.049 / 81.100601Z1		8,117	0
NATIONAL RENEWABLE ENERGY LABORATORY						
Unclassified Grants and Contracts		GFB	81.000 / 81.AFA-1-11659-01		2,890	0
ARRA		GFB	81.000 / 81.KXEA-3-33606-57		9,921	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXFE-9-99004-06		(24)	0
Unclassified Grants and Contracts		GFB	81.000 / 81.NFA-1-40652-01		(3,169)	0
Unclassified Grants and Contracts		GFB	81.000 / 81.NFT-8-88527-01		(7,509)	0
Unclassified Grants and Contracts		GFB	81.000 / 81.OCG5231B		994	0
Unclassified Grants and Contracts		GFB	81.000 / 81.OCG5295B		1,869	0
Unclassified Grants and Contracts		GFB	81.000 / 81.OCG5363B		36,899	0
Unclassified Grants and Contracts		GFB	81.000 / 81.OCG5646B		(52)	0
Unclassified Grants and Contracts		GFB	81.000 / 81.OCG5677B		46,575	0
Unclassified Grants and Contracts		GFB	81.000 / 81.OCG6050B		34,166	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-08		203	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-11		88,830	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-17		121,802	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-18		(4,558)	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-19		31,983	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-20		71,822	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-21		60	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-22		108,856	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-23		(77)	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-25		13,850	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-26		34,749	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-27		320,441	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-30		51,538	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-31		(1,944)	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-32		(1,522)	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-34		(2,114)	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-35		70,593	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-36		56,807	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-39		44,914	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-40		169,544	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-41		(5,852)	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-42		52,986	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-43		18,054	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-44		84,491	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-45		62,803	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-46		24,581	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-47		22,484	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-48		91,148	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-49		3,704	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-51		45,434	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-52		145,216	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-53		53,669	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-54		45,850	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-55		90,318	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-56		65,724	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-57		3,434	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-58		42,627	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-59		44,540	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-60		19,534	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-61		32,619	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-62		35,104	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-63		44,769	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-65		77,214	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-66		2,679	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-67		9,990	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-69		29,936	0
Unclassified Grants and Contracts		GFB	81.000 / 81.WXH-3-23425-01		20,000	0
Unclassified Grants and Contracts		GFB	81.000 / 81.XFT-0-40631-01		17,566	0
Unclassified Grants and Contracts		GFB	81.000 / 81.XGB-3-23012.01		119,109	0
Unclassified Grants and Contracts		GFB	81.000 / 81.XGV-1-11458-01		125,438	0
Unclassified Grants and Contracts		GFB	81.000 / 81.ZFT-8-88537-01		38,278	0
OAK RIDGE ASSOCIATED UNIVERSITIES						
Epidemiology and Other Health Studies Financial Assistance Program		GFE	81.108 / 81.14-23071		247,807	0
PENNSYLVANIA STATE UNIVERSITY						
Office of Science Financial Assistance Program		GFB	81.049 / 81.4238-UC-DOE-5399		1,894	0
Fossil Energy Research and Development		GFB	81.089 / 81.5004-UC-DOE-3590		28,984	0
PLANAR ENERGY						
ARRA		GFB	81.135 / 81.OCG5371B		524	0
PRINCETON UNIVERSITY						
Unclassified Grants and Contracts		GFB	81.000 / 81.S013341-U		8,994	0
RENSSELAER POLYTECHNIC INSTITUTE						
Office of Science Financial Assistance Program		GFB	81.049 / 81.A12351		76,224	0
SANDIA NATIONAL LABORATORIES						
Unclassified Grants and Contracts		GFB	81.000 / 81.	1171540	(5)	0
Unclassified Grants and Contracts		GFB	81.000 / 81.	1252637	40,907	0
Unclassified Grants and Contracts		GFB	81.000 / 81.	1265899	39,905	0
Unclassified Grants and Contracts		GFB	81.000 / 81.	1280406	249,814	0
Unclassified Grants and Contracts		GFB	81.000 / 81.	1360618	19,984	0
Unclassified Grants and Contracts		GFB	81.000 / 81.PO 1441504		16,963	0
Unclassified Grants and Contracts		GFB	81.000 / 81.PO 943826		276	0
SOLID POWER, LLC						
Advanced Research and Projects Agency - Energy Financial Assistance Program		GFB	81.135 / 81.DE AR0000399		41,093	0
UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH						
Office of Science Financial Assistance Program		GFB	81.049 / 81.Z12-93536		8,849	0
UNIVERSITY OF CALIFORNIA AT DAVIS						
Office of Science Financial Assistance Program		GFB	81.049 / 81.201015017-1		14,404	0
UNIVERSITY OF CALIFORNIA AT SAN DIEGO						
Office of Science Financial Assistance Program		GFB	81.049 / 81.	24389989	121,045	0
UNIVERSITY OF CALIFORNIA, MERCED						
Unclassified Grants and Contracts		GFB	81.000 / 81.SA-DE-FG0207ER64457		88,327	0
UNIVERSITY OF HOUSTON						
Renewable Energy Research and Development		GFB	81.087 / 81.R-13-0019		58,261	0
UNIVERSITY OF IDAHO						
Nuclear Energy Research, Development and Demonstration		GFB	81.121 / 81.ICK222 SB 001		3,720	0
UNIVERSITY OF MINNESOTA						
ARRA		GFE	81.122 / 81.A000211553		(1,964)	0
UNIVERSITY OF NEW HAMPSHIRE						
Office of Science Financial Assistance Program		GFB	81.049 / 81.13-047		2,693	0
UNIVERSITY OF NORTH CAROLINA CHAPEL HILL						

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
ARRA		GFB	81.049 / 81.5-35677		107,827	0
UNIVERSITY OF TENNESSEE						
Unclassified Grants and Contracts		GFB	81.000 / 81.A13-0708-S002		191,324	0
UNIVERSITY OF TEXAS AT SAN ANTONIO						
Office of Science Financial Assistance Program		GFC	81.049		6,579	0
UNIVERSITY OF UTAH						
Office of Science Financial Assistance Program		GFB	81.049 / 81.10030473-S1		7,976	0
UNIVERSITY OF WISCONSIN SYSTEM						
Office of Science Financial Assistance Program		GFB	81.049 / 81.10551-A87		16,962	0
UT BATTELLE LLC						
Office of Scientific and Technical Information		GFB	81.064 / 81.	4000038129	45,087	0
UTAH STATE UNIVERSITY						
Advanced Research and Projects Agency - Energy Financial Assistance Program		GFC	81.135		142,881	0
Advanced Research and Projects Agency - Energy Financial Assistance Program		GFB	81.135 / 81.	13010701	69,293	0
WASHINGTON STATE UNIVERSITY						
Office of Science Financial Assistance Program		GFB	81.049 / 81.113054 G002744		28,381	0
Western Governors Association						
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed So		RAA	81.106		193,799	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					6,011,653	0
SUBTOTAL DEPARTMENT OF ENERGY					14,106,502	142,577
SUBTOTAL DEPARTMENT OF ENERGY					14,106,502	142,577
DEPARTMENT OF EDUCATION						
DEPARTMENT OF EDUCATION						
DIRECT FROM:						
DEPARTMENT OF EDUCATION						
Unclassified Grants and Contracts		GJJ	84.000		2,498	0
Unclassified Grants and Contracts		DAA	84.000 / 84. ED-03-CO-0035		143,727	0
Unclassified Grants and Contracts		DAA	84.000 / 84. ED-08-CO-0023		47,038	0
ARRA PARCC Suport		DAA	84.395		92,784	0
Race to the Top - Early Learning Challenge		IHA	84.412		1,484,077	1,685,953
ARRA RACE TO THE TOP-PHASE 3		DAA	84.413		2,068,210	3,226,138
Program Income for Upward Bound		GGB	84.P047A120867 action 3		8,868	0
SUBTOTAL DIRECT FROM:					3,847,202	4,912,091
PASS-THROUGH PROGRAMS FROM:						
BOULDER LANGUAGE TECHNOLOGIES						
Unclassified Grants and Contracts		GFB	84.000 / 84.OCG5714B		28,908	0
CRAIG HOSPITAL						
Unclassified Grants and Contracts		GFE	84.000 / 84.H133A110006		1,386	0
NATIONAL WRITING PROJECT						
National Writing Project Model		GFE	84.928 / 84.00-CO02-SEED2012		1,634	0
National Writing Project						
National Writing Project Application		GGB	84.03CO03		669	0
Parents as Teachers National Center, Inc.						
IAL/Parents as Teachers		GTA	84.UNKNOWN		2,428	0
UNIVERSITY OF ALABAMA AT BIRMINHAM						
Adult Education Program for Adult Immigrants		GFB	84.113 / 84.000500265-005		47	0
UNIVERSITY OF NORTH TEXAS						
Unclassified Grants and Contracts		GFE	84.000 / 84.GF06124		52,668	0
WESTED						
Education of Homeless Children and Youth, Recovery Act		GFE	84.387 / 84.S12-056		(482)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					87,258	0
SUBTOTAL DEPARTMENT OF EDUCATION					3,934,460	4,912,091
INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION						
PASS-THROUGH PROGRAMS FROM:						
GEORGIA STATE UNIVERSITY						
Research in Special Education		GFB	84.324 / 84.SP00010919-03		276,054	0
UNIVERSITY OF DENVER						
Education Research, Development and Dissemination		GFB	84.305 / 84.SC36942A-01-00		57,489	0
UNIVERSITY OF HOUSTON						

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Education Research, Development and Dissemination		GFB	84.305 / 84.R-12-0097		357,559	0
UNIVERSITY OF NEVADA, RENO						
Research in Special Education		GFE	84.324 / 84.UNR-12-81		300,467	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					991,569	0
SUBTOTAL INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION					991,569	0
OFFICE OF ASSISTANT SECRETARY FOR ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION						
DIRECT FROM:						
OFFICE OF ASSISTANT SECRETARY FOR ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION						
Advanced Placement Program (Advanced placement Test Fee; Advanced Placement Incentive Program Grants)		DAA	84.330		362,700	27,379
SUBTOTAL DIRECT FROM:					362,700	27,379
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION					362,700	27,379
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION						
DIRECT FROM:						
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION						
Higher Education_Institutional Aid		GGJ	84.031		528,298	0
Higher Education_Institutional Aid		GJF	84.031		337,463	0
Higher Education_Institutional Aid		GJH	84.031		2,602,177	0
Higher Education_Institutional Aid		GJM	84.031		1,660,297	0
Higher Education_Institutional Aid		GTA	84.031		487,219	0
Higher Education_Institutional Aid		GYA	84.031		1,330,292	0
Higher Education_Institutional Aid		GSA	84.031 / 84.P031A080188		175,215	0
Higher Education_Institutional Aid		GGJ	84.031 / 84.P031C110010		909,108	0
Centers for International Business Education		GFE	84.220		233,649	0
Child Care Access Means Parents in School		GFC	84.335		53,620	0
Child Care Access Means Parents in School		GJJ	84.335		76,493	0
Child Care Access Means Parents in School		GJL	84.335		14,844	0
SUBTOTAL DIRECT FROM:					8,408,675	0
PASS-THROUGH PROGRAMS FROM:						
VARIOUS CONTRIBUTORS						
Overseas Programs - Group Projects Abroad		GFB	84.021 / 84.OCG5673B		7,389	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					7,389	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					8,416,064	0
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION						
DIRECT FROM:						
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION						
Fund for the Improvement of Postsecondary Education		GFC	84.116		85,824	37,616
SUBTOTAL DIRECT FROM:					85,824	37,616
PASS-THROUGH PROGRAMS FROM:						
NATIONAL COMMISSION ON TEACHING AND AMER						
Fund for the Improvement of Postsecondary Education		GFE	84.116 / 84.P116B100320		71	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					71	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					85,895	37,616
OFFICE OF ASSISTANT SECRETARY FOR VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION						
DIRECT FROM:						
OFFICE OF ASSISTANT SECRETARY FOR VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION						
Career and Technical Education-Basic Grants to States		GJA	84.048		7,924,026	7,093,831
SUBTOTAL DIRECT FROM:					7,924,026	7,093,831
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION					7,924,026	7,093,831
OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION						

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
DIRECT FROM:						
OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION						
Bilingual Education: Professional Development		GFB	84.195		(16,751)	0
Bilingual Education: Professional Development		GTA	84.195		40,154	0
Bilingual Education: Professional Development		GZA	84.195		2,880	0
SUBTOTAL DIRECT FROM:					26,283	0
SUBTOTAL OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION					26,283	0
OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION						
DIRECT FROM:						
OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION						
Twenty-First Century Community Learning Centers		DAA	84.287		1,329,361	13,001,917
SUBTOTAL DIRECT FROM:					1,329,361	13,001,917
PASS-THROUGH PROGRAMS FROM:						
THE NEW AMERICA SCHOOL						
Twenty-First Century Community Learning Centers		GFE	84.287 / 84.CLC-2012-3		21,410	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					21,410	0
SUBTOTAL OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION					1,350,771	13,001,917
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION						
DIRECT FROM:						
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION						
Civil Rights Training and Advisory Services		GTA	84.004		648,031	0
Title I Grants to Local Educational Agencies		DAA	84.010		3,832,740	135,870,081
Migrant Education: State Grant Program		DAA	84.011		1,079,135	5,253,082
Title I State Agency Program for Neglected and Delinquent Children		DAA	84.013		479,439	0
Migrant Education: Coordination Program		DAA	84.144		67,753	0
Migrant Education_College Assistance Migrant Program		GGJ	84.149		69,557	0
Migrant Education_College Assistance Migrant Program		GTA	84.149		411,519	0
Education for Homeless Children and Youth		DAA	84.196		158,194	535,578
Charter Schools		DAA	84.282		2,961,657	4,054,337
Transition to Teaching		GFE	84.350		499,426	0
Transition to Teaching		GGJ	84.350 / 84.U350B070014		94,658	0
Rural Education		DAA	84.358		22,539	602,788
School Dropout Prevention Program		DAA	84.360		719,301	1,987,081
Mathematics and Science Partnerships		DAA	84.366		104,029	2,092,810
Improving Teacher Quality State Grants		DAA	84.367		969,746	24,616,965
Improving Teacher Quality State Grants		GAA	84.367		670,643	101,638
Grants for State Assessments and Related Activities		DAA	84.369		5,603,141	0
SUBTOTAL DIRECT FROM:					18,391,508	175,114,360
PASS-THROUGH PROGRAMS FROM:						
Adams County School District 14						
Mathematics and Science Partnerships		GKA	84.366 / 84.	100813	43,782	0
Denver Public Schools						
Title I Grants to Local Educational Agencies		GTA	84.010		23	0
JEFFERSON COUNTY SCHOOL DISTRICT						
Mathematics and Science Partnerships		GFE	84.366 / 84.GRANT 2007-2008 YR3		18	0
NTL ASSN OF CHARTER SCHOOL AUTHORIZORS						
Charter Schools		GFE	84.282 / 84.AWD-120361		39,634	0
National Writing Project						
Improving Teacher Quality State Grants		GGB	84.367 / 84.03CO03SEED2012		12,509	0
Ohio State University						
Transition to Teaching		GTA	84.350		61,534	0
Weld County School District 6						
Mathematics and Science Partnerships		GKA	84.366 / 84.	101813	31,697	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					189,197	0
SUBTOTAL OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION					18,580,705	175,114,360
OFFICE OF ENGLISH LANGUAGE ACQUISITION; DEPARTMENT OF EDUCATION						
DIRECT FROM:						

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
OFFICE OF ENGLISH LANGUAGE ACQUISITION; DEPARTMENT OF EDUCATION						
English Language Acquisition Grants		DAA	84.365		602,243	8,188,611
English Language Acquisition Grants		GFE	84.365		345,153	40,565
English Language Acquisition Grants		GKA	84.365		388,951	0
English Language Acquisition Grants		GYA	84.365		313,862	0
English Language Acquisition Grants		GGJ	84.365 / 84.T365Z120260		310,398	0
SUBTOTAL DIRECT FROM:					1,960,607	8,229,176
SUBTOTAL OFFICE OF ENGLISH LANGUAGE ACQUISITION; DEPARTMENT OF EDUCATION					1,960,607	8,229,176
OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION						
PASS-THROUGH PROGRAMS FROM:						
DENVER PUBLIC SCHOOLS						
ARRA		GFB	84.396 / 84.OCG5443B		1,083,477	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					1,083,477	0
SUBTOTAL OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION					1,083,477	0
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION						
DIRECT FROM:						
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION						
Gaining Early Awareness and Readiness for Undergraduate Programs		GAA	84.334		5,033,036	0
Gaining Early Awareness and Readiness for Undergraduate Programs		GFC	84.334		31,250	0
SUBTOTAL DIRECT FROM:					5,064,286	0
SUBTOTAL OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					5,064,286	0
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION, HIGHER EDUCATION DEPARTMENT						
DIRECT FROM:						
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION, HIGHER EDUCATION DEPARTMENT						
College Access Challenge Grant Program		GAA	84.378		895,659	55,270
Strengthening Minority-Serving Institutions		GSA	84.382 / 84.P382C110018		373,817	0
SUBTOTAL DIRECT FROM:					1,269,476	55,270
SUBTOTAL OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION, HIGHER EDUCATION DEPARTMENT					1,269,476	55,270
OFFICE OF SAFE AND DRUG-FREE SCHOOLS, DEPARTMENT OF EDUCATION						
DIRECT FROM:						
OFFICE OF SAFE AND DRUG-FREE SCHOOLS, DEPARTMENT OF EDUCATION						
Safe and Drug-Free Schools and Communities_National Programs		DAA	84.184		0	499,741
Safe and Drug-Free Schools and Communities_National Programs		GJJ	84.184		133,157	0
SUBTOTAL DIRECT FROM:					133,157	499,741
SUBTOTAL OFFICE OF SAFE AND DRUG-FREE SCHOOLS, DEPARTMENT OF EDUCATION					133,157	499,741
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION						
DIRECT FROM:						
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION						
Rehabilitation Services_Vocational Rehabilitation Grants to States		IHA	84.126		26,680,535	5,855,722
Rehabilitation Long-Term Training		GKA	84.129		142,783	0
Training Interpreters for Individuals who are Deaf and Individuals who are Deaf-Blind		GKA	84.160		272,261	0
Independent Living_State Grants		IHA	84.169		54,440	324,950
Rehabilitation Services_Independent Living Services for Older Individuals Who are Blind		IHA	84.177		211,103	484,436
Special Education-Grants for Infants and Families		IHA	84.181		1,439,554	6,910,298
Supported Employment Services for Individuals with the Most Significant Disabilities		IHA	84.187		316,153	0
Assistive Technology		GFE	84.224		400,560	0
Rehabilitation Training_Continuing Education		GKA	84.264		714,964	0
Rehabilitation Training_State Vocational Rehabilitation Unit In-Service Training		IHA	84.265		6,321	0
Special Education - State Personnel Development		DAA	84.323		1,023,593	46,968
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		GFE	84.325		613,139	36,420
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		GKA	84.325		779,176	0
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		DAA	84.326		133,569	5,352
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		GFE	84.326		8	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
SUBTOTAL DIRECT FROM:					32,788,159	13,664,146
PASS-THROUGH PROGRAMS FROM:						
REHABILITATION INSTITUTE OF CHICAGO						
National Institute on Disability and Rehabilitation Research		GFB	84.133 / 84.	3037	18,992	0
National Institute on Disability and Rehabilitation Research		GFB	84.133 / 84.OCG5672B		13,705	0
Salus University						
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		GKA	84.325 / 84.	83401	124,082	0
UNIVERSITY OF CONNECTICUT						
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		GFE	84.325		5	0
UNIVERSITY OF ILLINOIS						
National Institute on Disability and Rehabilitation Research		GFB	84.133 / 84.2007-05169-01-05		(47)	0
National Institute on Disability and Rehabilitation Research		GFB	84.133 / 84.2007-05169-05-00		(12)	0
UNIVERSITY OF NORTH CAROLINA CHAPEL HILL						
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		GFE	84.326 / 84.5-39300		212,903	0
UNIVERSITY OF SOUTH FLORIDA						
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		GFE	84.326 / 84.5830-1251-00-D-2		73,088	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					442,716	0
SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					33,230,875	13,664,146
OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION						
DIRECT FROM:						
OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION						
Federal Family Education Loans		GDA	84.032		348,471,160	0
Federal Family Education Loans		GGJ	84.032		1,595,721	0
Federal Family Education Loans		GKA	84.032		4,388,638	0
Federal Family Education Loans		GSA	84.032 / 84.P268K145271		17,929,246	0
SUBTOTAL DIRECT FROM:					372,384,765	0
SUBTOTAL OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION					372,384,765	0
OFFICE OF VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION						
DIRECT FROM:						
OFFICE OF VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION						
Adult Education-Basic Grant to States		DAA	84.002		2,361,377	4,619,037
SUBTOTAL DIRECT FROM:					2,361,377	4,619,037
PASS-THROUGH PROGRAMS FROM:						
WESTED						
Adult Education-Basic Grant to States		GFE	84.002 / 84.S11-013		113	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					113	0
SUBTOTAL OFFICE OF VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION					2,361,490	4,619,037
SUBTOTAL DEPARTMENT OF EDUCATION					459,160,606	227,254,564
ELECTION ASSISTANCE COMMISSION						
DIRECT FROM:						
ELECTION ASSISTANCE COMMISSION						
Help America Vote Act Requirements Payments		VAA	90.401		412,667	0
SUBTOTAL DIRECT FROM:					412,667	0
SUBTOTAL ELECTION ASSISTANCE COMMISSION					412,667	0
SUBTOTAL					412,667	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES						

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Systems Interoperability_Health and Human Services		IHA	93.075		686,427	0
Guardianship Assistance		IHA	93.090		34,071	248,135
Personal Responsibility Education Program		IHA	93.092		403,216	413,834
Affordable Care Act (ACA) Abstinence Education Program		DAA	93.235		75,869	501,048
Transitional Living for Homeless Youth		IHA	93.550		46,146	19,537
Abandoned Infants		JAA	93.551 / 93.90CB0184		270,950	0
Promoting Safe and Stable Families		IHA	93.556		400,642	3,014,438
Child Support Enforcement		IHA	93.563		12,142,783	38,701,249
Child Support Enforcement Research		IHA	93.564		81,620	79,120
Refugee and Entrant Assistance_State Administered Programs		IHA	93.566		7,629,035	1,349,091
Low-Income Home Energy Assistance		IHA	93.568		7,175,754	39,140,764
Community Services Block Grant		GJD	93.569		118,077	0
Community Services Block Grant		NAA	93.569		463,064	4,958,774
Refugee and Entrant Assistance_Discretionary Grants		FAA	93.576		168,353	0
Refugee and Entrant Assistance_Discretionary Grants		IHA	93.576		(7,195)	562,217
Refugee and Entrant Assistance_Wilson/Fish Program		IHA	93.583		1,340,407	1,526,896
Refugee and Entrant Assistance_Targeted Assistance Grants		IHA	93.584		3,019	613,402
State Court Improvement Program		JAA	93.586 / 93.1201COSCID		45,757	0
State Court Improvement Program		JAA	93.586 / 93.1201COSCIP		32,058	0
State Court Improvement Program		JAA	93.586 / 93.1201COSCIT		53,336	0
State Court Improvement Program		JAA	93.586 / 93.1301COSCID		141,640	0
State Court Improvement Program		JAA	93.586 / 93.1301COSCIP		99,160	0
State Court Improvement Program		JAA	93.586 / 93.1301COSCIT		167,573	0
Community-Based Child Abuse Prevention Grants		FAA	93.590		583,961	(7,789)
Grants to States for Access and Visitation Programs		JAA	93.597 / 93.1201COSAVP		51,816	0
Grants to States for Access and Visitation Programs		JAA	93.597 / 93.1301COSAVP		150,774	0
Chafee Education and Training Vouchers Program (ETV)		IHA	93.599		674,257	0
Head Start		GJH	93.600		6,165,812	0
Head Start		IHA	93.600		94,358	0
Head Start		GGB	93.600 / 93.90YD0272/03		1,682	(1,682)
Adoption Incentive Payments		IHA	93.603		2,473	0
Native American Programs		GFE	93.612		64,937	0
Voting Access for Individuals with Disabilities_Grants to States		VAA	93.617		18,804	0
Developmental Disabilities Basic Support and Advocacy Grants		IHA	93.630		597,148	229,102
University Centers for Excellence in Developmental Disabilities Education, Research, and Service		GFE	93.632		525,892	0
Children's Justice Grants to States		IHA	93.643		190,238	129,440
Stephanie Tubbs Jones Child Welfare Services Program		IHA	93.645		0	2,745,684
Adoption Opportunities		IHA	93.652		(19,607)	113,244
Foster Care_Title IV-E		IHA	93.658		8,790,307	52,248,717
Adoption Assistance		IHA	93.659		495,699	16,537,123
Social Services Block Grant		IHA	93.667		71,007	18,510,088
Child Abuse and Neglect State Grants		IHA	93.669		381,883	9,653
Child Abuse and Neglect Discretionary Activities		IHA	93.670		63,955	0
Family Violence Prevention and Services/Grants for Battered Women's Shelters: Grants to States and Indian T		IHA	93.671		(56,770)	1,340,962
Chafee Foster Care Independence Program		IHA	93.674		419,217	1,291,819
ARRA- Head Start		EBA	93.708		4,476	0
Access Grant 2010 and 2012		VAA	93.UNKNOWN		255,557	0
SUBTOTAL DIRECT FROM:					51,099,638	184,274,866
PASS-THROUGH PROGRAMS FROM:						
CALIFORNIA RURAL INDIAN HEALTH BOARD						
Native American Programs		GFE	93.612 / 93.589YR7		197,022	0
DENVER DEPT OF HUMAN SERVICES						
Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse		GFE	93.087 / 93.GE72333(4)		5,284	0
LARIMER COUNTY DEPT OF HUMAN SERVICES						
University Centers for Excellence in Developmental Disabilities Education, Research, and Service		GFE	93.632 / 93.AWD-140998		230,924	0
OLMSTED COUNTY						
Family Connection Grants		GFE	93.605 / 93.5166-6037-16620		66,355	0
QUALITY IMPROVEMENT CENTER ON EARLY CHIL						
Child Abuse and Neglect Discretionary Activities		GFE	93.670 / 93.09CA1763/02		37,679	0
Child Abuse and Neglect Discretionary Activities		GFE	93.670 / 93.100310#270/QIC_YR2		1	0
UNIVERSITY OF ILLINOIS						
Foster Care_Title IV-E		GFE	93.658 / 93.2013-04759-01		9,005	0
UNIVERSITY OF MARYLAND BALTIMORE COUNTY						
Child Welfare Research Training or Demonstration		GFE	93.648 / 93.1059347-001		29,871	0
UNIVERSITY OF SOUTHERN MAINE						
Social Services Block Grant		GFE	93.667 / 93.USM-6377002		1,480	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
UNIVERSITY OF WASHINGTON						
Head Start		GFB	93.600 / 93.	726451	(3,213)	0
Head Start		GFB	93.600 / 93.	745151	28,723	0
Head Start		GFB	93.600 / 93.	755019	25,197	0
University of Colorado Denver/Kempe Center Training						
Adoption Opportunities		JAA	93.652 / 93.FY14.599.001		0	26,222
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					628,328	26,222
SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					51,727,966	184,301,088
ADMINISTRATION ON AGING, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
ADMINISTRATION ON AGING, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Special Programs for the Aging_Title VII, Chapter 3_Programs for Prevention of Elder Abuse, Neglect, and Ex		IHA	93.041		41,749	38,230
Special Programs for the Aging_Title IV_and Title II_Discretionary Projects		IHA	93.048		506,131	0
Special Programs for the Aging_Title IV_and Title II_Discretionary Projects		SFA	93.048		147,172	67,000
Medicare Enrollment Assistance Program		SFA	93.071		0	88,853
Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Prog		IHA	93.734		221,158	0
SUBTOTAL DIRECT FROM:					916,210	194,083
SUBTOTAL ADMINISTRATION ON AGING, DEPARTMENT OF HEALTH AND HUMAN SERVICES					916,210	194,083
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Special Programs for the Aging: Title VII, Chapter 2: Long Term Care Ombudsman Services for Older Individua		IHA	93.042		36,176	179,831
Special Programs for the Aging: Title III, Part D: Disease Prevention and Health Promotion Services		IHA	93.043		(21,528)	245,142
National Family Caregiver Support, Title III, Part E		IHA	93.052		69,676	1,558,066
Lifespan Respite Care Program		IHA	93.072		78,667	0
Affordable Care Act - Aging and Disability Resource Center		IHA	93.517		54,703	0
SUBTOTAL DIRECT FROM:					217,694	1,983,039
SUBTOTAL ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					217,694	1,983,039
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
PASS-THROUGH PROGRAMS FROM:						
CHILDREN'S HOSPITAL PHILADELPHIA						
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226 / 93.320946-02-01		(9,396)	0
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226 / 93.320946-02-02		22,754	11,265
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226 / 93.951119RSUB		(1,228)	0
CHILDRENS HOSPITAL						
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226 / 93.G0100346		7,692	0
CHILDRENS RESEARCH INSTITUTE						
National Research Service Awards: Health Services Research Training		GFE	93.225 / 93.AWD-131987		1,482	0
DENVER HEALTH AND HOSPITAL AUTHORITY						
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226 / 93.E3604B-1		74,208	0
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226 / 93.E3604B-2		74,131	0
DUKE UNIVERSITY						
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226 / 93.2039717		100,439	0
KAISER FOUNDATION HEALTH PLAN COLORADO						
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226 / 93.11JGLAN-01-UCD		1,873	0
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226 / 93.11JGLAN-01-UCDM1		11,300	0
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226 / 93.1R21HS019760-01		(3,052)	0
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226 / 93.AWD100403		(1)	0
NORTHWESTERN UNIVERSITY						
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226 / 93.320946-02-02		11,999	0
OREGON HEALTH SCIENCES UNIVERSITY						
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226 / 93.1003199_SNOCAP		91,252	0
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226 / 93.9008531_UCDENVER		15,032	0
UNIVERSITY OF CALIFORNIA AT DAVIS						
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226 / 93.201013395-12		600	0
WESTAT, INC						
National Research Service Awards: Health Services Research Training		GFE	93.225 / 93.8846-04-S-001		49,162	0
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226 / 93.8846.02-S02		2,589	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					450,836	11,265

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME

	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
SUBTOTAL AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					450,836	11,265
AGENCY FOR HEALTHCARE RESEARCH AND QUALITY, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
PASS-THROUGH PROGRAMS FROM:						
ACADEMYHEALTH						
ARRA		GFE	93.715 / 93.U13HS19564-01		6,015	0
DENVER HEALTH AND HOSPITAL AUTHORITY						
ARRA		GFE	93.715 / 93.E2922		1,484	0
DUKE UNIVERSITY						
ARRA		GFE	93.715 / 93.2039239		863	0
KAISER FOUNDATION HEALTH PLAN COLORADO						
ARRA		GFE	93.715 / 93.1R01HS019912-01		1,228	0
Recovery Act - Comparative Effectiveness Research - AHRQ		GFE	93.715 / 93.8235		7,092	0
MICHIGAN STATE UNIVERSITY						
Recovery Act - Comparative Effectiveness Research - AHRQ		GFE	93.715 / 93.RC060967UCD		39,232	0
UNIVERSITY OF WASHINGTON						
ARRA		GFE	93.715 / 93.SUB#728421Z		32,527	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					88,441	0
SUBTOTAL AGENCY FOR HEALTHCARE RESEARCH AND QUALITY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					88,441	0
AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
State Capacity Building		FAA	93.240		263,900	0
Affordable Care Act - National Environmental Public Health Tracking Program-Network Implementation		FAA	93.538		542,857	0
SUBTOTAL DIRECT FROM:					806,757	0
SUBTOTAL AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					806,757	0
BUREAU OF HEALTH RESOURCES DEVELOPMENT, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
PASS-THROUGH PROGRAMS FROM:						
COLORADO NONPROFIT DEVELOPMENT CENTER						
HIV Emergency Relief Project Grants		GFE	93.914 / 93.H89HA00027		128,128	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					128,128	0
SUBTOTAL BUREAU OF HEALTH RESOURCES DEVELOPMENT, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					128,128	0
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Public Health Emergency Preparedness		FAA	93.069		3,038,517	6,961,308
Environmental Public Health and Emergency Response		FAA	93.070		12,727	45,687
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Base		DAA	93.079		54,928	0
2013: Well-Integrated Screening and Evaluation for Women Across the Nation		FAA	93.094		205,247	0
Project Grants and Cooperative Agreements for Tuberculosis Control Programs		FAA	93.116		505,799	83,617
Injury Prevention and Control Research and State and Community Based Programs		FAA	93.136		1,198,863	387,222
Occupational Safety and Health Program		FAA	93.262		127,754	0
Occupational Safety and Health Program		GFE	93.262		746,946	868,874
Occupational Safety and Health Program		GKA	93.262		20,761	0
Occupational Safety and Health Program		GGB	93.262 / 93.3U54OH00808509S1		1,733	0
Occupational Safety and Health Program		GGB	93.262 / 93.3U54OH00808510S1		2,529	0
Occupational Safety and Health Program		GGB	93.262 / 93.5 U54 OH00808509		149,881	8,657
Occupational Safety and Health Program		GGB	93.262 / 93.5 U54 OH00808510		402,267	19,677
Immunization Cooperative Agreements		FAA	93.268		2,790,163	2,023,257
Immunization Cooperative Agreements	*	FAA	93.268		46,830,641	0
Adult Viral Hepatitis Prevention and Control		FAA	93.270		90,111	0
Centers for Disease Control and Prevention_Investigations and Technical Assistance		FAA	93.283		10,488,424	890,433
2013: Racial and Ethnic Approaches to Community Health		GFE	93.304		221,652	0
PPHF 2012 National Public Health Improvement Initiative		FAA	93.507		391,513	0
PPHF 2012 - Prevention and Public Health Fund (Affordable Care Act) - Capacity Building Assistance to Stren		FAA	93.539		256,359	15,000
The Patient Protection and Affordable Care Act of 2010 (ACA)		GFE	93.541		(10)	0
The Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) authorizes Coordinated Chronic		FAA	93.544		153,586	0
ARRA-Health Information Technology and Public Health		FAA	93.729		155,044	0
Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance - fina		FAA	93.733		631,624	16,212
PPHF 2012: Racial and Ethnic Approaches to Community Health Program financed solely by 2012 Public Preventi		GFE	93.738		289,895	1,642,387

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
PPHF 2012: Breast and Cervical Cancer Screening Opportunities for States, Tribes and Territories solely fin		FAA	93.744		36,678	0
PPHF-2012: Health Care Surveillance/Health Statistics - Surveillance Program Announcement: Behavioral Risk		FAA	93.745		228,511	0
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Oth		DAA	93.938		54,812	0
HIV Prevention Activities_Non-Governmental Organization Based		GFE	93.939		9,089	0
HIV Prevention Activities_Health Department Based		FAA	93.940		3,188,537	1,756,212
HIV Demonstration, Research, Public and Professional Education Projects		FAA	93.941		353,793	0
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		FAA	93.944		877,598	65,020
Assistance Programs for Chronic Disease Prevention and Control		FAA	93.945		1,541,423	100,968
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs		FAA	93.946		203,084	0
Preventive Health Services_Sexually Transmitted Diseases Control Grants		FAA	93.977		981,012	210,037
Preventive Health and Health Services Block Grant		FAA	93.991		700,051	261,236
SUBTOTAL DIRECT FROM:					76,941,542	15,355,804
PASS-THROUGH PROGRAMS FROM:						
AMERICAN THROMBOSIS AND HEMOSTASIS NETWO						
Disabilities Prevention		GFE	93.184 / 93.ATHN2011001-PI-2		7,114	0
Disabilities Prevention		GFE	93.184 / 93.ATHN2011001-VIII-2		82,505	154,581
Disabilities Prevention		GFE	93.184 / 93.ATHN2011001-VIII-3		10,912	0
Centers for Disease Control and Prevention_Investigations and Technical Assistance		GFE	93.283 / 93.ATHN2011001-P1-1		1,477	0
Centers for Disease Control and Prevention_Investigations and Technical Assistance		GFE	93.283 / 93.ATHN2011002-HTC15-2		7,137	0
ASSOCIATION FOR PUBLIC HEALTH LABORATORI						
Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory In		GFE	93.065 / 93.1U60HM000803		38,631	0
Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory In		GFE	93.065 / 93.56400-200-441-14-01		48,494	0
American College of Obstetricians and Gynecologists (ACOG)						
Building Capacity of the Public Health System to Improve Population Health through National, Non-Profit Org		FAA	93.524 / 93.63-10971 Req no 114		17,366	0
Assoc. Public Health Laboratories						
Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory In		FAA	93.065 / 93.U60/HM000803	5	2,874	0
Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory In		FAA	93.065 / 93.U60/HM000803	564	4,124	0
Conference of Radiation Control Program Directors, Inc						
Environmental Public Health and Emergency Response		FAA	93.070 / 93.1UE1EH000969		9,375	636
DENVER HEALTH AND HOSPITAL						
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv		GFE	93.185 / 93.E2431C-2		(14,817)	0
DENVER HEALTH AND HOSPITAL AUTHORITY						
Laboratory Training, Evaluation, and Quality Assurance Programs		GFE	93.064 / 93.E3062B-1		(45)	0
Laboratory Training, Evaluation, and Quality Assurance Programs		GFE	93.064 / 93.E3062B-4		23,697	0
Birth Defects and Developmental Disabilities - Prevention and Surveillance		GFE	93.073 / 93.E3663		19,948	0
Birth Defects and Developmental Disabilities - Prevention and Surveillance		GFE	93.073 / 93.E3663A		50,603	0
PPHF 2012: Community Transfromation Grants and National Dissemination and Support for Community Transformat		GFE	93.531 / 93.E3176-E-1		8,221	0
PPHF 2012: Community Transfromation Grants and National Dissemination and Support for Community Transformat		GFE	93.531 / 93.E3176E-2		28,565	0
HIV Demonstration, Research, Public and Professional Education Projects		GFE	93.941 / 93.E3062A-3		(2)	0
HIV Demonstration, Research, Public and Professional Education Projects		GFE	93.941 / 93.E3062B-5		25,950	0
HIV Demonstration, Research, Public and Professional Education Projects		GFE	93.941 / 93.E3062B-5A		1,482	0
Denver Health and Hospitals Authority						
TBESC Study		FAA	93.000hcvje-2012-47466		1,037	0
HDT BIOSYSTEMS						
Immunization Cooperative Agreements		GFE	93.268 / 93.PN200606-267		(34)	0
HISPANIC ACCESS FOUNDATION						
Centers for Disease Control and Prevention_Investigations and Technical Assistance		GFE	93.283 / 93.AWD-121778		9,826	0
Macro International, Inc.						
ARRA: Enhancing Cancer Registry Data for Comparative Effectiveness		FAA	93.200-2008-27957/order 8		155,529	0
NACDD						
Centers for Disease Control and Prevention_Investigations and Technical Assistance		FAA	93.283 / 93.0672013 5U58DP002759		123,148	0
NATIONWIDE CHILDRENS HOSPITAL						
Injury Prevention and Control Research and State and Community Based Programs		GFE	93.136		26,579	0
Injury Prevention and Control Research and State and Community Based Programs		GFE	93.136 / 93.524334		3,804	0
NATL ASSN OF CHRONIC DISEASE DIRECTORS						
Centers for Disease Control and Prevention_Investigations and Technical Assistance		GFE	93.283 / 93.0542014		3,203	0
Centers for Disease Control and Prevention_Investigations and Technical Assistance		GFE	93.283 / 93.0722013		116,920	0
NATL JEWISH HOSPITAL						
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Oth		GFE	93.938 / 93.5 P20HL113445-02		67,008	0
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Oth		GFE	93.938 / 93.5 P20HL113445-03		27,229	0
PUBLIC HEALTH SEATTLE & KING COUNTY						
Innovations in Applied Public Health Research		GFE	93.061 / 93.T03241T_AMD01		(38)	0
STATE OF UTAH						
ARRA		GFE	93.723 / 93.UT086112_AMD04		(22)	0
TRI-COUNTY HEALTH DEPARTMENT						
Innovations in Applied Public Health Research		GFE	93.061 / 93.CPPW2010-047		(344)	0
TULANE UNIVERSITY						
Centers for Research and Demonstration for Health Promotion and Disease Prevention		GFE	93.135 / 93.TUL-645-11/12		8,296	0
UNIVERSITY OF ALABAMA AT BIRMINHAM						
Centers for Research and Demonstration for Health Promotion and Disease Prevention		GFE	93.135 / 93.AWD-132879		73,028	0
UNIVERSITY OF CALIFORNIA AT SAN FRANCISC						

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Global AIDS		GFE	93.067 / 93.7430SC		31,761	0
UNIVERSITY OF MARYLAND BALTIMORE COUNTY						
ARRA - Immunization		GFB	93.712 / 93.SR00002982		135,897	0
UNIVERSITY OF MICHIGAN						
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv		GFE	93.185 / 93.3002279565_AMD01		14,386	0
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv		GFE	93.185 / 93.3002279565_AMD02		70,319	0
UNIVERSITY OF NORTH CAROLINA						
Injury Prevention and Control Research and State and Community Based Programs		GFE	93.136 / 93.5-53212		31	0
UNIVERSITY OF NORTH CAROLINA CHAPEL HILL						
Injury Prevention and Control Research and State and Community Based Programs		GFE	93.136 / 93.5-53451		31	0
UNIVERSITY OF SOUTH CAROLINA						
Centers for Disease Control and Prevention_Investigations and Technical Assistance		GFB	93.283 / 93.14-2630		139,188	10,000
Centers for Disease Control and Prevention_Investigations and Technical Assistance		GFE	93.283 / 93.PO#81681		120,607	0
UNIVERSITY OF WASHINGTON						
Centers for Research and Demonstration for Health Promotion and Disease Prevention		GFE	93.135 / 93.727370		(252)	0
Centers for Research and Demonstration for Health Promotion and Disease Prevention		GFE	93.135 / 93.745451		2,645	0
University of Iowa						
Centers for Disease Control and Prevention_Investigations and Technical Assistance		FAA	93.283 / 93.5U50DD000730-02		61,508	0
University of South Carolina						
Disabilities Prevention		FAA	93.184 / 93.1U01DD000927		72,555	0
WEST VIRGINIA UNIVERSITY						
Injury Prevention and Control Research and State and Community Based Programs		GFE	93.136 / 93.04-441-UC-YR04		38	0
WESTAT, INC						
HIV Prevention Activities_Non-Governmental Organization Based		GFE	93.939 / 93.6101-S035		622,271	414,809
HIV Prevention Activities_Non-Governmental Organization Based		GFE	93.939 / 93.8530-S035		(72,464)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					2,187,301	580,026
SUBTOTAL CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					79,128,843	15,935,830
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
The Affordable Care Act - Medicaid Adult Quality Grants		UHA	93.609 / 93.1F1CMS331112		226,068	257,990
Health Care Innovation Awards (HCIA)		UHA	93.610 / 93.HHMS5002011		151,953	0
ACA - State Innovation Models: Funding for Model Design and Model Testing Assistance		UHA	93.624 / 93.1G1CMS331185		1,983,771	0
Affordable Care Act: Testing Experience and Functional Assessment Tools		UHA	93.627 / 93.1H1CMS331311		2,547	0
CHIP Performance Bonus Payments		UHA	93.75X0515		55,607,570	0
Children's Health Insurance Program		UHA	93.767 / 93.CBHP all		118,096,346	316,964
Children's Health Insurance Program		UHA	93.767 / 93.CHIPRA all		1,229,768	625,157
Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities		UHA	93.768 / 93.1MIGC30538A		109,813	4,850
Medicare_Supplementary Medical Insurance		FAA	93.774		196,691	0
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		SFA	93.779		303,056	285,665
Money Follows the Person Rebalancing Demonstration		UHA	93.791 / 93.1LIMFP330743	1LIMPF3	1,386,009	0
SUBTOTAL DIRECT FROM:					179,293,592	1,490,626
PASS-THROUGH PROGRAMS FROM:						
GEORGETOWN UNIVERSITY						
Alternatives to Psychiatric Residential Treatment Facilities for Children		GFE	93.789 / 93.RX4285-797-UC		9,072	0
METRO COMMUNITY PROVIDER NETWORK						
Health Care Innovation Awards (HCIA)		GFE	93.610 / 93.141715		74,521	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					83,593	0
SUBTOTAL CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					179,377,185	1,490,626
DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Attending Veterinarian Services for the		GGB	93.200201242145 mod 4		1,251	0
SUBTOTAL DIRECT FROM:					1,251	0
PASS-THROUGH PROGRAMS FROM:						
ASSOCIATION OF UNIVERSITY CNTRS ON DISAB						
Unclassified Grants and Contracts		GFB	93.000 / 93.	470	(2,784)	0
BAYLOR COLLEGE OF MEDICINE						
Unclassified Grants and Contracts		GFB	93.000 / 93.	101743924	471,862	0
JAEB CENTER FOR HEALTH RESEARCH						
Unclassified Grants and Contracts		GFE	93.000 / 93.U01 HD41890		(50,454)	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
MAYO CLINIC ROCHESTER						
ARRA		GFB	93.000 / 93.90TR0002/01		106,166	0
RAND CORPORATION						
Unclassified Grants and Contracts		GFE	93.000 / 93.9920140018		22,855	0
SOLIGENIX						
Unclassified Grants and Contracts		GFB	93.000 / 93.OCG5277B		109,051	0
SOUTHCENTRAL FOUNDATION						
Unclassified Grants and Contracts		GFE	93.000 / 93.90TH0007/02		3,419	0
SYNKERA TECHNOLOGIES, INC.						
Unclassified Grants and Contracts		GFB	93.000 / 93.	70071	(51,194)	0
UNIVERSITY OF MICHIGAN						
Unclassified Grants and Contracts		GFB	93.000 / 93.	3002582880	10,432	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					619,353	0
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					620,604	0
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Food and Drug Administration: Research		FAA	93.103		254,359	12,176
Food and Drug Administration: Research		BAA	93.103 / 93.HHSF223200740129P		25,911	0
Food and Drug Administration: Research		BAA	93.103 / 93.HHSF223200840146C		54,395	0
Food Safety and Security Monitoring Project		FAA	93.448		625,875	0
Ruminant Feed Ban Support Project		BAA	93.449 / 93.1U18fd003994-01		104,168	0
SUBTOTAL DIRECT FROM:					1,064,708	12,176
PASS-THROUGH PROGRAMS FROM:						
UNIVERSITY OF CINCINNATI						
Food and Drug Administration: Research		GFE	93.103 / 93.008222		98,634	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					98,634	0
SUBTOTAL FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					1,163,342	12,176
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Model State-Supported Area Health Education Centers		GFE	93.107		1,544	475,850
Maternal and Child Health Federal Consolidated Programs		FAA	93.110		103,805	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110		1,339,515	0
Preventive Medicine and Public Health Residency Training Program, Integrative Medicine Program, and Nationa		GFE	93.117		300,367	0
Emergency Medical Services for Children		FAA	93.127		200,774	0
Cooperative Agreements to States/ Territories for the Coordination and Development or Primary Care Officers		FAA	93.130		193,415	0
AIDS Education and Training Centers		GFE	93.145		900,308	1,308,588
Grants to States for Loan Repayment Program		FAA	93.165		474,500	0
Nursing Workforce Diversity		GFC	93.178		194,895	0
National Research Service Award in Primary Care Medicine		GFE	93.186		267,506	0
Health Education and Training Centers		GFE	93.189		3,339	0
Graduate Psychology Education Program and Patient Navigator and Chronic Disease Prevention Program		GFC	93.191		13,019	0
Traumatic Brain Injury State Demonstration Grant Program		IHA	93.234		247,727	0
Grants to States to Support Oral Health Workforce Activities		FAA	93.236		385,897	238,433
Advanced Education Nursing Grant Program		GFE	93.247		544,540	9,210
Universal Newborn Hearing Screening		GFE	93.251		124,745	195,096
State Planning Grants Health Care Access for the Uninsured		UHA	93.256 / 93.HRSA-1650-01		4,104,151	0
Advanced Education Nursing Traineeships		GFE	93.358		(1,173)	0
Grants for Graduate Training in Family Medicine		GFB	93.379		(3,920)	0
ARRA-State Primary Care Offices		FAA	93.414		71,984	0
Affordable Care Act (ACA) Grants for School-Based Health Center Capital Expenditures		GFE	93.501		87,632	0
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program		FAA	93.505		685,578	990,540
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program		IHA	93.505		948,200	3,761,871
Affordable Care Act (ACA) Primary Care Residency Expansion Program		GFE	93.510		858,730	0
Affordable Care Act (ACA) Expansion of Physician Assistant Training Program		GFE	93.514		178,482	0
Affordable Care Act (ACA) Expansion of Physician Assistant Training Program		GJL	93.514		88,699	0
Affordable Care Act (ACA) Nurse-Managed Health Clinics		GFE	93.515		222,971	0
Affordable Care Act (ACA) Public Health Training Centers Program, Resources Development and Academic Suppor		GFE	93.516		255,278	0
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the		FAA	93.521		1,371,469	52,078
Vision Research		GFE	93.867		18,304	0
Grants for Primary Care Training and Enhancement		GFE	93.884		471,458	100,387
Rural Health Medical Education Demonstration Projects		GTA	93.906		164,119	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
HIV Care Formula Grants		FAA	93.917		8,010,591	2,410,517
HIV Care Formula Grants		FAA	93.917 / 93.Rebates QT#		4,407,658	3,383,012
Ryan White HIV/AIDS Dental Reimbursements/Community Based Dental Partnership		GFE	93.924		63,838	214,850
Maternal and Child Health Services Block Grant to the States		FAA	93.994		4,708,136	3,090,776
SUBTOTAL DIRECT FROM:					32,008,081	16,231,208
PASS-THROUGH PROGRAMS FROM:						
AMERICAN ACADEMY OF PEDIATRICS						
ARRA		GFE	93.419 / 93.700800-DENVER		23,841	0
AMERICAN HUMANE ASSOCIATION						
Affordable Care Act (ACA) Public Health Training Centers Program, Resources Development and Academic Suppor		GFE	93.516 / 93.AWD-122988		2,325	0
ARKANSAS CHILDREN'S HOSPITAL						
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.034271		6,161	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.AWD-141224		14,632	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.AWD-143338		6,018	0
ASSOCIATION FOR PUBLIC HEALTH LABORATORI						
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.56400-600-150-13-01		102,577	0
Autism Society of Colorado						
Maternal and Child Health Federal Consolidated Programs		FAA	93.110 / 93.H6MM22737-CDPHE		24,947	0
COLUMBIA UNIVERSITY						
Emergency Medical Services for Children		GFE	93.127 / 93.2(ACCT#5-30224)		(5,613)	0
Emergency Medical Services for Children		GFE	93.127 / 93.2(GG006266)		20,402	3,809
Emergency Medical Services for Children		GFE	93.127 / 93.2(GG006266-03)		107,365	0
ARRA		GFE	93.127 / 93.7(GG005663)		26,151	0
Emergency Medical Services for Children		GFE	93.127 / 93.8(ACCT#5-36138)		(1,981)	0
ARRA		GFE	93.418 / 93.7(ACCT#5-39621)		(859)	0
CROTCHED MOUNTAIN						
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.3023400-03		4,524	0
DENVER HEALTH AND HOSPITAL						
Preventive Medicine and Public Health Residency Training Program, Integrative Medicine Program, and Nationa		GFE	93.117 / 93.E2934-B1		(14,967)	0
EMORY UNIVERSITY, ATLANTA						
Vision Research		GFE	93.867 / 93.5-40655-G4		(2,008)	0
MASSACHUSETTS GENERAL HOSPITAL						
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.213671-992703		(58)	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.220039		41,593	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.220039_AMD01		8,466	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.220040		66,621	136,237
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.220043		4,019	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.220047		228	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.220554		16	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.SUB#220047		(142)	0
NATIONAL RURAL HEALTH ASSOCIATION						
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quali		GFE	93.912 / 93.AWD-121997		(77)	0
OREGON HEALTH SCIENCES UNIVERSITY						
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.9008441_UCD		107,389	0
PUEBLO COMMUNITY HEALTH CENTER						
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		GFE	93.918 / 93.0305-022-SD_AMD13		18,944	0
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		GFE	93.918 / 93.0305-033-SD		6,162	0
Plains Medical Center						
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quali		GJG	93.912		8,360	0
SEATTLE CHILDRENS RESEARCH INSTITUTE						
Healthy Start Initiative		GFE	93.926 / 93.AWD-143229		3,594	0
TEXAS HEALTH INSTITUTE						
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.AWD-130824		(762)	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.AWD-140637		20,772	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.AWD-141200		51,987	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.AWD-141992		30,161	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.AWD110026		(3,717)	0
Health Care and Other Facilities		GFE	93.887 / 93.AWD-133761		(304)	0
Health Care and Other Facilities		GFE	93.887 / 93.AWD-142925		9,047	0
The Civic Canopy						
Maternal and Child Health Federal Consolidated Programs		FAA	93.110 / 93.14-039		7,177	0
UNIVERSITY OF KANSAS						
Nurse Education, Practice and Retention Grants		GFE	93.359 / 93.QC840844		449	0
UNIVERSITY OF MICHIGAN						
Emergency Medical Services for Children		GFE	93.127 / 93.3001656065		(125)	0
UNIVERSITY OF NORTH CAROLINA CHAPEL HILL						
Rural Health Research Centers		GFE	93.155 / 93.5-58757		(29,128)	0
Rural Health Research Centers		GFE	93.155 / 93.5-58757_YR03		140,235	0
Rural Health Research Centers		GFE	93.155 / 93.W303610		29,128	0
UNIVERSITY OF UTAH						
Universal Newborn Hearing Screening		GFE	93.251 / 93.10019947-02		81,593	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Universal Newborn Hearing Screening		GFE	93.251 / 93.10019947-02_AMD03		40,499	0
Vision Research		GFE	93.867 / 93.PO#0000140633		(23,398)	0
University of California, Los Angeles						
Maternal and Child Health Federal Consolidated Programs		GGB	93.110 / 93.1920 G RA026		12,975	0
WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN						
Vision Research		GFE	93.867 / 93.WFUHS 11324		(1,352)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					943,867	140,046
SUBTOTAL HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					32,951,948	16,371,254
INDIAN HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
INDIAN HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Special Diabetes Program for Indians: Diabetes Prevention and Treatment Projects		GFE	93.237		181,009	22,201
SUBTOTAL DIRECT FROM:					181,009	22,201
PASS-THROUGH PROGRAMS FROM:						
COLORADO SEMINARY						
Demonstration Projects for Indian Health		GFE	93.933 / 93.SC36801A-01-00		343	0
MONTANA-WYOMING TRIBAL LEADERS COUNCIL						
Demonstration Projects for Indian Health		GFE	93.933 / 93.U26IHS300285/03		39,105	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					39,448	0
SUBTOTAL INDIAN HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES					220,457	22,201
INDIAN HEALTH SERVICE, PUBLIC HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
INDIAN HEALTH SERVICE, PUBLIC HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Indian Health Service: Health Management Development Program		GFE	93.228		1,133,314	63,130
SUBTOTAL DIRECT FROM:					1,133,314	63,130
SUBTOTAL INDIAN HEALTH SERVICE, PUBLIC HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES					1,133,314	63,130
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Oral Diseases and Disorders Research		GFE	93.121		99,332	0
Research Related to Deafness and Communication Disorders		GFE	93.173		205,295	0
Mental Health Research Grants		GFE	93.242		412,789	0
Alcohol Research Programs		GFE	93.273		209,445	0
Drug Abuse and Addiction Research Programs		GGB	93.279 / 93.1F31DA03558601A1		3,746	0
Mental Health National Research Service Awards for Research Training		GFE	93.282		(1,875)	0
Trans-NIH Research Support		GFE	93.310		166,797	0
Nursing Research		GFE	93.361		91,040	0
Cancer Research Manpower		GFE	93.398		713,084	0
Cardiovascular Disease Research		GFE	93.837		331,266	0
Lung Diseases Research		GFE	93.838		1,373,017	40,690
Arthritis, Musculoskeletal and Skin Diseases Research		GFE	93.846		378,507	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847		527,943	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853		358,980	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGJ	93.853		26,790	0
Allergy, Immunology and Transplantation Research		GFE	93.855		531,015	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 U54 AI06535707		31,752	0
Biomedical Research and Research Training		GFE	93.859		1,636,496	0
Biomedical Research and Research Training		GGJ	93.859		15,214	0
Biomedical Research and Research Training		GGB	93.859 / 93.1F32GM09507603revised		7,452	0
Biomedical Research and Research Training		GSA	93.859 / 93.4T34GM092711-04		212,211	0
Biomedical Research and Research Training		GGB	93.859 / 93.5F31GM09674903		23,519	0
Biomedical Research and Research Training		GGB	93.859 / 93.5F31GM10536302		27,310	0
Population Research		GFE	93.864		(680)	0
Child Health and Human Development Extramural Research		GFE	93.865		478,110	0
Child Health and Human Development Extramural Research		GGB	93.865 / 93.1F31HD07449601A1 REVI		26,311	0
Aging Research		GFB	93.866		37,586	0
Aging Research		GFE	93.866		574,587	0
Medical Library Assistance		GFE	93.879		839,907	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
SUBTOTAL DIRECT FROM:					9,336,946	40,690
PASS-THROUGH PROGRAMS FROM:						
ABLELINK TECHNOLOGIES, INC.						
Aging Research		GFC	93.866		734	0
ACRIN						
Cancer Detection and Diagnosis Research		GFE	93.394 / 93.ACRIN-6654		26,128	0
ALBERT EINSTEIN COLLEGE OF MEDICINE						
Population Research		GFE	93.864		4,080	0
Population Research		GFE	93.864 / 93.31568H		366,227	0
Population Research		GFE	93.864 / 93.9-526-1573		(28,412)	0
Population Research		GFE	93.864 / 93.9-526-5706		(817)	0
ALBERT EINSTEIN COLLEGE OF MEDICINE OF Y						
Child Health and Human Development Extramural Research		GFE	93.865 / 93.31568O		95,015	0
Aging Research		GFE	93.866 / 93.31547 D		18,207	0
Aging Research		GFE	93.866 / 93.9-526-1621		(5,231)	0
AMERICAN ACADEMY CHILD ADOLESCENT PSYCHI						
Career Development Awards		GFE	93.277 / 93.K12DA000357		88,498	0
AMERICAN COLLEGE OF RADIOLOGY						
Cancer Treatment Research		GFE	93.395 / 93.ACOR CA21661		49,636	0
Cancer Treatment Research		GFE	93.395 / 93.CA021661		6,245	0
ANN & ROBERT H. LURIE CHILDRENS HOSPITAL						
Cardiovascular Disease Research		GFE	93.837 / 93.901477-DENVER		2,025	0
AUTISM SOCIETY OF COLORADO						
Child Health and Human Development Extramural Research		GFE	93.865 / 93.H6MMC22737-JFK		126,937	0
AUTISM SPEAKS						
Mental Health Research Grants		GFE	93.242 / 93.ATNBIO-CHCD-2012		23,935	0
BAYLOR COLLEGE OF MEDICINE						
Cancer Treatment Research		GFE	93.395 / 93.1R01CA132899-01A1		586	0
Cancer Biology Research		GFE	93.396 / 93.PO#101013220		(1,229)	0
Cancer Biology Research		GFE	93.396 / 93.PO#560067137		1,759	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.RHD060742-01		(330)	0
BENAROYA RESEARCH INSTITUTE AT VIRGINIA						
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.FY11.006.03346-01.A		(86)	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.FY13109802		44,944	0
BLACK HILLS CENTER FOR AMERICAN INDIAN H						
Cardiovascular Disease Research		GFE	93.837 / 93.U01HL087422-04		(26)	0
BLUESUN, INC						
Mental Health Research Grants		GFC	93.242		73,370	0
BOSTON UNIVERSITY						
Research Related to Deafness and Communication Disorders		GFE	93.173 / 93.4500001325		2,000	0
BRIGHAM AND WOMENS HOSPITAL						
National Center on Sleep Disorders Research (B) -		GFB	93.233 / 93.	108591	283,247	0
National Center on Sleep Disorders Research (B) -		GFE	93.233 / 93.SUB#108591		51,297	0
Lung Diseases Research		GFE	93.838 / 93.108916		48,997	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.#108488		17,622	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.108085		7,918	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.108370		5,188	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.110007		6,106	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.110236		9,266	0
BROAD INSTITUTE						
Trans-NIH Research Support		GFB	93.310 / 93.5230121-5500000604		66,077	0
CALIFORNIA INSTITUTE OF TECHNOLOGY						
Drug Abuse and Addiction Research Programs		GFB	93.279 / 93.19-1089866		214,442	0
Biomedical Research and Research Training		GFB	93.859 / 93.68-1089974		903,978	0
CASE WESTERN RESERVE UNIVERSITY						
Arthritis, Musculoskeletal and Skin Diseases Research		GFE	93.846 / 93.RES508765		16,579	0
CENTRE FOR ADDICTION AND MENTAL HEALTH						
Mental Health Research Grants		GFB	93.242 / 93.OCG5396B		64,635	0
CHILDREN'S HOSPITAL BOSTON						
Medical Library Assistance		GFB	93.879 / 93.	88632	388,075	0
CHILDREN'S HOSPITAL LOS ANGELES						
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.P2013-0259_UCO_14_1		77,469	0
CHILDREN'S HOSPITAL PHILADELPHIA						
Mental Health Research Grants		GFE	93.242 / 93.3208980514		96,722	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.ACTIVITY# 20126		21,675	0
CHILDRENS HOSPITAL						
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.G0100279		11,752	0
Medical Library Assistance		GFE	93.879 / 93.G0100345		69,767	0
CHILDRENS RESEARCH INSTITUTE						
Research Related to Deafness and Communication Disorders		GFE	93.173 / 93.30001518-13-02		9,874	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.30000744-13-04		7,560	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.4082-11-07		345	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Child Health and Human Development Extramural Research		GFE	93.865 / 93.7928-04-17		3,155	0
CINCINNATI CHILDREN'S HOSPITAL MEDICAL C						
Cardiovascular Disease Research		GFE	93.837 / 93.109363		14,836	0
Cardiovascular Disease Research		GFE	93.837 / 93.109363_AMD01		11,019	0
Cardiovascular Disease Research		GFE	93.837 / 93.109363_AMD02		6,359	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.110356		4,433	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.109540		(795)	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.109540_AMD01		7,942	0
COLUMBIA UNIVERSITY						
Discovery and Applied Research for Technological Innovations to Improve Human Health		GFB	93.286 / 93.5-29052		13,039	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.20 (GG006326-05)		572	0
DANA-FARBER/PARTNERS CANCER CARE						
Cancer Cause and Prevention Research		GFE	93.393 / 93.1197804		13,445	0
DENVER HEALTH AND HOSPITAL						
Cardiovascular Disease Research		GFE	93.837 / 93.E2062A-1		(52,989)	0
Cardiovascular Disease Research		GFE	93.837 / 93.E2062A-3		58,963	0
Lung Diseases Research		GFE	93.838 / 93.DHH E3138-B		1,341	0
Lung Diseases Research		GFE	93.838 / 93.E3138B-1		22,679	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.E3400C		14,469	0
DENVER RESEARCH INSTITUTE						
Nursing Research		GFE	93.361 / 93.DENRES 003		57,131	0
DOR BIO PHARMA						
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.AWD200801-165		73,504	0
DUKE CLINICAL RESEARCH INSTITUTE - DUMC						
Lung Diseases Research		GFE	93.838 / 93.AWD-124051		14,957	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.2-U19-AI056363-06		(134)	0
DUKE UNIVERSITY						
Alcohol Research Programs		GFE	93.273 / 93.2033370		201,874	0
Nursing Research		GFE	93.361 / 93.2039774		438,428	0
Cancer Treatment Research		GFE	93.395 / 93.7U10CA76001		8,546	0
ARRA		GFE	93.701 / 93.203-0663		238,867	0
Cardiovascular Disease Research		GFB	93.837 / 93. 2031808		60,756	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.303-5672		80	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.C10-ASC01-UCD		34,018	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.D10-ASC01-UCD		25,450	0
DYSTONIA MEDICAL RESEARCH FOUNDATION						
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.U54NS065701		(3,314)	0
EMMES CORPORATION						
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.AWD-121572		640	0
EMORY UNIVERSITY, ATLANTA						
National Institutes of Health Pediatric Research Loan Repayment Program		GFE	93.285 / 93.S696376		9	0
National Institutes of Health Pediatric Research Loan Repayment Program		GFE	93.285 / 93.S891177		(39,038)	0
National Institutes of Health Pediatric Research Loan Repayment Program		GFE	93.285 / 93.T075117		148,119	0
ARRA		GFE	93.701 / 93.SUB#S472702		42	0
Cardiovascular Disease Research		GFE	93.837 / 93.S607673		54	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.U54NS065701		9,610	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.S751088		(66)	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.SUB#S698161		(18,745)	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.SUB#S891176		(1,517)	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.T075116		131,422	0
International Research and Research Training		GFE	93.989 / 93.5996540		11,371	0
ENDOCRINE SOCIETY						
Biomedical Research and Research Training		GFE	93.859 / 93.10002		13,630	0
ERNEST GALLO CLINIC AND RESEARCH CENTER						
Alcohol Research Programs		GFE	93.273 / 93.280-229		(3,065)	0
FEINSTEIN INSTITUTE FOR MEDICAL RESEARCH						
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.ARA04-08-C-24		(12,805)	0
FRED HUTCHINSON CANCER RESEARCH CENTER						
Cancer Cause and Prevention Research		GFE	93.393 / 93.0000706375		(623)	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.0000738923		(5,159)	0
Cancer Detection and Diagnosis Research		GFE	93.394 / 93.000785651		150,608	0
Cardiovascular Disease Research		GFE	93.837 / 93.00007555384		1,890	0
Cardiovascular Disease Research		GFE	93.837 / 93.0000775203		7,505	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.0000750868		(20,389)	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.000721031		452,109	0
FREE TO BREATHE						
Lung Diseases Research		GFE	93.838 / 93.2012-LCMC-02		135,787	0
GEORGE WASHINGTON UNIVERSITY						
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.10-D30		1,396	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.12-D13		80,241	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.12-D13_AMD03		365,600	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.5-GRD1213-KR24		498,859	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.AWD-123172		82,269	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Child Health and Human Development Extramural Research		GFE	93.865 / 93.AWD-123243		132,008	1,016
Child Health and Human Development Extramural Research		GFE	93.865 / 93.AWD-123600		504	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.AWD-123811		174,981	11,031
Child Health and Human Development Extramural Research		GFE	93.865 / 93.AWD-131386		1,252	213
Child Health and Human Development Extramural Research		GFE	93.865 / 93.AWD-143998		17,918	0
GEORGIA HEALTH SCIENCES UNIVERSITY						
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.25732-24		7,575	0
GEORGIA INSTITUTE OF TECHNOLOGY						
Cancer Treatment Research		GFE	93.395 / 93.RA244-G1		19,688	0
HARVARD SCHOOL OF PUBLIC HEALTH						
Mental Health Research Grants		GFE	93.242 / 93.114419-0008		8,674	0
ARRA		GFE	93.701 / 93.114050.0019		(80)	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.114074.0709.AMP		4,489	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.114074.0809.5041184		42,004	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.114074.0909.5041184		320,670	0
HARVARD UNIVERSITY						
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.1216401		214,925	0
Allergy, Immunology and Transplantation Research		GFB	93.855 / 93.149047.5072215.1184		69,299	0
Biomedical Research and Research Training		GFB	93.859 / 93. 114136		24,022	0
HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL						
Child Health and Human Development Extramural Research		GFE	93.865 / 93.114074.0708.SMARTT		1,142	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.114074.0808.5041182		40,449	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.114074.0908.5041182		287,311	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.11407F.0808.5041182		1,617	0
HEALTH RESEARCH INC						
Cancer Cause and Prevention Research		GFE	93.393 / 93.65-01		1,882	0
HIV VACCINE TRIALS NETWORK						
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.692014		(31,590)	0
INDIANA UNIVERSITY						
Mental Health Research Grants		GFB	93.242 / 93.IUPUI-4687065-UCB		146,974	0
INSTITUTE FOR SYSTEMS BIOLOGY						
Cancer Biology Research		GFB	93.396 / 93. 2013		96,036	0
INTERNET SOLUTIONS FOR KIDS, INC.						
Mental Health Research Grants		GFE	93.242 / 93.1R01MH80662		43	0
JAEB CENTER FOR HEALTH RESEARCH						
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.R01 DK 085591		201,833	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.R01 DK085591-01		10,253	0
JOHNS HOPKINS UNIVERSITY						
Mental Health Research Grants		GFE	93.242 / 93.2001603361		(690)	0
Mental Health Research Grants		GFE	93.242 / 93.PO# 2001646279		10,749	0
Mental Health Research Grants		GFE	93.242 / 93.PO#2001659825		12,426	0
Cancer Centers Support		GFB	93.397 / 93. 2000784932		44,188	0
Cancer Centers Support		GFB	93.397 / 93. 2002163203		117,051	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.2001603361		50,774	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.2001659825		20,518	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.2001945137		13,590	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.PO# 2002127600		24,122	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.PO#2001586036		1,140	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.PO#2001739738		104,374	0
Biomedical Research and Research Training		GFE	93.859 / 93.2001664592		56,479	0
JOSLIN DIABETES CENTER INC						
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.1987203-5		276,770	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.DK094333		(630)	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.SUB1_DK094333		18,144	0
KAISER FOUNDATION HEALTH PLAN COLORADO						
Mental Health Research Grants		GFB	93.242 / 93.11ABECK-01-UCB		74,450	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.115-9341-UCOL-01		19,200	0
ARRA		GFE	93.701 / 93.RC2HL101666		529	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.115-7290/1514-02		3,979	0
KAISER PERMANENTE						
Cancer Cause and Prevention Research		GFE	93.393 / 93.8191-8279		15,517	0
KLEIN BUENDEL, INC.						
Cancer Cause and Prevention Research		GFE	93.393 / 93.0259-0129-007		8,203	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.0266-0135-000		286	0
Cancer Cause and Prevention Research		GFB	93.393 / 93.0271-0140-000		5,409	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.0277-0146-002		30,885	0
LEIDOS BIOMEDICAL RESEARCH , INC						
ARRA		GFE	93.701 / 93.A01707ST		56,163	0
LIVING SYSTEMS, INC.						
Biomedical Technology		GFE	93.371 / 93.06-0771		675	0
LOS GATOS RESEARCH, INC						
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.AWD-131507		77,749	0
LOVELACE RESPIRATORY RESEARCH INSTITUTE						

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Cancer Centers Support		GFE	93.397 / 93.JK091681		8,097	0
Leidos Biomedical Research, Inc.						
COTC 007B Clinical Trial and PD Core: Pr		GGB	93.12XS399		47,062	0
M.D.ANDERSON CANCER CENTER AT UNIV OF TE						
Cancer Treatment Research		GFE	93.395 / 93.UM1CA186688		32,410	0
MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN						
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.SUB#9268		36,148	0
MASSACHUSETTS GENERAL HOSPITAL						
Cardiovascular Disease Research		GFE	93.837 / 93.218586		121,470	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.5U01NS049640-05		112	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.AWD-143065		1,761	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.SUB#218546		(116)	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.SUB#218546-2		44,061	0
MASSACHUSETTS INSTITUTE OF TECHNOLOGY						
Biomedical Research and Research Training		GFE	93.859 / 93.5710003375		186,871	0
MAYO CLINIC ROCHESTER						
Cancer Treatment Research		GFE	93.395 / 93.MCR-0078-PC2		5,952	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.2 R01 DK034238-27		32,189	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.5R01DK079856-03		51,895	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.5R01DK079856-04		43,123	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.63295101		49,446	0
MDLOGIX						
Aging Research		GFE	93.866 / 93.PA-08-056		29,708	0
MEDSHAPE, INC.						
Cardiovascular Disease Research		GFE	93.837 / 93.AWD-122922		10,182	0
MT.SINAI SCHOOL OF MEDICINE,NY						
Cardiovascular Disease Research		GFE	93.837 / 93.0255-3113-4609		37,228	0
Cardiovascular Disease Research		GFE	93.837 / 93.0255-3114-4609		27,404	0
NANOIMAGING SERVICES						
National Center for Advancing Translational Sciences		GFE	93.350 / 93.9R44TR000182-03		53,419	0
NATIONAL COUNCIL FOR COMMUNITY BEHAVIORA						
Mental Health Research Grants		GFE	93.242 / 93.1UR1SM060319-01		81,270	0
NATIONAL JEWISH HEALTH						
Cardiovascular Disease Research		GFE	93.837 / 93.20082305		27,419	0
Cardiovascular Disease Research		GFE	93.837 / 93.20089501		3,223	0
Lung Diseases Research		GFE	93.838 / 93.NJH-24019703		106	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.20023490		17,892	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.26011801		125,905	0
NATIONAL JEWISH MEDICAL AND RESEARCH CEN						
Lung Diseases Research		GFB	93.838 / 93.22080701/PO#1503955		(19,102)	0
NATIONWIDE CHILDRENS HOSPITAL						
Child Health and Human Development Extramural Research		GFE	93.865 / 93.977613		35,541	0
NATL JEWISH HOSPITAL						
Environmental Health		GFE	93.113 / 93.20060705		474,115	0
Environmental Health		GFE	93.113 / 93.24030303		(35,972)	0
Environmental Health		GFE	93.113 / 93.24030304		301,307	0
Environmental Health		GFE	93.113 / 93.AWD-122876		2,977	0
Environmental Health		GFE	93.113 / 93.AWD-122877		(37)	0
Environmental Health		GFE	93.113 / 93.U54ES015678-06		(808)	0
Environmental Health		GFE	93.113 / 93.UES015678-06		(3,317)	0
National Center on Sleep Disorders Research (B) -		GFE	93.233 / 93.22091404/HL67209-08		(20)	0
National Center on Sleep Disorders Research (B) -		GFE	93.233 / 93.22091405		11,447	0
Cardiovascular Disease Research		GFE	93.837 / 93.20082101		101,015	0
Cardiovascular Disease Research		GFE	93.837 / 93.2020024302		24,762	0
Lung Diseases Research		GFE	93.838 / 93.2020051707		296,470	0
Lung Diseases Research		GFE	93.838 / 93.22214003		17,437	0
Lung Diseases Research		GFE	93.838 / 93.23093605		(283)	0
Lung Diseases Research		GFE	93.838 / 93.23104701		10,544	0
Lung Diseases Research		GFE	93.838 / 93.24019706		29,797	0
Lung Diseases Research		GFE	93.838 / 93.5 R01 HL088138-04		16,909	0
Lung Diseases Research		GFE	93.838 / 93.NJH #20079602		157,121	0
Lung Diseases Research		GFE	93.838 / 93.NJH #24012422		(399)	0
Lung Diseases Research		GFE	93.838 / 93.NJH #24012423		263,885	0
Lung Diseases Research		GFE	93.838 / 93.NJH #24012523		192,379	0
Lung Diseases Research		GFE	93.838 / 93.NJH# 20079702		101,918	0
Lung Diseases Research		GFE	93.838 / 93.U01HL102547		6,251	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.20081302		4,250	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.20089701		5,036	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.26001123_AMD04		2,706	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.NJH 20023428		(6,275)	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.NJH 22083004		(7,241)	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.NJH-23092901		(78)	0
NEW YORK UNIVERSITY						

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Biomedical Research and Research Training		GFB	93.859 / 93.F7087-03/UW477062		87,822	0
NORTH CAROLINA STATE UNIVERSITY						
Allergy, Immunology and Transplantation Research		GFB	93.855 / 93.2011-1069-01		1,489	0
NORTHWESTERN UNIVERSITY						
Research Related to Deafness and Communication Disorders		GFB	93.173 / 93.SP0015341-PROJ00039		93,745	0
Cancer Centers Support		GFE	93.397 / 93.60033109-UC-D		899	0
Arthritis, Musculoskeletal and Skin Diseases Research		GFB	93.846 / 93.	60034935	38,314	0
NSABP FOUNDATION, INC						
Cancer Treatment Research		GFE	93.395 / 93.NSABP-TIND #340		64,272	0
Cancer Control		GFE	93.399 / 93.NSABP TFED36-#340		5,695	0
OHIO STATE UNIVERSITY						
Arthritis, Musculoskeletal and Skin Diseases Research		GFE	93.846 / 93.60037724		17,730	0
Child Health and Human Development Extramural Research		GFB	93.865 / 93.60035809-UC		20,251	0
OKLAHOMA MEDICAL RESEARCH FOUNDATION						
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.0247-02DEN		54,835	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.U01AI101934		3,871	0
OP-T-MUNE, INC						
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.AWD-130668		28,633	0
OREGON HEALTH SCIENCES UNIVERSITY						
Mental Health Research Grants		GFE	93.242 / 93.1001767_UCDENVER		2,792	0
Mental Health Research Grants		GFE	93.242 / 93.1002328_UCDENVER		247,651	0
Cancer Treatment Research		GFE	93.395		308,056	0
Cancer Treatment Research		GFE	93.395 / 93.AWD-144236		29,783	0
Cardiovascular Disease Research		GFE	93.837 / 93.1002919-UCD		38,894	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.GPRC00870A		304,690	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.GANES0092E1		(3,088)	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.GVOLL0291C-HERSON		(14,446)	0
OREGON RESEARCH INSTITUTE						
Aging Research		GFE	93.866 / 93.R01 AG020048		14,843	0
PACIFIC NORTHWEST NATIONAL LABORATORY						
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.190060		(237)	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.223001		9,523	0
PENNSYLVANIA STATE UNIVERSITY						
Population Research		GFE	93.864 / 93.4088-UCD-DHHS-8366		58,075	0
PENROSE-ST FRANCIS HOSPITALS						
Cancer Centers Support		GFE	93.397 / 93.AWD-111033		29,318	0
PIKES PEAK AREA COUNCIL OF GOVERNMENTS						
Aging Research		GFC	93.866		85,900	0
PUGET SOUND BLOOD CENTER						
Blood Diseases and Resources Research		GFE	93.839 / 93.802-UCHSC-2013		20,306	0
QCMETRIX, INC.						
Biomedical Technology		GFE	93.371 / 93.PN200611-079		(691)	0
REHABILITATION INSTITUTE OF CHICAGO						
Research Related to Deafness and Communication Disorders		GFB	93.173 / 93.	82055	267,090	0
Discovery and Applied Research for Technological Innovations to Improve Human Health		GFE	93.286 / 93.R01EB011615		63,474	0
RESEARCH FOUNDATION FOR MENTAL HYGIENE,						
Mental Health Research Grants		GFB	93.242 / 93.	25038	85,771	0
RESEARCH TRIANGLE INSTITUTE						
Environmental Health		GFE	93.113 / 93.4-340-0212794		118,248	0
RHODE ISLAND HOSPITAL						
Alcohol Research Programs		GFE	93.273 / 93.701-5475-1-CO		22,563	0
Trans- NIH Recovery Act Research Support		GFB	93.701 / 93.701-5413		3,898	0
Cardiovascular Disease Research		GFE	93.837 / 93.U01 HL077221		(234)	0
RSCH FDN STATE UNIVERSITY OF NEW YORK						
Arthritis, Musculoskeletal and Skin Diseases Research		GFE	93.846 / 93.61427		(166)	0
RYERSON UNIVERSITY						
Discovery and Applied Research for Technological Innovations to Improve Human Health		GFB	93.286 / 93.OCG6059B		14,494	0
SCIENCE APPLICATIONS INTERNATIONAL CORP						
ARRA		GFE	93.701 / 93.10ST1091		4,133	0
SEATTLE CHILDRENS RESEARCH INSTITUTE						
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.10782SUB		67,893	0
SIXONE SOLUTIONS, LLC						
Cancer Detection and Diagnosis Research		GFE	93.394 / 93.R41CA180347-01		176,740	0
SOCIAL AND SCIENTIFIC SYSTEMS						
Mental Health Research Grants		GFE	93.242 / 93.UM1 AI068632-06		(161)	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.DCR1-S-09-00294		2,182	0
SOUTHWEST ONCOLOGY CANCER THERAPY RESEAR						
Cancer Treatment Research		GFE	93.395 / 93.2U10CA32102-32		228	0
Cancer Treatment Research		GFE	93.395 / 93.AWD-113272		5,000	0
Cancer Treatment Research		GFE	93.395 / 93.F027974		119	0
Cancer Treatment Research		GFE	93.395 / 93.F032197		(1,136)	0
Cancer Treatment Research		GFE	93.395 / 93.SWOG-CA32102/37429		35,102	0
Cancer Control		GFE	93.399 / 93.F021096		(6,563)	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
STANFORD UNIVERSITY						
Cancer Cause and Prevention Research		GFE	93.393 / 93.60373168-110835-F		5,428	0
TAIGA BIOTECHNOLOGIES, INC.						
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.FY11.R44HL091740-02		(59,007)	0
TAKEDA PHARAMCEUTICALS NORTH AMERICA,INC						
Mental Health Research Grants		GFE	93.242 / 93.AWD-123964		43,434	45,000
THE MIND RESEARCH NETWORK						
Alcohol Research Programs		GFB	93.273 / 93.6055-005 SUBN1		9,395	0
Alcohol Research Programs		GFB	93.273 / 93.6136-001		385,457	0
THE SCRIPPS RESEARCH INSTITUTE						
National Center for Research Resources		GFE	93.389 / 93.5-50445		20,544	0
THOMAS JEFFERSON UNIVERSITY						
Environmental Health		GFE	93.113 / 93.080-04000-S12301		2,378	0
TRIBOFILM RESEARCH, INC.						
Blood Diseases and Resources Research		GFE	93.839 / 93.AWD-121537		38,953	0
UNIV OF KANSAS MEDICAL CNTR RSRCH INSTIT						
Aging Research		GFE	93.866 / 93.FY2014-013		24,505	0
UNIV OF TEXAS HSC HOUSTON						
Cardiovascular Disease Research		GFE	93.837 / 93.0008802O		5,868	34,872
Cardiovascular Disease Research		GFE	93.837 / 93.0008802O_AMD01		4,564	48,264
Cardiovascular Disease Research		GFE	93.837 / 93.0008802O_AMD03		2,631	0
Lung Diseases Research		GFE	93.838 / 93.0009575A		414,144	0
Lung Diseases Research		GFE	93.838 / 93.0009575B		206,105	0
UNIVERSITY HEALTH NETWORK						
Diabetes, Digestive and Kidney Diseases Extramural Research		GFB	93.847 / 93.	100947	3,543	0
UNIVERSITY NEBRASKA MEDICAL CENTER						
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.34-5319-2002-001		2,654	0
UNIVERSITY OF ALABAMA						
Child Health and Human Development Extramural Research		GFE	93.865 / 93.000388010-052		106,327	0
UNIVERSITY OF ALABAMA AT BIRMINHAM						
Blood Diseases and Resources Research		GFE	93.839 / 93.000419431-010		248	0
Blood Diseases and Resources Research		GFE	93.839 / 93.000501394-003		55,526	0
UNIVERSITY OF ARIZONA						
Cancer Cause and Prevention Research		GFE	93.393 / 93.PO# Y603251		35,970	0
UNIVERSITY OF ARKANSAS						
Cancer Treatment Research		GFE	93.395 / 93.39573		160,333	0
UNIVERSITY OF CALIFORNIA AT DAVIS						
Mental Health Research Grants		GFE	93.242 / 93.201224594-01		21,156	0
ARRA		GFE	93.701 / 93.SUB00900252-05		12,021	0
Arthritis, Musculoskeletal and Skin Diseases Research		GFE	93.846 / 93.201223252-01		374,400	0
Arthritis, Musculoskeletal and Skin Diseases Research		GFE	93.846 / 93.201223252-02		7,382	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.09-000148-10		50,543	0
Child Health and Human Development Extramural Research		GFB	93.865 / 93.201014565-02		202,492	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.SUB08004053		10,787	0
UNIVERSITY OF CALIFORNIA AT IRVINE						
Child Health and Human Development Extramural Research		GFE	93.865 / 93.2012-2734		95,984	0
UNIVERSITY OF CALIFORNIA AT SAN DIEGO						
Mental Health Research Grants		GFE	93.242 / 93.PO#10310332		6,983	0
Cancer Detection and Diagnosis Research		GFE	93.394 / 93.43955796		135,333	0
Cancer Treatment Research		GFE	93.395 / 93.PO# 10308646-004/5		145,633	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.PO#10321844		11,996	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.46963162		565,105	0
Biomedical Research and Research Training		GFB	93.859 / 93.10316876 - 003		48,158	0
Biomedical Research and Research Training		GFE	93.859 / 93.PO# 10290491-003		(21)	0
Biomedical Research and Research Training		GFE	93.859 / 93.PO# 10290491-007		171,678	0
Biomedical Research and Research Training		GFE	93.859 / 93.PO# 10290578-007		59,378	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.42078522		2,382	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.PO# 10320873-SUB		179	0
UNIVERSITY OF CALIFORNIA AT SAN FRANCISC						
Drug Abuse and Addiction Research Programs		GFE	93.279 / 93.444653/29408		17,284	74,237
Lung Diseases Research		GFE	93.838 / 93.UCSF-SUB 4917SC		(30,305)	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.108041		24,653	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.REF#108051		3,055	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.5772SC_AMD06		10,551	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.5897SC		2,863	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.7204SC		5,355	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.7204SC_AMD01		24,526	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.ITN10180-00SC		36,102	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.SUB#7378SC		1,067	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.7313SC		1,282	0
UNIVERSITY OF CALIFORNIA LOS ANGELES						
Mental Health Research Grants		GFB	93.242 / 93.2000 G PQ284		244,919	38,319
UNIVERSITY OF CALIFORNIA SANTA BARBARA						

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Biomedical Research and Research Training		GFB	93.859 / 93.KK1408		116,727	0
UNIVERSITY OF CHICAGO						
Mental Health Research Grants		GFE	93.242 / 93.48101-B		(710)	0
Biomedical Research and Research Training		GFB	93.859 / 93.40210-B		3,277	0
UNIVERSITY OF CINCINNATI						
Cardiovascular Disease Research		GFE	93.837 / 93.005422-1005891		(92)	0
Cardiovascular Disease Research		GFE	93.837 / 93.SUB#131950		83,740	0
UNIVERSITY OF CONNECTICUT						
Cardiovascular Disease Research		GFE	93.837 / 93.UCHC6-38842932		1,843	0
UNIVERSITY OF DELAWARE						
Cardiovascular Disease Research		GFB	93.837 / 93.	27354	41,309	0
Cardiovascular Disease Research		GFB	93.837 / 93.	33539	25,821	0
UNIVERSITY OF DENVER						
Mental Health Research Grants		GFE	93.242 / 93.SC36215-01-04		(1)	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.SC36868-01-00		32,800	0
UNIVERSITY OF FLORIDA						
Oral Diseases and Disorders Research		GFE	93.121 / 93.UF10279		87,274	0
Oral Diseases and Disorders Research		GFE	93.121 / 93.UF10279_AMD04		160,594	0
Oral Diseases and Disorders Research		GFE	93.121 / 93.UF11180		13,258	0
Cardiovascular Disease Research		GFE	93.837 / 93.UF09036		(31,879)	0
UNIVERSITY OF ILLINOIS						
Alcohol Research Programs		GFE	93.273 / 93.280-229		59,260	0
Alcohol Research Programs		GFE	93.273 / 93.489214 E3370		131,873	0
UNIVERSITY OF IOWA						
Arthritis, Musculoskeletal and Skin Diseases Research		GFE	93.846 / 93.1-1260900-01		27,898	0
UNIVERSITY OF LOUISVILLE						
Aging Research		GFE	93.866 / 93.05-1523 Z12		5,896	0
UNIVERSITY OF MARYLAND BALTIMORE COUNTY						
Human Genome Research		GFB	93.172 / 93.SR00002559		40,137	0
Drug Abuse and Addiction Research Programs		GFE	93.279 / 93.SR00002163		13,033	0
Trans-NIH Research Support		GFB	93.310 / 93.SR00000938		(4,200)	0
UNIVERSITY OF MARYLAND COLLEGE PARK						
Environmental Health		GFE	93.113 / 93.Z036108		9,971	0
UNIVERSITY OF MASSACHUSETTS						
Mental Health Research Grants		GFE	93.242 / 93.6141589/RFS2012139		(10,999)	0
Mental Health Research Grants		GFE	93.242 / 93.6150366/RFS2013131		99,725	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.6138670/RFS2012110		176,351	0
UNIVERSITY OF MIAMI						
Research Related to Deafness and Communication Disorders		GFE	93.173 / 93.5R01DC006021-06		(2,123)	0
Drug Abuse and Addiction Research Programs		GFE	93.279 / 93.661824		13,368	0
Drug Abuse and Addiction Research Programs		GFE	93.279 / 93.66975P		7,692	0
Nursing Research		GFE	93.361 / 93.R01NR012885		1,591	0
UNIVERSITY OF MICHIGAN						
Mental Health Research Grants		GFE	93.242 / 93.3001172426		69,276	0
Cancer Treatment Research		GFE	93.395 / 93.3002785635		562	0
Lung Diseases Research		GFE	93.838 / 93.3002300290		24,627	0
Lung Diseases Research		GFE	93.838 / 93.3002300290_AMD01		2,056	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.3001744498		8,963	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFB	93.853 / 93.	3002280304	14,921	0
Biomedical Research and Research Training		GFB	93.859 / 93.	3002179883	44,467	0
UNIVERSITY OF MINNESOTA						
Discovery and Applied Research for Technological Innovations to Improve Human Health		GFB	93.286 / 93.N002059301		25,968	0
Biomedical Research and Research Training		GFB	93.859 / 93.A844604101		7,018	0
Biomedical Research and Research Training		GFB	93.859 / 93.H002295201		39,543	0
UNIVERSITY OF MISSOURI-COLUMBIA						
Alcohol Research Programs		GFB	93.273 / 93.C00036679-1		179,596	0
UNIVERSITY OF NEW MEXICO						
Alcohol Research Programs		GFB	93.273 / 93.028169-874X		110,274	0
Drug Abuse and Addiction Research Programs		GFB	93.279 / 93.3RB010		12,787	0
Cancer Detection and Diagnosis Research		GFE	93.394 / 93.3RC90		2,226	0
Cancer Detection and Diagnosis Research		GFE	93.394 / 93.3RC90_AMD02		37,852	0
UNIVERSITY OF NORTH CAROLINA CHAPEL HILL						
Mental Health Research Grants		GFB	93.242 / 93.OCG5224B		55,660	0
Minority Health and Health Disparities Research		GFE	93.307 / 93.5-30795		(3,058)	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.5-30887_AMD01		3,175	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.5-30983		6,884	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.5-30983_AMD03		4,723	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.5-33527		59,376	0
Cardiovascular Disease Research		GFE	93.837 / 93.UNCCH 5-30136_YR05		20,961	0
Cardiovascular Disease Research		GFE	93.837 / 93.UNCCH 5-3016_YT04		1,939	33,613
Cardiovascular Disease Research		GFE	93.837 / 93.UNCCH 5-31036		(112)	0
Cardiovascular Disease Research		GFE	93.837 / 93.UNCCH 5-31036_YR02		(45)	7,471
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.5-30875		390	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.5-33118		3,509	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.5-33279		5,451	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.5-33425		43,452	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.5-33710		192,515	0
Child Health and Human Development Extramural Research		GFB	93.865 / 93.5-31050		35,448	0
UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C						
Cancer Treatment Research		GFE	93.395 / 93.RS20121788-01		31,503	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.RS20130769-12		7,091	0
UNIVERSITY OF OREGON						
Discovery and Applied Research for Technological Innovations to Improve Human Health		GFB	93.286 / 93.212571B		18,164	0
UNIVERSITY OF PENNSYLVANIA						
Cardiovascular Disease Research		GFE	93.837 / 93.558497		44,806	0
Cardiovascular Disease Research		GFE	93.837 / 93.561458		220,546	0
UNIVERSITY OF PITTSBURG						
Research Related to Deafness and Communication Disorders		GFE	93.173 / 93.113622-1		(7)	0
Mental Health Research Grants		GFE	93.242 / 93.UPITTS 110184		(8,718)	0
Drug Abuse and Addiction Research Programs		GFE	93.279 / 93.0023264 (1120577-1)		13,822	0
Trans-NIH Research Support		GFE	93.310 / 93.0004558 113512-2		(212)	0
Cardiovascular Disease Research		GFE	93.837 / 93.0019265 (119792-1)		(6)	0
Cardiovascular Disease Research		GFE	93.837 / 93.0019286 (121765-1)		19,842	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.0019927 (122474-5)		10,636	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.0019927 (123233-6)		51,230	0
UNIVERSITY OF ROCHESTER						
Drug Abuse and Addiction Research Programs		GFE	93.279 / 93.414337-G		40,929	0
Drug Abuse and Addiction Research Programs		GFE	93.279 / 93.415198-G/5-26974		(3,259)	0
Cancer Treatment Research		GFE	93.395 / 93.415894-G		82,440	0
UNIVERSITY OF SOUTH DAKOTA						
Drug Abuse and Addiction Research Programs		GFB	93.279 / 93.USD1206		26,297	0
UNIVERSITY OF SOUTH FLORIDA						
National Institutes of Health Pediatric Research Loan Repayment Program		GFE	93.285 / 93.6119-1144-00-R		1,395	0
National Institutes of Health Pediatric Research Loan Repayment Program		GFE	93.285 / 93.6119-1144-00R#5		294,857	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.6119-1117-00-C		83,135	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.6119-1117-00-U		143,133	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.6119-114-00-Y-NH		52,490	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.6119-114-00-Y-ORAL		49,032	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.6119-1144-00-P_MOD7		1,205,267	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.6119-1144-00-P_YR		3,299	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.6119-1144-00-Y		26,411	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.6119-117-00-U_AMD08		123,724	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.6119-1276-00-U		220,840	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.USF 6119-1276-00-C		762,564	0
UNIVERSITY OF SOUTHERN CALIFORNIA						
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.USC 105801		(13,530)	0
UNIVERSITY OF TEXAS						
Cancer Centers Support		GFE	93.397 / 93.00000510		(146,619)	0
UNIVERSITY OF UTAH						
Human Genome Research		GFE	93.172 / 93.10021045-01		28,922	0
Cardiovascular Disease Research		GFE	93.837 / 93.10009050-06		314,518	0
ARRA		GFE	93.837 / 93.10009050-06ARRA		3,018	0
Cardiovascular Disease Research		GFE	93.837 / 93.10009050-06CKD		44,281	0
Cardiovascular Disease Research		GFE	93.837 / 93.10022504-05		3,388	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.10006524-01		(23)	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.10019509-00		25,656	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.10026516-01		7,123	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.10026516-01_YR02		22,669	0
Medical Library Assistance		GFE	93.879 / 93.10019330-02		53	0
Medical Library Assistance		GFE	93.879 / 93.10019330-02_AMD03		121,197	0
UNIVERSITY OF VERMONT						
Cardiovascular Disease Research		GFE	93.837 / 93.SUB-51511		150,061	0
UNIVERSITY OF VIRGINIA						
Cancer Biology Research		GFE	93.396 / 93.GC12131 144663		334,169	0
Cancer Biology Research		GFE	93.396 / 93.GC12131-13911		(4,351)	0
Cancer Biology Research		GFE	93.396 / 93.GC12131-139111		(36,558)	0
Cancer Biology Research		GFE	93.396 / 93.GC12131-141614		184,450	0
UNIVERSITY OF WASHINGTON						
Cancer Research Manpower		GFE	93.398 / 93.UW-291912 MOD #3		(25)	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.746353		21,150	0
UNIVERSITY OF WISCONSIN SYSTEM						
Lung Diseases Research		GFE	93.838 / 93.506K096		29,452	0
Biomedical Research and Research Training		GFE	93.859 / 93.525K560		14,370	0
Child Health and Human Development Extramural Research		GFB	93.865 / 93.517K300		72,303	0
UTAH STATE UNIVERSITY						
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.11039402		45,704	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
VANDERBILT UNIVERSITY						
Cardiovascular Disease Research		GFE	93.837 / 93.VUMC42373		9,843	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.VUMC39176		27,424	0
VANDERBILT UNIVERSITY MEDICAL CENTER						
Lung Diseases Research		GFE	93.838 / 93.VUMC36680_AMD04		442,748	40,280
Lung Diseases Research		GFE	93.838 / 93.VUMC36680_AMD05		375,024	0
Arthritis, Musculoskeletal and Skin Diseases Research		GFE	93.846 / 93.VUMC33017-4		10,998	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.VUMC40587		4,391	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.VUMC40587_AMD01		13,733	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.VUMC 41671		19,413	0
VENTRIA BIOSCIENCE						
Alcohol Research Programs		GFE	93.273 / 93.R41AA0222660		26,461	0
VETERANS MEDICAL RESEARCH FOUNDATION						
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.08740-04-31055		15,276	0
VIRGINIA COMMONWEALTH UNIVERSITY						
Cardiovascular Disease Research		GFE	93.837 / 93.PD302652-SC103798		23,847	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.PD300306/SC100817		(185)	0
VIRGINIA TECH UNIVERSITY						
Cancer Biology Research		GFE	93.396 / 93.431748-19720		83,327	0
WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN						
Research and Training in Complementary and Alternative Medicine		GFE	93.213 / 93.WFHUS 40301		6	0
Research and Training in Complementary and Alternative Medicine		GFE	93.213 / 93.WFHUS 40303		35,259	0
Research and Training in Complementary and Alternative Medicine		GFE	93.213 / 93.WFHUS 440304		79,395	0
Cancer Biology Research		GFE	93.396 / 93.WFHUS57357		25,919	0
Lung Diseases Research		GFE	93.838 / 93.WFUHS 330216		6,630	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.WFUHS 110857		15,431	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.WFUHS-114734		82,903	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.WFUHS-14733		(2,720)	0
Aging Research		GFE	93.866 / 93.WFUHS 16664		70,196	0
Aging Research		GFE	93.866 / 93.WFUHS/UCD10064		23,928	0
WASHINGTON UNIV IN ST LOUIS MISSOURI						
Cancer Cause and Prevention Research		GFB	93.393 / 93.WU-09132/PO2905255N		186,463	0
Digestive Diseases and Nutrition Research		GFB	93.848 / 93.WU-08-32/2905256N		14,461	0
Biomedical Research and Research Training		GFE	93.859 / 93.SUB#WU-12-248		24,507	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.WU-14-117		113,685	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.WU-14-94		134,875	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.WU-HT-12-46 MOD1		3,666	0
WAYNE STATE UNIVERSITY						
Cancer Treatment Research		GFE	93.395 / 93.WSU 08029		(1,925)	0
WEILL MEDICAL COLLEGE OF CORNELL UNIVERS						
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.PN200705-142		60	0
WESTAT, INC						
Cancer Cause and Prevention Research		GFE	93.393 / 93.8906-S05_YR03		1,281	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.8906-S05_YR04		6,640	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.8906-S05_YR05		3,859	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.6101-S036		58,712	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.6101-S036_MOD03		90,546	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.6101-S036_MOD04		91,141	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.8530-S036		(40)	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.HHSN267200800001C		5,143	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.7887-S035		510,394	13,819
Weld County Area on Aging						
Project Connect		GKA	93. 12192012		2	0
YALE UNIVERSITY						
Drug Abuse and Addiction Research Programs		GFE	93.279 / 93.M12A11344 (A08610)		11,241	0
Cancer Treatment Research		GFB	93.395 / 93.C13A11471 (A08967)		177,202	0
ARRA		GFE	93.701 / 93.A08206		212	0
Cardiovascular Disease Research		GFE	93.837 / 93.AWD-133040		11	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.YALE-A06512		416	0
Population Research		GFE	93.864 / 93.A08206		(1,724)	0
Population Research		GFE	93.864 / 93.M09A10244(A08649)		6,083	0
Child Health and Human Development Extramural Research		GFB	93.865 / 93.M12A11374		(11,090)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					28,234,728	348,135
SUBTOTAL NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					37,571,674	388,825
OFFICE OF DISEASE PREVENTION AND HEALTH PROMOTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
PASS-THROUGH PROGRAMS FROM:						
WESTAT, INC						
National Health Promotion		GFE	93.990 / 93.8846.01-S01		110,524	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					110,524	0
SUBTOTAL OFFICE OF DISEASE PREVENTION AND HEALTH PROMOTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					110,524	0
OFFICE OF MINORITY HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
PASS-THROUGH PROGRAMS FROM:						
UNIVERSITY OF UTAH						
Family and Community Violence Prevention Program		GFE	93.910 / 93.10032145		61,128	0
WALTER R. MCDONALD & ASSOCIATES INCORPOR						
Cooperative Agreements to Improve the Health Status of Minority Populations		GFE	93.004 / 93.2012WRMA007		22,213	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					83,341	0
SUBTOTAL OFFICE OF MINORITY HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					83,341	0
OFFICE OF POPULATION AFFAIRS, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
OFFICE OF POPULATION AFFAIRS, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Family Planning_Services		FAA	93.217		399,547	3,130,518
SUBTOTAL DIRECT FROM:					399,547	3,130,518
SUBTOTAL OFFICE OF POPULATION AFFAIRS, DEPARTMENT OF HEALTH AND HUMAN SERVICES					399,547	3,130,518
OFFICE OF THE ASSISTANT SECRETARY FOR PLANNING AND EVALUATION, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
PASS-THROUGH PROGRAMS FROM:						
STANFORD UNIVERSITY						
Policy Research and Evaluation Grants		GFB	93.239 / 93.60413559-104354-M		1,102	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					1,102	0
SUBTOTAL OFFICE OF THE ASSISTANT SECRETARY FOR PLANNING AND EVALUATION, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					1,102	0
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Emergency System for Advance Registration of Volunteer Health Professionals		FAA	93.089		39,426	5,000
State Partnership Grant Program to Improve Minority Health		FAA	93.296		97,645	0
Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review		SFA	93.511		1,527,022	0
ARRA		GFE	93.721		177,141	0
National Bioterrorism Hospital Preparedness Program		FAA	93.889		4,668,544	968,635
SUBTOTAL DIRECT FROM:					6,509,778	973,635
PASS-THROUGH PROGRAMS FROM:						
DENVER HEALTH AND HOSPITAL						
Teenage Pregnancy Prevention Program		GFE	93.297 / 93.E2943B-5		84,771	0
Teenage Pregnancy Prevention Program		GFE	93.297 / 93.E3062B-3		37,287	0
DENVER HEALTH AND HOSPITAL AUTHORITY						
Teenage Pregnancy Prevention Program		GFE	93.297 / 93.E2943B-4		27,677	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					149,735	0
SUBTOTAL OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					6,659,513	973,635
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Protection and Advocacy for Individuals with Mental Illness		FAA	93.138		187,594	0
Projects for Assistance in Transition from Homelessness (PATH)		IHA	93.150		214,913	738,543
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		EAA	93.243		1,958,221	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		GFE	93.243		1,071,028	23,915
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		GYA	93.243		86,698	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		IHA	93.243		1,434,170	2,902,666
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		NAA	93.243		50,037	423,374
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		JAA	93.243 / 93.1H79TI024163-01		286,907	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		JAA	93.243 / 93.1H79TI025036-01		78,300	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		JAA	93.243 / 93.1H79TI025425-01		57,173	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		JAA	93.243 / 93.5H79TI019913-05		251,452	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		JAA	93.243 / 93.5H79TI020921-04		135,405	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		JAA	93.243 / 93.5H79TI023279-03		217,504	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		JAA	93.243 / 93.5H79TI023289-03		244,684	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		JAA	93.243 / 93.5H79TI023428-03		181,555	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		JAA	93.243 / 93.5H79TI023686-02		303,766	0
Substance Abuse and Mental Health Services-Access to Recovery		IHA	93.275		2,798,759	0
Block Grants for Community Mental Health Services		IHA	93.958		1,250,686	5,217,960
Block Grants for Prevention and Treatment of Substance Abuse		IHA	93.959		7,206,252	18,274,914
Mental Health Disaster Assistance and Emergency Mental Health		FAA	93.982		69,174	1,355,102
SUBTOTAL DIRECT FROM:					18,084,278	28,936,474
PASS-THROUGH PROGRAMS FROM:						
DENVER HEALTH AND HOSPITAL						
Block Grants for Prevention and Treatment of Substance Abuse		GFE	93.959 / 93.E2699-2		(3,906)	0
Block Grants for Prevention and Treatment of Substance Abuse		GFE	93.959 / 93.SUB#2699-3		12,787	0
ICF INTERNATIONAL						
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		GFE	93.243 / 93.633430-9S-1384		65,155	0
Substance Abuse and Mental Health Services-Access to Recovery		GFE	93.275 / 93.633430-11S-1700		314,077	0
NATIONAL COUNCIL FOR COMMUNITY BEHAVIORA						
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		GFE	93.243 / 93.1URISM06319-01		4,567	0
SIGNAL BEHAVIORAL HEALTH NETWORK						
Block Grants for Prevention and Treatment of Substance Abuse		GFE	93.959 / 93.PN:200706-078		6,964	0
Block Grants for Prevention and Treatment of Substance Abuse		GFE	93.959 / 93.PN;200706-078		76	0
Block Grants for Prevention and Treatment of Substance Abuse		GFE	93.959 / 93.SIGNAL08-09		9,862	0
Block Grants for Prevention and Treatment of Substance Abuse		GFE	93.959 / 93.SIGNAL09-10		(4,747)	0
UNIVERSITY OF NEW MEXICO						
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		GFE	93.243 / 93.SUB#3K610		27,735	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					432,570	0
SUBTOTAL SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					18,516,848	28,936,474
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					412,274,274	253,814,144
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						
DIRECT FROM:						
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						
Retired and Senior Volunteer Program		GKA	94.002		67,622	0
State Commissions		EBB	94.003		259,031	0
AmeriCorps - ARRA		GYA	94.006		6,282	0
Americorps		EBB	94.006		61,190	3,381,831
Americorps		GZA	94.006		216	0
Planning and Program Development Grants		EBB	94.007		0	36,239
Planning and Program Development Grants		GYA	94.007		995	0
Training and Technical Assistance		EBB	94.009		79,299	0
SUBTOTAL DIRECT FROM:					474,635	3,418,070
PASS-THROUGH PROGRAMS FROM:						
Americorp/CCC						
Americorps		GTA	94.006		10,609	0
COLORADO CAMPUS COMPACT						
Americorps		GFE	94.006 / 94.AWD093284_YR04		3,833	0
Americorps		GFE	94.006 / 94.AWD093284_YR05		5	0
UNIVERSITY OF MONTANA						
Planning and Program Development Grants		GFB	94.007 / 94.PG13-67590-09		1,000	0
University of Denver						
Americorps		GZA	94.006 / 94.13EDHCO001		5,400	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					20,847	0
SUBTOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					495,482	3,418,070
SUBTOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					495,482	3,418,070

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
EXECUTIVE OFFICE OF THE PRESIDENT						
EXECUTIVE OFFICE OF THE PRESIDENT						
DIRECT FROM:						
EXECUTIVE OFFICE OF THE PRESIDENT						
High Intensity Drug Trafficking Areas Program		RAA	95.001		239,120	0
SUBTOTAL DIRECT FROM:					239,120	0
SUBTOTAL EXECUTIVE OFFICE OF THE PRESIDENT					239,120	0
SUBTOTAL EXECUTIVE OFFICE OF THE PRESIDENT					239,120	0
DEPARTMENT OF HOMELAND SECURITY						
DEPARTMENT OF HOMELAND SECURITY						
DIRECT FROM:						
DEPARTMENT OF HOMELAND SECURITY						
Urban Areas Security Initiative		RAA	97.008		12,695	60,774
Citizenship Education and Training		GJC	97.010		10,673	0
Boating Safety Financial Assistance		PJA	97.012 / 97.130108		563,459	825
Boating Safety Financial Assistance		PMA	97.012 / 97.140108		543,848	3,060
National Fire Academy Training Assistance		RAA	97.018		15,107	0
Community Assistance Program: State Support Services Element (CAP-SSSE)		PDA	97.023 / 97.EMD212GR1201		85,590	0
Community Assistance Program: State Support Services Element (CAP-SSSE)		PDA	97.023 / 97.EMD213GR1301		36,296	0
Flood Mitigation Assistance		RAA	97.029		89,187	330,483
Disaster Grants - Public Assistance (Presidentially Declared Disasters)		RAA	97.036		17,512,303	73,385,406
Hazard Mitigation Grant		RAA	97.039		603,896	0
Chemical Stockpile Emergency Preparedness Program		RAA	97.040		1,767,565	16,977,914
National Dam Safety Program		PEA	97.041 / 97.EMW12GRAPP15		58,510	16,000
National Dam Safety Program		PEA	97.041 / 97.EMW2013GR073		141,049	0
Emergency Management Performance Grants		RAA	97.042		2,411,270	4,671,118
Cooperating Technical Partners		PDA	97.045 / 97.EMD2009GR0983		30,024	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2010GR1092		4,254	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD207GR0783		63,198	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD208GR0892		84,214	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD211GR1182		9,684	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD211GR1191		80,947	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD211GR1197		76,053	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD212GR1281		33,336	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD212GR1282		146,207	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD212GR1292		23,634	0
Cooperating Technical Partners		PDA	97.045 / 97.EMW13CA00032		98,353	0
Pre-Disaster Mitigation		RAA	97.047		172,318	1,216,646
Interoperable Communications Equipment		RAA	97.055		0	59,127
Centers for Homeland Security		BAA	97.061 / 97.06-S131613		50,329	0
Homeland Security Grant Program		RAA	97.067		2,091,259	10,956,323
Buffer Zone Protection Program (BZPP)		RAA	97.078		0	180,725
Earthquake Consortium		RAA	97.082		43,364	14,000
Disaster Assistance Projects		RAA	97.088		0	34,089
Homeland Security Biowatch Program		FAA	97.091		296,593	0
Lab Biowatch Program		FAA	97.HSHQDC-12-P-00141		6,445	0
SUBTOTAL DIRECT FROM:					27,161,660	107,906,490
PASS-THROUGH PROGRAMS FROM:						
APPLIED TECHNOLOGY COUNCIL						
Earthquake Consortium		GFB	97.082 / 97.780-24-592		(41)	0
UNIVERSITY OF MARYLAND COLLEGE PARK						
Homeland Security Information Technology Research, Testing, Evaluation and Demonstration Program		GFC	97.066		31,427	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					31,386	0
SUBTOTAL DEPARTMENT OF HOMELAND SECURITY					27,193,046	107,906,490
SUBTOTAL DEPARTMENT OF HOMELAND SECURITY					27,193,046	107,906,490

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
AGENCY FOR INTERNATIONAL DEVELOPMENT						
UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT						
PASS-THROUGH PROGRAMS FROM:						
AMERICAN COUNCIL ON EDUCATION						
USAID Development Partnerships for University Cooperation and Development		GFB	98.012 / 98.049-9722-TUN-12-01		175,129	5,932
USAID Development Partnerships for University Cooperation and Development		GFB	98.012 / 98.049-9722-TUN-12-02		139,292	5,932
American Council on Ed/HED						
USAID Development Partnerships for University Cooperation and Development		GJL	98.012		124,239	0
HED-Higher Education for Development						
USAID Development Partnerships for University Cooperation and Development		GGB	98.012 / 98.HED0089744KEN1101		124,328	110,676
INTERNATIONAL RESOURCES GROUP						
UNSAID Foreign Assistance for Programs Overseas		GFB	98.001 / 98.CCRDACD0001		14,970	0
UNIVERSITY OF CALIFORNIA AT DAVIS						
UNSAID Foreign Assistance for Programs Overseas		GFB	98.001 / 98.200912248-04		0	215,472
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					577,958	338,012
SUBTOTAL UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT					577,958	338,012
SUBTOTAL AGENCY FOR INTERNATIONAL DEVELOPMENT					577,958	338,012
SUBTOTAL A - UNCLUSTERED PROGRAMS					2,163,646,397	769,239,965

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
AGING-CLUSTER						
**********						
DEPARTMENT OF HEALTH AND HUMAN SERVICES						
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Special Programs for the Aging: Title III, Part B: Grants for Supportive Services and Senior Centers		IHA	93.044		560,654	5,064,516
Special Programs for the Aging: Title III, Part C: Nutrition Services		IHA	93.045		647,408	6,245,078
Nutrition Services Incentive Program		IHA	93.053		0	1,334,981
SUBTOTAL DIRECT FROM:					1,208,062	12,644,575
SUBTOTAL ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					1,208,062	12,644,575
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					1,208,062	12,644,575
SUBTOTAL AGING-CLUSTER					1,208,062	12,644,575

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME

	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
CCDF-CLUSTER						
**********						
DEPARTMENT OF HEALTH AND HUMAN SERVICES						
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Child Care and Development Block Grant		IHA	93.575		7,748,447	15,333,895
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (A) -		IHA	93.596		15,521,940	25,855,848
SUBTOTAL DIRECT FROM:					23,270,387	41,189,743
SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					23,270,387	41,189,743
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					23,270,387	41,189,743
SUBTOTAL CCDF-CLUSTER					23,270,387	41,189,743

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
CDBG-ST ADMIN SM CITY-CLUSTER						
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
DIRECT FROM:						
COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii		NAA	14.228		1,004,596	7,371,168
SUBTOTAL DIRECT FROM:					1,004,596	7,371,168
SUBTOTAL COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					1,004,596	7,371,168
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					1,004,596	7,371,168
SUBTOTAL CDBG-ST ADMIN SM CITY-CLUSTER					1,004,596	7,371,168

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
CHILD NUTRITION-CLUSTER						
DEPARTMENT OF AGRICULTURE						
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE						
DIRECT FROM:						
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE						
School Breakfast Program		DAA	10.553		0	41,171,591
National School Lunch Program (NLSP)		DAA	10.555		3,417,600	124,169,296
National School Lunch Program (NLSP)		IHA	10.555		10,751,892	0
Special Milk Program for Children		DAA	10.556		0	60,733
Summer Food Service Program for Children		DAA	10.559		102,104	4,043,119
Summer Food Service Program for Children		IHA	10.559		3,973,051	0
SUBTOTAL DIRECT FROM:					18,244,647	169,444,739
SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					18,244,647	169,444,739
SUBTOTAL DEPARTMENT OF AGRICULTURE					18,244,647	169,444,739
SUBTOTAL CHILD NUTRITION-CLUSTER					18,244,647	169,444,739

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
CLEAN WATER STATE REVOLV-CLUSTER						
**********						
ENVIRONMENTAL PROTECTION AGENCY						
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY						
PASS-THROUGH PROGRAMS FROM:						
CO Water Res & Power Dev.						
Capitalization Grants for Clean Water State Revolving Funds		FAA	66.458 / 66.CS-08000111 CS-080001		1,579,463	(6,791)
Capitalization Grants for Clean Water State Revolving Funds		FAA	66.458 / 66.CS-08000112		602,894	0
Colorado Water Resource Power Development Authority						
Capitalization Grants for Clean Water State Revolving Funds		NAA	66.458		54,597	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					2,236,954	(6,791)
SUBTOTAL OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY					2,236,954	(6,791)
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY					2,236,954	(6,791)
SUBTOTAL CLEAN WATER STATE REVOLV-CLUSTER					2,236,954	(6,791)

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
DISABILITY INSURANCE/SSI-CLUSTER						
SOCIAL SECURITY ADMINISTRATION						
SOCIAL SECURITY ADMINISTRATION						
DIRECT FROM:						
SOCIAL SECURITY ADMINISTRATION						
Social Security: Disability Insurance		IHA	96.001		22,046,827	0
SUBTOTAL DIRECT FROM:					22,046,827	0
SUBTOTAL SOCIAL SECURITY ADMINISTRATION					22,046,827	0
SUBTOTAL SOCIAL SECURITY ADMINISTRATION					22,046,827	0
SUBTOTAL DISABILITY INSURANCE/SSI-CLUSTER					22,046,827	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
DRINKING WATER STATE REVOLV-CLUSTER						
**********						
ENVIRONMENTAL PROTECTION AGENCY						
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY						
PASS-THROUGH PROGRAMS FROM:						
CO Water Res & Power Dev.						
Capitalization Grants for Drinking Water State Revolving Funds		FAA	66.468 / 66.FS-99883212		4,220,513	144,684
Capitalization Grants for Drinking Water State Revolving Funds		FAA	66.468 / 66.FS-9988321212		1,244,888	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					5,465,401	144,684
SUBTOTAL OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY					5,465,401	144,684
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY					5,465,401	144,684
SUBTOTAL DRINKING WATER STATE REVOLV-CLUSTER					5,465,401	144,684

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
EMPLOYMENT SERVICE-CLUSTER						
DEPARTMENT OF LABOR						
EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR						
DIRECT FROM:						
EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR						
Employment Service/Wagner-Peyser Funded Activities		KAA	17.207		4,370,320	8,318,081
SUBTOTAL DIRECT FROM:					4,370,320	8,318,081
SUBTOTAL EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR					4,370,320	8,318,081
OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR						
DIRECT FROM:						
OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR						
Disabled Veterans' Outreach Program (DVOP)		KAA	17.801		2,069,787	953,408
Local Veterans' Employment Representative Program		KAA	17.804		643,353	28,837
SUBTOTAL DIRECT FROM:					2,713,140	982,245
SUBTOTAL OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR					2,713,140	982,245
SUBTOTAL DEPARTMENT OF LABOR					7,083,460	9,300,326
SUBTOTAL EMPLOYMENT SERVICE-CLUSTER					7,083,460	9,300,326

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME

	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
FEDERAL TRANSIT-CLUSTER						
**********						
DEPARTMENT OF TRANSPORTATION						
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION						
DIRECT FROM:						
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION						
Federal Transit: Capital Investment Grants		HAA	20.500		0	2,839,035
Federal Transit: Formula Grants		HAA	20.507		394,050	120,115
SUBTOTAL DIRECT FROM:					394,050	2,959,150
SUBTOTAL FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					394,050	2,959,150
SUBTOTAL DEPARTMENT OF TRANSPORTATION					394,050	2,959,150
SUBTOTAL FEDERAL TRANSIT-CLUSTER					394,050	2,959,150

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME

FISH AND WILDLIFE-CLUSTER
****

DEPARTMENT OF THE INTERIOR

U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR

DIRECT FROM:
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Sport Fish Restoration Program		PMA	15.605 / 15.F161R20		202,568	0
Sport Fish Restoration Program		PMA	15.605 / 15.F237R21		119,300	8,994
Sport Fish Restoration Program		PMA	15.605 / 15.F239R21		103,603	0
Sport Fish Restoration Program		PMA	15.605 / 15.F243R21		77,285	0
Sport Fish Restoration Program		PMA	15.605 / 15.F312D18		1,057,337	0
Sport Fish Restoration Program		PMA	15.605 / 15.F387R14		343,716	0
Sport Fish Restoration Program		PMA	15.605 / 15.F394R13		232,975	61,301
Sport Fish Restoration Program		PBA	15.605 / 15.F541B1		0	(12,813)
Sport Fish Restoration Program		PMA	15.605 / 15.F552B1		0	151,152
Sport Fish Restoration Program		PMA	15.605 / 15.F586D1		0	55,000
Sport Fish Restoration Program		PBA	15.605 / 15.F592B1		0	34,438
Sport Fish Restoration Program		PBA	15.605 / 15.F593B1		0	11,200
Sport Fish Restoration Program		PBA	15.605 / 15.F594B1		0	7,612
Sport Fish Restoration Program		PBA	15.605 / 15.F596D1		0	21,800
Sport Fish Restoration Program		PMA	15.605 / 15.F602D1		0	11,325
Sport Fish Restoration Program		PBA	15.605 / 15.F604D1		0	10,759
Sport Fish Restoration Program		PBA	15.605 / 15.F608M1		16,255	0
Sport Fish Restoration Program		PBA	15.605 / 15.F610B1		7,169	0
Sport Fish Restoration Program		PBA	15.605 / 15.F613D1		0	3,161
Sport Fish Restoration Program		PBA	15.605 / 15.F615D1		0	17,200
Sport Fish Restoration Program		PBA	15.605 / 15.F616D1		0	5,865
Sport Fish Restoration Program		PBA	15.605 / 15.F618HM1		0	101,094
Sport Fish Restoration Program		PBA	15.605 / 15.F619D1		0	63,000
Sport Fish Restoration Program		PBA	15.605 / 15.F621HM1		0	91,851
Sport Fish Restoration Program		PBA	15.605 / 15.F622D1		0	158,257
Sport Fish Restoration Program		PMA	15.605 / 15.F623D1		0	90,000
Sport Fish Restoration Program		PBA	15.605 / 15.F624D1		0	23,525
Sport Fish Restoration Program		PBA	15.605 / 15.F626D1		0	30,156
Sport Fish Restoration Program		PBA	15.605 / 15.F627D1		0	22,998
Sport Fish Restoration Program		PBA	15.605 / 15.F629L1		133,000	0
Sport Fish Restoration Program		PMA	15.605 / 15.F630D		0	80,000
Sport Fish Restoration Program		PMA	15.605 / 15.F83R27		601,248	0
Sport Fish Restoration Program		PMA	15.605 / 15.F86R27		1,732,908	5,504
Sport Fish Restoration Program		PMA	15.605 / 15.FW28T27 CFDA F67/W33		519,193	4,020
Sport Fish Restoration Program		PMA	15.605 / 15.FW31P27 CFDA F20/W80		89,693	16,844
Sport Fish Restoration Program		PMA	15.605 / 15.FW46M15 CFDA F26/W74		1,124,071	0
Wildlife Restoration		PMA	15.611 / 15.FW28T27 CFDA W33/F67		255,722	1,980
Wildlife Restoration		PMA	15.611 / 15.FW31P27 CFDA W80/F20		358,771	67,374
Wildlife Restoration		PMA	15.611 / 15.FW45L15		533,873	0
Wildlife Restoration		PMA	15.611 / 15.FW46M15 CFDA W74/F26		3,199,279	0
Wildlife Restoration		PMA	15.611 / 15.W148E27		870,916	0
Wildlife Restoration		PMA	15.611 / 15.W182R14		713,141	0
Wildlife Restoration		PMA	15.611 / 15.W183R14		1,717,211	0
Wildlife Restoration		PMA	15.611 / 15.W185R13		322,265	0
Wildlife Restoration		PBA	15.611 / 15.W193R2		14,698	0
Wildlife Restoration		PMA	15.611 / 15.W193R3		233,157	0
Wildlife Restoration		PMA	15.611 / 15.W194R4		612,597	0
Wildlife Restoration		PMA	15.611 / 15.W197E1		0	97,000
Wildlife Restoration		PBA	15.611 / 15.W200D1		718	0
Wildlife Restoration		PBA	15.611 / 15.W201D1		161,838	0
Wildlife Restoration		PBA	15.611 / 15.W202D1		118,954	0
Wildlife Restoration		PBA	15.611 / 15.W204R2		(8,233)	0
Wildlife Restoration		PMA	15.611 / 15.W204R3		699,311	90,503
Wildlife Restoration		PMA	15.611 / 15.W205R3		1,054,985	0
Wildlife Restoration		PMA	15.611 / 15.W206R3		64,995	0
Wildlife Restoration		PMA	15.611 / 15.W208M1		57,205	0
Wildlife Restoration		PMA	15.611 / 15.W210R3		523,808	0
Wildlife Restoration		PMA	15.611 / 15.W211T1		37,966	0
SUBTOTAL DIRECT FROM:					17,903,498	1,331,100

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
SUBTOTAL U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR					17,903,498	1,331,100
SUBTOTAL DEPARTMENT OF THE INTERIOR					17,903,498	1,331,100
SUBTOTAL FISH AND WILDLIFE-CLUSTER					17,903,498	1,331,100

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
FOOD DISTRIBUTION-CLUSTER						
DEPARTMENT OF AGRICULTURE						
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE						
DIRECT FROM:						
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE						
Commodity Supplemental Food Program (CSFP)	*	IHA	10.565		109,561	1,164,179
Emergency Food Assistance Program (Administrative Costs)		IHA	10.568		6,926,665	0
Emergency Food Assistance Program (Administrative Costs)	*	IHA	10.568		84,595	950,312
SUBTOTAL DIRECT FROM:					7,120,821	2,114,491
PASS-THROUGH PROGRAMS FROM:						
UNIVERSITY OF CALIFORNIA LOS ANGELES						
Emergency Food Assistance Program (Administrative Costs)		GFE	10.568 / 10.1920 G QA138		37,944	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					37,944	0
SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					7,158,765	2,114,491
SUBTOTAL DEPARTMENT OF AGRICULTURE					7,158,765	2,114,491
SUBTOTAL FOOD DISTRIBUTION-CLUSTER					7,158,765	2,114,491

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME

	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
FOREST SERVICE SCHOOL/ROADS						
**********						
DEPARTMENT OF AGRICULTURE						
FOREST SERVICE, DEPARTMENT OF AGRICULTURE						
DIRECT FROM:						
FOREST SERVICE, DEPARTMENT OF AGRICULTURE						
Schools and Roads - Grants to States		WBA	10.665		0	12,479,205
SUBTOTAL DIRECT FROM:					0	12,479,205
SUBTOTAL FOREST SERVICE, DEPARTMENT OF AGRICULTURE					0	12,479,205
SUBTOTAL DEPARTMENT OF AGRICULTURE					0	12,479,205
SUBTOTAL FOREST SERVICE SCHOOL/ROADS					0	12,479,205

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
HEALTH CENTERS						
DEPARTMENT OF HEALTH AND HUMAN SERVICES						
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program		GFE	93.527		646,767	0
SUBTOTAL DIRECT FROM:					646,767	0
SUBTOTAL HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					646,767	0
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					646,767	0
SUBTOTAL HEALTH CENTERS					646,767	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
HIGHWAY PLANNING & CONST-CLUSTER						
**********						
DEPARTMENT OF TRANSPORTATION						
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION						
DIRECT FROM:						
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION						
Highway Planning & Construction		HAA	20.205		664,106,356	50,024,769
Highway Planning & Construction		HTB	20.205		12,971,194	0
Highway Planning & Construction		HTC	20.205		14,231,545	0
Recreational Trails Program		PJA	20.219 / 20.N4510.690		0	53,295
Recreational Trails Program		PJA	20.219 / 20.N4510.723		0	281,541
Recreational Trails Program		PJA	20.219 / 20.N4510.732		17,976	383,753
Recreational Trails Program		PJA	20.219 / 20.N4510.749		25,466	244,172
Recreational Trails Program		PJA	20.219 / 20.N4510.761		66,444	0
SUBTOTAL DIRECT FROM:					691,418,981	50,987,530
PASS-THROUGH PROGRAMS FROM:						
Wyoming Department of Transportation						
Highway Planning & Construction		GGB	20.205 / 20.11660806		82,075	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					82,075	0
SUBTOTAL FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					691,501,056	50,987,530
SUBTOTAL DEPARTMENT OF TRANSPORTATION					691,501,056	50,987,530
SUBTOTAL HIGHWAY PLANNING & CONST-CLUSTER					691,501,056	50,987,530

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
HIGHWAY SAFETY-CLUSTER						
DEPARTMENT OF TRANSPORTATION						
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION						
DIRECT FROM:						
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION						
State and Community Highway Safety		HAA	20.600		120,419	4,956,228
Alcohol Impaired Driving Countermeasures Incentive Grants I		HAA	20.601		0	2,567,801
SUBTOTAL DIRECT FROM:					120,419	7,524,029
SUBTOTAL NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					120,419	7,524,029
SUBTOTAL DEPARTMENT OF TRANSPORTATION					120,419	7,524,029
SUBTOTAL HIGHWAY SAFETY-CLUSTER					120,419	7,524,029

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
HOUSING VOUCHER-CLUSTER						
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
DIRECT FROM:						
PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Section 8 Housing Choice Vouchers		NAA	14.871		37,427,439	2,069,642
Mainstream Vouchers		NAA	14.879		777,383	45,680
SUBTOTAL DIRECT FROM:					38,204,822	2,115,322
SUBTOTAL PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					38,204,822	2,115,322
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					38,204,822	2,115,322
SUBTOTAL HOUSING VOUCHER-CLUSTER					38,204,822	2,115,322

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
JAG PROGRAM-CLUSTER						
DEPARTMENT OF JUSTICE						
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE						
DIRECT FROM:						
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE						
Edward Byrne Memorial Justice Assistance Grant Program		RAA	16.738		1,376,616	1,594,123
Edward Byrne Memorial Justice Assistance Grant Program		GDA	16.738 / 16.2010-DJ-BX-0316		6,426	0
SUBTOTAL DIRECT FROM:					1,383,042	1,594,123
SUBTOTAL BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					1,383,042	1,594,123
SUBTOTAL DEPARTMENT OF JUSTICE					1,383,042	1,594,123
SUBTOTAL JAG PROGRAM-CLUSTER					1,383,042	1,594,123

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME

	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
MEDICAID-CLUSTER						
**********						
DEPARTMENT OF HEALTH AND HUMAN SERVICES						
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
State Survey and Certification of Health Care Providers and Suppliers		FAA	93.777		5,350,099	0
State Survey and Certification of Health Care Providers and Suppliers		GFE	93.777		1,147,160	0
State Survey and Certification of Health Care Providers and Suppliers		UHA	93.777 / 93.M1205CO5001 M1305CO5		2,496,986	0
ARRA-HI-Tech		UHA	93.778 / 93.HIT all		46,743,895	0
Medical Assistance Program		UHA	93.778 / 93.MXIX-ADM All		156,226,468	19,629,820
Medical Assistance Program		UHA	93.778 / 93.MXIX-MAP All		3,230,680,695	41,540
SUBTOTAL DIRECT FROM:					3,442,645,303	19,671,360
SUBTOTAL CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					3,442,645,303	19,671,360
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
State Medicaid Fraud Control Units		LAA	93.775 / 93.1301-CO-5050		426,648	0
State Medicaid Fraud Control Units		LAA	93.775 / 93.1401-CO-5050		1,211,644	0
SUBTOTAL DIRECT FROM:					1,638,292	0
SUBTOTAL OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					1,638,292	0
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					3,444,283,595	19,671,360
SUBTOTAL MEDICAID-CLUSTER					3,444,283,595	19,671,360

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
RESEARCH AND DEVELOPMENT-CLUSTER						
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION						
DIRECT FROM:						
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION						
Unclassified Grants and Contracts		GFB	43.000		10,295,392	2,281,413
SUBTOTAL DIRECT FROM:					10,295,392	2,281,413
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					10,295,392	2,281,413
SUBTOTAL					10,295,392	2,281,413
PEACE CORP						
PEACE CORPS						
DIRECT FROM:						
PEACE CORPS						
R&D		GGB	08.PC128095 Mod 3		19,217	0
SUBTOTAL DIRECT FROM:					19,217	0
SUBTOTAL PEACE CORPS					19,217	0
SUBTOTAL PEACE CORP					19,217	0
DEPARTMENT OF AGRICULTURE						
AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE						
DIRECT FROM:						
AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE						
R&D		GGB	10.1225A5734		22,783	0
SUBTOTAL DIRECT FROM:					22,783	0
PASS-THROUGH PROGRAMS FROM:						
Be Local Northern Colorado						
Farmer's Market Promotion Program		GGB	10.168 / 10.112467		(11,486)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					(11,486)	0
SUBTOTAL AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE					11,297	0
AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE						
DIRECT FROM:						
AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE						
Agricultural Research Basic and Applied Research		GFB	10.001		49,838	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.5853521398		54,669	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.5854020324		53,494	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.5854020333		24	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.5854021354		60,386	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.5854021367		76,873	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.5854022315		85,099	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.5854022330		136,349	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.5854022332		7,602	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.5854023007		4,426	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.5854024009		3,689	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.5854028344		2,578	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.5854028345		(163)	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.5854028346		6,028	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.5854029324		20,784	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.5854079341		57,885	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.5854093002		4,022	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.5854300337		14,823	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.5854422210		14,777	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.5862099058		3,143	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.5866188117		24,436	0
R&D		GGB	10.5836223008		28,812	0
R&D		GGB	10.5854023008		53,183	0
R&D		GGB	10.5854023009		348	0
R&D		GGB	10.5854023011		36,367	0
SUBTOTAL DIRECT FROM:					799,472	0
PASS-THROUGH PROGRAMS FROM:						
University of Nebraska						
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.2562350205007		3,418	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					3,418	0
SUBTOTAL AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE					802,890	0
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE						
DIRECT FROM:						
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE						
Plant and Animal Disease, Pest Control, and Animal Care		GFE	10.025		39,689	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.1174880862CA		68,309	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.1297942062CA		11,076	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.1381300283CA		429	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.1397082138CA		198,759	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.1397942062CA		31,117	0
Wildlife Services		GFE	10.028		15,444	0
Wildlife Services		GGB	10.028 / 10.1374080983CA		11,376	0
R&D		GGB	10.1171000331CA		46,728	0
R&D		GGB	10.1192080269CA 111		(4,487)	0
R&D		GGB	10.1192080296CA 111		37,675	0
R&D		GGB	10.1192080301CA		(140)	0
R&D		GGB	10.1274080944CA		8,000	0
R&D		GGB	10.1274400892CA		104,026	0
R&D		GGB	10.1274400893CA		76,245	0
R&D		GGB	10.1274400941CA		32,183	0
R&D		GGB	10.1274830906CA		33,145	0
R&D		GGB	10.1281300039CA		12,573	0
R&D		GGB	10.1281300064CA		9,076	0
R&D		GGB	10.1281300075CA		15,853	0
R&D		GGB	10.1281300092CA		84,723	0
R&D		GGB	10.1281300132CA		30,301	0
R&D		GGB	10.1281300137CA 121		31,749	0
R&D		GGB	10.1281300138CA rev 122		6,741	0
R&D		GGB	10.1281300139CA		7,622	0
R&D		GGB	10.1281300221CA		47,175	0
R&D		GGB	10.1281301557CA Rev 121		20,401	0
R&D		GGB	10.1292080269CA		115,795	0
R&D		GGB	10.1292080296CA		22,713	0
R&D		GGB	10.1292080301CA Rev 1201		135,810	32,838
R&D		GGB	10.1294190075CA		3,543	0
R&D		GGB	10.1350002053CA		103,060	28,586
R&D		GGB	10.1374000859CA		59,259	0
R&D		GGB	10.1374400893CA		9,822	0
R&D		GGB	10.1374400996CA		36,199	0
R&D		GGB	10.1374400999CA		23,142	0
R&D		GGB	10.1374490962CA		12,236	0
R&D		GGB	10.1374830998CA		27,340	0
R&D		GGB	10.1374831003CA		14,791	0
R&D		GGB	10.1374880982CA		54,645	0
R&D		GGB	10.1381300092CA		77,979	0
R&D		GGB	10.1381300137CA 132		63,110	0
R&D		GGB	10.1381300221CA		17,423	0
R&D		GGB	10.1381300231CA		70,477	0
R&D		GGB	10.1381300251CA		27,447	0
R&D		GGB	10.1381300280CA		53,779	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
R&D		GGB	10.1381300297CA		62,463	0
R&D		GGB	10.1381301557CA		28,329	0
R&D		GGB	10.1392080289CA		101,043	0
R&D		GGB	10.1392080334CA		13,331	0
R&D		GGB	10.1392080336CA		127,961	0
R&D		GGB	10.1392080341CA		9,280	0
R&D		GGB	10.1392080344CA		43,137	0
R&D		GGB	10.1392080345CA		39,441	0
R&D		GGB	10.1392080346CA		29,009	0
R&D		GGB	10.1392080352CA		3,398	33,982
R&D		GGB	10.1392080353CA Rev 131		11,509	0
R&D		GGB	10.1394190303CA		41,145	0
R&D		GGB	10.1450002053CA		117,224	0
R&D		GGB	10.1474380992CA		9,394	0
R&D		GGB	10.1474491040CA		2,218	0
R&D		GGB	10.1474831044 CA		7,415	0
R&D		GGB	10.1497082138CA		39,541	0
SUBTOTAL DIRECT FROM:					2,590,196	95,406
PASS-THROUGH PROGRAMS FROM:						
Washington State University						
Wildlife Services		GGB	10.028 / 10.117852 G003011		2,994	0
Wildlife Services		GGB	10.028 / 10.120054 G003128		6,137	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					9,131	0
SUBTOTAL ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE					2,599,327	95,406
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE						
DIRECT FROM:						
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE						
Grants for Agricultural Research, Special Research Grants		GFE	10.200		36,162	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.20103414121252		0	2,190
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.20103420521350		4,288	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.20103426321075		25,000	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.20103761021869		13,690	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.20103955721904		(23)	(233)
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.20113426330654		554,551	5,412
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.20123414120309		118,166	115,102
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.20123426319736		166,064	79,847
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.20133426320931		104,178	69,403
Cooperative Forestry Research		GGB	10.202		361,349	0
Payments to Agricultural Experiment Stations Under the Hatch Act		GGB	10.203		3,813,845	0
Grants for Agricultural Research_Competitive Research Grants		GFB	10.206		9,481	0
Grants for Agricultural Research_Competitive Research Grants		GGB	10.206 / 10.20083561504666		66,501	22,546
Grants for Agricultural Research_Competitive Research Grants		GGB	10.206 / 10.20085510004509		5,551	1,023
Grants for Agricultural Research_Competitive Research Grants		GGB	10.206 / 10.20085510119125		22,637	0
Grants for Agricultural Research_Competitive Research Grants		GGB	10.206 / 10.20085532004570		41,561	0
Grants for Agricultural Research_Competitive Research Grants		GGB	10.206 / 10.20093520605273		5,521	0
Grants for Agricultural Research_Competitive Research Grants		GGB	10.206 / 10.20095520005197		4,330	0
Animal Health and Disease Research		GGB	10.207		230,277	0
Food and Agricultural Sciences National Needs Graduate Fellowship Grants		GGB	10.210 / 10.20103842020397		29,260	0
Integrated Programs		GGB	10.303 / 10.20085113019548		40,677	33,143
Integrated Programs		GGB	10.303 / 10.20095111006067		32,263	25,643
Integrated Programs		GGB	10.303 / 10.20095113006038		(12,594)	0
Integrated Programs		GGB	10.303 / 10.20115113031122		92,986	0
Integrated Programs		GGB	10.303 / 10.20115113031132		190,963	0
Integrated Programs		GGB	10.303 / 10.20135113021523		42,931	0
Homeland Security_Agricultural		GGB	10.304 / 10.20123762019827 Amd 1		148,089	0
International Science and Education Grants Program		GGB	10.305 / 10.20105116021067		57,527	0
Specialty Crop Research Initiative		GGB	10.309 / 10.20085118004846		7,681	(6,817)
Specialty Crop Research Initiative		GGB	10.309 / 10.20105118121192		127,634	374,181
Agriculture and Food Research Initiative (AFRI)		GFB	10.310		371,870	72,693
Agriculture and Food Research Initiative (AFRI)		GKA	10.310		86,866	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20096520305670		528	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20096520305927		22,515	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20106511220508		15,027	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20106550420357		51,603	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20108521520648		260,478	63,396
Agriculture and Food Research Initiative (AFRI)		GLA	10.310 / 10.2011-67019-21118		146,206	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20116700930083		185,688	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20116701230670		35,778	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20116701230672		23,015	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20116701230938		8,036	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20116701330056 amend		139,290	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20116701520067		121,345	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20126700319904		436,482	3,634
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20126701119975		35,813	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20126701219722		65,873	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20126701319347		41,656	75,266
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20126701319416		145,555	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20126701519379		83,159	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20126701530215		155,142	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20126702119978		225,434	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20126800119603		410,741	64,787
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20136701121119		33,550	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20136701121145		24,205	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20136701320717 Amend		4,440	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20136701521315		1,502	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20136701921359		96,167	35,662
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20136701921406		37,735	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20136800521298		242,260	50,108
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20146700322042		7,263	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20146701321564		45,592	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20146701321594		16,342	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20146701321727		3,308	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20146701321764		12,332	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20146800621842		6,327	0
Beginning Farmer and Rancher Development Program		GGB	10.311 / 10.20124940019767		192,964	17,661
Biomass Research and Development Initiative Competitive Grants Program (BRDI)		GGB	10.312 / 10.5919024001		5,749	0
Cooperative Extension Service		GGB	10.500 / 10.20104153421310		45,882	0
Cooperative Extension Service		GGB	10.500 / 10.20104159020750		54,367	104,610
Cooperative Extension Service		GGB	10.500 / 10.20124875720337		158,302	0
SUBTOTAL DIRECT FROM:					10,396,933	1,209,257
PASS-THROUGH PROGRAMS FROM:						
Cornell University						
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.625839570		285,156	0
Kansas State University						
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.S11054		155	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.S11054.03		(106)	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.S14023		4,760	0
Integrated Programs		GGB	10.303 / 10.S09069		(306)	0
Michigan State University						
Grants for Agricultural Research_Competitive Research Grants		GGB	10.206 / 10.614281A		57,877	0
New Mexico State University						
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.Q01415		81,096	0
North Carolina State University						
Integrated Programs		GGB	10.303 / 10.2012014401		91,390	0
North Dakota State University						
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.FAR00155254		44,188	0
Oklahoma State University						
Integrated Programs		GGB	10.303 / 10.AB567490CSU		2,333	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.AB568740CSU		741	0
Texas A & M						
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.06S130665		21,646	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.99S110073		44,020	0
Texas Tech University						
Beginning Farmer and Rancher Development Program		GGB	10.311 / 10.21A35304 amend 1		48,437	0
The Ohio State University						
Integrated Programs		GGB	10.303 / 10.60035244		27,004	0
Thin Air Nitrogen Solutions, LLC						
Small Business Innovation Research		GGB	10.212 / 10.201333610208541		32,773	0
University of California, Davis						
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.20101571811		143,342	0
University of Maryland						
Specialty Crop Research Initiative		GGB	10.309 / 10.Z531702		188,845	0
University of Nebraska						
Integrated Programs		GGB	10.303 / 10.2563310198002		1,831	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2562680005005		51,456	0
University of North Carolina Greensboro						
Higher Education Challenge Grants		GGB	10.217 / 10.100319.3		3,411	0
University of Vermont						

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.sub51367 27124CO		8,000	0
University of Wisconsin						
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.435K890		31,818	0
Utah State University						
Sustainable Agriculture Research and Education		GGB	10.215 / 10.130676005		30,369	0
Integrated Programs		GGB	10.303 / 10.13058501		9,184	0
Organic Agriculture Research and Extension Initiative		GGB	10.307 / 10.10075903		2,678	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					1,212,098	0
SUBTOTAL COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE					11,609,031	1,209,257
DEPARTMENT OF AGRICULTURE						
DIRECT FROM:						
DEPARTMENT OF AGRICULTURE						
Unclassified Grants and Contracts		GFB	10.000		200,608	0
R&D		GGB	10.11JV11221633177 Mod 1		12,224	0
R&D		GGB	10.12CS11132422225 mod 1		8,103	0
R&D		GGB	10.13CS11021001016		1,000	0
R&D		GGB	10.13DG11031600085		16,084	0
R&D		GGB	10.13JV11221601150 mod 02		55,845	0
R&D		GGB	10.20104153421310		650	0
SUBTOTAL DIRECT FROM:					294,514	0
PASS-THROUGH PROGRAMS FROM:						
University of Alabama						
R&D		GGB	10.11JV11111133127UA13002		327	0
University of California, Davis						
R&D		GGB	10.21030257014CSUKlett		15,979	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					16,306	0
SUBTOTAL DEPARTMENT OF AGRICULTURE					310,820	0
ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE						
DIRECT FROM:						
ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE						
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations		GGB	10.250 / 10.58600030038		14,794	0
SUBTOTAL DIRECT FROM:					14,794	0
SUBTOTAL ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE					14,794	0
FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE						
DIRECT FROM:						
FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE						
Conservation Reserve Program		GFE	10.069		2,484	0
SUBTOTAL DIRECT FROM:					2,484	0
SUBTOTAL FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE					2,484	0
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE						
DIRECT FROM:						
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE						
Technical Agricultural Assistance		GGB	10.960 / 10.5831482177		269,816	0
Scientific Cooperation and Research		GGB	10.961 / 10.SRCR13003		4,549	0
R&D		GGB	10.COCR14009		23,126	0
SUBTOTAL DIRECT FROM:					297,491	0
PASS-THROUGH PROGRAMS FROM:						
TechnoServe						
R&D		GGB	10.SA13011USDA008N		39,731	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					39,731	0
SUBTOTAL FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE					337,222	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME

FOREST SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM:
FOREST SERVICE, DEPARTMENT OF AGRICULTURE

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
R&D		GGB	10.08CS11020400039		24,331	0
R&D		GGB	10.09CS11020000079		27,539	0
R&D		GGB	10.09CS11020600042		3,277	0
R&D		GGB	10.09CS11021305061		6,157	0
R&D		GGB	10.09JV11221634253		14,213	0
R&D		GGB	10.09JV11221638329 mod 2		18,070	0
R&D		GGB	10.09JV11221639231 Mod 3		19,945	0
R&D		GGB	10.09JV11261933045		4,999	0
R&D		GGB	10.09JV11272164042		8,322	0
R&D		GGB	10.10CA11120101002		3,351	0
R&D		GGB	10.10CR11221633196 Mod 3		566	0
R&D		GGB	10.10CS11132422278		9,393	0
R&D		GGB	10.10DG11031600049		218,317	0
R&D		GGB	10.10JV11221636273		5,840	0
R&D		GGB	10.11CA11120101020		1,195	0
R&D		GGB	10.11CS11020000056		1,949	0
R&D		GGB	10.11CS11020600037		16,710	0
R&D		GGB	10.11CS11021211077		8,977	0
R&D		GGB	10.11CS11021500050		23,915	0
R&D		GGB	10.11CS11052007319		237,749	0
R&D		GGB	10.11CS11221636193		10,872	0
R&D		GGB	10.11JV11221611216		17,525	0
R&D		GGB	10.11JV11221633207		15,712	0
R&D		GGB	10.11JV11221636052		6,572	0
R&D		GGB	10.11JV11221636146		30,871	0
R&D		GGB	10.11JV11221638208 mod 1		17,712	0
R&D		GGB	10.12CS11020400049		77,594	0
R&D		GGB	10.12CS11020900023		4,983	0
R&D		GGB	10.12CS11021000033		73,641	0
R&D		GGB	10.12CS11132422320		6,733	0
R&D		GGB	10.12JV11111133086		45,335	0
R&D		GGB	10.12JV11221635171		8,302	0
R&D		GGB	10.12JV11221636142		68,159	0
R&D		GGB	10.12JV11221636145		271	0
R&D		GGB	10.12JV11261987102		131,895	0
R&D		GGB	10.13CR11221611021		18,700	0
R&D		GGB	10.13CR11221611022		23,994	0
R&D		GGB	10.13CR11221611031		13,676	0
R&D		GGB	10.13CR11221611055		66,070	0
R&D		GGB	10.13CR11242305098		10,375	0
R&D		GGB	10.13CS11020000062		1,563	0
R&D		GGB	10.13CS11020200016		10,000	0
R&D		GGB	10.13CS11020601043		1,655	0
R&D		GGB	10.13CS11021000019		4,255	0
R&D		GGB	10.13CS11021000051		3,413	0
R&D		GGB	10.13CS11021005037		5,828	0
R&D		GGB	10.13CS11021206066		4,721	0
R&D		GGB	10.13CS11050600018		1,074	0
R&D		GGB	10.13CS11132465370		11,310	0
R&D		GGB	10.13CS11221634157		12,704	0
R&D		GGB	10.13JV11111133034		79,118	0
R&D		GGB	10.13JV11111133066		41,621	0
R&D		GGB	10.13JV11221633058		68,454	0
R&D		GGB	10.13JV11221633079		146,991	0
R&D		GGB	10.13JV11221633083		89,790	0
R&D		GGB	10.13JV11221634069		19,159	0
R&D		GGB	10.13JV11221634164		15,099	0
R&D		GGB	10.13JV11221636153		28,050	0
R&D		GGB	10.13JV11221638117		30,326	0
R&D		GGB	10.13JV11272131064		33,000	0
R&D		GGB	10.14CR11221611066		235	0
R&D		GGB	10.14CR11221611083		43,261	0
R&D		GGB	10.14CS11021000024		55	0
R&D		GGB	10.14CS11052007016		112,907	0
R&D		GGB	10.14JV11221633077		3,726	0
R&D		GGB	10.14JV11221633097		524	0
R&D		GGB	10.14JV11221636029		38,330	0
Forestry Research		GGB	10.652 / 10.08CS11020000037		15,434	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Forestry Research		GGB	10.652 / 10.11CA11120101019		10,674	0
Forestry Research		GGB	10.652 / 10.11CS11132422132		87,877	0
Cooperative Forestry Assistance		GGB	10.664 / 10.10CR11221636195		79,636	0
Cooperative Forestry Assistance		GGB	10.664 / 10.13CA11120101029		1,484	0
Forest Stewardship Program		GGB	10.678 / 10.14DG11020000013		20,769	0
Forest Health Protection		GGB	10.680 / 10.13CA11420004053		2,828	0
Forest Biomass for Energy		GFE	10.686		17,045	0
SUBTOTAL DIRECT FROM:					2,346,723	0
PASS-THROUGH PROGRAMS FROM:						
National Forest Foundation						
National Forest Foundation		GGB	10.682 / 10.CF216		37,741	0
University of Montana						
Forestry Research		GGB	10.652 / 10.PG116478601		669	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					38,410	0
SUBTOTAL FOREST SERVICE, DEPARTMENT OF AGRICULTURE					2,385,133	0
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE						
DIRECT FROM:						
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE						
Soil and Water Conservation		GGB	10.902 / 10.68748213518		278,778	0
Soil and Water Conservation		GGB	10.902 / 10.68748213520		73,562	0
Soil and Water Conservation		GGB	10.902 / 10.688B05A1014		120,000	0
Soil and Water Conservation		GGB	10.902 / 10.A3A75990 68748211553		69,287	0
Soil Survey		GGB	10.903 / 10.68748212507 A3A75990		373,715	0
Snow Survey and Water Supply Forecasting		GGB	10.907 / 10.68748211525 683A75990		35,443	0
Environmental Quality Incentives Program		GGB	10.912 / 10.68710311474 a3A75990		14,304	0
Environmental Quality Incentives Program		GGB	10.912 / 10.693A7511220		58,062	0
Environmental Quality Incentives Program		GGB	10.912 / 10.693A7512213		155,685	0
Environmental Quality Incentives Program		GGB	10.912 / 10.698B05A1006		4,325	0
Environmental Quality Incentives Program		GGB	10.912 / 10.698B05A1007		79	0
Environmental Quality Incentives Program		GGB	10.912 / 10.698B05A1009		7,514	0
Environmental Quality Incentives Program		GGB	10.912 / 10.NRCS 693A759134		3,650	0
SUBTOTAL DIRECT FROM:					1,194,404	0
PASS-THROUGH PROGRAMS FROM:						
Brigham Young University						
Environmental Quality Incentives Program		GGB	10.912 / 10.117360		28,008	0
Environmental Quality Incentives Program		GGB	10.912 / 10.140396		78,784	0
Colorado Livestock Association						
Environmental Quality Incentives Program		GGB	10.912 / 10.116989		15,425	0
Environmental Defense Fund						
Environmental Quality Incentives Program		GGB	10.912 / 10.36630		1,136	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					123,353	0
SUBTOTAL NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE					1,317,757	0
SUBTOTAL DEPARTMENT OF AGRICULTURE					19,390,755	1,304,663
DEPARTMENT OF COMMERCE						
DEPARTMENT OF COMMERCE						
DIRECT FROM:						
DEPARTMENT OF COMMERCE						
Unclassified Grants and Contracts		GFB	11.000		6,725,301	0
SUBTOTAL DIRECT FROM:					6,725,301	0
SUBTOTAL DEPARTMENT OF COMMERCE					6,725,301	0
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE						
DIRECT FROM:						
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE						

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Trade Adjustment Assistance for Firms		GFB	11.313		1,775,069	0
SUBTOTAL DIRECT FROM:					1,775,069	0
SUBTOTAL ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE					1,775,069	0
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE						
DIRECT FROM:						
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE						
Measurement and Engineering Research and Standards		GFB	11.609		53,920	0
Measurement and Engineering Research and Standards		GFE	11.609		(21,880)	0
ARRA R&D		GGB	11.609 / 11.60NANB10D011 amend 01		145,829	0
Measurement and Engineering Research and Standards		GLA	11.609 / 11.70NANB13H089		4,867	0
Measurement and Engineering Research and Standards		GLA	11.609 / 11.70NANB14H172		32,840	0
Measurement and Engineering Research and Standards		GLA	11.609 / 11.70NANB9H9148		128,159	0
R&D		GLA	11.RA1341-10-SE-3191		6,213	0
SUBTOTAL DIRECT FROM:					349,948	0
SUBTOTAL NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE					349,948	0
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE						
DIRECT FROM:						
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE						
NOAA Mission-Related Education Awards		GGB	11.008 / 11.NA10SEC0080012		199,897	0
R&D		GGB	11.118766		105,917	0
Coastal Zone Management Estuarine Research Reserves		GFB	11.420		1,626	0
Climate and Atmospheric Research		GFB	11.431		1,461,893	60,705
Climate and Atmospheric Research		GGB	11.431 / 11.NA10OAR4310103		65,805	0
Climate and Atmospheric Research		GGB	11.431 / 11.NA11OAR4310203		28,775	0
Climate and Atmospheric Research		GGB	11.431 / 11.NA11OAR4310204		20,103	0
Climate and Atmospheric Research		GGB	11.431 / 11.NA11OAR4310208		36,038	0
Climate and Atmospheric Research		GGB	11.431 / 11.NA12OAR4310077		65,066	0
Climate and Atmospheric Research		GGB	11.431 / 11.NA13OAR4310077		42,317	0
Climate and Atmospheric Research		GGB	11.431 / 11.NA13OAR4310080		85	0
Climate and Atmospheric Research		GGB	11.431 / 11.NA13OAR4310103		888	0
Climate and Atmospheric Research		GGB	11.431 / 11.NA13OAR4310163		53,160	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GFB	11.432		33,705,809	48,789
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA09OAR4320074		12,878,858	56,620
Marine Mammal Data Program		GGB	11.439 / 11.NA12NMF4390157		7,433	0
Environmental Sciences, Applications, Data, and Education		GFB	11.440		23,922	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA10NES4400012		77,676	0
Weather and Air Quality Research		GGB	11.459 / 11.NA13OAR4590187		22,302	0
Weather and Air Quality Research		GGB	11.459 / 11.NA13OAR4590190		25,333	0
2013: NOAA Programs for Disaster Relief Appropriations Act - Non-Construction and Construction		GFB	11.483		792,576	0
2013: NOAA Programs for Disaster Relief Appropriations Act - Non-Construction and Construction		GGB	11.483 / 11.NA13NWS4830023		268,187	0
2013: NOAA Programs for Disaster Relief Appropriations Act - Non-Construction and Construction		GGB	11.483 / 11.NA14NWS4830009		101,449	0
2013: NOAA Programs for Disaster Relief Appropriations Act - Non-Construction and Construction		GGB	11.483 / 11.NA14OAR4830109		39,895	0
2013: NOAA Programs for Disaster Relief Appropriations Act - Non-Construction and Construction		GGB	11.483 / 11.NA14OAR4830110		11,093	0
2013: NOAA Programs for Disaster Relief Appropriations Act - Non-Construction and Construction		GGB	11.483 / 11.NA14OAR4830111		4,871	0
2013: NOAA Programs for Disaster Relief Appropriations Act - Non-Construction and Construction		GGB	11.483 / 11.NA14OAR4830113		69,707	0
2013: NOAA Programs for Disaster Relief Appropriations Act - Non-Construction and Construction		GGB	11.483 / 11.NA14OAR4830114		3,535	0
2013: NOAA Programs for Disaster Relief Appropriations Act - Non-Construction and Construction		GGB	11.483 / 11.NA14OAR4830122		16,058	0
SUBTOTAL DIRECT FROM:					50,130,274	166,114
PASS-THROUGH PROGRAMS FROM:						
North Pacific Research Board						
Unallied Science Program		GGB	11.472 / 11.115741		3,096	0
Unallied Science Program		GGB	11.472 / 11.Project No. 1313		50,924	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					54,020	0
SUBTOTAL NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE					50,184,294	166,114
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL WEATHER SERVICE, DEPARTMENT OF COMMERCE						
DIRECT FROM:						
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL WEATHER SERVICE, DEPARTMENT OF COMMERCE						
Applied Meteorological Research		GFB	11.468		13,363	56,210

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
SUBTOTAL DIRECT FROM:					13,363	56,210
PASS-THROUGH PROGRAMS FROM:						
University Corporation for Atmospheric Research						
Meteorologic and Hydrologic Modernization Development		GLA	11.467 / 11.Z13-99409		33,841	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					33,841	0
SUBTOTAL NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL WEATHER SERVICE, DEPARTMENT OF COMMERCE					47,204	56,210
SUBTOTAL DEPARTMENT OF COMMERCE					59,081,816	222,324
DEPARTMENT OF DEFENSE						
DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE						
DIRECT FROM:						
DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE						
Research & Technology Development		GFB	12.910		1,756,696	930,555
Research & Technology Development		GFE	12.910		14,750	0
Research & Technology Development		GGB	12.910 / 12.FA86501317317 mod 2		93,144	103,068
Research & Technology Development		GGB	12.910 / 12.W911NF1020066 P00012		267,246	0
SUBTOTAL DIRECT FROM:					2,131,836	1,033,623
PASS-THROUGH PROGRAMS FROM:						
University of North Texas						
R&D		GLA	12.G74207-1		(657)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					(657)	0
SUBTOTAL DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE					2,131,179	1,033,623
DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE						
PASS-THROUGH PROGRAMS FROM:						
Advanced Technology International						
R&D		GLA	12.BTO 2012-527/ TASK ORDER		30,898	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					30,898	0
SUBTOTAL DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE					30,898	0
DEFENSE THREAT REDUCTION AGENCY, DEPARTMENT OF DEFENSE						
DIRECT FROM:						
DEFENSE THREAT REDUCTION AGENCY, DEPARTMENT OF DEFENSE						
Basic Scientific Research- Combating Weapons of Mass Destruction		GFB	12.351		(247)	0
Basic Scientific Research- Combating Weapons of Mass Destruction		GLA	12.351 / 12.HDTRA1-11-1-0025		218,578	0
Basic Scientific Research- Combating Weapons of Mass Destruction		GGB	12.351 / 12.HDTRA11010070		146,832	2,440
Basic Scientific Research- Combating Weapons of Mass Destruction		GGB	12.351 / 12.HDTRA11010079		294,434	81,281
Basic Scientific Research- Combating Weapons of Mass Destruction		GGB	12.351 / 12.HDTRA11310054		72,702	111,658
SUBTOTAL DIRECT FROM:					732,299	195,379
SUBTOTAL DEFENSE THREAT REDUCTION AGENCY, DEPARTMENT OF DEFENSE					732,299	195,379
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE						
DIRECT FROM:						
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE						
Military Medical Research & Development		GFB	12.420		1,752,010	25,412
Military Medical Research & Development		GFC	12.420		663,001	0
Military Medical Research & Development		GFE	12.420		5,389,184	651,861
Military Medical Research & Development		GGB	12.420 / 12.W81XWH1010182 amend 1		47,228	0
Military Medical Research & Development		GGB	12.420 / 12.W81XWH1120113 P0001		221,407	27,932
SUBTOTAL DIRECT FROM:					8,072,830	705,205
SUBTOTAL DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE					8,072,830	705,205

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
DEPARTMENT OF DEFENSE						
DIRECT FROM:						
DEPARTMENT OF DEFENSE						
Unclassified Grants and Contracts		GFB	12.000		1,455,861	122,974
R&D		GLA	12.FA8601-12-P-0288		13,221	0
R&D		GLA	12.FA8601-13-P-0334		23,832	0
R&D		GGB	12.N0001411C0023		18,267	0
R&D		GGB	12.N4175612C4765 P00004		90,411	0
R&D		GGB	12.W911KB1020001 TO#0012		34,188	0
R&D		GGB	12.W911KB1020001 TO#0018		(2,114)	0
R&D		GGB	12.W911KB1020001 TO#0019		(890)	0
R&D		GGB	12.W911KB1020001 TO#0023		7,555	0
R&D		GGB	12.W911KB1020001 TO#0038		1,240	0
R&D		GGB	12.W911KB1020001 TO#0041		2,621	0
R&D		GGB	12.W911KB1020001 TO#0050		20,927	0
R&D		GGB	12.W911KB1020001 TO#0051		28,116	0
R&D		GGB	12.W911KB1020001 TO#0058		87,709	0
R&D		GGB	12.W911KB1020001 TO#0136		120,213	0
R&D		GGB	12.W911KB1020001 TO#0143		57,964	0
R&D		GGB	12.W912HQ10C0007		218,889	0
R&D		GGB	12.W912HQ10C0061		159,415	78,031
R&D		GGB	12.W912HQ14C0007		3,120	0
R&D		GGB	12.W912HZ1220018		77,932	0
SUBTOTAL DIRECT FROM:					2,418,477	201,005
PASS-THROUGH PROGRAMS FROM:						
Anacor Pharmaceuticals, Inc.						
R&D		GGB	12.#001		151,149	0
Aptima, Inc.						
R&D		GGB	12.09141842 Mod 1		24,985	0
Boston Applied Technologies, Inc.						
R&D		GGB	12.PO # 2499B		15,017	0
EnChem Engineering, Inc.						
R&D		GLA	12.PROP NO. 10379		25,512	0
Matrix Research, Inc.						
R&D		GGB	12.20130187		89,849	0
Numerica Corporation						
R&D		GGB	12.114400101 Mod 1		92,893	0
Shaw Environmental, Inc.						
R&D		GLA	12.729614 PO/ 143869		38,906	0
State University of New York						
R&D		GGB	12.1146 mod 4		378,858	40,130
US Ferroics, LLC						
R&D		GGB	12.100489		166,113	0
University of Arizona						
R&D		GGB	12.Y553678 PO 1096		74,178	0
University of California, Davis						
R&D		GGB	12.20111851502		102,550	0
University of Minnesota						
R&D		GGB	12.A003571416		44,232	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					1,204,242	40,130
SUBTOTAL DEPARTMENT OF DEFENSE					3,622,719	241,135
DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE						
DIRECT FROM:						
DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE						
Air Force Defense Research Sciences Program		GFB	12.800		2,742,250	293,817
Air Force Defense Research Sciences Program		GLA	12.800 / 12.FA9550-10-1-0319		(2,021)	0
Air Force Defense Research Sciences Program		GLA	12.800 / 12.FA9550-10-1-0394		7,922	0
Air Force Defense Research Sciences Program		GLA	12.800 / 12.FA9550-11-1-0211		281,742	0
Air Force Defense Research Sciences Program		GLA	12.800 / 12.FA9550-11-1-0224		166,066	0
Air Force Defense Research Sciences Program		GLA	12.800 / 12.FA9550-12-1-0495		202,277	581,769
Air Force Defense Research Sciences Program		GGB	12.800 / 12.FA95501010454 P00003		36,227	0
Air Force Defense Research Sciences Program		GGB	12.800 / 12.FA95501110088 P0000		83,839	0
Air Force Defense Research Sciences Program		GGB	12.800 / 12.FA95501110205		21,132	0
Air Force Defense Research Sciences Program		GGB	12.800 / 12.FA95501210222 P00002		156,981	0
Air Force Defense Research Sciences Program		GGB	12.800 / 12.FA95501210408 P00001		78,179	0
Air Force Defense Research Sciences Program		GGB	12.800 / 12.FA95501310064 P0002		354,878	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Air Force Defense Research Sciences Program		GGB	12.800 / 12.FA95501310110		130,214	0
Air Force Defense Research Sciences Program		GGB	12.800 / 12.FA95501310201		920	9,200
Air Force Defense Research Sciences Program		GGB	12.800 / 12.FA95501410124		6,594	0
SUBTOTAL DIRECT FROM:					4,267,200	884,786
PASS-THROUGH PROGRAMS FROM:						
University of Arizona						
Air Force Defense Research Sciences Program		GLA	12.800 / 12.PO 70941		62,052	0
University of Michigan						
Air Force Defense Research Sciences Program		GGB	12.800 / 12.3001376576		56,158	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					118,210	0
SUBTOTAL DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE					4,385,410	884,786
NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE						
DIRECT FROM:						
NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE						
Language Grant Program		GFB	12.900		42,207	0
Mathematical Sciences Grants Program		GFB	12.901		74,803	0
Mathematical Sciences Grants Program		GGB	12.901 / 12.H982301210250 P0001		21,832	0
Mathematical Sciences Grants Program		GGB	12.901 / 12.H982301310249		17,400	0
Mathematical Sciences Grants Program		GGB	12.901 / 12.H982301410161		7,598	0
Mathematical Sciences Grants Program		GGB	12.901 / 12.H982301410163		14,792	0
Mathematical Sciences Grants Program		GGB	12.901 / 12.H982301410165		2,801	0
SUBTOTAL DIRECT FROM:					181,433	0
SUBTOTAL NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE					181,433	0
NAVAL MEDICAL LOGISTICS COMMAND/DEPARTMENT OF DEFENSE						
DIRECT FROM:						
NAVAL MEDICAL LOGISTICS COMMAND/DEPARTMENT OF DEFENSE						
Naval Medical Research and Development		GKA	12.340		29,090	0
SUBTOTAL DIRECT FROM:					29,090	0
SUBTOTAL NAVAL MEDICAL LOGISTICS COMMAND/DEPARTMENT OF DEFENSE					29,090	0
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY						
DIRECT FROM:						
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY						
Basic & Applied Scientific Research		GFB	12.300		5,652,782	1,037,608
Basic & Applied Scientific Research		GFC	12.300		15,242	0
Basic & Applied Scientific Research		GFE	12.300		143,072	0
Basic & Applied Scientific Research		GLA	12.300 / 12.N00014-10-1-0838		38,737	0
Basic & Applied Scientific Research		GLA	12.300 / 12.N00014-12-1-0201		122,927	56,836
Basic & Applied Scientific Research		GLA	12.300 / 12.N00014-12-1-0562		77,001	0
Basic & Applied Scientific Research		GLA	12.300 / 12.N00014-12-1-0714		126,880	(1,922)
Basic & Applied Scientific Research		GLA	12.300 / 12.N00014-12-1-0813		325,188	0
Basic & Applied Scientific Research		GLA	12.300 / 12.N00014-13-1-0839		86,530	0
Basic & Applied Scientific Research		GLA	12.300 / 12.N00014-14-1-0059		145,575	0
Basic & Applied Scientific Research		GLA	12.300 / 12.N00014-14-1-0739		1,113	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N000140711068		24,325	12,559
Basic & Applied Scientific Research		GGB	12.300 / 12.N000140810470 mod 16		226,293	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N000140910049		288,487	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N000141010247 P0001		(962)	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N000141110587 P0007		123,345	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N000141110869		554,936	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N000141210154		78,640	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N000141210279		106,508	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N000141210282		82,619	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N000141210895 P0001		2,113	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N000141210938		91,109	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N000141211027		121,774	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N000141211031		442,748	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N000141310132		2,200	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N0017310C2003		167,155	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00173121G901		76,670	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Basic & Applied Scientific Research		GGB	12.300 / 12.N00173141G902		44,693	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W912DY0920001 W9126G1		579,913	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W912DY0920001 W9132T1		4,000	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W912DY0920020 W9126G1		370,702	0
R&D		GGB	12.FA945113D0257 TO 0001		383,162	44,996
SUBTOTAL DIRECT FROM:					10,505,477	1,150,077
PASS-THROUGH PROGRAMS FROM:						
North Carolina State University						
Basic & Applied Scientific Research		GLA	12.300 / 12.2010-1710-03		193,569	0
UCAR-NCAR-Nat Ctr for Atmospheric Res						
Basic & Applied Scientific Research		GGB	12.300 / 12.Z1395921 mod 1		62,970	0
University of New Mexico						
R&D		GGB	12.3RK78		36,042	0
University of Oklahoma						
Basic & Applied Scientific Research		GLA	12.300 / 12.2011-21		103,277	0
University of Southern California						
Basic & Applied Scientific Research		GGB	12.300 / 12.10022364 amend 04		87,437	0
Basic & Applied Scientific Research		GGB	12.300 / 12.11729204		(6,437)	0
Woods Hole Oceanographic Institution						
Basic & Applied Scientific Research		GLA	12.300 / 12.A100850		4,863	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					481,721	0
SUBTOTAL OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY					10,987,198	1,150,077
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE						
DIRECT FROM:						
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE						
Collaborative Research & Development		GFE	12.114		1,679,288	647,752
Department of Defense Appropriation Act 2003		GFE	12.116		26,320	0
R&D		GLA	12.W912HQ-09-C-0018		55,682	0
R&D		GLA	12.W912HQ-11-C-0052		259,346	0
R&D		GLA	12.W912HZ-11-P-0386		54,724	0
R&D		GLA	12.W912HZ-12-P-0176		(1,635)	0
R&D		GLA	12.W912HZ-12-P-0283		43,166	0
R&D		GLA	12.W912HZ-13-P-0114		64,056	0
R&D		GLA	12.W912HZ-13-P-0242		52,611	0
SUBTOTAL DIRECT FROM:					2,233,558	647,752
PASS-THROUGH PROGRAMS FROM:						
Exponent, Inc.						
R&D		GLA	12.S94-0079		193	0
Hartman Engineering, Inc.						
R&D		GLA	12.TASK ORDER 0026		11,331	0
Northern Illinois University						
Emergency Operations Flood Response & Post Flood Response		GGB	12.103 / 12.PO # 136387		27,230	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					38,754	0
SUBTOTAL OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE					2,272,312	647,752
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE						
DIRECT FROM:						
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE						
Basic, Applied, & Advanced Research in Science and Engineering		GLA	12.630 / 12.W912HZ-10-1-0006		(2,239)	0
Basic, Applied, & Advanced Research in Science and Engineering		GGB	12.630 / 12.W9132T1020012 mod 4		2	0
Basic, Applied, & Advanced Research in Science and Engineering		GGB	12.630 / 12.W9132T1220028 P00001		18,663	0
SUBTOTAL DIRECT FROM:					16,426	0
PASS-THROUGH PROGRAMS FROM:						
University of Arizona						
Basic, Applied, & Advanced Research in Science and Engineering		GLA	12.630 / 12.PO Y-561923		104,161	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					104,161	0
SUBTOTAL OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE					120,587	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND						
DIRECT FROM:						
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND						
Basic Scientific Research		GFB	12.431		3,192,377	7,926
Basic Scientific Research		GFC	12.431		140,406	0
Basic Scientific Research		GFE	12.431		49,592	0
Basic Scientific Research		GLA	12.431 / 12.W911NF-09-1-0509		6,126	0
Basic Scientific Research		GLA	12.431 / 12.W911NF-09-1-0528		259,928	0
Basic Scientific Research		GLA	12.431 / 12.W911NF-10-0501		9,328	0
Basic Scientific Research		GLA	12.431 / 12.W911NF-10-1-0501		83,037	0
Basic Scientific Research		GLA	12.431 / 12.W911NF-10-1-0520		676,530	494,924
Basic Scientific Research		GLA	12.431 / 12.W911NF-12-1-0166		60,689	0
Basic Scientific Research		GGB	12.431 / 12.W911NF0910526 mod 7&8		811,652	518,384
Basic Scientific Research		GGB	12.431 / 12.W911NF1010117 P00005		91,374	0
Basic Scientific Research		GGB	12.431 / 12.W911NF1110438		42,320	0
Basic Scientific Research		GGB	12.431 / 12.W911NF1210518		1,413	0
Basic Scientific Research		GGB	12.431 / 12.W911NF1220066		557,843	20,000
Basic Scientific Research		GGB	12.431 / 12.W911NF1310192 P00001		87,483	0
Basic Scientific Research		GGB	12.431 / 12.W911NF1310343 P00001		40,059	0
Basic Scientific Research		GGB	12.431 / 12.W911NF1410216		16,839	0
R&D		GLA	12.W81XWH-07-C-0061 PHASE 2		(268)	0
SUBTOTAL DIRECT FROM:					6,126,728	1,041,234
PASS-THROUGH PROGRAMS FROM:						
Boise State University						
Basic Scientific Research		GLA	12.431 / 12.693G106257-A		3,561	0
Iowa State University						
Basic Scientific Research		GLA	12.431 / 12.421-20-18		9,822	0
Oklahoma State University						
Basic Scientific Research		GGB	12.431 / 12.AE548940		4,221	0
Basic Scientific Research		GGB	12.431 / 12.AE551523		32,202	0
Basic Scientific Research		GGB	12.431 / 12.AE551523 Mod #3		3,326	0
University of California, Davis						
Basic Scientific Research		GGB	12.431 / 12.20122327901		20,298	0
University of New Mexico						
Basic Scientific Research		GGB	12.431 / 12.70761787A5		257,935	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					331,365	0
SUBTOTAL U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND					6,458,093	1,041,234
SUBTOTAL DEPARTMENT OF DEFENSE					39,024,048	5,899,191
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
DIRECT FROM:						
OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Transformation Initiative Research Grants: Demonstration and Related Small Grants		GFB	14.525		129,851	6,413
SUBTOTAL DIRECT FROM:					129,851	6,413
SUBTOTAL OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					129,851	6,413
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					129,851	6,413
DEPARTMENT OF THE INTERIOR						
BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR						
DIRECT FROM:						
BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR						
R&D		GLA	15.CSM 11544P		23,285	0
SUBTOTAL DIRECT FROM:					23,285	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
SUBTOTAL BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR					23,285	0
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR						
DIRECT FROM:						
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR						
Cultural Resource Management		GFE	15.224		5,933	0
Cultural Resource Management		GKA	15.224		10,068	0
Fish, Wildlife and Plant Conservation Resource Management		GFE	15.231		596	0
Fish, Wildlife and Plant Conservation Resource Management		GKA	15.231		14,179	0
Fish, Wildlife and Plant Conservation Resource Management		GGB	15.231 / 15.KAA000011 L10AC20468		13,334	76,195
Fish, Wildlife and Plant Conservation Resource Management		GGB	15.231 / 15.L08AC15444 0003		21,905	0
Fish, Wildlife and Plant Conservation Resource Management		GGB	15.231 / 15.L11AC20346		38,230	0
Fish, Wildlife and Plant Conservation Resource Management		GGB	15.231 / 15.L11AC20365 RMCESU		31,189	0
Fish, Wildlife and Plant Conservation Resource Management		GGB	15.231 / 15.L11AC20378 RMCESU		1,759	0
Fish, Wildlife and Plant Conservation Resource Management		GGB	15.231 / 15.L12AC20100		45,065	0
Fish, Wildlife and Plant Conservation Resource Management		GGB	15.231 / 15.L12AC20669		24,440	0
Fish, Wildlife and Plant Conservation Resource Management		GGB	15.231 / 15.L13AC00108 CPCESU		24,115	0
Fish, Wildlife and Plant Conservation Resource Management		GGB	15.231 / 15.L13AC00121		22,337	0
Wildland Fire Research and Studies Program		GGB	15.232 / 15.10CR11221633254		36,797	0
Wildland Fire Research and Studies Program		GGB	15.232 / 15.10JV11330134134		48,071	0
Wildland Fire Research and Studies Program		GGB	15.232 / 15.L11AC20270 Supp 1		83,936	0
Wildland Fire Research and Studies Program		GLA	15.232 / 15.L12AC20561		99,364	0
Wildland Fire Research and Studies Program		GGB	15.232 / 15.L13AC00269		70,876	0
Wildland Fire Research and Studies Program		GGB	15.232 / 15.L13AC00293		6,269	0
Forests and Woodlands Resource Management		GGB	15.233 / 15.KAA000011 L11AC20045		6,251	0
Environmental Quality and Protection Resource Management		GFB	15.236		35,904	0
Environmental Quality and Protection Resource Management		GGB	15.236 / 15.ESA041010 1422 L09AC1		19,768	0
Challenge Cost Share		GKA	15.238		1,763	0
SUBTOTAL DIRECT FROM:					662,149	76,195
PASS-THROUGH PROGRAMS FROM:						
University of Wisconsin						
Wildland Fire Research and Studies Program		GGB	15.232 / 15.470K492		17,570	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					17,570	0
SUBTOTAL BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR					679,719	76,195
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR						
DIRECT FROM:						
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR						
Water Desalination Research and Development Program		GFB	15.506		55,211	0
WaterSMART (Sustaining and Manage America's Resources for Tomorrow)		GFB	15.507		224,888	0
WaterSMART (Sustaining and Manage America's Resources for Tomorrow)		GGB	15.507 / 15.99FC6012140		(2,772)	0
WaterSMART (Sustaining and Manage America's Resources for Tomorrow)		GGB	15.507 / 15.Agreement # R11AC8152		20,693	0
Cultural Resource Management		GGB	15.511 / 15.R12AP60035		5,004	0
Fish and Wildlife Coordination Act		GFB	15.517		137,798	0
Fish and Wildlife Coordination Act		GGB	15.517 / 15.9FG810143 R12AC40039		65,928	0
Fish and Wildlife Coordination Act		GGB	15.517 / 15.9FG810143 R13AC40012		49,468	0
Fish and Wildlife Coordination Act		GGB	15.517 / 15.R09AP60007		95,907	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.9FG810143 R09AC40885		14,429	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.R09AP40859 / 09FG4028		91,915	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.R09AP40860 / 09FG4028		186,800	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.R09AP40861 / 09FG4028		3,244	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.R09AP40863 / 09FG4028		24,841	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.R09AP40873 / 09FG4028		26,888	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.R09AP40898 / 09FG4028		5,239	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.R11AP40060		30,563	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.R14AP00001		369,274	0
Water Conservation Field Services Program (WCFSP)		GFB	15.530		49,644	0
Water Conservation Field Services Program (WCFSP)		GGB	15.530 / 15.R11AP40019		11,649	0
Desert and Southern Rockies Landscape Conservation Cooperatives		GGB	15.557 / 15.R12AC80913 CPCESU		13,865	0
SECURE Water Act - Research Agreements		GFB	15.560		90,475	0
SECURE Water Act - Research Agreements		GGB	15.560 / 15.R10AC80050 09FG810143		28,102	0
SECURE Water Act - Research Agreements		GGB	15.560 / 15.R12AC80251 R11AC10001		23,320	0
R&D		GGB	15.R09AP40858 / 09FG402858		85,172	0
R&D		GGB	15.R09AP40900 / 09FG402900		6,236	0
SUBTOTAL DIRECT FROM:					1,713,781	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME

	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
SUBTOTAL BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR					1,713,781	0
DEPARTMENT OF THE INTERIOR						
DIRECT FROM:						
DEPARTMENT OF THE INTERIOR						
Unclassified Grants and Contracts		GFB	15.000		1,214,823	0
Unclassified Grants and Contracts		GFE	15.000		15,364	0
R&D		GGB	15.F13PX02643		861	0
R&D		GGB	15.G11AP20068 Mod 5		1,502	0
R&D		GGB	15.H1200090004/P11AC90701 C		20,105	0
SUBTOTAL DIRECT FROM:					1,252,655	0
PASS-THROUGH PROGRAMS FROM:						
Composite Technology Development, Inc.						
R&D		GLA	15.13953		121,842	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					121,842	0
SUBTOTAL DEPARTMENT OF THE INTERIOR					1,374,497	0
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR						
DIRECT FROM:						
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR						
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.G09AP00143		0	16,606
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.G11AP20068		16,304	0
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.G11AP20068 Mod 5		13,460	948
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.G11AP20068 Supp 5		24,781	0
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.G11AP20213 supp 1		0	56,884
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.G13AC00261		6,129	0
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.G13AC00313		16,748	0
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.G14AC00038		3,542	0
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.G14AP00025		28,707	0
Earthquake Hazards Reduction Program		GFB	15.807		87,251	0
U.S. Geological Survey: Research & Data Acquisition		GFB	15.808		542,044	0
U.S. Geological Survey: Research & Data Acquisition		GFE	15.808		25	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.04HQAG0121 G04AC00026		19,111	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G09AC00294		(571)	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G10AC00437		38,216	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G10AC00480		14,461	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G10AC00671		41,735	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G10AC00685		71,790	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G11AC20405		38,079	2,940
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G12AC20058		397	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G12AC20096		63,738	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G12AC20217		136,746	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G12AC20243		26,195	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G12AC20248		230,910	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G12AC20336		53	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G12AC20337		11,034	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G13AC00080		7,573	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G13AC00340		102,097	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00229 G10AC00521		23,801	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00229 G11AC20474		28,701	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00251 G11AC20461		124,855	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00251 G12AC20202		35,502	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00251 G13AC00214		39,528	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00251 G13AC00337		40,567	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00251 G13AC00384		55,610	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00392 amend 0005		10,172	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G10AC00400 RMCESU		5,518	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G10AC00492 supp6		100,996	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G10AC00504 supp 2		9,429	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G11AC20307		7,762	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G11AC20336 RMCESU		55,023	0
U.S. Geological Survey: Research & Data Acquisition		GLA	15.808 / 15.G12AC20042		70,504	0
U.S. Geological Survey: Research & Data Acquisition		GLA	15.808 / 15.G12AC20398		49,754	0
U.S. Geological Survey: Research & Data Acquisition		GLA	15.808 / 15.G12AC20406		293,357	32,265
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G12AC20449		7,008	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G12AC20450		39,299	0
U.S. Geological Survey: Research & Data Acquisition		GLA	15.808 / 15.G12AC20484		65,523	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G13AC00075 G09AC00251		88,218	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G13AC00092		34,485	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.H2370094000 P10AC0066		9,522	0
2104: Hurricane Sandy Program		GFB	15.979		11,773	0
SUBTOTAL DIRECT FROM:					2,747,462	109,643
SUBTOTAL GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR					2,747,462	109,643
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR						
DIRECT FROM:						
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR						
Historic Preservation Fund Grants-In-Aid		GFE	15.904		(192)	0
Technical Preservation Services		GFE	15.915		10,792	0
Technical Preservation Services		GGB	15.915 / 15.H1200090004 P09AC0018		43,091	0
Technical Preservation Services		GGB	15.915 / 15.H1200090004 P10AC0019		79,659	0
Technical Preservation Services		GGB	15.915 / 15.H1200090004 P12AC1042		100,065	0
Technical Preservation Services		GGB	15.915 / 15.H2370094000 P10AC0061		26,230	0
Technical Preservation Services		GGB	15.915 / 15.H2370094000 P10AC0063		(24,617)	0
Technical Preservation Services		GGB	15.915 / 15.H2370094000 P10AC0066		24,434	0
Technical Preservation Services		GGB	15.915 / 15.H2370094000 P11AC9128		9,567	0
Technical Preservation Services		GGB	15.915 / 15.H2370094000 P11AC9136		32,823	0
Technical Preservation Services		GGB	15.915 / 15.H2370094000 P12AC7134		10,178	0
Technical Preservation Services		GGB	15.915 / 15.H23700994000 P11AC912		130,107	0
Outdoor Recreation_Acquisition, Development and Planning		GGB	15.916 / 15.H2370094000 P11AC9128		2,440	0
Native American Graves Protection and Repatriation Act		GFB	15.922		28,866	0
National Center for Preservation Technology and Training		GFE	15.923		9,432	0
Cooperative Research and Training Programs - Resources of the National Park System		GFB	15.945		54,299	0
Cooperative Research and Training Programs - Resources of the National Park System		GFE	15.945		48,268	0
Cooperative Research and Training Programs - Resources of the National Park System		GKA	15.945		9,325	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.H1200090004 P13AC005		39,402	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.H1200090004 P13AC006		16,907	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.H1200090004 P14AC005		2,812	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.H1200090004 P11AC9072		54	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.H1200090004 P12AC1067		5,984	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.H1200090004 P12AC1068		3,848	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.H1200090004 P13AC0008		5,000	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.H1200090004 P13AC0035		29,131	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.H1200090004 P13AC0049		4,955	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.H1200090004 P13AC0055		11,153	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.H1200090004 P13AC0065		6,255	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.H1200090004 P13AC0067		36,574	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.H1200090004 P13AC0116		1,404	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.H1200090005 P13AC0020		82,975	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.H1200090005 P13AC0077		60,000	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.H2370094000 P11AC9130		72,356	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.H2370094000 P12AC1117		29,864	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.H2370094000 P13AC0040		754,778	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.H2370094000 P13AC0046		132,804	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.H2370094000 P13AC0065		212,919	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.H2370094000 P13AC0098		584,383	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.H2370094000 P13AC0112		117,299	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.H2370094000 P14AC0017		12,967	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.H2370094000/P13AC0018		100,300	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.P10AC00206 RM195		6,730	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.P12AC10090 RM243		4,006	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.P13AC00083/CSURM266		5,709	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.P13AC00625 RM271		10,500	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.P13AC00658 Project #		21,584	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.P13AC00667 CSURM280		11,038	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.P13AC00670 CSURM277		38,547	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.P13AC00700 RMCESU		285,587	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.P13AC00712 H1200090		14,696	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.P13AC01262 CSURM283		1,234	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.P14AC00268 CSURM286		14,595	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.P14AC00527 / CSURM289		4,132	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.P14AC00616 CSURM291		4,908	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.P14AC00718 H120009000		22	0
National Park Service Conservation, Protection, Outreach, and Education		GFB	15.954		3,538	0
National Park Service Conservation, Protection, Outreach, and Education		GKA	15.954		372	0
R&D		GGB	15.H1200090004 P09AC00107		17,222	0
R&D		GGB	15.H1200090004 P09AC00134		1,201	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
R&D		GGB	15.H1200090004 P11AC90688 R		6,600	0
R&D		GGB	15.H1200090004 P11AT10616		(1,709)	0
R&D		GGB	15.H1200090004 P11AT10873		3,945	0
R&D		GGB	15.H1200090004 P12AC10463		20,125	0
R&D		GGB	15.H1200090004 P12AC10607		1,458	0
R&D		GGB	15.H1200090004 P12AC10943		1,220	0
R&D		GGB	15.H1200090004 P12AC10944		5,681	0
R&D		GGB	15.H1200090004 P14AC00189 R		34,397	0
R&D		GGB	15.H2370094000		60,010	0
R&D		GGB	15.H2370094000 P11AT71000		13,209	0
R&D		GGB	15.H2370094000 J2350098602		11,412	0
R&D		GGB	15.H2370094000 J2390090166		1,066	0
R&D		GGB	15.H2370094000 P09AC00405		398,020	0
R&D		GGB	15.H2370094000 P10AC00615 m		36,071	0
R&D		GGB	15.H2370094000 P10AC00655		19,040	0
R&D		GGB	15.H2370094000 P10AC00658		14,776	0
R&D		GGB	15.H2370094000 P11AC91285		25,097	0
R&D		GGB	15.H2370094000 P11AC91365		59,851	0
R&D		GGB	15.H2370094000 P11AC91366 m		114,070	0
R&D		GGB	15.H2370094000 P11AT70904 m		83,059	0
R&D		GGB	15.H2370094000 P12AC10293		72,283	0
R&D		GGB	15.H2370094000 P12AC10584		23,582	0
R&D		GGB	15.H2370094000 P12AC11099		18,385	0
R&D		GGB	15.H2370094000 P12AC11163		128,201	0
R&D		GGB	15.H2370094000 P13AC01054		193,701	0
R&D		GGB	15.H2370094000 P13AC01187		255,306	0
R&D		GGB	15.H2370094000 P14AC00054		2,785	0
R&D		GGB	15.H2370094000/P11AC91284		22,365	0
R&D		GGB	15.H2370094000/P11AC91352		20,039	0
R&D		GGB	15.J1437100044 CSURM197		2,992	0
R&D		GGB	15.P09AC00138 RM172		8,478	0
R&D		GGB	15.P09AC00139 RM167		4,585	0
R&D		GGB	15.P09AC00186 RM174		11,323	11,336
R&D		GGB	15.P09AC00386 RM		25,839	0
R&D		GGB	15.P10AC00228 RM207		3,350	0
R&D		GGB	15.P10AC00237 RM205		17,307	0
R&D		GGB	15.P10AC00632		17,026	0
R&D		GGB	15.P11AC90508 RM229		3,291	0
R&D		GGB	15.P11AC90654 RM219		41,152	0
R&D		GGB	15.P11AC90743 RM227		1,041	0
R&D		GGB	15.P11AC91281 RM		11,244	0
R&D		GGB	15.P11AC91287		35,977	0
R&D		GGB	15.P11AC91344		105,009	0
R&D		GGB	15.P11AT10671 CSUCP137		1,704	0
R&D		GGB	15.P12AC10183 CSURM244 mod		6,239	0
R&D		GGB	15.P12AC10277 RM247		7,085	0
R&D		GGB	15.P12AC10353 RM250		316	0
R&D		GGB	15.P12AC10393 RM249		25,421	0
R&D		GGB	15.P12AC10482 RM254		3,309	0
R&D		GGB	15.P12AC10530 CP141		15,562	0
R&D		GGB	15.P12AC10601 RM257		8,574	0
R&D		GGB	15.P12AC10785 RM259		6,186	0
R&D		GGB	15.P12AC10853 amend 1		12,376	0
R&D		GGB	15.P12AC10927 CP144		28,562	0
R&D		GGB	15.P12AC10997 RM263		2,351	0
R&D		GGB	15.P12AC11130 H2370094000 m		188,666	0
R&D		GGB	15.P13AC00274 RM PECO		98,379	0
R&D		GGB	15.P13AC00674 Project # CSU		33,432	0
R&D		GGB	15.P14AC00243 RM 285		8,803	0
R&D		GGB	15.P14AC00264 RMCESU		16,073	0
R&D		GGB	15.P14AC00736 RMCESU		3	0
R&D		GGB	15.Task Agreement J23500861		5,799	0
SUBTOTAL DIRECT FROM:					5,766,011	11,336
SUBTOTAL NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR					5,766,011	11,336
OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR						
PASS-THROUGH PROGRAMS FROM:						
University of Wyoming						
Abandoned Mine Land Reclamation (AMLR) Program		GGB	15.252 / 15.WYDEQ46764 CSU		130,052	5,874

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					130,052	5,874
SUBTOTAL OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR					130,052	5,874
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR						
DIRECT FROM:						
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR						
Fish and Wildlife Management Assistance		GGB	15.608 / 15.F09AC00278 GPCESU		112,209	0
Fish and Wildlife Management Assistance		GGB	15.608 / 15.F11AC00778 GPCESU		2,887	0
Fish and Wildlife Management Assistance		GGB	15.608 / 15.F12AC01661		6,553	0
Fish and Wildlife Management Assistance		GGB	15.608 / 15.F13AC00118		2,725	0
Research Grants (Generic)		GFB	15.650		15,412	0
Research Grants (Generic)		GFE	15.650		4,575	0
Research Grants (Generic)		GGB	15.650 / 15.F10AC00591 RMCESU		28,185	0
National Outreach and Communication Program		GGB	15.653 / 15.H2370094000 P09AC0042		39,752	0
Migratory Bird Monitoring, Assessment and Conservation		GGB	15.655 / 15.F10AC00593		34,786	0
Endangered Species Conservation-Recovery Implementation Funds		GGB	15.657 / 15.60181AJ402 F11AC00389		2,225	0
Cooperative Landscape Conservation		GGB	15.669 / 15.60181AJ402 FA12AC0166		25,465	9,765
Adaptive Science		GGB	15.670 / 15.F12AP00925		17,582	0
Adaptive Science		GGB	15.670 / 15.F13AP01011		11,768	0
R&D		GGB	15.F09AC00278 GPCESU		15,835	0
R&D		GGB	15.F11AP00125		9,600	20,000
SUBTOTAL DIRECT FROM:					329,559	29,765
PASS-THROUGH PROGRAMS FROM:						
Chugachmiut						
Cooperative Landscape Conservation		GGB	15.669 / 15.Contract #183		24,665	0
Denver Botanic Gardens						
Research Grants (Generic)		GKA	15.650 / 15.601819J312		5,015	0
The Nature Conservancy						
R&D		GGB	15.GS11V1 Task Order #22		14,412	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					44,092	0
SUBTOTAL U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR					373,651	29,765
U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR						
DIRECT FROM:						
U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR						
National Spatial Data Infrastructure Competitive Cooperative Agreements Program		GLA	15.809 / 15.G14AC00051		6,653	0
National Cooperative Geologic Mapping Program		GFB	15.810		241	0
National Cooperative Geologic Mapping Program		GLA	15.810 / 15.G13AC00213		164,939	0
Cooperative Research Units Program		GGB	15.812 / 15.G10AC00060		25,261	0
Cooperative Research Units Program		GGB	15.812 / 15.G10AC00137		8,926	0
Cooperative Research Units Program		GGB	15.812 / 15.G10AC00614		40,264	0
Cooperative Research Units Program		GGB	15.812 / 15.G10AC00656		7,604	0
Cooperative Research Units Program		GGB	15.812 / 15.G10AC00663		140,101	0
Cooperative Research Units Program		GGB	15.812 / 15.G11AC20160		44,426	0
Cooperative Research Units Program		GGB	15.812 / 15.G11AC20327		83,128	0
Cooperative Research Units Program		GGB	15.812 / 15.G11AC20332		30,385	0
Cooperative Research Units Program		GGB	15.812 / 15.G11AC20387		58,689	0
Cooperative Research Units Program		GGB	15.812 / 15.G12AC20261		29,054	0
Cooperative Research Units Program		GGB	15.812 / 15.G12AC20292		26,799	0
Cooperative Research Units Program		GGB	15.812 / 15.G12AC20376		14,579	0
Cooperative Research Units Program		GGB	15.812 / 15.G13AC00008		47,740	0
Cooperative Research Units Program		GGB	15.812 / 15.G14AC00039 RWO 102		14,405	0
Cooperative Research Units Program		GGB	15.812 / 15.G97AC00008		2,167	0
Minerals Resources External Research Program		GFB	15.816		8,785	0
Energy Cooperatives to Support the National Coal Resources Data System (NCRDS)		GLA	15.819 / 15.G13AC00197		9,487	0
National Climate Change and Wildlife Science Center		GGB	15.820 / 15.G13AC00390		40,744	0
R&D		GGB	15.G11AP20068 Supp 5		932	0
SUBTOTAL DIRECT FROM:					805,309	0
PASS-THROUGH PROGRAMS FROM:						
AmericaView						
National Land Remote Sensing_Education Outreach and Research		GGB	15.815 / 15.AV08CO01		4,695	0
Humboldt State University Foundation						
Cooperative Research Units Program		GGB	15.812 / 15.PO 0007100994		40,479	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					45,174	0
SUBTOTAL U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR					850,483	0
SUBTOTAL DEPARTMENT OF THE INTERIOR					13,658,941	232,813
DEPARTMENT OF JUSTICE						
BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE						
DIRECT FROM:						
BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE						
State Justice Statistics Program for Statistical Analysis Centers		GFE	16.550		33,858	0
SUBTOTAL DIRECT FROM:					33,858	0
SUBTOTAL BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE					33,858	0
DEPARTMENT OF JUSTICE						
DIRECT FROM:						
DEPARTMENT OF JUSTICE						
Unclassified Grants and Contracts		GFB	16.000		362,474	0
SUBTOTAL DIRECT FROM:					362,474	0
SUBTOTAL DEPARTMENT OF JUSTICE					362,474	0
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE						
DIRECT FROM:						
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE						
National Institute of Justice Research, Evaluation, and Development Project Grants		GFE	16.560		228,190	56,638
SUBTOTAL DIRECT FROM:					228,190	56,638
SUBTOTAL NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE					228,190	56,638
OFFICE OF JUSTICE PROGRAMS, VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE						
DIRECT FROM:						
OFFICE OF JUSTICE PROGRAMS, VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE						
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus		GFC	16.525		96,583	6,258
SUBTOTAL DIRECT FROM:					96,583	6,258
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE					96,583	6,258
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE						
DIRECT FROM:						
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE						
Part E -Developing, Testing and Demonstrating Promising New Programs		GFB	16.541		126,631	0
SUBTOTAL DIRECT FROM:					126,631	0
SUBTOTAL OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE					126,631	0
SUBTOTAL DEPARTMENT OF JUSTICE					847,736	62,896
DEPARTMENT OF LABOR						
MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR						
DIRECT FROM:						
MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR						
Mine Health & Safety Education & Training		GLA	17.602 / 17.BS-22472-11-60-R-8		(549)	0
Brookwood-Sago Grant		GLA	17.603 / 17.BS-23832-13-60-R-8		84,099	25,628

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
SUBTOTAL DIRECT FROM:					83,550	25,628
SUBTOTAL MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR					83,550	25,628
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR						
PASS-THROUGH PROGRAMS FROM:						
National Jewish Health						
Occupational Safety & Health: Susan Harwood Training Grants		GGB	17.502 / 17.Account 20086001		16,781	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					16,781	0
SUBTOTAL OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR					16,781	0
SUBTOTAL DEPARTMENT OF LABOR					100,331	25,628
DEPARTMENT OF STATE						
BUREAU OF ECONOMIC AND BUSINESS AFFAIRS, DEPARTMENT OF STATE						
DIRECT FROM:						
BUREAU OF ECONOMIC AND BUSINESS AFFAIRS, DEPARTMENT OF STATE						
Economic Statecraft		GLA	19.322 / 19.S-LMAQM-13-CA-1109		114,388	0
SUBTOTAL DIRECT FROM:					114,388	0
SUBTOTAL BUREAU OF ECONOMIC AND BUSINESS AFFAIRS, DEPARTMENT OF STATE					114,388	0
DEPARTMENT OF STATE						
PASS-THROUGH PROGRAMS FROM:						
Centro Intern. De Agricultura Tropical						
R&D		GGB	19.117512		7,046	0
REbound Technology LLC						
R&D		GGB	19.115999		10,736	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					17,782	0
SUBTOTAL DEPARTMENT OF STATE					17,782	0
SUBTOTAL DEPARTMENT OF STATE					132,170	0
DEPARTMENT OF TRANSPORTATION						
DEPARTMENT OF TRANSPORTATION						
DIRECT FROM:						
DEPARTMENT OF TRANSPORTATION						
Unclassified Grants and Contracts		GFB	20.000		146,390	67,988
SUBTOTAL DIRECT FROM:					146,390	67,988
PASS-THROUGH PROGRAMS FROM:						
North Dakota State University						
University Transportation Centers Program		GGB	20.701 / 20.DTRT12GUTC08		421,354	0
Research Grants		GGB	20.762 / 20.DTRT07G0008		(1,258)	0
R&D		GGB	20.FAR0023139		33,825	0
Oklahoma State University						
Biobased Transportation Research		GGB	20.761 / 20.AB566090.CSU2 Pearson		32,405	0
Biobased Transportation Research		GGB	20.761 / 20.AB566090.CSU3 Qian		16,680	0
Regional Air Quality Council						
R&D		GGB	20.118108		90,938	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					593,944	0
SUBTOTAL DEPARTMENT OF TRANSPORTATION					740,334	67,988
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION						

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
DIRECT FROM:						
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION						
Aviation Research Grants		GFB	20.108		75,627	0
Air Transportation Centers of Excellence		GFB	20.109		112,160	0
SUBTOTAL DIRECT FROM:					187,787	0
SUBTOTAL FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					187,787	0
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION						
DIRECT FROM:						
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION						
Highway Research and Development Program		GGB	20.200 / 20.DTFH6109H00004		117,106	0
Highway Research and Development Program		GGB	20.200 / 20.DTFH6109H00004 Amend		130,618	0
R&D		GLA	20.DTFH68-13-E00080		5,892	0
SUBTOTAL DIRECT FROM:					253,616	0
PASS-THROUGH PROGRAMS FROM:						
North Dakota State University						
Highway Research and Development Program		GGB	20.200 / 20.MPC Year 23		10,888	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					10,888	0
SUBTOTAL FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					264,504	0
PIPELINE AND HAZARDOUS MATERIAL SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION						
DIRECT FROM:						
PIPELINE AND HAZARDOUS MATERIAL SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION						
Pipeline Safety Research Competitive Academic Agreement Program (CAAP)		GFE	20.724		14,840	0
SUBTOTAL DIRECT FROM:					14,840	0
SUBTOTAL PIPELINE AND HAZARDOUS MATERIAL SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					14,840	0
SUBTOTAL DEPARTMENT OF TRANSPORTATION					1,207,465	67,988
OFFICE OF PERSONNEL MANAGEMENT						
OFFICE OF PERSONNEL MANAGEMENT						
DIRECT FROM:						
OFFICE OF PERSONNEL MANAGEMENT						
Intergovernmental Personnel Act (IPA) Mobility Program		GFE	27.011		3,554,075	0
SUBTOTAL DIRECT FROM:					3,554,075	0
SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT					3,554,075	0
SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT					3,554,075	0
GENERAL SERVICES ADMINISTRATION						
GENERAL SERVICES ADMINISTRATION						
PASS-THROUGH PROGRAMS FROM:						
Dynamics Research Corporation						
R&D		GGB	39.PO #672 Task Order #001		63,376	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					63,376	0
SUBTOTAL GENERAL SERVICES ADMINISTRATION					63,376	0
SUBTOTAL GENERAL SERVICES ADMINISTRATION					63,376	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME

	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
LIBRARY OF CONGRESS						
LIBRARY OF CONGRESS						
DIRECT FROM:						
LIBRARY OF CONGRESS						
Distribution of Library of Congress Cataloging		GFB	42.003		359,309	0
SUBTOTAL DIRECT FROM:					359,309	0
SUBTOTAL LIBRARY OF CONGRESS					359,309	0
SUBTOTAL LIBRARY OF CONGRESS					359,309	0
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION						
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION						
DIRECT FROM:						
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION						
Science		GFB	43.001		13,248,041	2,757,603
Science		GGB	43.001 / 43.NNX09AT54G		16,807	111,381
Science		GGB	43.001 / 43.NNX10AG82G		38,153	0
Science		GGB	43.001 / 43.NNX10AG88G Supp 4		5,807	0
Science		GGB	43.001 / 43.NNX10AJ11G		767	0
Science		GGB	43.001 / 43.NNX10AM19G		135,221	0
Science		GLA	43.001 / 43.NNX10AM91G		55,314	0
Science		GGB	43.001 / 43.NNX11AF06G supp 2		115,673	0
Science		GGB	43.001 / 43.NNX11AH05G		396,673	0
Science		GGB	43.001 / 43.NNX11AH57G Sup 3		124,902	0
Science		GGB	43.001 / 43.NNX11AL43H		29,999	0
Science		GGB	43.001 / 43.NNX11AL77G		60,652	0
Science		GGB	43.001 / 43.NNX11AO71G Supp 2		7,821	0
Science		GGB	43.001 / 43.NNX11AQ66G		63,730	0
Science		GGB	43.001 / 43.NNX11AQ81G		252,797	0
Science		GLA	43.001 / 43.NNX12A019G		204,276	54,893
Science		GGB	43.001 / 43.NNX12AB54G		693,370	235,359
Science		GGB	43.001 / 43.NNX12AG53G NCE		14,082	0
Science		GGB	43.001 / 43.NNX12AH17G Supp 005		158,266	0
Science		GGB	43.001 / 43.NNX12AH19G		67,038	96,550
Science		GLA	43.001 / 43.NNX12AL20G		32,068	0
Science		GGB	43.001 / 43.NNX12AL68GA		96,616	0
Science		GGB	43.001 / 43.NNX12AM95G		16,054	0
Science		GGB	43.001 / 43.NNX12AP86G supp 1		36,055	0
Science		GGB	43.001 / 43.NNX12AR69G		139,225	0
Science		GGB	43.001 / 43.NNX13AC51G Supp 1		55,280	0
Science		GGB	43.001 / 43.NNX13AF74G Sup 1		86,099	0
Science		GGB	43.001 / 43.NNX13AG30G Sup 02		148,242	0
Science		GGB	43.001 / 43.NNX13AG31G supp 4		391,380	0
Science		GGB	43.001 / 43.NNX13AG32G supp 3		125,605	0
Science		GGB	43.001 / 43.NNX13AG69G		165,976	0
Science		GGB	43.001 / 43.NNX13AG96G		126,606	0
Science		GLA	43.001 / 43.NNX13AH55G		151,650	0
Science		GGB	43.001 / 43.NNX13AH59G		65,634	74,373
Science		GGB	43.001 / 43.NNX13AI15G Supp 1		48,191	0
Science		GGB	43.001 / 43.NNX13AI94G		71,507	0
Science		GGB	43.001 / 43.NNX13AK52G		73,490	0
Science		GGB	43.001 / 43.NNX13AM91H Supp 01		29,726	0
Science		GGB	43.001 / 43.NNX13AN66H		25,966	0
Science		GGB	43.001 / 43.NNX13AO10G		22,958	0
Science		GGB	43.001 / 43.NNX13AP53G		59,728	0
Science		GGB	43.001 / 43.NNX13AQ04G Supp 1		98,458	25,084
Science		GGB	43.001 / 43.NNX13AQ50G		51,753	6,203
Science		GGB	43.001 / 43.NNX14AC37G		5,164	0
Science		GGB	43.001 / 43.NNX14AF14G		23,361	0
Science		GGB	43.001 / 43.NNX14AI33G		27,767	0
Aeronautics		GFB	43.002		31,984,998	3,886,457
Aeronautics		GGB	43.002 / 43.NNX10AT39G		179,905	0
Exploration		GFB	43.003		43,430	0
Exploration		GGB	43.003 / 43.NNX14AB02G		79,703	0
Space Operations		GFB	43.007		920,895	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Space Operations		GLA	43.007 / 43.NNX13AQ54G		52,495	38,713
Education		GFB	43.008		547,609	0
Cross Agency Support		GFB	43.009		357,414	244,990
Cross Agency Support		GGB	43.009 / 43.NNX13AD19G		127,070	97,967
R&D		GGB	43.119875		5,844	0
R&D		GLA	43.NNC13QA64P		19,916	0
R&D		GLA	43.NNC14VB99P		2,312	0
R&D		GGB	43.NNX07AR11G Suppl 9		7,601	0
R&D		GGB	43.NNX08AB65G Supp 0004		80,093	0
R&D		GGB	43.NNX08AT04A supp 00005		126,174	67,838
R&D		GGB	43.NNX09AI33G		0	8,091
R&D		GLA	43.NNX09AO86G		(9,674)	7,827
R&D		GGB	43.NNX10AB36G		102,662	0
R&D		GGB	43.NNX10AG75G mod 7		9,686	0
R&D		GGB	43.NNX10AG81G Supp 04		10,168	0
R&D		GLA	43.NNX10AQ06G		48,978	26,311
R&D		GGB	43.NNX10AT41G Supple 5		80,706	0
R&D		GLA	43.NNX11AB33G		67,966	0
R&D		GGB	43.NNX11AB87G NCE		114,607	0
SUBTOTAL DIRECT FROM:					52,824,506	7,739,640
PASS-THROUGH PROGRAMS FROM:						
ADA Technologies, Inc.						
R&D		GLA	43.11-0465S		2	0
Alion Science and Technology						
R&D		GGB	43.008575001BDM/SCS2179982		97,111	0
Arizona State University						
Science		GGB	43.001 / 43.12685		47,055	0
Battelle, Pacific Northwest Laboratories						
R&D		GGB	43.231795		19	0
Bay Area Environmental Research Institute						
Science		GGB	43.001 / 43.118461		13,984	0
Calif. Inst. of Tech/Jet Propulsion Lab						
Science		GGB	43.001 / 43.1439002		447,264	0
R&D		GGB	43.1479151 MOD 1		78,579	0
R&D		GGB	43.1482368 mod 1		46,073	0
City University of New York						
R&D		GGB	43.49683A amend 4		17,533	0
ITN Energy Systems, Inc.						
R&D		GLA	43.PO#13I-0946		22,340	0
Jet Propulsion Laboratory						
R&D		GLA	43.1479970		12,712	0
R&D		GLA	43.1483739		35,010	0
Montana State University						
Cross Agency Support		GGB	43.009 / 43.MSU G15312W3746		25,541	(5,440)
National Institute of Aerospace						
R&D		GLA	43.C12-2876-CSM		135,392	0
Planetary Science Institure						
Education		GKA	43.008 / 43.NNX10AE56G		11,492	0
Princeton University						
R&D		GGB	43.00001600 mod 6		109	0
Southwest Research Institute						
Science		GLA	43.001 / 43.D99067X		89,574	0
State University of New York						
R&D		GGB	43.2011103 FND Award # 585		14,177	0
UCAR-NCAR-Nat Ctr for Atmospheric Res						
Science		GGB	43.001 / 43.S1081157		70,820	0
Science		GGB	43.001 / 43.Z1396768 MOD 1		22,329	0
R&D		GGB	43.Z1188591 mod 2 FINAL		1	0
Univ. of Texas Medical Branch/Galveston.						
R&D		GGB	43.09099 UOSPC0000000407		345,828	0
University of Alabama at Birmingham						
Science		GGB	43.001 / 43.SUB2013184		56,408	0
University of Maryland						
Science		GGB	43.001 / 43.Z673001		13,783	0
University of Michigan						
Science		GGB	43.001 / 43.3002866417 amend 1		62,469	0
R&D		GGB	43.Subaward # 3001568969 am		19,947	0
University of Wisconsin						
Science		GGB	43.001 / 43.378K265 amend 3		50,492	0
Science		GGB	43.001 / 43.510K230 Amend 1		116,314	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					1,852,358	(5,440)
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					54,676,864	7,734,200
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					54,676,864	7,734,200
NATIONAL ENDOWMENT FOR THE HUMANITIES						
NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES						
DIRECT FROM:						
NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES						
Promotion of the Arts- Grants to Organizations and Individuals		GGB	45.024 / 45.1452007033		4,253	0
SUBTOTAL DIRECT FROM:					4,253	0
SUBTOTAL NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					4,253	0
NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES						
DIRECT FROM:						
NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES						
Promotion of the Humanities: Fellowships and Stipends		GFB	45.160		(13,860)	0
Promotion of the Humanities: Research		GFE	45.161		44,489	27,326
Promotion of the Humanities_Professional Development		GFB	45.163		14,603	0
SUBTOTAL DIRECT FROM:					45,232	27,326
SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					45,232	27,326
SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES					49,485	27,326
NATIONAL SCIENCE FOUNDATION						
NATIONAL SCIENCE FOUNDATION						
DIRECT FROM:						
NATIONAL SCIENCE FOUNDATION						
Unclassified Grants and Contracts		GFB	47.000		671,423	30,536
Engineering Grants		GFB	47.041		9,036,176	1,078,288
Engineering Grants		GFC	47.041		784,364	0
Engineering Grants		GFE	47.041		132,662	0
Engineering Grants		GLA	47.041 / 47.0968802		31,007	0
Engineering Grants		GLA	47.041 / 47.1335338		31,033	0
Engineering Grants		GLA	47.041 / 47.BES-0628282		(1,046)	0
Engineering Grants		GLA	47.041 / 47.CBET-0846845		63,208	0
Engineering Grants		GLA	47.041 / 47.CBET-0968042		55,999	0
Engineering Grants		GLA	47.041 / 47.CBET-1033203		81,104	0
Engineering Grants		GLA	47.041 / 47.CBET-1055396		62,704	0
Engineering Grants		GLA	47.041 / 47.CBET-1067707		115,469	0
Engineering Grants		GLA	47.041 / 47.CBET-1160291		137,087	0
Engineering Grants		GLA	47.041 / 47.CBET-1236490		55,336	0
Engineering Grants		GLA	47.041 / 47.CBET-1236846		77,028	0
Engineering Grants		GLA	47.041 / 47.CBET-1324580		49,970	0
Engineering Grants		GLA	47.041 / 47.CBET-1335734		2,792	0
Engineering Grants		GLA	47.041 / 47.CBET-1336168		67,729	4,759
Engineering Grants		GLA	47.041 / 47.CBET-1336893		67,864	0
Engineering Grants		GLA	47.041 / 47.CBET-1337044		44,786	0
Engineering Grants		GLA	47.041 / 47.CBET-1351672		35,278	0
Engineering Grants		GLA	47.041 / 47.CBET-1414299		19,778	0
Engineering Grants		GGB	47.041 / 47.CBET1144433		1,728	0
Engineering Grants		GGB	47.041 / 47.CBET1160026		152,749	0
Engineering Grants		GGB	47.041 / 47.CBET1336236		116,969	0
Engineering Grants		GGB	47.041 / 47.CBET1351909		17,765	0
Engineering Grants		GGB	47.041 / 47.CBET1402346		5,240	0
Engineering Grants		GLA	47.041 / 47.CMMI-0846858		105,381	0
Engineering Grants		GLA	47.041 / 47.CMMI-0900182		213	0
Engineering Grants		GLA	47.041 / 47.CMMI-0926276		(5,104)	0
Engineering Grants		GLA	47.041 / 47.CMMI-0970122		(712)	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Engineering Grants		GLA	47.041 / 47.CMMI-1030976		104,499	0
Engineering Grants		GLA	47.041 / 47.CMMI-1233063		86,845	0
Engineering Grants		GLA	47.041 / 47.CMMI-1234859		38,703	0
Engineering Grants		GLA	47.041 / 47.CMMI-1344617		2,898	0
Engineering Grants		GLA	47.041 / 47.CMMI-1355032		4,924	5,036
Engineering Grants		GGB	47.041 / 47.CMMI0700888		1,504	3,201
Engineering Grants		GGB	47.041 / 47.CMMI0757815		(938)	0
Engineering Grants		GGB	47.041 / 47.CMMI0900253		2,498	0
Engineering Grants		GGB	47.041 / 47.CMMI0926205		11,889	0
Engineering Grants		GGB	47.041 / 47.CMMI0969346		53,182	0
Engineering Grants		GGB	47.041 / 47.CMMI1235305		109,576	0
Engineering Grants		GGB	47.041 / 47.CMMI1266101		67,593	0
Engineering Grants		GGB	47.041 / 47.CMMI1314957		47,221	167,461
Engineering Grants		GGB	47.041 / 47.CMMI1335571		28,104	0
Engineering Grants		GGB	47.041 / 47.CMMI1344646		61,534	0
Engineering Grants		GLA	47.041 / 47.ECCS-1347982		140,654	0
Engineering Grants		GLA	47.041 / 47.ECCS-1413863		95,022	0
Engineering Grants		GGB	47.041 / 47.ECCS1002385		10,819	0
Engineering Grants		GGB	47.041 / 47.ECCS1231598		6,536	0
Engineering Grants		GGB	47.041 / 47.ECCS1232305		84,266	0
Engineering Grants		GGB	47.041 / 47.ECCS1307863		84,354	0
Engineering Grants		GLA	47.041 / 47.EEC-1138257		52,409	0
Engineering Grants		GLA	47.041 / 47.EEC-1156745		118,400	0
Engineering Grants		GLA	47.041 / 47.EEC-1156745 / EEC-143		3,034	0
Engineering Grants		GLA	47.041 / 47.EEC-1342222		30,372	0
Engineering Grants		GLA	47.041 / 47.EEC-1354087		48,237	0
Engineering Grants		GGB	47.041 / 47.EEC0310717		1,200,237	162,975
Engineering Grants		GGB	47.041 / 47.EEC1137023		64,039	0
Engineering Grants		GGB	47.041 / 47.EEC1157036		102,342	0
Engineering Grants		GGB	47.041 / 47.EEC1301436		49,674	0
Engineering Grants		GGB	47.041 / 47.EFRI1332404		226,641	0
Engineering Grants		GLA	47.041 / 47.IIP-1034628		33,744	0
Engineering Grants		GLA	47.041 / 47.IIP-1134882		220,760	0
Engineering Grants		GLA	47.041 / 47.IIP-1230944		39,021	0
Engineering Grants		GLA	47.041 / 47.IIP-1258631		5,842	0
Engineering Grants		GGB	47.041 / 47.IIP0968987		73,516	0
Engineering Grants		GGB	47.041 / 47.IIP1127362		189,505	31,274
Engineering Grants		GGB	47.041 / 47.IIP1318259		171,752	0
Engineering Grants		GGB	47.041 / 47.IIP1338466		31,385	0
Engineering Grants		GGB	47.041 / 47.IIP1338906		34,319	0
Engineering Grants		GGB	47.041 / 47.IIP1343456		21,776	0
Engineering Grants		GGB	47.041 / 47.IIP1442435		7,112	0
Mathematical and Physical Sciences		GFB	47.049		12,176,123	134,946
Mathematical and Physical Sciences		GFC	47.049		154,515	0
Mathematical and Physical Sciences		GFE	47.049		563,982	5,000
Mathematical and Physical Sciences		GKA	47.049		92,450	0
Mathematical and Physical Sciences		GLA	47.049 / 47.CHE-1013029		68,605	0
Mathematical and Physical Sciences		GLA	47.049 / 47.CHE-1125235		72,754	130,418
Mathematical and Physical Sciences		GLA	47.049 / 47.CHE-1137400		45,062	0
Mathematical and Physical Sciences		GLA	47.049 / 47.CHE-1214068		117,589	0
Mathematical and Physical Sciences		GLA	47.049 / 47.CHE-1229156		(547)	0
Mathematical and Physical Sciences		GLA	47.049 / 47.CHE-1230544		179,976	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE0911668		5,548	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE0957389 amend 2		35,143	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE1004924 amend 2		67,993	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE1012326 amend one		79,304	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE1012468		(26)	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE1057723		121,380	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE1058121 amend 2		118,488	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE1058292 amend 2		57,216	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE1058889		95,084	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE1059089 amend 2		172,589	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE1150792		110,772	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE1152494		147,749	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE1152963		133,010	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE1213401		142,100	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE1213682 amend 1		156,958	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE1255658 amend 1		88,563	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE1300267 AMEND 2		56,407	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE1339674 amend one		386,261	143,899
Mathematical and Physical Sciences		GLA	47.049 / 47.DMR-0820518		1,570,598	38,383
Mathematical and Physical Sciences		GLA	47.049 / 47.DMR-0907409		(347)	0
Mathematical and Physical Sciences		GLA	47.049 / 47.DMR-0955236		82,155	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Mathematical and Physical Sciences		GLA	47.049 / 47.DMR-1003030		135,056	0
Mathematical and Physical Sciences		GLA	47.049 / 47.DMR-1040456		32,043	0
Mathematical and Physical Sciences		GLA	47.049 / 47.DMR-1062797		43,338	0
Mathematical and Physical Sciences		GLA	47.049 / 47.DMR-1063150		60,581	0
Mathematical and Physical Sciences		GLA	47.049 / 47.DMR-1207294		93,078	0
Mathematical and Physical Sciences		GLA	47.049 / 47.DMR-1309980		17,029	0
Mathematical and Physical Sciences		GLA	47.049 / 47.DMR-1334713		46,903	0
Mathematical and Physical Sciences		GLA	47.049 / 47.DMR-1360565		33,281	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMR0906489		46,936	642
Mathematical and Physical Sciences		GGB	47.049 / 47.DMR0956011 amend 5		101,621	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMR1305449		27,330	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMR1306741		48,057	0
Mathematical and Physical Sciences		GLA	47.049 / 47.DMS-1211667		29,069	0
Mathematical and Physical Sciences		GLA	47.049 / 47.DMS-1216889		75,615	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS0915262 Amend 1		13,813	8,299
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS0955038 amend 4		51,560	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS1016268 amend 1		76,852	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS1022635 NCE		33,181	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS1025564 NCE		55,640	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS1065046 amend 2		76,244	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS1101549		23,628	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS1101712 NCE		47,719	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS1106975 NCE		63,538	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS1115668 NCE		43,140	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS1159964		7,526	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS1228308 amend 1		163,767	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS1243102		52,328	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS1312900		44,385	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS1322508 amend 1		52,198	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS1406494		8,571	0
Mathematical and Physical Sciences		GLA	47.049 / 47.OISE-1124569		2,063	0
Mathematical and Physical Sciences		GLA	47.049 / 47.PHY 1306638		574	0
Mathematical and Physical Sciences		GLA	47.049 / 47.PHY-1067973		3,817	0
Mathematical and Physical Sciences		GLA	47.049 / 47.PHY-1102768		(245)	0
Mathematical and Physical Sciences		GLA	47.049 / 47.PHY-1207605		186,223	0
Mathematical and Physical Sciences		GLA	47.049 / 47.PHY-1207881		103,818	0
Mathematical and Physical Sciences		GGB	47.049 / 47.PHY0855579		(3,549)	0
Mathematical and Physical Sciences		GGB	47.049 / 47.PHY1004295		26,192	0
Mathematical and Physical Sciences		GGB	47.049 / 47.PHY1068210 amend 01		28,198	0
Mathematical and Physical Sciences		GGB	47.049 / 47.PHY1068210 amend 2		4,196	0
Mathematical and Physical Sciences		GGB	47.049 / 47.PHY1103455 amend 2		81,192	0
Mathematical and Physical Sciences		GGB	47.049 / 47.PHY1132428 Amend 002		102,607	0
Mathematical and Physical Sciences		GGB	47.049 / 47.PHY1151454		55,874	0
Geosciences		GFB	47.050		12,278,890	2,900,414
Geosciences		GFE	47.050		94,184	0
Geosciences		GWA	47.050		9,988	0
Geosciences		GLA	47.050 / 47.1338461		92,711	0
Geosciences		GGB	47.050 / 47.AGS0425247019		2,667	0
Geosciences		GGB	47.050 / 47.AGS0425247020		973,237	0
Geosciences		GGB	47.050 / 47.AGS0936255 amend 1		76,416	0
Geosciences		GGB	47.050 / 47.AGS0946911 NCE		31,518	0
Geosciences		GGB	47.050 / 47.AGS0948015		(617)	0
Geosciences		GGB	47.050 / 47.AGS0966758		50,621	0
Geosciences		GGB	47.050 / 47.AGS0968648 Amend 03		146,043	0
Geosciences		GGB	47.050 / 47.AGS1004286		60,058	0
Geosciences		GGB	47.050 / 47.AGS1005041 amend 1		143,211	0
Geosciences		GGB	47.050 / 47.AGS1005316 amend 02		9,894	0
Geosciences		GGB	47.050 / 47.AGS1010657 Amend NCE		190,474	11,379
Geosciences		GGB	47.050 / 47.AGS1025584 NCE #2		145,812	0
Geosciences		GGB	47.050 / 47.AGS1036028 Amend 001		93,191	0
Geosciences		GGB	47.050 / 47.AGS1038790		245,946	0
Geosciences		GGB	47.050 / 47.AGS1042190		89,920	0
Geosciences		GGB	47.050 / 47.AGS1049041		372,746	0
Geosciences		GGB	47.050 / 47.AGS1050052 amend 2		56,565	0
Geosciences		GGB	47.050 / 47.AGS1059899 amend 3		203,661	0
Geosciences		GGB	47.050 / 47.AGS1062161 NCE		84,576	0
Geosciences		GGB	47.050 / 47.AGS1062468		93,651	0
Geosciences		GGB	47.050 / 47.AGS1063928 NCE		172,968	0
Geosciences		GGB	47.050 / 47.AGS1119999 amend 2		81,382	0
Geosciences		GGB	47.050 / 47.AGS1136082 amend 2		34,928	0
Geosciences		GGB	47.050 / 47.AGS1138116		7,159	0
Geosciences		GGB	47.050 / 47.AGS1138116 amd supple		887,769	0
Geosciences		GGB	47.050 / 47.AGS1138896		150,892	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Geosciences		GGB	47.050 / 47.AGS1147120		66,924	0
Geosciences		GGB	47.050 / 47.AGS1151768		139,524	0
Geosciences		GGB	47.050 / 47.AGS1157425 amend 4		15,283	0
Geosciences		GGB	47.050 / 47.AGS1157425 amend 5		116,775	0
Geosciences		GGB	47.050 / 47.AGS1219645		168,103	0
Geosciences		GGB	47.050 / 47.AGS1240611		79,826	0
Geosciences		GGB	47.050 / 47.AGS1250966		98,679	0
Geosciences		GGB	47.050 / 47.AGS1316502		643	0
Geosciences		GGB	47.050 / 47.AGS1343080		123,636	0
Geosciences		GGB	47.050 / 47.AGS1344862		77,166	0
Geosciences		GGB	47.050 / 47.AGS1347738		36,129	0
Geosciences		GGB	47.050 / 47.AGS1351775		16,381	0
Geosciences		GGB	47.050 / 47.AGS1358495		179,216	0
Geosciences		GGB	47.050 / 47.AGS1360237		8,373	0
Geosciences		GGB	47.050 / 47.ASGS1032100 NCE		24,301	0
Geosciences		GGB	47.050 / 47.ATM0837932 NCE		17,935	0
Geosciences		GGB	47.050 / 47.ATM0919042 Amend 003		6,237	0
Geosciences		GGB	47.050 / 47.ATM0924622		51,381	0
Geosciences		GGB	47.050 / 47.ATM0930265		1,308	0
Geosciences		GLA	47.050 / 47.EAR-0749035		(858)	0
Geosciences		GLA	47.050 / 47.EAR-1019054		11,795	0
Geosciences		GLA	47.050 / 47.EAR-1025077		(213)	0
Geosciences		GLA	47.050 / 47.EAR-1045282		140,257	0
Geosciences		GLA	47.050 / 47.EAR-1126761		11,583	0
Geosciences		GLA	47.050 / 47.EAR-1204787		270,879	0
Geosciences		GLA	47.050 / 47.EAR-1216390		107,777	0
Geosciences		GLA	47.050 / 47.EAR-1261005		82,524	0
Geosciences		GLA	47.050 / 47.EAR-1361454		31,834	0
Geosciences		GLA	47.050 / 47.EAR-1433135		445	0
Geosciences		GLA	47.050 / 47.EAR-1439508		3,515	0
Geosciences		GGB	47.050 / 47.EAR0855362		20,969	0
Geosciences		GGB	47.050 / 47.EAR1119655		165,348	0
Geosciences		GGB	47.050 / 47.EAR1204460		84,562	0
Geosciences		GGB	47.050 / 47.EAR1410472		1,038	0
Geosciences		GGB	47.050 / 47.EAR1419223		12,922	0
Geosciences		GGB	47.050 / 47.IIP0968987		9,000	0
Geosciences		GLA	47.050 / 47.OCE-1131734		204,876	0
Geosciences		GLA	47.050 / 47.OCE-1355770		26,007	0
Geosciences		GGB	47.050 / 47.OCE1151838		86,170	0
Geosciences		GGB	47.050 / 47.OCE1260602		51,069	0
Geosciences		GGB	47.050 / 47.PLR1141916		24,376	0
Geosciences		GGB	47.050 / 47.PLR1255228		83,850	0
Geosciences		GGB	47.050 / 47.PLR1419268		25,705	0
Computer and Information Science and Engineering		GFB	47.070		5,685,849	900,331
Computer and Information Science and Engineering		GFC	47.070		362,686	0
Computer and Information Science and Engineering		GFE	47.070		306,394	0
Computer and Information Science and Engineering		GWA	47.070		2,646	0
Computer and Information Science and Engineering		GGB	47.070 / 47.ACI1339707		91,177	0
Computer and Information Science and Engineering		GGB	47.070 / 47.ACI1340999		251,574	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CCF-1149225		120,080	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CCF0746693 Amend 005		52,569	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CCF0917319 Amend 3		11,135	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CCF0917319 Amend 4		(8,404)	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CCF1016985		54,195	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CCF1018711 NCE #2		151,072	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CCF1045885 NCE		5,744	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CCF1252500		43,792	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CCF1302693		200,308	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CNS-0915574		81,874	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CNS-0940632		113,005	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CNS-1033413		(2,132)	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CNS-1240964		38,714	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CNS0854988		7,517	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CNS0905232 amend 003		1,911	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CNS0905232 amend NCE#		169,859	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CNS1039585 amend 7		238,283	25,720
Computer and Information Science and Engineering		GGB	47.070 / 47.CNS1116134		91,834	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CNS1129043		42,737	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CNS1240991 NCE		4,746	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CNS1253908 AMD 4		107,360	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CNS1253908 amend 4		13,104	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CNS1305381		75,583	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CNS1305404		61,730	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Computer and Information Science and Engineering		GGB	47.070 / 47.CNS1343189		71,282	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CNS1345236		1,593	0
Computer and Information Science and Engineering		GGB	47.070 / 47.IIS1065513 amend 03		211,859	0
Biological Sciences		GFB	47.074		6,712,259	449,069
Biological Sciences		GFC	47.074		48,539	0
Biological Sciences		GFE	47.074		336,137	9,982
Biological Sciences		GGB	47.074 / 47.1206775		57,072	0
Biological Sciences		GGB	47.074 / 47.DBI0754606		33,081	0
Biological Sciences		GGB	47.074 / 47.DBI0965768 NCE		118,825	0
Biological Sciences		GGB	47.074 / 47.DBI1055334 Amend 4		42,931	0
Biological Sciences		GGB	47.074 / 47.DBI1055334 amend 4		1,750	0
Biological Sciences		GGB	47.074 / 47.DBI1156329		108,899	0
Biological Sciences		GGB	47.074 / 47.DEB0541673		17,344	85
Biological Sciences		GGB	47.074 / 47.DEB0723676 Amd #9		983	0
Biological Sciences		GGB	47.074 / 47.DEB0840869		90,884	17,262
Biological Sciences		GGB	47.074 / 47.DEB0841865 NCE		4,917	0
Biological Sciences		GGB	47.074 / 47.DEB0846175 mod 4		86,383	0
Biological Sciences		GGB	47.074 / 47.DEB0910310 amend 1		759	0
Biological Sciences		GGB	47.074 / 47.DEB0918482		150,172	0
Biological Sciences		GGB	47.074 / 47.DEB0919383		22,093	29,451
Biological Sciences		GGB	47.074 / 47.DEB0949619		71,278	0
Biological Sciences		GGB	47.074 / 47.DEB0950171 amend 3		4,073	0
Biological Sciences		GGB	47.074 / 47.DEB0950171 amend3		73,269	0
Biological Sciences		GGB	47.074 / 47.DEB1011655		2,593	0
Biological Sciences		GGB	47.074 / 47.DEB1020540		220,245	0
Biological Sciences		GGB	47.074 / 47.DEB1020629		32,299	15,212
Biological Sciences		GGB	47.074 / 47.DEB1021489 Amendment		17,412	0
Biological Sciences		GGB	47.074 / 47.DEB1021489 amend 0006		15,267	0
Biological Sciences		GGB	47.074 / 47.DEB1022196		180,015	0
Biological Sciences		GGB	47.074 / 47.DEB1027319		275,455	20,677
Biological Sciences		GGB	47.074 / 47.DEB1046408 amend 2		292,458	0
Biological Sciences		GGB	47.074 / 47.DEB1054956 amend 6		210,679	20,179
Biological Sciences		GGB	47.074 / 47.DEB1110559		(294)	0
Biological Sciences		GGB	47.074 / 47.DEB1145200		27,642	18,218
Biological Sciences		GGB	47.074 / 47.DEB1145616		200,076	0
Biological Sciences		GGB	47.074 / 47.DEB1146446		47,982	0
Biological Sciences		GGB	47.074 / 47.DEB1146489		125,643	0
Biological Sciences		GGB	47.074 / 47.DEB1146489 mod 1		5,588	0
Biological Sciences		GGB	47.074 / 47.DEB1147369		84,681	0
Biological Sciences		GGB	47.074 / 47.DEB1210421 NCE		4,266	0
Biological Sciences		GGB	47.074 / 47.DEB1210728		4,345	0
Biological Sciences		GGB	47.074 / 47.DEB1210752 NCE		7,151	0
Biological Sciences		GGB	47.074 / 47.DEB1210879		10,412	0
Biological Sciences		GGB	47.074 / 47.DEB1210900		9,981	0
Biological Sciences		GGB	47.074 / 47.DEB1256754		27,140	0
Biological Sciences		GGB	47.074 / 47.DEB1257174		127,580	0
Biological Sciences		GGB	47.074 / 47.DEB1261383		60,667	0
Biological Sciences		GGB	47.074 / 47.DEB1309876		103,261	0
Biological Sciences		GGB	47.074 / 47.DEB1310821		998	0
Biological Sciences		GGB	47.074 / 47.DEB1313728		102,316	0
Biological Sciences		GGB	47.074 / 47.DEB1354732		24,980	0
Biological Sciences		GGB	47.074 / 47.DEB1434782		8,064	0
Biological Sciences		GGB	47.074 / 47.DRL1010888		916	0
Biological Sciences		GGB	47.074 / 47.EF0914489		255,208	0
Biological Sciences		GGB	47.074 / 47.EF1137378 amend 02		136,810	0
Biological Sciences		GGB	47.074 / 47.EF1239559 amend 2		13,230	0
Biological Sciences		GGB	47.074 / 47.EF1239559 amend 3		145,615	0
Biological Sciences		GGB	47.074 / 47.EF1241583		44,610	0
Biological Sciences		GGB	47.074 / 47.EF1241856		38,472	0
Biological Sciences		GGB	47.074 / 47.EF1250205		37,863	0
Biological Sciences		GGB	47.074 / 47.EF1339928		189,698	0
Biological Sciences		GGB	47.074 / 47.IOS0817748 Amend 4		8,519	0
Biological Sciences		GGB	47.074 / 47.IOS0817748 NCE		1,514	0
Biological Sciences		GGB	47.074 / 47.IOS1025966		147,611	0
Biological Sciences		GGB	47.074 / 47.IOS1025966 Amend. 003		2,137	0
Biological Sciences		GGB	47.074 / 47.IOS1257363		62,737	0
Biological Sciences		GGB	47.074 / 47.IOS1257732 amend 2		175,162	106,589
Biological Sciences		GGB	47.074 / 47.IOS1303848		28,919	0
Biological Sciences		GGB	47.074 / 47.IOS1311680		1,874	0
Biological Sciences		GGB	47.074 / 47.IOS1350346		55,034	0
Biological Sciences		GGB	47.074 / 47.IOS1354755		30,519	0
Biological Sciences		GGB	47.074 / 47.MCB0843073 AMD #3		26,100	0
Biological Sciences		GGB	47.074 / 47.MCB0920588 NCE		50,922	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Biological Sciences		GGB	47.074 / 47.MCB0950726 amend 2		15,334	0
Biological Sciences		GGB	47.074 / 47.MCB0950857		(6,909)	0
Biological Sciences		GGB	47.074 / 47.MCB1019708 Amend 5		6,390	0
Biological Sciences		GGB	47.074 / 47.MCB1019708 amend 5		33,131	0
Biological Sciences		GGB	47.074 / 47.MCB1023771 amend NCE		95,326	0
Biological Sciences		GGB	47.074 / 47.MCB1024668 NCE		107,616	0
Biological Sciences		GGB	47.074 / 47.MCB1052030 amend 03		153,122	0
Biological Sciences		GGB	47.074 / 47.MCB1052188 amend 3		255,445	0
Biological Sciences		GGB	47.074 / 47.MCB1127059 amend 4		298,337	808,726
Biological Sciences		GGB	47.074 / 47.MCB1158323 amend 2		136,983	0
Biological Sciences		GGB	47.074 / 47.MCB1244142 NCE		56,374	0
Biological Sciences		GGB	47.074 / 47.MCB1301983		60,155	49,247
Biological Sciences		GGB	47.074 / 47.MCB1321406		7,503	0
Biological Sciences		GGB	47.074 / 47.MCB1330019		48,313	0
Biological Sciences		GGB	47.074 / 47.PHY0956714		27,912	0
Social, Behavioral, and Economic Sciences		GFB	47.075		1,670,051	51,176
Social, Behavioral, and Economic Sciences		GFC	47.075		9,241	46,111
Social, Behavioral, and Economic Sciences		GFE	47.075		312,109	25,144
Social, Behavioral, and Economic Sciences		GKA	47.075		2,741	0
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.BCS0624315		23,522	6,836
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.BCS1011801		258,142	19,753
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.BCS1011801 Support Co		2,668	0
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.BCS1049048 NCE		2,895	0
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.BCS1062787 amend 2		32,265	0
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.BCS1127711 NCE		78,573	0
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.BCS1220016		48,374	0
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.BCS1314162 NCE #2		41,637	(1,311)
Social, Behavioral, and Economic Sciences		GLA	47.075 / 47.SES-0930213		2,810	0
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.SES1303548		10,555	0
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.SES1347083		34,969	0
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.SES1357444		4,509	0
Education and Human Resources		GFB	47.076		10,170,480	1,062,196
Education and Human Resources		GFC	47.076		133,180	0
Education and Human Resources		GFE	47.076		150,730	31,878
Education and Human Resources		GKA	47.076		156,095	0
Education and Human Resources		GLA	47.076 / 47.201016466-01		62,627	0
Education and Human Resources		GGB	47.076 / 47.CFF1018472 NCE		72,837	0
Education and Human Resources		GLA	47.076 / 47.DGE-0801692		500,224	0
Education and Human Resources		GLA	47.076 / 47.DGE-1057607		351,598	0
Education and Human Resources		GGB	47.076 / 47.DGE0801707		230,542	4,254
Education and Human Resources		GGB	47.076 / 47.DGE0841259		456,492	0
Education and Human Resources		GGB	47.076 / 47.DGE0966346		382,759	0
Education and Human Resources		GLA	47.076 / 47.DRL-0918436		54,752	0
Education and Human Resources		GGB	47.076 / 47.DRL1010888 NCE		138,553	0
Education and Human Resources		GLA	47.076 / 47.DUE-0717751		(1,048)	0
Education and Human Resources		GLA	47.076 / 47.DUE-0919889		98,633	0
Education and Human Resources		GLA	47.076 / 47.DUE-1022957		43,744	0
Education and Human Resources		GLA	47.076 / 47.DUE-1044255		85,982	0
Education and Human Resources		GGB	47.076 / 47.DUE0734267 amend 1		92,941	0
Education and Human Resources		GGB	47.076 / 47.DUE0832173		566,406	806,432
Education and Human Resources		GGB	47.076 / 47.DUE0942448 NCE		20,625	0
Education and Human Resources		GGB	47.076 / 47.DUE1035298		202,043	14,485
Education and Human Resources		GGB	47.076 / 47.DUE1244889		19,838	6,934
Education and Human Resources		GGB	47.076 / 47.DUE1323442		30,231	0
Education and Human Resources		GGB	47.076 / 47.DUE1338752 NCE		2,250	0
Education and Human Resources		GGB	47.076 / 47.DUE1356358		3,135	0
Education and Human Resources		GGB	47.076 / 47.HRD1102523 amend 3		304,072	228,256
Education and Human Resources		GGB	47.076 / 47.HRD1418850		13,651	0
Polar Programs (B) -		GFB	47.078		4,163,790	131,704
Polar Programs (B) -		GGB	47.078 / 47.ANT1043700		32,879	0
Polar Programs (B) -		GGB	47.078 / 47.ARC1023562		160,869	0
International Science and Engineering (OISE)		GFB	47.079		210,985	0
International Science and Engineering (OISE)		GLA	47.079 / 47.OISE-1243539		523,083	377,835
International Science and Engineering (OISE)		GGB	47.079 / 47.OISE1157779		7,281	0
Office of Cyberinfrastructure		GFB	47.080		637,041	12,896
Office of Cyberinfrastructure		GFE	47.080		53,117	0
Office of Cyberinfrastructure		GLA	47.080 / 47.OCI-1048586		4,918	0
Office of Cyberinfrastructure		GGB	47.080 / 47.OCI0832705 NCE		1,695	0
Office of Cyberinfrastructure		GGB	47.080 / 47.OCI1239982		15,799	0
Office of Cyberinfrastructure		GGB	47.080 / 47.OCI1241083		67,645	0
ARRA - R&D		GFB	47.082		1,133,653	139,905
ARRA: R&D Acquisition of Scanning Electron Microscope		GKA	47.082		20,583	0
ARRA R&D		GGB	47.082 / 47.ARC0909441		6,727	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
ARRA R&D		GGB	47.082 / 47.ATM0929282		20,982	0
Trans- NSF Recovery Act Research Support		GLA	47.082 / 47.CBET-0846923		28,570	0
Trans- NSF Recovery Act Research Support		GLA	47.082 / 47.CNS-0855060		(1,655)	0
Trans- NSF Recovery Act Research Support		GLA	47.082 / 47.CNS-0905513		52,105	0
Trans- NSF Recovery Act Research Support		GLA	47.082 / 47.CNS-0931748		24,374	2,418
ARRA R&D		GGB	47.082 / 47.CNS0905399		43,981	0
ARRA R&D		GGB	47.082 / 47.CNS0923386		14,421	0
ARRA R&D		GGB	47.082 / 47.DMR0847641		5,780	0
ARRA R&D		GGB	47.082 / 47.DMR0907706		6,424	0
Trans- NSF Recovery Act Research Support		GLA	47.082 / 47.DMS-0914852		(10,685)	5,867
Trans- NSF Recovery Act Research Support		GLA	47.082 / 47.EAR-0911734		56,055	0
ARRA R&D		GGB	47.082 / 47.ECCS0901806		21,209	0
ARRA R&D		GGB	47.082 / 47.ECCS0960274		54,870	0
ARRA R&D		GGB	47.082 / 47.IOS0846133 NCE		198,292	0
ARRA R&D		GGB	47.082 / 47.SES0922142		100,623	0
R&D		GGB	47.118208		10,083	0
R&D		GGB	47.AGS0425247		96,606	0
R&D		GGB	47.AGS0425247020		1,793,402	1,175,559
R&D		GGB	47.ARC0753803		14,400	2,766
R&D		GGB	47.CBET0847016		24,579	0
R&D		GGB	47.CNS1253908 AMD 3		8,570	0
R&D		GGB	47.CNS1253908 amd 2		2,315	0
R&D		GGB	47.DEB1021489 Amendment 5		3,572	0
R&D		GGB	47.DEB1054956 amend 4		6,876	0
R&D		GGB	47.DMS1321473		10,794	0
R&D		GLA	47.EAR-1257836		125,768	0
R&D		GGB	47.IIP1318259		6,006	0
R&D		GGB	47.IOS1354755		6,969	0
R&D		GGB	47.PHY1151454		675	0
SUBTOTAL DIRECT FROM:					102,903,119	11,478,752
PASS-THROUGH PROGRAMS FROM:						
Arizona State University						
Biological Sciences		GGB	47.074 / 47.14349		13,590	0
Bishop Museum						
R&D		GGB	47.Distribution Code #32032		3,096	0
Boulder Ionics Corporation						
R&D		GLA	47.CSM PROPOSAL# 11601		36,545	0
Boyce Thompson Institute for Plant Res.						
Biological Sciences		GGB	47.074 / 47.Agreement 0902 amend		98,376	0
Dartmouth College						
R&D		GLA	47.PLR-1327315		3,234	0
Georgetown University						
Education and Human Resources		GKA	47.076 / 47.RX2236-479-UNC		4,024	0
Joint Oceanographic Institutions, Inc.						
R&D		GLA	47.POT318A73/BA-73		1,480	0
Kansas State University						
Biological Sciences		GGB	47.074 / 47.S09092 Mod 6		36,344	0
Biological Sciences		GGB	47.074 / 47.S13038 mod 2		11,716	0
MTU - Michigan Technological University						
Engineering Grants		GGB	47.041 / 47.101000522		42,233	0
Mesa Photonics LLC						
R&D		GLA	47.CSM 10794		15,983	0
Michigan State University						
Engineering Grants		GLA	47.041 / 47.61-2488CSM		44,799	0
Education and Human Resources		GGB	47.076 / 47.612349CSU		46,965	0
Michigan Tehnological University						
Education and Human Resources		GLA	47.076 / 47.080336Z2		99,549	0
National Academy of Sciences						
Biological Sciences		GLA	47.074 / 47.NAE-P210964		2,114	0
Oregon State University						
Geosciences		GGB	47.050 / 47.S1422AB amend 2		11,124	0
Pennsylvania State University						
Mathematical and Physical Sciences		GGB	47.049 / 47.4989CSUNSF1172		59,035	0
Geosciences		GLA	47.050 / 47.4802-CSM-NSF-5019		5,213	0
Geosciences		GLA	47.050 / 47.4928-CSM-NSF-1726		9,792	0
Social, Behavioral, and Economic Sciences		GLA	47.075 / 47.4808-CSM-NSF-9447		12,147	0
REbound Technology LLC						
R&D		GGB	47.117111		39,852	0
Rutgers - State University of New Jersey						
Computer and Information Science and Engineering		GGB	47.070 / 47.4959 PO# S1844083		25,385	0
Education and Human Resources		GGB	47.076 / 47.4193, PO # S1417177 R		62,468	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Education and Human Resources		GGB	47.076 / 47.4818, S1761063		69,853	0
Education and Human Resources		GGB	47.076 / 47.Sub # 4206, PO # S142		64,367	0
South Dakota State University						
Biological Sciences		GGB	47.074 / 47.3TB661 amend 1		1,043	0
Biological Sciences		GGB	47.074 / 47.3TC516		14,673	0
Biological Sciences		GGB	47.074 / 47.3TD097		78,559	0
Southern California Earthquake Center						
Geosciences		GLA	47.050 / 47.49156163 SCEC#EAR-103		8,040	0
Geosciences		GLA	47.050 / 47.Y86600/EAR-1033462		17,749	0
Stanford University						
Engineering Grants		GLA	47.041 / 47.28139600-50542-B		582,900	0
Engineering Grants		GLA	47.041 / 47.60334599-108886-A		94,508	0
TRANS-NSF RECOVERY ACT RESEARCH SUPPORT						
ARRA - R&D		GFC	47.082		79,970	0
Texas Tech University						
Education and Human Resources		GLA	47.076 / 47.21P133-02		67,302	0
Education and Human Resources		GLA	47.076 / 47.21P164-01		75,779	0
The Regents of the University of California						
Trans- NSF Recovery Act Research Support		GLA	47.082 / 47.08-004370-02		7,666	0
UCAR-NCAR-Nat Ctr for Atmospheric Res						
Geosciences		GGB	47.050 / 47.Z1312672		8,856	0
UMASS-University of Massachusetts						
Engineering Grants		GGB	47.041 / 47.04002341 B PO 0001203		236,384	0
Engineering Grants		GGB	47.041 / 47.13007358 A PO 0001344		135,192	0
Univ. Corp. for Atmospheric Research						
Geosciences		GGB	47.050 / 47.Z1187965		49,490	0
University of California Los Angeles						
Geosciences		GLA	47.050 / 47.2155 G QA132		93,918	0
Trans- NSF Recovery Act Research Support		GLA	47.082 / 47.60220828-51077-S		83,026	0
University of California, Los Angeles						
Office of Cyberinfrastructure		GGB	47.080 / 47.0145 G MB062 amend 3		3,244	0
University of California, San Diego						
Mathematical and Physical Sciences		GGB	47.049 / 47.45214642 Mod 1		124,442	0
University of Maryland						
Mathematical and Physical Sciences		GGB	47.049 / 47.Z353403 Amend D		85,439	0
Biological Sciences		GGB	47.074 / 47.Z355903		216,551	0
University of Maryland Baltimore County						
Engineering Grants		GLA	47.041 / 47.0000007501		(1,034)	0
University of Michigan						
Mathematical and Physical Sciences		GLA	47.049 / 47.PO# 3002992402		23,691	0
University of Notre Dame						
Mathematical and Physical Sciences		GGB	47.049 / 47.11525106		1,200	0
Mathematical and Physical Sciences		GLA	47.049 / 47.202401-CSM		36,920	0
University of Southern California						
Geosciences		GLA	47.050 / 47.37590087 / PO#1004847		52,049	0
Geosciences		GLA	47.050 / 47.43058183		35,250	0
University of Texas at Austin						
Mathematical and Physical Sciences		GGB	47.049 / 47.12001134		10,056	0
Utah State University						
Trans- NSF Recovery Act Research Support		GGB	47.082 / 47.09066601 amend 1		16,537	0
Women in Engineering ProActive Network, Inc.						
R&D		GLA	47.NSF-ENGAGE		1,999	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					3,060,683	0
SUBTOTAL NATIONAL SCIENCE FOUNDATION					105,963,802	11,478,752
SUBTOTAL NATIONAL SCIENCE FOUNDATION					105,963,802	11,478,752

SMALL BUSINESS ADMINISTRATION

SMALL BUSINESS ADMINISTRATION

DIRECT FROM:						
SMALL BUSINESS ADMINISTRATION						
7(j) Technical Assistance		GGB	59.007 / 59.SBAHQ11I0047		39,695	0
SUBTOTAL DIRECT FROM:					39,695	0
SUBTOTAL SMALL BUSINESS ADMINISTRATION					39,695	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
SUBTOTAL SMALL BUSINESS ADMINISTRATION					39,695	0
TENNESSEE VALLEY AUTHORITY						
TENNESSEE VALLEY AUTHORITY						
DIRECT FROM:						
TENNESSEE VALLEY AUTHORITY						
TVA Energy Research and Technology Applications		GFB	62.001		239,571	0
SUBTOTAL DIRECT FROM:					239,571	0
SUBTOTAL TENNESSEE VALLEY AUTHORITY					239,571	0
SUBTOTAL TENNESSEE VALLEY AUTHORITY					239,571	0
DEPARTMENT OF VETERANS AFFAIRS						
DEPARTMENT OF VETERANS AFFAIRS						
DIRECT FROM:						
DEPARTMENT OF VETERANS AFFAIRS						
Unclassified Grants and Contracts		GFB	64.000		235,985	0
SUBTOTAL DIRECT FROM:					235,985	0
SUBTOTAL DEPARTMENT OF VETERANS AFFAIRS					235,985	0
VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS						
DIRECT FROM:						
VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS						
Native American Veteran Direct Loan Program		GFE	64.126		8,179	0
SUBTOTAL DIRECT FROM:					8,179	0
SUBTOTAL VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS					8,179	0
SUBTOTAL DEPARTMENT OF VETERANS AFFAIRS					244,164	0
ENVIRONMENTAL PROTECTION AGENCY						
ENVIRONMENTAL PROTECTION AGENCY						
DIRECT FROM:						
ENVIRONMENTAL PROTECTION AGENCY						
Unclassified Grants and Contracts		GFB	66.000		9,557	0
SUBTOTAL DIRECT FROM:					9,557	0
PASS-THROUGH PROGRAMS FROM:						
Cadmus Group						
R&D		GLA	66.EP-C-11-039		8,631	0
Water Environment Research Foundation						
R&D		GGB	66.SW1R06TO2C		(1)	656
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					8,630	656
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY					18,187	656
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY						
PASS-THROUGH PROGRAMS FROM:						
GIT-Georgia Institute of Technology						
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the C		GGB	66.034 / 66.RA711S2		11,348	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					11,348	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
SUBTOTAL OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY					11,348	0
OFFICE OF CHEMICAL SAFETY AND POLLUTION PREVENTION, ENVIRONMENTAL PROTECTION AGENCY						
DIRECT FROM:						
OFFICE OF CHEMICAL SAFETY AND POLLUTION PREVENTION, ENVIRONMENTAL PROTECTION AGENCY						
Regional Agricultural IPM Grants		GGB	66.714 / 66.PE 968099010		35,745	0
SUBTOTAL DIRECT FROM:					35,745	0
SUBTOTAL OFFICE OF CHEMICAL SAFETY AND POLLUTION PREVENTION, ENVIRONMENTAL PROTECTION AGENCY					35,745	0
OFFICE OF POLLUTION PREVENTION AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY						
DIRECT FROM:						
OFFICE OF POLLUTION PREVENTION AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY						
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies		GGB	66.716 / 66.X8978767010		(45)	0
SUBTOTAL DIRECT FROM:					(45)	0
SUBTOTAL OFFICE OF POLLUTION PREVENTION AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY					(45)	0
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY						
DIRECT FROM:						
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY						
Science to Achieve Results (STAR) Research Program		GFB	66.509		120,466	24,149
Science to Achieve Results (STAR) Research Program		GGB	66.509 / 66.83543801		156,215	21,218
Science to Achieve Results (STAR) Research Program		GGB	66.509 / 66.83557001		52,117	6,748
Science to Achieve Results (STAR) Research Program		GLA	66.509 / 66.RD-83438701-0		43,535	21,990
Science to Achieve Results (STAR) Research Program		GGB	66.509 / 66.RD0834899010		90,320	707
Science to Achieve Results (STAR) Research Program		GGB	66.509 / 66.RD834551010		24,898	33,278
Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development		GFE	66.510		60,601	0
Office of Research and Development Consolidated Research/Training/Fellowships		GFB	66.511		56,519	0
Science to Achieve Results (STAR) Fellowship Program		GFB	66.514		77,766	0
Science to Achieve Results (STAR) Fellowship Program		GLA	66.514 / 66.FP-91735401-0		17,553	0
Science to Achieve Results (STAR) Fellowship Program		GLA	66.514 / 66.FP-91744801-0-KATO DE		8,838	0
Science to Achieve Results (STAR) Fellowship Program		GLA	66.514 / 66.FP-91746401-0		15,206	0
Regional Applied Research efforts (RARE)		GLA	66.517 / 66.83514301		6,496	0
SUBTOTAL DIRECT FROM:					730,530	108,090
PASS-THROUGH PROGRAMS FROM:						
Arizona State University						
Science to Achieve Results (STAR) Research Program		GLA	66.509 / 66.14-492		75	0
M.I.T. Massachusetts Institute of Tech.						
Science to Achieve Results (STAR) Research Program		GGB	66.509 / 66.5710003201 Amend 2		53,605	0
State University of New York						
Science to Achieve Results (STAR) Research Program		GGB	66.509 / 66.49229A amend		(2,260)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					51,420	0
SUBTOTAL OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY					781,950	108,090
OFFICE OF THE CHIEF FINANCIAL OFFICER, ENVIRONMENTAL PROTECTION AGENCY						
PASS-THROUGH PROGRAMS FROM:						
Water Environment Research Foundation						
Congressionally Mandated Projects		GGB	66.202 / 66.SWC1R06 TO 5B		4,114	16,598
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					4,114	16,598
SUBTOTAL OFFICE OF THE CHIEF FINANCIAL OFFICER, ENVIRONMENTAL PROTECTION AGENCY					4,114	16,598
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY						
DIRECT FROM:						
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY						
Regional Wetland Program Development Grants		GGB	66.461 / 66.96813401		151,055	0
Regional Wetland Program Development Grants		GGB	66.461 / 66.96814101		71,624	0
Regional Wetland Program Development Grants		GGB	66.461 / 66.96814101 mod 1		36,181	0
Regional Wetland Program Development Grants		GGB	66.461 / 66.CD968109010		94,785	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Regional Wetland Program Development Grants		GGB	66.461 / 66.CD968121010		84,011	0
Regional Wetland Program Development Grants		GGB	66.461 / 66.CD968128010		73,881	0
SUBTOTAL DIRECT FROM:					511,537	0
SUBTOTAL OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY					511,537	0
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY					1,362,836	125,344
NUCLEAR REGULATORY COMMISSION						
NUCLEAR REGULATORY COMMISSION						
DIRECT FROM:						
NUCLEAR REGULATORY COMMISSION						
U.S. Nuclear Regulatory Commission Nuclear Education Grant Program		GLA	77.006 / 77.NRC-HQ-11-G-38-0054		39,501	0
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		GLA	77.008 / 77.NRC-38-08-954		487	0
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		GLA	77.008 / 77.NRC-38-09-924		2,518	0
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		GLA	77.008 / 77.NRC-38-10-952		95,078	0
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		GLA	77.008 / 77.NRC-HQ-11G-38-0062		135,711	0
R&D		GGB	77.NRCHQ12G380044		117,090	0
SUBTOTAL DIRECT FROM:					390,385	0
SUBTOTAL NUCLEAR REGULATORY COMMISSION					390,385	0
SUBTOTAL NUCLEAR REGULATORY COMMISSION					390,385	0
DEPARTMENT OF ENERGY						
DEPARTMENT OF ENERGY						
DIRECT FROM:						
DEPARTMENT OF ENERGY						
Unclassified Grants and Contracts		GFB	81.000		926,924	0
R&D		GLA	81.00100307		839	0
Office of Science Financial Assistance Program		GFB	81.049		10,154,650	385,156
Office of Science Financial Assistance Program		GFE	81.049		10,721	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.0000000DESC05304 mod		112,236	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.0000000DESC07016 Mod		160,417	0
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-FG02-05ER46242		156,545	0
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-FG02-07ER46397		146,107	0
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-FG02-93ER40789		310,998	0
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-SC0000676/10SC0032		2,083	0
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-SC0004934		64,761	0
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-SC0005342		5,493	22,684
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-SC0006433		178,016	0
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-SC0006997		26,365	0
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-SC0008547		87,917	0
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-SC0011077		31,046	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE0000000SC10519		30,287	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE0000000SC10733 Mod		126,773	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE0000000SC3956		107,346	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE0000000SC4030 mod 2		19,557	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE0000000SC8149 mod 2		197,696	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE0000000SC8226 mod 2		76,133	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE0000000SC8459 Mod 1		103,535	54,489
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE0000000SC8595 mod 1		217,319	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DEFC0207ER54909 AMD A		23,508	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DEFG0203ER15453 A0010		168,882	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DEFG0203ER41255 Mod		73,574	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DEFG0203ER41255 Mod 1		3,665	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DEFG0204ER15592		49,575	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DEFG0207ER64350 005		9,365	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DEFG0208ER64622		507,408	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DEFG0208ER64629		370,935	219,859
Office of Science Financial Assistance Program		GGB	81.049 / 81.DEFG0293ER40788 AMEND		891,052	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DEFG0396ER14647 A020		118,280	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DESC0005413 mod 4		107,369	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Office of Science Financial Assistance Program		GGB	81.049 / 81.DESC0008482 mod 2		92,485	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DESC0008582 Mod 2		157,977	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DESC0008583		159,455	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DESC0008654		146,893	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DESC0009279 mod 1		70,806	6,016
Office of Science Financial Assistance Program		GGB	81.049 / 81.DESC0010568		159,752	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DESC0010569 Mod 1		187,873	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DESC0011780		1,605	0
Office of Science Financial Assistance Program		GLA	81.049 / 81.SC 0000757		72,731	0
University Coal Research		GFB	81.057		87,812	0
Office of Scientific and Technical Information		GFB	81.064		46,770	0
Conservation Research and Development		GLA	81.086 / 81.DE-EE0005765		152,503	0
Renewable Energy Research and Development		GFB	81.087		642,299	20,000
Renewable Energy Research and Development		GLA	81.087 / 81.DE-EE0002760		4,111	0
Renewable Energy Research and Development		GLA	81.087 / 81.DE-EE0002762		87,251	38,223
Renewable Energy Research and Development		GLA	81.087 / 81.DE-EE0005326		419,445	0
Renewable Energy Research and Development		GLA	81.087 / 81.DE-EE0005513		37,874	0
Renewable Energy Research and Development		GLA	81.087 / 81.DE-EE0006363TDD		176,179	0
Renewable Energy Research and Development		GLA	81.087 / 81.DE-EE0006537		49,191	0
Renewable Energy Research and Development		GGB	81.087 / 81.DE0000000EE5399 Mod 0		418,849	0
Renewable Energy Research and Development		GGB	81.087 / 81.DEEE0006086		180,026	64,013
Fossil Energy Research and Development		GLA	81.089 / 81.DE-FE0000988		207,667	0
Fossil Energy Research and Development		GLA	81.089 / 81.DE-FE0001009		16,795	0
Fossil Energy Research and Development		GLA	81.089 / 81.DE-FE0004630		70,319	0
Fossil Energy Research and Development		GLA	81.089 / 81.DE-FE0009963		202,902	0
Fossil Energy Research and Development		GLA	81.089 / 81.DE-FG36-08GO18195		0	(1,281)
Stewardship Science Grant Program		GLA	81.112 / 81.DE-FG52-10NA29650		(120)	0
Stewardship Science Grant Program		GLA	81.112 / 81.DE-NA0001985		52,734	0
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis		GFB	81.117		118,215	0
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis		GGB	81.117 / 81.DEEE0005542		169,275	0
Nuclear Energy Research, Development and Demonstration		GFB	81.121		16,977	0
Nuclear Energy Research, Development and Demonstration		GLA	81.121 / 81.DE-NE0000452		57,758	0
Nuclear Energy Research, Development and Demonstration		GLA	81.121 / 81.DE-NE0000500		1,391	0
Nuclear Energy Research, Development and Demonstration		GLA	81.121 / 81.DE-NE0000513		253,961	0
Nuclear Energy Research, Development and Demonstration		GLA	81.121 / 81.DE-NE0000719		109,373	0
Nuclear Energy Research, Development and Demonstration		GGB	81.121 / 81.DE0000000NE0514		77,451	0
Electricity Delivery and Energy Reliability, Research, Development and Analysis		GFB	81.122		375,049	0
Geologic Sequestration Training and Research Grant Program		GLA	81.133 / 81.DE-FE0002059		719	0
Geologic Sequestration Training and Research Grant Program		GLA	81.133 / 81.DE-FE002058		(17,441)	0
ARRA - R&D		GFB	81.135		1,056,021	549,612
Advanced Research and Projects Agency - Energy Financial Assistance Program		GLA	81.135 / 81.DE-AR0000287		98,968	0
Advanced Research and Projects Agency - Energy Financial Assistance Program		GGB	81.135 / 81.DEAR0000311		31,783	0
Advanced Research and Projects Agency - Energy Financial Assistance Program		GGB	81.135 / 81.DEAR0000311 mod 1		761,793	0
R&D		GGB	81.151139 mod 4		364,098	0
R&D		GGB	81.4000108022		265,956	0
R&D		GGB	81.4000127299		38,962	0
R&D		GGB	81.B595091 Mod 2		10,063	0
R&D		GGB	81.B601754		72,994	0
R&D		GGB	81.B602855		45,284	0
R&D		GGB	81.B604249		95,166	0
R&D		GGB	81.B605050		25,036	0
R&D		GGB	81.B606612		42,749	0
ARRA R&D		GGB	81.DE0000000FE1830		(4,409)	0
R&D		GGB	81.DE0000000SC7050 Mod 2		186,864	0
R&D		GGB	81.DE0000000SC9747		61,317	0
R&D		GGB	81.DEEE0006086		117,363	0
R&D		GGB	81.DEFG0204ER15591 Amd 11		67,424	0
R&D		GGB	81.DEFG0207ER46448		245,847	0
R&D		GGB	81.PO#1204442		8,208	0
SUBTOTAL DIRECT FROM:					24,233,776	1,358,771
PASS-THROUGH PROGRAMS FROM:						
Alliance for Sustainable Energy-NREL						
R&D		GGB	81.Joint Appointmt Suryanar		40,510	0
R&D		GGB	81.UGA04102709 Task VTP2947		35,188	0
R&D		GGB	81.UGA04102710 mod 1		78,058	0
R&D		GGB	81.UGA04102715 mod 5		56,930	0
R&D		GGB	81.UGA04102718		53,013	0
R&D		GGB	81.UGA04102719		6,168	0
R&D		GGB	81.Zimmerle Joint Appointme		26,488	0
Alliance for Sustainable Energy-NREL-CRSP						
R&D		GGB	81.UGA04102713		26,536	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Ames Laboratory						
R&D		GLA	81.NO. SC-13-39-802.001		56,244	0
R&D		GLA	81.NO. SC-13-391-801.001		122,000	0
R&D		GLA	81.SC-13-391-101.001		188,288	0
R&D		GLA	81.SC-13-391-102.002		84,560	0
R&D		GLA	81.SC-13-391-201.004		61,980	0
R&D		GLA	81.SC-13-391-301.001		95,901	0
R&D		GLA	81.SC-13-391-301.003		130,677	0
R&D		GLA	81.SC-13-391-301.004		33,523	0
R&D		GLA	81.SC-13-391-402.001		14,255	0
R&D		GLA	81.SC-13-391-403.001		78,084	0
R&D		GLA	81.SC-13-391-403.002		78,081	0
R&D		GLA	81.SC-13-391-EQUIP ONLY		786,652	0
Argonne National Lab						
Office of Scientific and Technical Information		GKA	81.064 / 81.2F-32482		7,843	0
Arizona Geological Survey						
Renewable Energy Research and Development		GLA	81.087 / 81.CO-EE0002850/ PO BGS1		108,268	24,606
Arizona State University						
ARRA: R&D		GGB	81.122 / 81.11452		9,788	0
Assoc. Universities, Inc.-Brookhaven Lab						
R&D		GGB	81.168100 amend 11		244,389	0
Barnard College						
R&D		GLA	81.DE-SC0006796		13,600	0
Battelle - Pacific Northwest National Laboratory						
R&D		GLA	81.112440		31,453	0
R&D		GLA	81.157701		102,536	0
Battelle Energy Alliance, LLC						
R&D		GLA	81.00084822		(4,539)	0
R&D		GLA	81.00091044		81,459	0
CSURF-CSU Ventures						
ARRA: R&D		GGB	81.086 / 81.Agreement Number 19		215,693	0
Calif. Inst. of Tech/Jet Propulsion Lab						
R&D		GGB	81.1439268 Mod 25		1,468,623	187,116
Donald Danforth Plant Science Center						
Renewable Energy Research and Development		GLA	81.087 / 81.28302-HH		3,313	0
ARRA: R&D		GGB	81.087 / 81.28302D		2,104	0
Gas Technology Institute						
Advanced Research and Projects Agency - Energy Financial Assistance Program		GLA	81.135 / 81.SUBCONTRACT NO. S500		77,548	0
ITN Energy Systems, Inc.						
Conservation Research and Development		GLA	81.086 / 81.PO#13I-1323		37,851	0
Idaho National Laboratory						
R&D		GLA	81.00091544		11,546	0
R&D		GLA	81.00099596		45,397	0
R&D		GLA	81.00100709		3,931	0
R&D		GLA	81.00110265		57,010	0
R&D		GGB	81.00120133		161,123	122,400
R&D		GLA	81.00128018		134,976	254,504
R&D		GLA	81.00129491		49,716	0
R&D		GLA	81.00140302		50,675	0
R&D		GLA	81.PO#00132194		3,915	0
Idaho State University						
R&D		GLA	81.09-265A - PO001872		(243)	0
R&D		GLA	81.12-308D/PO010844		51,572	0
KMLabs Inc.						
R&D		GLA	81.CSM 9785		(4,441)	0
Kapteyn-Murnane Laboratories Inc.						
R&D		GLA	81.CSM 11257		32,678	0
Knolls Atomic Power Laboratory KAPL, Inc.						
R&D		GLA	81.PO6013555		1,537	0
Lawrence Berkeley National Laboratory						
R&D		GLA	81.6980783		85,106	0
Lawrence Livermore National Laboratory						
R&D		GLA	81.B593911		47,552	0
R&D		GLA	81.B593912		60,535	0
R&D		GLA	81.B601600		70,545	0
Los Alamos National Laboratory						
R&D		GLA	81.199323		61,984	0
R&D		GLA	81.254580		71,373	0
R&D		GLA	81.74274-001-09		145,187	0
R&D		GLA	81.79589-001-10		103,569	0
R&D		GLA	81.PO# 224793		68,971	0
R&D		GLA	81.PROPOSAL NO. 10263		38,357	0
R&D		GLA	81.UNKNOWN		73,621	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Los Gatos Research, Inc.						
R&D		GGB	81.115678		59,425	0
Michigan Aerospace Corporation						
R&D		GLA	81.C1910-05112		10,534	0
Missouri University of Science and Technology						
R&D		GLA	81.00028983-01		58,730	0
National Nuclear Security Administration						
Defense Nuclear Nonproliferation Research		GLA	81.113 / 81.DE-NA0001730		141,311	32,000
National Renewable Energy Laboratory						
R&D		GLA	81.A. SELLINGER- JOINT APP		42,705	0
R&D		GLA	81.AFC-3-23003-09		23,762	0
R&D		GLA	81.AGB-1-11429-01		1,898	0
R&D		GLA	81.ATTN:JOINT APPT C. PACKA		62,741	0
R&D		GLA	81.GREG BOGIN		56,701	0
R&D		GLA	81.JOINT APPT: K JOHNSON		90,767	0
R&D		GLA	81.KXEA-3-33607-50		(1,642)	0
R&D		GLA	81.KXFE-9-99001-06		(313)	0
R&D		GLA	81.UGA-0-41025-073		54,327	0
R&D		GLA	81.UGA-0-41025-11		20,424	0
R&D		GLA	81.UGA-0-41025-17		13,506	0
R&D		GLA	81.UGA-0-41025-20		22,971	0
R&D		GLA	81.UGA-0-41025-22		3,872	0
R&D		GLA	81.UGA-0-41025-23		(1,188)	0
R&D		GLA	81.UGA-0-41025-24		40,491	0
R&D		GLA	81.UGA-0-41025-25		22,218	0
R&D		GLA	81.UGA-0-41025-27		65,647	0
R&D		GLA	81.UGA-0-41025-28		47,555	0
R&D		GLA	81.UGA-0-41025-29		67,445	0
R&D		GLA	81.UGA-0-41025-30		90,738	0
R&D		GLA	81.UGA-0-41025-31		81,857	0
R&D		GLA	81.UGA-0-41025-34		82,123	0
R&D		GLA	81.UGA-0-41025-35		160,543	0
R&D		GLA	81.UGA-0-41025-36		27,102	0
R&D		GLA	81.UGA-0-41025-38		46,310	0
R&D		GLA	81.UGA-0-41025-39		20,711	0
R&D		GLA	81.UGA-0-41025-40		80,088	0
R&D		GLA	81.UGA-0-41025-41		36,856	0
R&D		GLA	81.UGA-0-41025-42		(3,780)	0
R&D		GLA	81.UGA-0-41025-43		(1,663)	0
R&D		GLA	81.UGA-0-41025-44		45,388	0
R&D		GLA	81.UGA-0-41025-45		8,121	0
R&D		GLA	81.UGA-0-41025-46		8,571	0
R&D		GLA	81.UGA-0-41025-47		4,060	0
R&D		GLA	81.UGA-0-41025-48		70,670	175,359
R&D		GLA	81.UGA-0-41025-50		69,154	0
R&D		GLA	81.UGA-0-41025-51		41,458	0
R&D		GLA	81.UGA-0-41025-52		57,792	0
R&D		GLA	81.UGA-0-41025-53		58,406	0
R&D		GLA	81.UGA-0-41025-54		41,717	0
R&D		GLA	81.UGA-0-41025-55		51,487	0
R&D		GLA	81.UGA-0-41025-56		57,190	0
R&D		GLA	81.UGA-0-41025-57		54,143	0
R&D		GLA	81.UGA-0-41025-58		31,666	0
R&D		GLA	81.UGA-0-41025-59		28,834	0
R&D		GLA	81.UGA-0-41025-60		55,444	0
R&D		GLA	81.UGA-0-41025-61		2,400	0
R&D		GLA	81.UGA-0-41025-62		37,862	0
R&D		GLA	81.UGA-0-41025-63		66,805	0
R&D		GLA	81.UGA-0-41025-64		42,566	0
R&D		GLA	81.UGA-0-41025-65		107,407	0
R&D		GLA	81.UGA-0-41025-66		28,909	0
R&D		GLA	81.UGA-0-41025-67		40,812	0
R&D		GLA	81.UGA-0-41025-68		12,794	0
R&D		GLA	81.UGA-0-41025-69		30,112	0
R&D		GLA	81.UGA-0-41025-70		22,729	0
R&D		GLA	81.UGA-0-41025-71		52,062	0
R&D		GLA	81.UGA-0-41025-72		34,813	0
R&D		GLA	81.UGA-0-41025-74		18,225	0
R&D		GLA	81.UGA-0-41025-75		7,629	0
R&D		GLA	81.UGA-0-41025-76		10,224	0
R&D		GLA	81.UGA-0-41025-77		9,179	0
R&D		GLA	81.XFT-0-40579-01		7,010	0
R&D		GLA	81.XGB-3-23000-01		130,971	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
R&D		GLA	81.XGC-0-40445-01		125,680	0
R&D		GLA	81.ZFA-0-40654-01		121,301	0
R&D		GLA	81.ZFW-9-99315-01		14,194	0
R&D		GLA	81.ZGB-0-40647-01		40,036	0
Oak Ridge National Laboratory						
R&D		GLA	81.PROPOSAL NO. 10426		30,279	0
Oregon State University						
Advanced Research and Projects Agency - Energy Financial Assistance Program		GGB	81.135 / 81.G0132AA		18,874	0
PPG Industries, Inc.						
Federal Loan Guarantees for Innovative Energy Technologies		GGB	81.126 / 81.Phase 3		109,025	0
Pall Corporation						
R&D		GLA	81.DOE/NETL DE-FE0001181		98,219	0
Pennsylvania State University						
Office of Science Financial Assistance Program		GLA	81.049 / 81.4685-CSM-USDOE-2147		4,820	0
Praxair, Inc.						
R&D		GLA	81.PO#60016650UO		271,923	0
RTI International-Research Triangle Institute						
R&D		GGB	81.23400213754		84,851	0
Research Partnership to Secure Energy for America						
R&D		GLA	81.07122-15		(814)	0
R&D		GLA	81.10121-4202-01(KOH)		140,514	184,518
R&D		GLA	81.10122-20 (WU)		355,854	591,000
R&D		GLA	81.10122-39(CATH)		309,381	292,834
R&D		GLA	81.10122-47		177,781	0
R&D		GLA	81.11122-53		12,379	31,936
R&D		GGB	81.1112255		592,890	0
Rutgers University						
Stewardship Science Grant Program		GLA	81.112 / 81.S1063876		5,207	0
Stewardship Science Grant Program		GLA	81.112 / 81.S1928953-436005-10361		129,945	0
SLAC National Accelerator Laboratory						
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis		GGB	81.117 / 81.106979		10,034	0
R&D		GGB	81.121400		42,782	0
R&D		GGB	81.122517		49,777	0
Sandia National Laboratories						
R&D		GLA	81.PO 1415482		43,968	0
R&D		GLA	81.PO1315339		34,471	0
R&D		GLA	81.SPO#1159763		116,729	0
R&D		GLA	81.SPO: 1070094		14,248	0
South Dakota State University						
Regional Biomass Energy Programs		GGB	81.079 / 81.3TM146		6,463	0
Stanford University						
Renewable Energy Research and Development		GLA	81.087 / 81.010628170		347,173	0
State of Oklahoma						
Office of Science Financial Assistance Program		GLA	81.049 / 81.AA-5-41302		39,942	0
Stony Brook University						
Office of Science Financial Assistance Program		GGB	81.049 / 81.63761 amend 2		30,611	0
U.S. Automotive Materials Partnership						
R&D		GLA	81.13-2837-AMP		114,923	0
UCAR-NCAR-Nat Ctr for Atmospheric Res						
R&D		GGB	81.Z1313580		81,480	0
University of Illinois						
Office of Science Financial Assistance Program		GGB	81.049 / 81.20110449305		22,372	0
Renewable Energy Research and Development		GGB	81.087 / 81.20110370101		53,669	0
University of Illinois @ Champaign-Urbana						
Office of Science Financial Assistance Program		GLA	81.049 / 81.2013-00236-01 (A00008		7,746	0
University of Southern California						
R&D		GLA	81.PO# 10152826/ 43547979		22,073	0
University of Utah						
Fossil Energy Research and Development		GLA	81.089 / 81.10015030-CGS		39,152	0
University of Virginia						
Office of Science Financial Assistance Program		GLA	81.049 / 81.GQ10044-141999		139,205	0
University of Wisconsin						
R&D		GGB	81.275K144		43,588	0
University of Wyoming						
Office of Science Financial Assistance Program		GGB	81.049 / 81.1000749ACSU		56,466	0
Electricity Delivery and Energy Reliability, Research, Development and Analysis		GGB	81.122 / 81.1002004 CSU		1,622	0
William Lettis and Associates, Inc.						
R&D		GLA	81.2116-CSM-001		24,762	0
Y-12 National Security Complex						
R&D		GLA	81.43000069794		(14)	0
R&D		GLA	81.4300079147		64,065	0
Yale University						
Office of Science Financial Assistance Program		GGB	81.049 / 81.C10E10972 amend 4		15,721	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Advanced Research and Projects Agency - Energy Financial Assistance Program		GLA	81.135 / 81.C13E11640 (E00150)		213,076	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					13,029,082	1,896,273
SUBTOTAL DEPARTMENT OF ENERGY					37,262,858	3,255,044
SUBTOTAL DEPARTMENT OF ENERGY					37,262,858	3,255,044
DEPARTMENT OF EDUCATION						
DEPARTMENT OF EDUCATION						
DIRECT FROM:						
DEPARTMENT OF EDUCATION						
R&D		GGB	84.B590495 mod 2		(1)	0
SUBTOTAL DIRECT FROM:					(1)	0
PASS-THROUGH PROGRAMS FROM:						
Alliance for Sustainable Energy-NREL						
R&D		GGB	84.XEV14066901 Mod 6		10,938	0
National Writing Project						
R&D		GGB	84.03CO03		33,738	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					44,676	0
SUBTOTAL DEPARTMENT OF EDUCATION					44,675	0
INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION						
DIRECT FROM:						
INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION						
Education Research, Development and Dissemination		GFB	84.305		498,576	124,837
Education Research, Development and Dissemination		GFE	84.305		286,884	0
Research in Special Education		GFE	84.324		385,555	0
Research in Special Education		GGB	84.324 / 84.R324A110136		199,065	20,686
SUBTOTAL DIRECT FROM:					1,370,080	145,523
PASS-THROUGH PROGRAMS FROM:						
University of Pittsburgh						
Research in Special Education		GGB	84.324 / 84.0022266(0704421)		27,057	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					27,057	0
SUBTOTAL INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION					1,397,137	145,523
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION						
DIRECT FROM:						
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION						
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and Internation		GFB	84.015		204,821	0
Overseas Programs - Group Projects Abroad		GFB	84.021		(11,733)	0
Overseas Programs - Doctoral Dissertation Research Abroad		GFB	84.022		38,428	0
Graduate Assistance in Areas of National Need		GFB	84.200		660,606	0
Child Care Access Means Parents in School		GGB	84.335 / 84.P335A100095 13		90,721	48,768
SUBTOTAL DIRECT FROM:					982,843	48,768
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					982,843	48,768
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION						
DIRECT FROM:						
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION						
Fund for the Improvement of Postsecondary Education		GFB	84.116		12,552	0
SUBTOTAL DIRECT FROM:					12,552	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					12,552	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION						
DIRECT FROM:						
OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION						
Bilingual Education: Professional Development		GFB	84.195		(3,024)	0
SUBTOTAL DIRECT FROM:					(3,024)	0
SUBTOTAL OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION					(3,024)	0
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION						
DIRECT FROM:						
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION						
Migrant Education_High School Equivalency Program		GFB	84.141		485,185	0
Migrant Education_College Assistance Migrant Program		GFB	84.149		403,708	0
SUBTOTAL DIRECT FROM:					888,893	0
SUBTOTAL OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION					888,893	0
OFFICE OF ENGLISH LANGUAGE ACQUISITION; DEPARTMENT OF EDUCATION						
DIRECT FROM:						
OFFICE OF ENGLISH LANGUAGE ACQUISITION; DEPARTMENT OF EDUCATION						
English Language Acquisition Grants		GFB	84.365		1,640,015	0
SUBTOTAL DIRECT FROM:					1,640,015	0
SUBTOTAL OFFICE OF ENGLISH LANGUAGE ACQUISITION; DEPARTMENT OF EDUCATION					1,640,015	0
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION						
PASS-THROUGH PROGRAMS FROM:						
U.S. Department of Education						
Gaining Early Awareness and Readiness for Undergraduate Programs		GKA	84.334 / 84.	20130310	97,639	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					97,639	0
SUBTOTAL OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					97,639	0
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION						
DIRECT FROM:						
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION						
National Institute on Disability and Rehabilitation Research		GFE	84.133		865,976	185,010
National Institute on Disability and Rehabilitation Research		GGB	84.133 / 84.H133G100197		97,702	7,641
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		GFB	84.325		200,202	0
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		GFB	84.326		363,889	0
SUBTOTAL DIRECT FROM:					1,527,769	192,651
PASS-THROUGH PROGRAMS FROM:						
U.S. Department of Education						
Rehabilitation Services Demonstration and Training Programs		GKA	84.235 / 84.	22414	27,809	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					27,809	0
SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					1,555,578	192,651
SUBTOTAL DEPARTMENT OF EDUCATION					6,616,308	386,942
SCHOLARSHIP AND FELLOWSHIP FOUNDATIONS						
VIETNAM EDUCATION FOUNDATION						
DIRECT FROM:						
VIETNAM EDUCATION FOUNDATION						
2013: Fellowship Program		GFE	85.802		20	0
SUBTOTAL DIRECT FROM:					20	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME

	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
SUBTOTAL VIETNAM EDUCATION FOUNDATION					20	0
SUBTOTAL SCHOLARSHIP AND FELLOWSHIP FOUNDATIONS					20	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES						
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Head Start		GFE	93.600		279,894	71,115
Developmental Disabilities Projects of National Significance		GFE	93.631		172,133	120,147
Social Services Research and Demonstration		GFE	93.647		438,835	166,760
Adoption Opportunities		GFE	93.652		392,124	205,690
Child Abuse and Neglect Discretionary Activities		GFE	93.670		423,998	1,016,082
SUBTOTAL DIRECT FROM:					1,706,984	1,579,794
PASS-THROUGH PROGRAMS FROM:						
Amethyst, Inc.						
R&D		GGB	93.118008		4,407	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					4,407	0
SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					1,711,391	1,579,794
ADMINISTRATION ON AGING, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
ADMINISTRATION ON AGING, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Medicare Enrollment Assistance Program		GFE	93.071		(482)	0
SUBTOTAL DIRECT FROM:					(482)	0
SUBTOTAL ADMINISTRATION ON AGING, DEPARTMENT OF HEALTH AND HUMAN SERVICES					(482)	0
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226		2,490,863	693,936
SUBTOTAL DIRECT FROM:					2,490,863	693,936
SUBTOTAL AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					2,490,863	693,936
AGENCY FOR HEALTHCARE RESEARCH AND QUALITY, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
AGENCY FOR HEALTHCARE RESEARCH AND QUALITY, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
ARRA-R&D		GFE	93.715		1,336,327	1,259,604
SUBTOTAL DIRECT FROM:					1,336,327	1,259,604
SUBTOTAL AGENCY FOR HEALTHCARE RESEARCH AND QUALITY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					1,336,327	1,259,604
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Laboratory Training, Evaluation, and Quality Assurance Programs		GFE	93.064		152,040	6,000
Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory In		GFE	93.065		3,064	0
Birth Defects and Developmental Disabilities - Prevention and Surveillance		GFE	93.073		835,192	213,647
Centers for Research and Demonstration for Health Promotion and Disease Prevention		GFE	93.135		1,792,322	448,677
Injury Prevention and Control Research and State and Community Based Programs		GFB	93.136		943,119	108,722
Injury Prevention and Control Research and State and Community Based Programs		GGB	93.136 / 93.1R49CE00116805 revise		20,004	66,320
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv		GFE	93.185		659,838	43,760
Occupational Safety and Health Program		GFE	93.262		157,070	5,000
Occupational Safety and Health Program		GGB	93.262 / 93.1 R21OH01005002		132,012	0
Occupational Safety and Health Program		GGB	93.262 / 93.5 U54 OH00808509		126,814	97,221

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Occupational Safety and Health Program		GGB	93.262 / 93.5 U54 OH00808510		387,008	175,359
Occupational Safety and Health Program		GGB	93.262 / 93.5K01OH00988603 REVISE		9,170	0
Occupational Safety and Health Program		GLA	93.262 / 93.5R01OH009764-03		8,136	0
Occupational Safety and Health Program		GGB	93.262 / 93.5R01OH01029503		224,109	252,020
Occupational Safety and Health Program		GGB	93.262 / 93.5R21OH01011702 REVISE		221,313	0
Occupational Safety and Health Program		GLA	93.262 / 93.5U60OH010017-03		595,505	0
Centers for Disease Control and Prevention_Investigations and Technical Assistance		GFE	93.283		505,672	688,291
HIV Prevention Activities_Non-Governmental Organization Based		GGB	93.939 / 93.5U65PS00166005revised		273,906	0
Assistance Programs for Chronic Disease Prevention and Control		GFE	93.945		666,291	0
SUBTOTAL DIRECT FROM:					7,712,585	2,105,017
PASS-THROUGH PROGRAMS FROM:						
Missouri University of Science and Technology						
Occupational Safety and Health Program		GLA	93.262 / 93.00027821-02		(9,488)	0
The Center to Protect Workers Rights						
Occupational Safety and Health Program		GGB	93.262 / 93.300400801		38,845	13,116
Occupational Safety and Health Program		GGB	93.262 / 93.300500801		125,127	0
University of Iowa						
Occupational Safety and Health Program		GGB	93.262 / 93.1 18205 00 01, PO#100		48	0
Wheeling Jesuit University						
R&D		GLA	93.0000007707		34,404	0
R&D		GLA	93.0000007708		34,404	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					223,340	13,116
SUBTOTAL CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					7,935,925	2,118,133
DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Unclassified Grants and Contracts		GFB	93.000		(10,219)	0
R&D		GLA	93.13IPA1313347		12,456	0
SUBTOTAL DIRECT FROM:					2,237	0
PASS-THROUGH PROGRAMS FROM:						
Aerosol Dynamics Inc.						
ARRA: R&D		GGB	93.Award #2431 amend 1		76,095	0
Columbia University						
R&D		GGB	93.GG006810		(3,216)	0
Oregon Health Sciences University						
R&D		GGB	93.APULM0142CSU		78,094	0
The Scripps Research Institute						
R&D		GGB	93.PO #550139		166,086	0
R&D		GGB	93.PO #550654		55,748	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					372,807	0
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					375,044	0
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Food and Drug Administration: Research		GFE	93.103		475,652	29,976
Food and Drug Administration: Research		GGB	93.103 / 93.5U18FD00403802 Revise		202,246	0
Food and Drug Administration: Research		GGB	93.103 / 93.5U18FD00430702		23,646	0
Food and Drug Administration: Research		GGB	93.103 / 93.5U18FD00463902		15,796	0
SUBTOTAL DIRECT FROM:					717,340	29,976
PASS-THROUGH PROGRAMS FROM:						
University of Maryland, Baltimore						
Food and Drug Administration: Research		GLA	93.103 / 93.SR00003082		8,858	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					8,858	0
SUBTOTAL FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					726,198	29,976
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
DIRECT FROM:						
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Maternal and Child Health Federal Consolidated Programs		GFE	93.110		495,644	133,575
Coordinated Services and Access to Research for Women, Infants, Children, and Youth		GFE	93.153		202,599	1,037,305
Advanced Education Nursing Grant Program		GFE	93.247		281,344	0
Small Rural Hospital Improvement Grant Program		GFE	93.301		129,657	0
Nurse Education, Practice and Retention Grants		GFE	93.359		360,433	0
Sickle Cell Treatment Demonstration Program		GFE	93.365		360,297	39,066
Vision Research		GFB	93.867		119,509	0
Vision Research		GFE	93.867		3,251,708	350,205
Vision Research		GGB	93.867 / 93.5 R01EY01905105		249,912	0
Health Care and Other Facilities		GFE	93.887		19,235	0
Specially Selected Health Projects		GFE	93.888		257,599	104,842
SUBTOTAL DIRECT FROM:					5,727,937	1,664,993
SUBTOTAL HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					5,727,937	1,664,993
INDIAN HEALTH SERVICE, PUBLIC HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
INDIAN HEALTH SERVICE, PUBLIC HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Health Professions Pregraduate Scholarship Program for Indians		GFB	93.123		27,261	0
SUBTOTAL DIRECT FROM:					27,261	0
SUBTOTAL INDIAN HEALTH SERVICE, PUBLIC HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES					27,261	0
NATIONAL INSTITUTE FOR OCCUPATIONAL SAFETY AND HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
NATIONAL INSTITUTE FOR OCCUPATIONAL SAFETY AND HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
R&D		GLA	93.200-2009-31409		257,933	0
SUBTOTAL DIRECT FROM:					257,933	0
PASS-THROUGH PROGRAMS FROM:						
Missouri University of Science and Technology						
R&D		GLA	93.000986-02		9	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					9	0
SUBTOTAL NATIONAL INSTITUTE FOR OCCUPATIONAL SAFETY AND HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					257,942	0
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Family Smoking Prevention and Tobacco Control Act Regulatory Research		GGB	93.077 / 93.5R03DA03357802		4,516	0
Environmental Health		GFB	93.113		49,286	0
Environmental Health		GFE	93.113		4,899,162	1,386,229
Environmental Health		GGB	93.113 / 93.1R21ES02281001 Revise		83,749	0
Environmental Health		GGB	93.113 / 93.3R01ES02001703S1		3,856	0
Environmental Health		GGB	93.113 / 93.5 R21ES01926402		6,365	0
Environmental Health		GGB	93.113 / 93.5K99ES02226902 REVISE		110,597	0
Environmental Health		GGB	93.113 / 93.5R01ES02001703 REVISE		333,545	136,964
Environmental Health		GGB	93.113 / 93.5R01ES02165602 REVISE		352,575	0
Oral Diseases and Disorders Research		GFB	93.121		1,223,189	80,839
Oral Diseases and Disorders Research		GFE	93.121		6,629,133	552,658
Oral Diseases and Disorders Research		GGB	93.121 / 93.7 R01 DE01906905		98,717	0
NIEHS Superfund Hazardous Substances: Basic Research and Education		GLA	93.143 / 93.1R01ES020917-01		87,824	261,350
Research Related to Deafness and Communication Disorders		GFB	93.173		50,116	13,728
Research Related to Deafness and Communication Disorders		GFE	93.173		4,562,163	132,810
Research Related to Deafness and Communication Disorders		GKA	93.173		3,125	0
R&D		GGB	93.1R21AG04137901A1		45,391	0
Research and Training in Complementary and Alternative Medicine		GFE	93.213		66,371	0
National Center on Sleep Disorders Research (B) -		GFB	93.233		398,731	126,347
Mental Health Research Grants		GFB	93.242		3,935,314	517,542
Mental Health Research Grants		GFE	93.242		4,092,254	842,985
Mental Health Research Grants		GKA	93.242		99,212	0
Mental Health Research Grants		GGB	93.242 / 93.2R01MH06137612A1		43,050	0
Mental Health Research Grants		GGB	93.242 / 93.5 R01MH06470009		8,482	0
Mental Health Research Grants		GGB	93.242 / 93.5R01MH079182 2 NCE		22,157	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Alcohol National Research Service Awards for Research Training		GFE	93.272		(1,218)	0
Alcohol Research Programs		GFB	93.273		472,454	21,211
Alcohol Research Programs		GFE	93.273		3,592,819	215,665
Drug Abuse and Addiction Research Programs		GFB	93.279		3,225,506	717,463
Drug Abuse and Addiction Research Programs		GFE	93.279		4,406,653	441,429
Drug Abuse and Addiction Research Programs		GGB	93.279 / 93.1F31DA03441601		2,860	0
Drug Abuse and Addiction Research Programs		GGB	93.279 / 93.1R01DA03514101A1		82,066	0
Drug Abuse and Addiction Research Programs		GGB	93.279 / 93.5R01DA00337126 REVISE		97,752	0
Drug Abuse and Addiction Research Programs		GGB	93.279 / 93.5R01DA03256203		274,318	0
Mental Health National Research Service Awards for Research Training		GFB	93.282		180,698	0
Discovery and Applied Research for Technological Innovations to Improve Human Health		GFB	93.286		911,607	416,190
Discovery and Applied Research for Technological Innovations to Improve Human Health		GFE	93.286		633,227	1,796,773
Discovery and Applied Research for Technological Innovations to Improve Human Health		GGB	93.286 / 93.1R01EB01204803 revise		104,984	174,699
Discovery and Applied Research for Technological Innovations to Improve Human Health		GGB	93.286 / 93.1R21EB01452002		176,365	0
Discovery and Applied Research for Technological Innovations to Improve Human Health		GGB	93.286 / 93.1R21EB01686901A1		68,512	11,822
Minority Health and Health Disparities Research		GFE	93.307		802,495	280,489
Trans-NIH Research Support		GFB	93.310		28,588	0
National Center for Advancing Translational Sciences		GFE	93.350		9,141,412	6,580,521
Research Infrastructure Programs		GFB	93.351		474,998	0
Research Infrastructure Programs		GFE	93.351		705,655	0
Research Infrastructure Programs		GGB	93.351 / 93.1G20OD01612401 REVISE		84,620	0
Research Infrastructure Programs		GGB	93.351 / 93.1T32OD01220201		60,647	0
Research Infrastructure Programs		GGB	93.351 / 93.5 K01OD01091105 REVIS		100,026	0
Research Infrastructure Programs		GGB	93.351 / 93.5 T32OD01043712 REVIS		327,336	0
Research Infrastructure Programs		GGB	93.351 / 93.5K01OD01097105		103,531	0
Research Infrastructure Programs		GGB	93.351 / 93.5K01OD01099404 REVISE		51,581	0
Research Infrastructure Programs		GGB	93.351 / 93.5R25OD01045902		77,405	0
Research Infrastructure Programs		GGB	93.351 / 93.5T35OD01513002		52,067	0
Research Infrastructure Programs		GGB	93.351 / 93.8K01OD01098703		(1)	0
Research Infrastructure Programs		GGB	93.351 / 93.9 T32OD01043711 REVIS		484	0
Nursing Research		GFE	93.361		833,437	30,165
National Center for Research Resources		GFB	93.389		70,739	0
National Center for Research Resources		GFE	93.389		(9,845)	(18,727)
Cancer Cause and Prevention Research		GFB	93.393		509,918	0
Cancer Cause and Prevention Research		GFE	93.393		6,752,240	253,049
Cancer Cause and Prevention Research		GGB	93.393 / 93.4 R01 CA09505609		8,031	221
Cancer Cause and Prevention Research		GGB	93.393 / 93.5R01CA05262621		11,616	0
Cancer Cause and Prevention Research		GGB	93.393 / 93.5R01CA05503519 revise		209,065	0
Cancer Cause and Prevention Research		GGB	93.393 / 93.5R01CA10069309		29,619	0
Cancer Cause and Prevention Research		GGB	93.393 / 93.5R01CA17237502		436,803	0
Cancer Cause and Prevention Research		GGB	93.393 / 93.5R21CA16147202		173,713	0
Cancer Detection and Diagnosis Research		GFB	93.394		891,543	103,122
Cancer Detection and Diagnosis Research		GFE	93.394		1,632,262	1,116,107
Cancer Detection and Diagnosis Research		GGB	93.394 / 93.5R21CA14008003		7,317	6,558
Cancer Treatment Research		GFB	93.395		58,020	0
Cancer Treatment Research		GFE	93.395		2,689,174	221,501
Cancer Treatment Research		GGB	93.395 / 93.5 R01 CA07037517		1	0
Cancer Treatment Research		GGB	93.395 / 93.5 R01 CA07037517 revi		37,269	63,705
Cancer Treatment Research		GGB	93.395 / 93.5R01CA15231405		135,487	112,610
Cancer Biology Research		GFB	93.396		333,868	62,366
Cancer Biology Research		GFE	93.396		5,290,028	121,774
Cancer Biology Research		GGB	93.396 / 93.1R21CA17593702		38,550	0
Cancer Centers Support		GFE	93.397		1,966,356	25,188
Cancer Research Manpower		GFB	93.398		190,723	0
Cancer Research Manpower		GFE	93.398		1,876,902	56,715
Cancer Research Manpower		GGB	93.398 / 93.1F32CA16572102		50,936	0
Cancer Control		GFE	93.399		179,636	0
R&D		GGB	93.3R01GM08044207		4,695	0
ARRA - R&D		GFB	93.701		(421)	0
ARRA R&D: Tacaribe Virus Fruit Bats		GKA	93.701		(391)	0
ARRA-R&D		GFE	93.701		(36,010)	(3,758)
Trans- NIH Recovery Act Research Support		GFC	93.701		5,307	0
Trans- NIH Recovery Act Research Support		GFE	93.701		4,234	0
ARRA R&D		GGB	93.701 / 93.1 DP2OD 00645001 Revi		58,263	0
ARRA R&D		GGB	93.702 / 93.1C06RR03051001 REV		467,460	0
Cardiovascular Disease Research		GFB	93.837		1,450,812	381,399
Cardiovascular Disease Research		GFE	93.837		6,516,904	579,925
Cardiovascular Disease Research		GGB	93.837 / 93.1R01HL11982402		317,430	0
Cardiovascular Disease Research		GGB	93.837 / 93.3R01HL10618603 REVISE		110,071	0
Cardiovascular Disease Research		GGB	93.837 / 93.5 R01 HL09190505 REVI		89,236	0
Cardiovascular Disease Research		GGB	93.837 / 93.5 R01HL 09557305		320,306	0
Cardiovascular Disease Research		GGB	93.837 / 93.5R01HL11106002		318,247	0
Lung Diseases Research		GFE	93.838		9,158,209	1,551,404

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Blood Diseases and Resources Research		GFE	93.839		224,173	0
Blood Diseases and Resources Research		GGB	93.839 / 93.1R01HL10618603 REVISE		258,915	0
Blood Diseases and Resources Research		GGB	93.839 / 93.5 R01 HL09279109		0	(124)
Arthritis, Musculoskeletal and Skin Diseases Research		GFB	93.846		1,337,504	28,148
Arthritis, Musculoskeletal and Skin Diseases Research		GFE	93.846		3,803,563	331,043
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 / 93.15 R21AR0604640103		25,141	1,670
Arthritis, Musculoskeletal and Skin Diseases Research		GLA	93.846 / 93.1R15AR060011-01-REVIS		(32,303)	0
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 / 93.1R21AR05734101		120,048	0
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 / 93.5 R01 AR059247 05		285,978	0
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 / 93.5K08AR05490305		7,773	0
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 / 93.5R03AR05926403		(31)	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFB	93.847		578,900	14,826
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847		24,797,917	2,578,307
Diabetes, Digestive and Kidney Diseases Extramural Research		GGB	93.847 / 93.1R03DK09942501A1		535	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GGB	93.847 / 93.3R01DK07201707S1		32,113	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GGB	93.847 / 93.5K01DK08777704		143,597	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GGB	93.847 / 93.5K01DK08781605		130,110	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GGB	93.847 / 93.5R01DK03712424 NCE		14,815	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GGB	93.847 / 93.5R01DK07201707		187,439	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GGB	93.847 / 93.5R01DK07874907		214,530	0
Digestive Diseases and Nutrition Research		GFE	93.848		61,874	0
Kidney Diseases, Urology and Hematology Research		GFE	93.849		112,800	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFB	93.853		186,555	94,929
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853		11,243,593	1,423,950
Extramural Research Programs in the Neurosciences and Neurological Disorders		GLA	93.853 / 93.1R21NS082933-01A15R21		28,891	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGB	93.853 / 93.5 R01 NS04439510		0	1,725
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGB	93.853 / 93.5 R01 NS07521403		570,587	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGB	93.853 / 93.5K01NS06421704		102,425	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGB	93.853 / 93.5R01NS04033413		485,026	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGB	93.853 / 93.5R01NS06190205		519,173	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGB	93.853 / 93.5R01NS08015302		339,301	90,620
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGB	93.853 / 93.5R01NS08514202		179,242	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGB	93.853 / 93.7R01NS05277006 revise		48,608	0
Allergy, Immunology and Transplantation Research		GFB	93.855		1,708,313	182,476
Allergy, Immunology and Transplantation Research		GFE	93.855		10,723,536	1,404,487
Allergy, Immunology and Transplantation Research		GKA	93.855		103,518	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1 R56 AI09510101A1 RE		194,121	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1R01AI11295601		11,404	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1R21AI09433801A1		130,945	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1R21AI10677901A1 REVI		112,862	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1R21AI10923801 REVISE		75,608	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1R21AI10946301 REVISE		73,180	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1R21AI11116801		57,609	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1R21AI11158801		53,985	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.2R01AI06738008		431,198	67,433
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.4R33A10022803		9,648	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.4R33AI10018603		5,271	6,679
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 1P01 AI05783605 Rev		0	(304)
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 K08 AI07172405		13,646	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01 AI04643512		120,778	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01 AI04915108 Revi		10,890	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01 AI06305407		417,546	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01 AI07325505 REVI		203,570	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01 AI08048605		92,776	138,454
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01AI06479810		217,265	36,491
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01AI08336805		246,758	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01AI09434903		420,736	49,077
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R21 AI09200202		188,731	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 U54 AI06535705		3,571	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 U54 AI06535707		189,468	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 U54 AI06535707PO 47		1,538	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5F31AI10419502REVISED		33,917	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5K25AI08994504		97,312	0
Allergy, Immunology and Transplantation Research		GLA	93.855 / 93.5R01A1079347-04		76,731	86,699
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5R01AI05913010		277,006	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5R01AI08971804 REVISE		245,939	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5R01AI09363404		560,754	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5R01AI09755003		238,873	139,337
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5R01AI10084503		533,925	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5R01AI10673302		323,718	81,546
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5R03AI09591802		25,724	24,902
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5R21A10022802		137,791	74,872
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5R21AI09416302		88,425	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5R21AI09953402 REVISE		108,343	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5R21AI10018602		144,385	62,354
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5R21AI10186402 REVISE		142,322	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5R21AI10221002		187,220	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5U01AI08864703		52,075	67,723
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5U01AI08864704 REVISE		243,091	284,863
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5U54AI06535709		2,979,381	2,981,266
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.7R01AI05504311 Revise		392,406	0
Microbiology and Infectious Diseases Research		GFE	93.856		183	(113)
Biomedical Research and Research Training		GFB	93.859		7,921,834	193,030
Biomedical Research and Research Training		GFE	93.859		7,887,540	317,207
Biomedical Research and Research Training		GKA	93.859		11,108	0
Biomedical Research and Research Training		GGB	93.859 / 93.1F31GM10972801 REVISE		13,606	0
Biomedical Research and Research Training		GGB	93.859 / 93.1R01GM10752001A1		196,888	0
Biomedical Research and Research Training		GGB	93.859 / 93.1R01GM11056001		42,497	0
Biomedical Research and Research Training		GGB	93.859 / 93.2R01GM045916nce		283,052	0
Biomedical Research and Research Training		GGB	93.859 / 93.3R01GM07258608		191,733	0
Biomedical Research and Research Training		GGB	93.859 / 93.5 R01 GM07248113		1,271	0
Biomedical Research and Research Training		GGB	93.859 / 93.5F32GM10320002		53,796	0
Biomedical Research and Research Training		GGB	93.859 / 93.5P01GM08840905		1,384,836	0
Biomedical Research and Research Training		GGB	93.859 / 93.5R01 GM08333508		262,878	0
Biomedical Research and Research Training		GGB	93.859 / 93.5R01GM008837105		280,311	0
Biomedical Research and Research Training		GGB	93.859 / 93.5R01GM06777710		264,120	0
Biomedical Research and Research Training		GGB	93.859 / 93.5R01GM08044207		284,044	0
Biomedical Research and Research Training		GGB	93.859 / 93.5R01GM08394407 REVISE		403,583	0
Biomedical Research and Research Training		GGB	93.859 / 93.5R01GM08402006		242,822	31,726
Biomedical Research and Research Training		GGB	93.859 / 93.5R01GM08413604 REVISE		150,199	0
Biomedical Research and Research Training		GGB	93.859 / 93.5R01GM09619204		331,187	0
Biomedical Research and Research Training		GGB	93.859 / 93.5R01GM09745204		268,098	0
Biomedical Research and Research Training		GGB	93.859 / 93.5R01GM09840103		232,059	0
Biomedical Research and Research Training		GGB	93.859 / 93.5R01GM10599102		128,915	14,195
Biomedical Research and Research Training		GGB	93.859 / 93.7R01GM10032904 REVISE		268,023	0
Population Research		GFB	93.864		63,260	0
Child Health and Human Development Extramural Research		GFB	93.865		3,124,455	1,256,585
Child Health and Human Development Extramural Research		GFC	93.865		138,555	163,704
Child Health and Human Development Extramural Research		GFE	93.865		7,295,331	1,006,120
Child Health and Human Development Extramural Research		GGB	93.865 / 93.4R00HD06951603		169,505	0
Child Health and Human Development Extramural Research		GGB	93.865 / 93.5K01HD06817003		118,432	0
Child Health and Human Development Extramural Research		GGB	93.865 / 93.5R01HD06594305		339,210	0
Aging Research		GFB	93.866		1,838,097	589,685
Aging Research		GFE	93.866		4,933,633	709,635
Aging Research		GGB	93.866 / 93.1R03AG03435201A2		27,038	24,062
Aging Research		GGB	93.866 / 93.5K01AG03182905		53,646	0
Aging Research		GGB	93.866 / 93.5R01AG04256902		313,478	0
Aging Research		GGB	93.866 / 93.5R21AG04481202		203,144	0
Medical Library Assistance		GFB	93.879		43,354	0
Medical Library Assistance		GFE	93.879		729,019	0
International Research and Research Training		GGB	93.989 / 93.5D43TW00113009		266,220	0
R&D		GGB	93.HHSN272201000009I/HHSN27		2,385,777	0
SUBTOTAL DIRECT FROM:					208,499,425	33,930,323
PASS-THROUGH PROGRAMS FROM:						
Albert Einstein College of Medicine						
Research Related to Deafness and Communication Disorders		GGB	93.173 / 93.95266201 Amd #3		28,829	0
Boulder Nonlinear Systems, Inc.						
Mental Health Research Grants		GLA	93.242 / 93.CSM10702		30,988	0
Brigham and Womens Hospital						
Mental Health Research Grants		GGB	93.242 / 93.7968516		19,288	0
Case Western Reserve University						
R&D		GGB	93.RES508084 Mod 7		35,997	0
Cytex Therapeutics, Inc.						
Aging Research		GGB	93.866 / 93.Prime 1R41AG04701401		14,238	0
GlobeImmune, Inc.						
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.R01AI105053		170,447	0
Immuno-Mycologics, Inc.						
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.113880		20,098	0
Indiana University						
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 / 93.IN4685118CSU		232,090	0
Aging Research		GGB	93.866 / 93.IN4685250CSU		21,670	0
James Madison University						
Biomedical Research and Research Training		GGB	93.859 / 93.V1322601		7,639	0
LifeSensors, Inc.						

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
R&D		GGB	93.118503		32,375	0
M.I.T. Massachusetts Institute of Tech.						
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 / 93.5710003569		35,257	0
Mayo Clinic - Rochester						
Child Health and Human Development Extramural Research		GGB	93.865 / 93.PO 63350401		67,361	0
Microbiotix, Inc.						
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.MicrobiotixPrime#1R43		110,336	0
Northwestern University						
Cardiovascular Disease Research		GGB	93.837 / 93.60026217 CSU A01		8,760	0
Pennsylvania State University						
Drug Abuse and Addiction Research Programs		GGB	93.279 / 93.4692CSUDHHS6217		39,073	0
Sanofi-Aventis U.S., LLC						
R&D		GGB	93.COTC 018 CORE		(1,178)	0
St. Jude Medical, Inc.						
R&D		GGB	93.1116630407546100		139,299	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1116630307484600		198	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1116680907552340		100,000	0
Stony Brook University						
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1076043248796 Amd 8		44,947	0
Tanglewood Research						
Drug Abuse and Addiction Research Programs		GGB	93.279 / 93.110087		107,232	0
The Scripps Research Institute						
R&D		GGB	93.PO# 550074		32,315	0
R&D		GGB	93.PO# 550569		23,764	0
UNC-University of North Carolina at Chapel Hill						
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.534271		929	0
University Of California						
Discovery and Applied Research for Technological Innovations to Improve Human Health		GLA	93.286 / 93.PO# 10313802-SUB		187,485	0
University of California, Davis						
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGB	93.853 / 93.20122374001 AMD 1		5,695	0
University of California, Los Angeles						
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 / 93.1554 G NA272 Amd #3		141,217	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1554 G KC539		63,078	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1554 G MB899		316,619	0
University of California, San Francisco						
Diabetes, Digestive and Kidney Diseases Extramural Research		GGB	93.847 / 93.6297SC amend 3		8,048	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.7536sc		52,411	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.Subaward: 7222sc		42,638	0
University of Michigan						
R&D		GGB	93.3002942716		21,993	0
Aging Research		GGB	93.866 / 93.3002811673		108,217	0
University of Southern California						
Drug Abuse and Addiction Research Programs		GGB	93.279 / 93.45769258 PO#50144003		16,663	0
University of Texas						
R&D		GGB	93.0007207D		405,649	0
University of Texas Health Science Center at Houston						
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGB	93.853 / 93.0009203A		116,791	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGB	93.853 / 93.0009203A Amend 1		6,715	0
Vanderbilt University						
Arthritis, Musculoskeletal and Skin Diseases Research		GLA	93.846 / 93.20875-S1		417	0
Washington University in St. Louis						
Child Health and Human Development Extramural Research		GGB	93.865 / 93.WU14120		93,554	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					2,909,142	0
SUBTOTAL NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					211,408,567	33,930,323
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Teenage Pregnancy Prevention Program		GFE	93.297		846,863	114,454
SUBTOTAL DIRECT FROM:					846,863	114,454
SUBTOTAL OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					846,863	114,454
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		GFE	93.243		165,542	51,294

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
SUBTOTAL DIRECT FROM:					165,542	51,294
SUBTOTAL SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					165,542	51,294
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					233,009,378	41,442,507
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						
DIRECT FROM:						
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						
Corporation for National and Community Service--Unclassified		GFB	94.000		25,361	0
SUBTOTAL DIRECT FROM:					25,361	0
SUBTOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					25,361	0
SUBTOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					25,361	0
DEPARTMENT OF HOMELAND SECURITY						
DEPARTMENT OF HOMELAND SECURITY						
DIRECT FROM:						
DEPARTMENT OF HOMELAND SECURITY						
Homeland Security Preparedness Technical Assistance Program		GGB	97.007 / 97.EMD2012GR1206		11,105	0
Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detect		GFB	97.077		32,686	0
Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies		GGB	97.108 / 97.2010ST108000017 amend		167,109	90,729
R&D		GGB	97.HSHQDC13CB0018		203,370	0
R&D		GGB	97.HSHQDC13CB0028 P00001		87,903	0
SUBTOTAL DIRECT FROM:					502,173	90,729
PASS-THROUGH PROGRAMS FROM:						
University of South Carolina						
R&D		GLA	97.PO# 82372 2012-DN-130-N		38,696	0
University of Southern California						
R&D		GGB	97.35342533 Amend 01		241,074	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					279,770	0
SUBTOTAL DEPARTMENT OF HOMELAND SECURITY					781,943	90,729
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR						
DIRECT FROM:						
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR						
R&D		GGB	97.H1200090004/P09AC00078		5,508	0
SUBTOTAL DIRECT FROM:					5,508	0
SUBTOTAL NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR					5,508	0
SUBTOTAL DEPARTMENT OF HOMELAND SECURITY					787,451	90,729
AGENCY FOR INTERNATIONAL DEVELOPMENT						
UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT						
DIRECT FROM:						
UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT						
UNSAID Foreign Assistance for Programs Overseas		GFE	98.001		223,046	90,805
UNSAID Foreign Assistance for Programs Overseas		GGB	98.001 / 98.688A00100013103		0	88,852
UNSAID Foreign Assistance for Programs Overseas		GGB	98.001 / 98.AIDOAAL1000001		1,101,615	2,247,314
USAID Development Partnerships for University Cooperation and Development		GFB	98.012		1,058,035	0
R&D		GGB	98.AIDOAAL1000001		7,159	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
SUBTOTAL DIRECT FROM:					2,389,855	2,426,971
PASS-THROUGH PROGRAMS FROM:						
M.I.T. Massachusetts Institute of Tech.						
UNSAID Foreign Assistance for Programs Overseas		GGB	98.001 / 98.5710003317 Amend 01		228,260	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					228,260	0
SUBTOTAL UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT					2,618,115	2,426,971
SUBTOTAL AGENCY FOR INTERNATIONAL DEVELOPMENT					2,618,115	2,426,971
FEDERAL AGENCIES NOT USING CFDA NUMBERS						
AGENCY FOR INTERNATIONAL DEVELOPMENT						
DIRECT FROM:						
AGENCY FOR INTERNATIONAL DEVELOPMENT						
R&D		GGB	99.HSHQDC10C00130 P0001		97,302	18,821
SUBTOTAL DIRECT FROM:					97,302	18,821
SUBTOTAL AGENCY FOR INTERNATIONAL DEVELOPMENT					97,302	18,821
SUBTOTAL FEDERAL AGENCIES NOT USING CFDA NUMBERS					97,302	18,821
SUBTOTAL RESEARCH AND DEVELOPMENT-CLUSTER					591,248,077	77,089,965

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
SCHOOL IMPROVEMENT-CLUSTER						
DEPARTMENT OF EDUCATION						
DEPARTMENT OF EDUCATION						
DIRECT FROM:						
DEPARTMENT OF EDUCATION						
ARRA Stimulus Funds Title I-A School Improvement		DAA	84.388		30,753	1,643,657
SUBTOTAL DIRECT FROM:					30,753	1,643,657
SUBTOTAL DEPARTMENT OF EDUCATION					30,753	1,643,657
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION						
DIRECT FROM:						
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION						
School Improvement Grants		DAA	84.377		997,284	7,986,570
SUBTOTAL DIRECT FROM:					997,284	7,986,570
SUBTOTAL OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION					997,284	7,986,570
SUBTOTAL DEPARTMENT OF EDUCATION					1,028,037	9,630,227
SUBTOTAL SCHOOL IMPROVEMENT-CLUSTER					1,028,037	9,630,227

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME

	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
SNAP-CLUSTER						
**********						
DEPARTMENT OF AGRICULTURE						
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE						
DIRECT FROM:						
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE						
Supplemental Nutrition Assistance Program		IHA	10.551		787,258,815	1,827,057
State Administrative Matching Grants for the Special Nutrition Assistance Program		IHA	10.561		15,989,223	35,020,240
SUBTOTAL DIRECT FROM:					803,248,038	36,847,297
SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					803,248,038	36,847,297
SUBTOTAL DEPARTMENT OF AGRICULTURE					803,248,038	36,847,297
SUBTOTAL SNAP-CLUSTER					803,248,038	36,847,297

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
SPECIAL EDUCATION (IDEA)-CLUSTER						
DEPARTMENT OF EDUCATION						
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION						
DIRECT FROM:						
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION						
Special Education_Preschool Grants		DAA	84.173		1,123,463	3,618,155
SUBTOTAL DIRECT FROM:					1,123,463	3,618,155
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					1,123,463	3,618,155
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION						
DIRECT FROM:						
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION						
Special Education: Grants to States		DAA	84.027		16,055,967	143,669,997
SUBTOTAL DIRECT FROM:					16,055,967	143,669,997
SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					16,055,967	143,669,997
SUBTOTAL DEPARTMENT OF EDUCATION					17,179,430	147,288,152
SUBTOTAL SPECIAL EDUCATION (IDEA)-CLUSTER					17,179,430	147,288,152

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME

	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
STATEWIDE DATA SYSTEMS						
**********						
DEPARTMENT OF EDUCATION						
INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION						
DIRECT FROM:						
INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION						
ARRA SLDS		DAA	84.384		3,694,302	43,512
SUBTOTAL DIRECT FROM:					3,694,302	43,512
SUBTOTAL INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION					3,694,302	43,512
SUBTOTAL DEPARTMENT OF EDUCATION					3,694,302	43,512
SUBTOTAL STATEWIDE DATA SYSTEMS					3,694,302	43,512

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
STUDENT FINANCIAL ASSISTANCE-CLUSTE						
**********						
Corporation for National and Community Service						
PASS-THROUGH PROGRAMS FROM:						
University of Denver (UCAN Serve)						
Americorps UCAN Serve Administrative Funding		GKA	84.379 / .UNC-UCAN Serve		29,048	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					29,048	0
SUBTOTAL Corporation for National and Community Service					29,048	0
SUBTOTAL					29,048	0
DEPARTMENT OF EDUCATION						
DEPARTMENT OF EDUCATION						
DIRECT FROM:						
DEPARTMENT OF EDUCATION						
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		GFE	84.379		169,162	0
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		GKA	84.379		51,604	0
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		GTA	84.379		132,124	0
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		GZA	84.379		3,760	0
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		GGJ	84.379 / 84.P379T121209		40,793	0
SUBTOTAL DIRECT FROM:					397,443	0
SUBTOTAL DEPARTMENT OF EDUCATION					397,443	0
OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION						
DIRECT FROM:						
OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION						
Federal Supplemental Educational Opportunity Grants		GFB	84.007		901,244	0
Federal Supplemental Educational Opportunity Grants		GFC	84.007		316,903	0
Federal Supplemental Educational Opportunity Grants		GFE	84.007		328,014	0
Federal Supplemental Educational Opportunity Grants		GGB	84.007		677,242	0
Federal Supplemental Educational Opportunity Grants		GGJ	84.007		512,085	0
Federal Supplemental Educational Opportunity Grants		GJB	84.007		185,744	0
Federal Supplemental Educational Opportunity Grants		GJC	84.007		174,081	0
Federal Supplemental Educational Opportunity Grants		GJD	84.007		243,941	0
Federal Supplemental Educational Opportunity Grants		GJE	84.007		466,099	0
Federal Supplemental Educational Opportunity Grants		GJF	84.007		16,118	0
Federal Supplemental Educational Opportunity Grants		GJG	84.007		29,920	0
Federal Supplemental Educational Opportunity Grants		GJH	84.007		37,094	0
Federal Supplemental Educational Opportunity Grants		GJJ	84.007		430,000	0
Federal Supplemental Educational Opportunity Grants		GJK	84.007		211,161	0
Federal Supplemental Educational Opportunity Grants		GJL	84.007		157,343	0
Federal Supplemental Educational Opportunity Grants		GJM	84.007		79,628	0
Federal Supplemental Educational Opportunity Grants		GJR	84.007		28,199	0
Federal Supplemental Educational Opportunity Grants		GJT	84.007		40,861	0
Federal Supplemental Educational Opportunity Grants		GKA	84.007		288,160	0
Federal Supplemental Educational Opportunity Grants		GTA	84.007		815,092	0
Federal Supplemental Educational Opportunity Grants		GWA	84.007		110,676	0
Federal Supplemental Educational Opportunity Grants		GYA	84.007		187,873	0
Federal Supplemental Educational Opportunity Grants		GZA	84.007		192,552	0
Federal Supplemental Educational Opportunity Grants		GLA	84.007 / 84.P007A0x0707		113,702	0
Federal Supplemental Educational Opportunity Grants		GSA	84.007 / 84.P007A140715		113,201	0
Federal Work Study Program		GFB	84.033		1,778,065	0
Federal Work Study Program		GFC	84.033		393,272	0
Federal Work Study Program		GFE	84.033		1,011,442	0
Federal Work Study Program		GGB	84.033		861,780	0
Federal Work Study Program		GGJ	84.033		342,803	0
Federal Work Study Program		GJB	84.033		172,179	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Federal Work Study Program		GJC	84.033		110,265	0
Federal Work Study Program		GJD	84.033		354,082	0
Federal Work Study Program		GJE	84.033		386,382	0
Federal Work Study Program		GJF	84.033		15,394	0
Federal Work Study Program		GJG	84.033		25,300	0
Federal Work Study Program		GJH	84.033		60,820	0
Federal Work Study Program		GJJ	84.033		281,676	0
Federal Work Study Program		GJK	84.033		161,817	0
Federal Work Study Program		GJL	84.033		178,545	0
Federal Work Study Program		GJM	84.033		122,358	0
Federal Work Study Program		GJR	84.033		97,032	0
Federal Work Study Program		GJT	84.033		32,484	0
Federal Work Study Program		GKA	84.033		409,390	0
Federal Work Study Program		GTA	84.033		514,582	0
Federal Work Study Program		GWA	84.033		209,683	0
Federal Work Study Program		GZA	84.033		178,581	0
Federal Work-Study Program - ARRA		GYA	84.033		289,320	0
Federal Work Study Program		GLA	84.033 / 84.P033A0x0707		214,136	0
Federal Work Study Program		GSA	84.033 / 84.P033A140715		156,041	0
Perkins Loan Cancellations		GFB	84.037		57,140	0
Perkins Loan Cancellations		GFC	84.037		26,622	0
Perkins Loan Cancellations		GFE	84.037		281,581	0
Perkins Loan Cancellations		GTA	84.037		111,173	0
Perkins Loan Cancellations		GYA	84.037		5,246	0
Federal Perkins Loan Program_Federal Capital Contributions		GFB	84.038		17,076,019	0
Federal Perkins Loan Program_Federal Capital Contributions		GFC	84.038		3,405,122	0
Federal Perkins Loan Program_Federal Capital Contributions		GFE	84.038		7,881,290	0
Federal Perkins Loan Program_Federal Capital Contributions		GGB	84.038		13,938,297	0
Federal Perkins Loan Program_Federal Capital Contributions		GJT	84.038		4,058,602	0
Federal Perkins Loan Program_Federal Capital Contributions		GLA	84.038		3,764,114	0
Federal Perkins Loan Program_Federal Capital Contributions		GWA	84.038		1,238,804	0
Federal Perkins Loan Program_Federal Capital Contributions	*	GGJ	84.038		3,106,716	0
Federal Perkins Loan Program_Federal Capital Contributions	*	GKA	84.038		7,162,654	0
Federal Perkins Loan Program_Federal Capital Contributions	*	GTA	84.038		9,187,775	0
Federal Perkins Loan Program_Federal Capital Contributions	*	GYA	84.038		10,191,059	0
Federal Perkins Loan Program_Federal Capital Contributions	*	GZA	84.038		1,256,250	0
Federal Perkins Loan Program_Federal Capital Contributions		GSA	84.038 / 84.Perkins		2,149,485	0
Federal Pell Grant Program		GFB	84.063		19,300,190	0
Federal Pell Grant Program		GFC	84.063		12,479,524	0
Federal Pell Grant Program		GFE	84.063		14,617,986	0
Federal Pell Grant Program		GGB	84.063		22,781,686	0
Federal Pell Grant Program		GGE	84.063		6,551,036	0
Federal Pell Grant Program		GGJ	84.063		9,000,480	0
Federal Pell Grant Program		GJB	84.063		9,484,814	0
Federal Pell Grant Program		GJC	84.063		10,315,219	0
Federal Pell Grant Program		GJD	84.063		17,601,894	0
Federal Pell Grant Program		GJE	84.063		25,736,266	0
Federal Pell Grant Program		GJF	84.063		1,261,610	0
Federal Pell Grant Program		GJG	84.063		2,125,018	0
Federal Pell Grant Program		GJH	84.063		2,841,841	0
Federal Pell Grant Program		GJJ	84.063		25,709,467	0
Federal Pell Grant Program		GJK	84.063		13,691,113	0
Federal Pell Grant Program		GJL	84.063		10,614,304	0
Federal Pell Grant Program		GJM	84.063		3,642,412	0
Federal Pell Grant Program		GJR	84.063		2,486,449	0
Federal Pell Grant Program		GJT	84.063		1,140,890	0
Federal Pell Grant Program		GKA	84.063		13,042,132	0
Federal Pell Grant Program		GTA	84.063		32,602,297	0
Federal Pell Grant Program		GWA	84.063		2,646,225	0
Federal Pell Grant Program		GZA	84.063		15,118,340	0
Federal Pell Grant Program - ARRA		GYA	84.063		5,126,682	0
Federal Pell Grant Program		GSA	84.063 / 84.College Assist		5,677,684	0
Federal Pell Grant Program		GLA	84.063 / 84.P063P0x1201		3,063,673	0
Federal Direct Student Loans		GFB	84.268		134,557,386	0
Federal Direct Student Loans		GFC	84.268		58,221,651	0
Federal Direct Student Loans		GFE	84.268		170,377,072	0
Federal Direct Student Loans		GGB	84.268		152,271,935	0
Federal Direct Student Loans		GGE	84.268		50,943,173	0
Federal Direct Student Loans		GJB	84.268		16,826,331	0
Federal Direct Student Loans		GJC	84.268		13,434,340	0
Federal Direct Student Loans		GJD	84.268		22,406,067	0
Federal Direct Student Loans		GJE	84.268		52,000,556	0
Federal Direct Student Loans		GJF	84.268		1,420,044	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME

	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
Federal Direct Student Loans		GJG	84.268		1,995,660	0
Federal Direct Student Loans		GJH	84.268		2,006,550	0
Federal Direct Student Loans		GJJ	84.268		18,991,579	0
Federal Direct Student Loans		GJK	84.268		14,897,139	0
Federal Direct Student Loans		GJL	84.268		14,529,325	0
Federal Direct Student Loans		GJM	84.268		2,264,002	0
Federal Direct Student Loans		GJR	84.268		3,760,279	0
Federal Direct Student Loans		GJT	84.268		2,005,736	0
Federal Direct Student Loans		GKA	84.268		71,419,842	0
Federal Direct Student Loans		GWA	84.268		10,915,418	0
Federal Direct Student Loans		GYA	84.268		20,385,272	0
Federal Direct Student Loans		GZA	84.268		44,491,461	0
Federal Direct Student Loans	*	GTA	84.268		94,138,335	0
Federal Direct Student Loans		GGJ	84.268 / 84.P268K131209		21,480,477	0
Federal Direct Student Loans		GLA	84.268 / 84.P268Kx1201		29,146,527	0
SUBTOTAL DIRECT FROM:					1,413,457,700	0
SUBTOTAL OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION					1,413,457,700	0
SUBTOTAL DEPARTMENT OF EDUCATION					1,413,855,143	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES						
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Nurse Faculty Loan Program (NFLP)		GFE	93.264		914,076	0
Nurse Faculty Loan Program (NFLP)		GKA	93.264		105,619	0
Nurse Faculty Loan Program (NFLP)		GGJ	93.264 / 93.E01HP25894		34,570	0
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		GFE	93.342		2,473,993	0
Nursing Student Loans		GFE	93.364		2,658,613	0
ARRA - Nurse Faculty Loan Program		GFE	93.408		1,717	0
SUBTOTAL DIRECT FROM:					6,188,588	0
SUBTOTAL HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					6,188,588	0
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					6,188,588	0
SUBTOTAL STUDENT FINANCIAL ASSISTANCE-CLUSTE					1,420,072,779	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
TANF CLSUTER						
**********						
DEPARTMENT OF HEALTH AND HUMAN SERVICES						
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Temporary Assistance for Needy Families		GJD	93.558		(35,918)	0
Temporary Assistance for Needy Families		IHA	93.558		16,851,864	131,295,005
SUBTOTAL DIRECT FROM:					16,815,946	131,295,005
SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					16,815,946	131,295,005
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					16,815,946	131,295,005
SUBTOTAL TANF CLSUTER					16,815,946	131,295,005

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
TRANSIT SERVICES-CLUSTER						
DEPARTMENT OF TRANSPORTATION						
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION						
DIRECT FROM:						
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION						
Capital Assistance Program for Elderly Persons & Persons with Disabilities		HAA	20.513		274,232	1,647,571
SUBTOTAL DIRECT FROM:					274,232	1,647,571
SUBTOTAL FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					274,232	1,647,571
SUBTOTAL DEPARTMENT OF TRANSPORTATION					274,232	1,647,571
SUBTOTAL TRANSIT SERVICES-CLUSTER					274,232	1,647,571

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
TRIO-CLUSTER						
**********						
DEPARTMENT OF EDUCATION						
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION						
DIRECT FROM:						
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION						
TRIO: Student Support Services		GFB	84.042		306,411	0
TRIO: Student Support Services		GFE	84.042		218,743	0
TRIO: Student Support Services		GJC	84.042		187,094	0
TRIO: Student Support Services		GJD	84.042		262,738	0
TRIO: Student Support Services		GJF	84.042		229,008	0
TRIO: Student Support Services		GJH	84.042		224,014	0
TRIO: Student Support Services		GJJ	84.042		425,575	0
TRIO: Student Support Services		GJK	84.042		318,094	0
TRIO: Student Support Services		GJM	84.042		676,629	0
TRIO: Student Support Services		GJR	84.042		236,785	0
TRIO: Student Support Services		GKA	84.042		297,526	0
TRIO: Student Support Services		GTA	84.042		275,817	0
TRIO: Student Support Services		GYA	84.042		261,829	0
TRIO: Student Support Services		GZA	84.042		224,582	0
TRIO: Student Support Services		GGB	84.042 / 84.P042A070638		120	0
TRIO: Student Support Services		GSA	84.042 / 84.P042A100802		209,759	0
TRIO: Student Support Services		GGJ	84.042 / 84.P042A101156		295,851	0
TRIO: Student Support Services		GSA	84.042 / 84.P042A110400		278,643	0
TRIO: Student Support Services		GGB	84.042 / 84.P042A121402 Action 5		315,522	0
TRIO: Talent Search		GJB	84.044		225,165	0
TRIO: Talent Search		GSA	84.044 / 84.P044A110066		274,434	0
TRIO: Talent Search		GGB	84.044 / 84.P044A110356 Action 7		418,316	0
TRIO: Talent Search		GSA	84.044 / 84.P047A120583		239,380	0
TRIO: Upward Bound		GFB	84.047		392,212	0
TRIO: Upward Bound		GFE	84.047		237,554	0
TRIO: Upward Bound		GJK	84.047		286,332	0
TRIO: Upward Bound		GJM	84.047		423,658	0
TRIO: Upward Bound		GKA	84.047		256,910	0
TRIO: Upward Bound		GTA	84.047		574,969	0
TRIO: Upward Bound		GYA	84.047		468,029	0
TRIO: Upward Bound		GGJ	84.047 / 84.P047A120830		309,742	0
TRIO: Upward Bound		GGB	84.047 / 84.P047A120867 action 3		457,004	0
TRIO: Upward Bound		GGJ	84.047 / 84.P047V120162		211,796	0
TRIO: Upward Bound		GGB	84.047 / 84.P407A100027		318,664	0
SUBTOTAL DIRECT FROM:					10,338,905	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					10,338,905	0
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION						
DIRECT FROM:						
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION						
TRIO_Educational Opportunity Centers		GJD	84.066		658,143	0
TRIO_Educational Opportunity Centers		GGJ	84.066 / 84.P066A110146		390,098	0
TRIO_Educational Opportunity Centers		GGB	84.066 / 84.P066A120195 Action 3		527,295	0
TRIO_McNair Post-Baccalaureate Achievement		GFB	84.217		(1)	0
TRIO_McNair Post-Baccalaureate Achievement		GKA	84.217		238,919	0
SUBTOTAL DIRECT FROM:					1,814,454	0
PASS-THROUGH PROGRAMS FROM:						
GRAND VALLEY STATE UNIVERSITY						
TRIO_McNair Post-Baccalaureate Achievement		GFB	84.217 / 84.GVSU-201467-01		8,604	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					8,604	0
SUBTOTAL OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					1,823,058	0
SUBTOTAL DEPARTMENT OF EDUCATION					12,161,963	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
SUBTOTAL TRIO-CLUSTER					12,161,963	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME

	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	DIRECT SUBRECIPIENTS	PASSED TO
WIA-CLUSTER						
**********						
DEPARTMENT OF LABOR						
EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR						
DIRECT FROM:						
EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR						
WIA Adult Program		KAA	17.258		1,723,825	7,241,449
WIA Youth Activities		KAA	17.259		1,336,791	4,664,902
WIA Dislocated Worker Formula Grants		KAA	17.278		3,671,159	11,427,476
SUBTOTAL DIRECT FROM:					6,731,775	23,333,827
SUBTOTAL EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR					6,731,775	23,333,827
SUBTOTAL DEPARTMENT OF LABOR					6,731,775	23,333,827
SUBTOTAL WIA-CLUSTER					6,731,775	23,333,827
TOTAL				9,318,257,324		1,537,280,275

FOOTNOTES – SCHEDULE OF EXPENDITURES OF FEDERAL AWARD FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the State of Colorado agencies and institutions of higher education. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.* Under A-133, an award is considered expended when certain events related to the award occur. These include:

- Expenditure/expense transactions associated with grants, cost reimbursement contracts, cooperative agreements, and direct appropriations. The State of Colorado recognizes expenditures/expenses on the modified accrual or full accrual basis depending on the fund used. See note 5 of the Basic Financial Statements for additional information.
- Disbursement of amounts entitling the state to an interest subsidy
- Use of loan proceeds under loan and loan guarantee programs
- Distribution or consumption of food commodities
- Receipt of property or surplus property
- Disbursement of funds to subrecipients
- The period when insurance is in force
- Receipt or use of program income

As a result of these criteria, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

Note 2. Other Assistance

The following provides additional information about amounts shown in the report that federal agencies consider to be assistance.

A. The State Department of Labor and Employment expended $798,907,808 for grant 17.225 - Unemployment Insurance for Federal Employee Compensation Act (FECA) Reimbursable, Federal Extended Benefits, Temporary Extended Unemployment Compensation (TEUC) Benefit Payments and Emergency Unemployment Compensation 2008 (EUC08) Benefit Payments. The total expenditure amount includes the federal portion of the grants and the required state match in the amounts of $248,119,206 and $550,788,602, respectively. For Fiscal Year 2014, there are no American Recovery and Reinvestment Act (ARRA) funds included.

B. The State Department of Higher Education expended $372,384,765 for grant 84.032 - Federal Family Education Loans. Of this amount, $348,471,160 has been or will be received from the federal government related to incentive fees and reinsurance costs of student loan defaults paid to lenders. The remaining amount is made up of new loan issuances of $23,913,605, of which the majority was guaranteed by other entities. The outstanding balance of the Federal Family Education Loan program since its inception was $9,298,656,180 as of June 30, 2014.

C. The State Department of Human Services expended $789,085,872 for grant 10.551 Supplemental Nutrition Assistance Program (SNAP). The reported expenditures for benefits under the Supplemental Nutrition Assistance Program (SNAP) (CFDA No. 10.551) are supported by both regularly appropriated funds and incremental funding made available under section 101 of the American Recovery and Reinvestment Act of 2009. The portion of total expenditures for SNAP benefits that is supported by Recovery Act funds varies according to fluctuations in the cost of the Thrifty Food Plan, and to changes in participating households' income, deductions, and assets. This condition prevents USDA from obtaining the regular and Recovery Act components of SNAP benefits expenditures through normal program reporting processes. As an alternative, USDA has computed a weighted average percentage to be applied to the national aggregate SNAP benefits provided to households in order to allocate an appropriate portion thereof to Recovery Act funds. This methodology generates valid results at the national aggregate level but not at the individual State level. Therefore, we cannot validly disaggregate the regular and Recovery Act components of our reported expenditures for SNAP benefits. At the national aggregate level, however, Recovery Act funds account for 7.79 percent of USDA's total expenditures for SNAP benefits in the Federal fiscal year ended September 30, 2013.

Note 3. Subrecipients

All amounts passed-through to subrecipients are identified in the Report under the column titled Passed to Subrecipients.

Note 4. State Agency Codes and Names

Agency Code	Agency Name	Agency Code	Agency Name	Agency Code	Agency Name	Agency Code	Agency Name
AEA	DIVISION OF CENTRAL SERVICES	GGE	CSU - GLOBAL CAMPUS	GTA	METROPOLITAN STATE UNIVERSITY	PHA	OIL AND GAS CONSERVATION COMM
BAA	DEPARTMENT OF AGRICULTURE	GGJ	CO STATE UNIVERSITY - PUEBLO	GWA	WESTERN STATE CO UNIVERSITY	PJA	PARKS AND OUTDOOR RECREATION
CAA	CORRECTIONS ADMINISTRATION	GJA	COLO COMMUNITY COLLEGE SYSTEM	GYA	ADAMS STATE UNIVERSITY	PKA	DIV RECLAMATION,MINING,SAFETY
DAA	DEPARTMENT OF EDUCATION	GJB	ARAPAHOE COMMUNITY COLLEGE	GZA	COLORADO MESA UNIVERSITY	PMA	DIVISION OF PARKS AND WILDLIFE
EAA	OFFICE OF THE GOVERNOR	GJC	COMMUNITY COLLEGE OF AURORA	HAA	COLO DEPT OF TRANSPORTATION	RAA	DEPARTMENT OF PUBLIC SAFETY
EBA	LIEUTENANT GOVERNOR	GJD	COMMUNITY COLLEGE OF DENVER	HTB	STATEWIDE BRIDGE ENTERPRISE	SDA	CIVIL RIGHTS DIVISION
EBB	COMMISSION ON COMMMUNITY SRVC	GJE	FRONT RANGE COMMUNITY COLLEGE	HTC	HIGH PERF TRANSPORT ENTERPRISE	SFA	DIVISION OF INSURANCE
EDA	OFFICE OF ECONOMIC DEVELOPMENT	GJF	LAMAR COMMUNITY COLLEGE	IHA	DEPARTMENT OF HUMAN SERVICES	SGA	PUBLIC UTILITIES COMMISSION
EFA	COLORADO ENERGY OFFICE	GJG	MORGAN COMMUNITY COLLEGE	JAA	JUDICIAL	SJS	PHARMACY BOARD
EGB	OFFICE OF INFORMATION TECH	GJH	OTERO JUNIOR COLLEGE	KAA	DEPT OF LABOR AND EMPLOYMENT	TAA	REVENUE - ADMINISTRATION
FAA	DEPT OF PUB HLTH & ENVIRONMENT	GJJ	PIKES PEAK COMMUNITY COLLEGE	LAA	DEPARTMENT OF LAW	UHA	DEPT OF HLTH CARE POLICY & FIN
GAA	DEPARTMENT OF HIGHER EDUCATION	GJL	RED ROCKS COMMUNITY COLLEGE	NAA	DEPARTMENT OF LOCAL AFFAIRS	VAA	DEPARTMENT OF STATE
GCA	STATE HISTORICAL SOCIETY	GJM	TRINIDAD STATE JUNIOR COLLEGE	OAA	DIVISION OF NATIONAL GUARD	WBA	TREASURY - OPERATING
GDA	COLLEGE ASSIST	GJR	NORTHEASTERN JUNIOR COLLEGE	OBA	VETERANS AFFAIRS		
GFB	CU - BOULDER	GJT	NORTHWESTERN COMMUNITY COLLEGE	PAA	DNR - EXECUTIVE DIRECTOR		
GFC	CU - COLORADO SPRINGS	GKA	UNIVERSITY OF NORTHERN COLO	PBA	DIVISION OF WILDLIFE		
GFE	UNIVERSITY OF COLORADO DENVER	GLA	COLORADO SCHOOL OF MINES	PDA	WATER CONSERVATION BOARD		
GGB	COLORADO STATE UNIVERSITY	GSA	FORT LEWIS COLLEGE	PEA	DIVISION OF WATER RESOURCES		

REQUIRED

COMMUNICATIONS LETTER

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

Office of the State Auditor

Dianne E. Ray, CPA
State Auditor

December 12, 2014

INDEPENDENT AUDITOR'S COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

Members of the Legislative Audit Committee:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Colorado (the State) for the year ended June 30, 2014. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and OMB *Circular A-133*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 11, 2014. Professional standards also require that we communicate to you the following information related to our audit.

SIGNIFICANT AUDIT FINDINGS

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the State are described in Notes 1-7 to the financial statements contained in the Fiscal Year 2014 Comprehensive Annual Financial Report issued under separate cover. As described in the Introduction to the Notes to the financial statements, the State adopted Statements of Governmental Accounting Standards (GASB Statements) No. 65, *Items Previously Reported as Assets and Liabilities*; and No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, in Fiscal Year 2014. We noted no transactions entered into by the State during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and

assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the State's financial statements were taxes receivable, allowance for doubtful accounts, depreciation of capital assets, deferred revenue, compensated absence liabilities, self-insurance liabilities, incurred but not reported medical assistance liabilities, unclaimed property liabilities, actuarial valuations of postemployment benefits, pollution remediation obligation estimates, and unemployment benefits payable. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were investments, pension obligations, other postemployment benefits, and prior period adjustments.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Section VII. Appendix B summarizes uncorrected misstatements of the financial statements. Management has determined, and we agree, that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Section VII. Appendix B also summarizes misstatements corrected by management that were detected as a result of audit procedures.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested and received certain representations from management that are included in the management representation letter dated December 12, 2014.

MANAGEMENT CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the State's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations by management with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year as the State's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

OTHER MATTERS

We applied certain limited procedures to the Management's Discussion and Analysis, Budgetary Information, and Other Postemployment Benefit Information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI. However, as noted in our opinion on the basic financial statements, management omitted tuition and fees within the *Schedule of Revenues, Expenditures/Expenses, and Changes in Fund Balances/Net Position – Budgetary Basis, Budget and Actual – Cash Funded and the Reconciling Schedule All Budget Fund Types to All GAAP Fund Types* for higher education institutions, which GAAP requires to be presented to supplement the basic financial statements. Our opinion on the basic financial statements is not affected by this missing information.

We were engaged to report on the Combining and Individual Nonmajor Fund Financial Statements, the Schedule of Capital Assets, and the Schedule of Other Funds, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the Introductory Section or Statistical Section, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

RESTRICTION ON USE

This information is intended solely for the use of the Legislative Audit Committee and management of the State and is not intended to be, and should not be, used by anyone other than these specified parties. However, upon release by the Legislative Audit Committee this report is a public document.

Very truly yours,

Denver, CO
December 12, 2014

APPENDIX A

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

FEDERAL SINGLE AUDIT
RECOMMENDATION LOCATOR

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF AGRICULTURE								
2014-001	II–8	Strengthen its internal controls over financial activities within the Budget and Business Operations Unit and Brands Division by (a) formalizing written policies and procedures over all financial activities, (b) providing adequate training to staff over the effective implementation of internal controls that enforces the importance of properly designed controls and effectively performing those controls, (c) ensuring the proper segregation of duties is present at the transactional level and a secondary review is conducted, (d) enforcing existing policies and procedures for Brand Inspectors at the district level, and (e) considering the reorganization of Brand Division staff performing financial activities to report to the Controller and/or the Director of the Budget and Business Operations Unit and follow the same internal control structure. SIGNIFICANT DEFICIENCY.	N/A	N/A	N/A	AGREE	A 5/2015 B 6/2015 C IMPLEMENTED D IMPLEMENTED E DEPENDENT UPON A NEW COMMISSIONER OF AGRICULTURE	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF EDUCATION								
2014-027	III–7	Ensure it meets reporting requirements under the Federal Funding and Transparency Act for the School Improvement Grant and Child Nutrition Cluster by (a) creating a secondary or final review process over the report tracking spreadsheet, which includes a review performed by an employee independent of the initial preparation; (b) implementing the use of a report tracking spreadsheet for programs not currently utilizing it; and (c) adopting formal standard operating procedures for reporting undetermined subaward amounts under the Transparency Act. These procedures should include a methodology for reporting amounts at the time the subawards are made and address any fiscal year-end processes necessary to correct any differences in the original amounts reported and actual amounts incurred. SIGNIFICANT DEFICIENCY.	10.555, 10.556, 10.553, 10.559 84.377, 84.388, (L) USDA, ED	S377A100006 S377A110006 S377A120006 AWARD YEAR 2013-2014	N/A	AGREE	A 12/2014 B 12/2014 C 3/2015	Dave Grier 303-866-6600

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2014-028	III–23	The Office of School Nutrition (OSN) should strengthen its monitoring processes to ensure that school districts comply with federal eligibility and nutritional requirements related to the School Meal Program by (a) establishing and implementing policies and procedures related to compliance reviews that: Provide consistency regarding expanded testing and the application of fiscal actions. This may include developing a flowchart or decision tree to assist staff in identifying when expansion is necessary. Require that OSN staff use a consistent form to calculate and communicate to the district the fiscal action deduction being assessed. The OSN should require that its reviewers calculate fiscal action using the same form even when it ultimately decides that the fiscal action is below its threshold (currently $600). Require a larger number of follow-up reviews in order for the OSN to be able to determine that school districts have corrective action plans in place and are implementing those plans. Provide districts with the specific, updated policy on when fiscal penalties will be assessed and the amount of the penalties. This policy should be consistent in assessing fiscal penalties and include provisions to escalate penalties as appropriate, and adopt a lower or no threshold for requiring fiscal action; (b) training staff on the policies and procedures once implemented; and (c) working with the Colorado Department of Education to assess overall capabilities and resources to ensure that the OSN is able to fulfill its monitoring responsibilities related to the School Meal Program. SIGNIFICANT DEFICIENCY.	10.553, 10.555 (E)(N) USDA	11113CO300N1099 12123CO300N1099 FEDERAL FISCAL YEARS 2011-2012	School Districts	AGREE	A 4/2014 B 8/2014 C 4/2014	Dave Grier 303-866-6600

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2014-029	III–34	The Office of School Nutrition should improve the effectiveness of its monitoring processes to ensure that school districts comply with School Meal Program requirements relating to operating balances, paid lunch equity, and non-program revenues by (a) defining and communicating to school districts a standard timeframe for the number of months in an operating year, for purposes of calculating 3-month operating balances; (b) working with the Department of Education (Department) to ensure that the data it uses to monitor school district compliance are accurate for purposes of calculating operating balances, paid lunch equity, and non-program revenue. At a minimum, the Department's Child Nutrition Programs Operating Report (CDE5) should be adjusted to reflect data in school districts' audited financial statements, including actual indirect costs; (c) performing timely verification of school district action when there is initial non-compliance with paid lunch equity requirements; and (d) providing sufficient training and guidance to school district staff, including food service program staff, other financial staff, and district superintendents, on paid lunch equity and non-program revenue calculations so the districts are better able to report accurate data and understand the implications of noncompliance with these requirements. SIGNIFICANT DEFICIENCY.	10.553, 10.555 (M) USDA	12123CO300N1099 13133CO300N1099 FEDERAL FISCAL YEARS 2012-2013	School Districts	AGREE	A 4/2014 B IMPLEMENTED C IMPLEMENTED D IMPLEMENTED	Dave Grier 303-866-6600

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2014-030	III–43	The Office of School Nutrition should increase and enhance its delivery of training and technical assistance to school districts related to the School Meal Program by (a) regularly disseminating to school districts a detailed outline of all training available, noting whether training is required or optional for each position within the school district's School Meal Program, and also indicating the frequency with which school district staff must take or retake required trainings; (b) reviewing and revising, as warranted, its internal policy regarding training attendance by staff employed by outside firms that manage districts' School Meal Programs. Finalized policies should be communicated to school district staff; (c) providing school districts with focused and timely guidance, to include a specific emphasis on which new U.S. Department of Agriculture regulations/memos apply to them, how the new guidance should be interpreted and applied, and how the new guidance should be applied in comparison to existing or forthcoming Colorado regulations in the same area; and (d) expanding the training opportunities it makes available regionally and online, which has proven successful in other states. All online training should have sufficient controls to ensure that the participants properly review the course materials before taking the course exam. SIGNIFICANT DEFICIENCY.	10.553, 10.555 (M) USDA	11113CO300N1099 12123CO300N1099 13133CO300N1099 FEDERAL FISCAL YEAR 2011-2013	School Districts	AGREE	A 4/2014 B 3/2014 C IMPLEMENTED D 8/2014	Dave Grier 303-866-6600

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
OFFICE OF THE GOVERNOR								
2014-002	II–18	Strengthen its internal controls over financial reporting by (a) formalizing policies and procedures over all functional accounting areas to ensure accurate and timely financial accounting and reporting; (b) instituting an effective secondary review process over transactions entered on the State's accounting system, payroll reconciliations, and the preparation of fiscal year-end exhibits; and (c) providing adequate training to personnel over the effective implementation of internal controls that enforces the importance of properly designed controls, effectively performing those controls, and complying with authoritative guidance. MATERIAL WEAKNESS.	N/A	N/A	N/A	AGREE	A 4/2015 B 4/2015 C 6/2015	N/A
2014-003	II–25	The Governor's Office of Information Technology should improve CPPS change management controls by (a) developing change management procedures that specify requirements for centrally managing, applying, and verifying configuration settings to ensure that a complete and accurate list of changes to systems is maintained and change management approval documentation is retained. This includes developing a process to identify all CPPS changes within the help desk system; (b) communicating relevant OIT policies and procedures to personnel that perform change management and information security functions for CPPS systems and establishing a mechanism to hold personnel accountable for implementing policies; and (c) requiring regular review by OIT personnel that perform access management to CPPS change management environments to ensure that access is provisioned appropriately. SIGNIFICANT DEFICIENCY.	N/A	N/A	N/A	AGREE	6/2015	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2014-004	II–32	The Governor's Office of Information Technology (OIT) should improve GenTax change management controls by (a) immediately removing access for FAST Enterprises, Inc. contractors who should no longer have access to the GenTax system or the GenTax database test environment, and reviewing and updating access and approval rights in change management systems, (b) providing training to OIT-managed change management and information security staff to ensure that OIT policies and Internal Revenue Service guidelines are adequately communicated to Executive Branch agencies and establishing a mechanism to hold staff accountable for implementing policies, and (c) developing a mechanism to ensure that developers do not submit and approve their own changes within the GenTax change management environment. SIGNIFICANT DEFICIENCY.	N/A	N/A	N/A	AGREE	A 12/2014 B 9/2015 C 12/2014	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2014-005	II–39	The Governor's Office of Information Technology (OIT) should ensure physical access management processes are effective by (a) communicating physical access management policies and procedures to OIT staff responsible for managing physical access; (b) establishing and documenting access procedures that specify requirements for managing physical access to the data center, including those related to authorization and termination processes, room security restrictions, and termination reconciliation reviews; (c) establishing a mechanism to hold staff accountable for following physical access policies and procedures; and (d) ensuring that OIT data center access administrators are included on notifications when an employee is terminated, transferred, or access is no longer required. SIGNIFICANT DEFICIENCY.	N/A	N/A	N/A	AGREE	A 9/2015 B 9/2015 C 9/2015 D 12/2014	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2014-006	II–42	Work with the Department of Personnel & Administration (as needed) to improve KRONOS's general computer controls by (a) implementing strong password parameters at the application level that comply with Colorado Information Security Policies; (b) modifying KRONOS security configurations to lock users out of the system after three failed login attempts and lock the users' session after 15 minutes of inactivity; (c) generating, reviewing, and retaining critical operating system level and application activity logs (i.e. audit logs) to identify and investigate anomalous activity, and successful and unsuccessful login attempts; (d) reviewing the current user listing to immediately remove terminated users and, on an ongoing basis, implementing regular reviews of user access to ensure that user access is appropriate and needed and that terminated users are removed in a timely manner; (e) ensuring each KRONOS user ID is associated with an identified and documented owner, and that IDs are not shared; (f) ensuring that users submit user access request forms that are authorized by the appropriate supervisor, and retaining those forms, as required by policy; (g) hardening system configuration settings for KRONOS, as recommended under separate cover in Fiscal Year 2011; (h) documenting and testing a disaster recovery plan that incorporates all components listed in Colorado Information Security Policies; and (i) providing direction to non-OIT KRONOS administrators at user departments to ensure awareness of and compliance with Colorado Information Security Policies related to the above findings. SIGNIFICANT DEFICIENCY.	N/A	N/A	N/A	A-E AGREE F PARTIALLY AGREE G-I AGREE	A 3/2015 B 3/2015 C 3/2015 D IMPLEMENTED E 12/2014 F IMPLEMENTED G 3/2015 H 9/2015 I 2/2015	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF HEALTH CARE POLICY AND FINANCING								
2014-007	II–48	Strengthen its internal controls over the CBHP rates entered into and contained in the Medicaid Management Information System by instituting and documenting a secondary review process over the rate calculations, prior to rates being transmitted to the third-party service provider, and upon completion of the updates by the third-party service provider. SIGNIFICANT DEFICIENCY.	N/A	N/A	N/A	AGREE	8/2015	N/A
2014-031	III–54	Continue to work with the counties and Medical Assistance sites to ensure that caseworkers maintain the required case file documentation supporting eligibility determinations and redeterminations for individuals who receive public assistance benefits under the Children's Basic Health Plan. SIGNIFICANT DEFICIENCY.	93.767 (A)(B)(E) HHS	05-1305CO5021 05-1405CO5021 FEDERAL AWARD YEARS 2013-2014	Counties and Medical Assistance Sites	AGREE	MEQIP AND CEPIC - IMPLEMENTED. TRAINING–6/2015	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764
2014-032	III–60	Continue to work with the counties and Medical Assistance sites to ensure that caseworkers maintain the required case file documentation supporting eligibility determinations and redeterminations for individuals who receive public assistance benefits under the Medicaid program, including those receiving services under a Home and Community Based Service waiver program. SIGNIFICANT DEFICIENCY.	93.775, 93.777, 93.778 (A)(B)(E) HHS	05-1305CO5MAP 05-1305CO5ADM 05-1405CO5MAP 05-1405CO5ADM FEDERAL AWARD YEAR 2013-2014	Counties and Medical Assistance Sites	AGREE	MEQIP AND CEPIC – IMPLEMENTED. TRAINING –6/2015	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2014-033	III–65	Develop and implement a process to ensure it complies with the Federal Funding Accountability and Transparency Act's reporting requirements for the Medicaid and Children's Basic Health Plan programs. SIGNIFICANT DEFICIENCY.	93.767, 93.775, 93.777, 93.778 (L) HHS	05-1305CO5021 05-1405CO5021 05-1305CO5MAP 05-1305CO5ADM 05-1405CO5MAP 05-1405CO5ADM FEDERAL AWARD YEARS 2013-2014	Counties and Medical Assistance Sites	PARTIALLY AGREE	6/2015	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764
2014-034	III–70	Develop and implement procedures to ensure that personnel costs charged to federal grant programs are supported with the federally required semi-annual certifications. SIGNIFICANT DEFICIENCY.	93.767, 93.775, 93.777, 93.778 (B) HHS	05-1305CO5021 05-1405CO5021 05-1305CO5MAP 05-1305CO5ADM 05-1405CO5MAP 05-1405CO5ADM FEDERAL AWARD YEARS 2013-2014	Counties and Medical Assistance Sites	AGREE	06/2015	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764
2014-035	III–71	Work with the Department of Public Health and Environment (DPHE) to improve internal controls over the monitoring of nursing facilities, intermediate care facilities for the intellectually disabled, and hospitals that provide nursing facility services to ensure payments are only made to certified providers. This should include creating reports to monitor survey dates, maintaining accurate tracking of survey dates, keeping information and documentation current, following up with DPHE for missing documentation, and modifying the Medicaid Management Information System to deny claims for facilities without current certifications in place. SIGNIFICANT DEFICIENCY.	93.720, 93.775, 93.777, 93.778 (A)(B)(N) HHS	05-1205CO5MAP 05-1205CO5ADM 05-1305CO5MAP 05-1305CO5ADM FEDERAL AWARD YEARS 2012-2013	Counties and Medical Assistance Sites	AGREE	10/2014	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2014-036	III–71	Improve controls over the processing of medical claims for the Medicaid program by (a) leveraging the results of the federal Office of Inspector General's report to complete its research of claims coding as it applies to the lower-of-pricing logic and work with the federal Centers for Medicare & Medicaid Services to determine whether changes are needed to the State Plan and (b) ensuring that claims delayed by third-party insurers are denied if the claim is submitted beyond 365 days from the date of service and ensuring guidance to providers accurately reflects requirements of Department rules. In addition, ensuring the new Medicaid Management Information System is programmed to deny payments delayed by third-part insurers if a claim is submitted beyond 365 days from the date of service. SIGNIFICANT DEFICIENCY.	93.720, 93.775, 93.777, 93.778 (B) HHS	05-1205CO5MAP 05-1205CO5ADM 05-1305CO5MAP 05-1305CO5ADM FEDERAL AWARD YEARS 2012-2013	Counties and Medical Assistance Sites	AGREE	12/2014	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764
2014-037	III–71	Improve Medicaid Management Information Systems (MMIS) user access controls by immediately correcting the issues identified through our audit and strengthening access controls to MMIS by (a) evaluating MMIS user access profiles and identifying those profiles, or combinations of profiles, that are appropriate for different system users. This information should be shared with the supervisors of MMIS users; (b) ensuring that profiles or profile combinations that provide escalated system privileges are identified and tightly controlled, including the establishment of compensating controls; and (c) periodically reviewing MMIS user access levels for appropriateness and promptly removing access for terminated users. SIGNIFICANT DEFICIENCY.	93.767, 93.720, 93.775, 93.777, 93.778 (A)(B)(E) HHS	05-1105CO5021 05-1205CO5021 05-1305CO5021 05-1205CO5MAP 05-1205CO5ADM 05-1305CO5MAP 05-1305CO5ADM FEDERAL AWARD YEARS 2011-2013	Counties and Medical Assistance Sites	AGREE	12/2014	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2014-038	III–71	Improve its controls over eligibility determination of Medicaid providers to ensure that it complies with federal requirements. Specifically, it should (a) update the Medicaid provider application and provider agreement to include all information required by federal regulations; (b) start screening agents and managing employees of providers on enrollment to confirm their identity and to ensure that they are not excluded from participating in the Medicaid program; and (c) perform monthly matches with federal databases to determine if existing providers' owners, agents, or managing employees have been excluded from participating in the program since the last verification. SIGNIFICANT DEFICIENCY.	93.720, 93.775, 93.777, 93.778 (A)(B)(N) HHS	05-1205CO5MAP 05-1105CO5MAP 05-1205CO5ADM 05-1105CO5ADM FEDERAL AWARD YEARS 2011-2012	Counties and Medical Assistance Sites	AGREE	A IMPLEMENTED B 3/2016 C 3/2016	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764
2014-039	III–71	Improve its controls over eligibility of Medicaid providers to ensure that it complies with federal regulations. In addition, it should develop, implement, and document a process for removing providers from the Medicaid Management Information System providers who are no longer in compliance with provider eligibility requirements. MATERIAL WEAKNESS.	93.778 (A)(B)(N) HHS	1105CO5MAP 1105CO5ADM 1005CO5ADM 1005CO5MAP 1105COARRA 1005COARRA 1105COEXTN 1105CO5001 1005CO5001 FEDERAL AWARD YEARS 2010-2011	Counties and Medical Assistance Sites	AGREE	3/2016	Donna Kellow 303-866-3676

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF HIGHER EDUCATION—HISTORY COLORADO								
2014-008	II–56	Improve its internal controls over procurement cards by (a) establishing policies and procedures, as well as a cardholder manual, that conform to the basic requirements and best practices outlined in the State's Commercial Card Manual. Both the policies and procedures and cardholder manual should be reviewed annually to ensure they remain in compliance with State Fiscal Rules, the Commercial Card Manual, and History Colorado's business needs; (b) providing required training on an annual basis to all new and existing cardholders that meets the minimum standards and best practices outlined in the Commercial Card Manual; and (c) conducting a supervisory review of existing procurement cards and eliminating those cards that are not needed based on job responsibilities and establishing card limits, as deemed appropriate, for each employee. In addition, History Colorado should ensure that supervisors approve new employees to be cardholders based on their job responsibilities and establish appropriate card limits. SIGNIFICANT DEFICIENCY.	N/A	N/A	N/A	AGREE	1/2015	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2014-009	II–64	Strengthen internal controls over accounting transactions by (a) establishing written policies and procedures that ensure compliance with guidance outlined in generally accepted accounting principles, State Fiscal Rules, and the Fiscal Procedures Manual; (b) implementing a supervisory review process of expenditure transactions to ensure they are correctly recorded onto COFRS; (c) correcting problems identified with existing automatic accounting entries; and (d) reviewing and evaluating established policies and procedures as well as the programming of all automatic accounting entries on an annual basis. SIGNIFICANT DEFICIENCY.	N/A	N/A	N/A	AGREE	A 7/2015 B 1/2015 C 1/2015 D 7/2015	N/A
2014-010	II–73	History Colorado management and its Board of Directors should (a) work with the Department of Higher Education to assess its current structure and, if necessary, develop an appropriate governance and organizational structure that balances its needs as a non-profit corporation with that of a state agency, and achieves its organizational objectives and obligations and (b) work with the General Assembly to develop legislation to incorporate any changes to its governance and organizational structure as a result of implementation of part (a) into state statutes, if necessary. SIGNIFICANT DEFICIENCY.	N/A	N/A	N/A	AGREE	HISTORY COLORADO 7/2015 HIGHER EDUCATION 7/2015	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2014-011	II–78	Improve its internal controls over financial reporting by (a) instituting the appropriate type and level of training for management and staff to ensure they possess adequate technical knowledge of the State's accounting policies and are able to accurately enter complex accounting transactions into the State's accounting system. History Colorado should also ensure that the training provided includes the requirements applicable for financial reporting outlined in State Fiscal Rules and the State's Fiscal Procedures Manual; (b) developing and implementing written procedures for entering accounting transactions, including those that occur periodically, into the State's accounting system in a timely and accurate manner. These procedures should ensure that transactions are adequately prepared and reviewed for accuracy before they are entered into the State's accounting system; and (c) performing a monthly reconciliation of all bank accounts to ensure the balances contained on all statements agree with amounts reported in the State's accounting system. Adjustments should be made on a monthly basis to ensure the State's accounting system reflects the correct bank account balance throughout the fiscal year. MATERIAL WEAKNESS.	N/A	N/A	N/A	AGREE	7/2014	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF HIGHER EDUCATION—COLORADO STATE UNIVERSITY SYSTEM								
2014-040	III–81	Colorado State University – Pueblo should ensure that it complies with federal Student Financial Aid program enrollment reporting requirements by (a) implementing a supervisory review over the enrollment reporting process, including roster submission, to help ensure timely filing and (b) requiring that all Student Financial Aid staff attend Student Financial Aid training regarding the submission process in order to ensure reporting requirements, including due dates, are adequately communicated and clarified. MATERIAL WEAKNESS.	84.063, 84.268 (N) ED	ACADEMIC YEAR 2013-2014	N/A	AGREE	5/2015	Robert Gonzales 719-549-2184
2014-041	III–87	Comply with the Federal Funding Accountability and Transparency Act (Transparency Act) by creating a review process over all Transparency Act reports prior to submission. This final review should compare reported information to the information contained in the subaward file, including Subaward Obligation/ Action Date, and should be performed by a secondary employee who does not perform the initial entry into FSRS on the OMB website. SIGNIFICANT DEFICIENCY.	10.310, 93.262, 93.286 (L) USDA, HHS	2012-68001-19603; 2013 201368005-21298; 2014 1R01EB012048-03 REVISED; 2014 5 U54 OH0080850-10; 2013	Pennsylvania State University; University of Wyoming; Foundation for Orthopedic Research & Education	AGREE	11/2014	David Ryan 970-491-6694
DEPARTMENT OF HIGHER EDUCATION—COLORADO SCHOOL OF MINES								
2014-042	III–92	Ensure it is meeting federal procurement, suspension, and debarment requirements for the Research and Development program. This should include performing training for all applicable employees to ensure they are aware of the requirements and by considering the implementation of a third-party system that automatically checks the suspension and debarment status of all subawardees/ subcontractors and vendors used by the School.	10.310, 11.467, 11.609, 12.300, 12.351, 12.431, 12.630, 12.800, 15.232, 15.808, 15.809, 15.810, 15.819, 17.602, 17.603, 19.322, 43.001, 43.007, 47.041, 47.049, 47.050, 47.070, 47.074, 47.075, 47.076, 47.079, 47.080, 47.082,	INFORMATION NOT READILY AVAILABLE	ADA Technologies, Inc. Advanced Technology Institute Advanced Technology International Ames Laboratory Arizona Geological Survey Arizona State	AGREE	3/2015	Roger Cusworth 303-273-3109

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
		MATERIAL WEAKNESS.	66.509, 66.514, 66.517, 77.006, 77.008, 81.049, 81.086, 81.087, 81.089, 81.112, 81.113, 81.121, 81.133, 81.135, 93.103, 93.143, 93.242, 93.262, 93.286, 93.846, 93.853, 93.855 (I) USDA, DOC, DOD, DOI, DOL, DOS, NASA, NSF, EPA, NRC, DOE, HHS		University Barnard College Battelle - Pacific Northwest National Laboratory Battelle Energy Alliance, LLC Boise State University Boulder Ionics Corporation Boulder Nonlinear Systems, Inc. Cadmus Group Composite Technology Development, Inc. Dartmouth College Donald Danforth Plant Science Center EnChem Engineering, Inc. Exponent, Inc. Gas Technology Institute Hartman Engineering, Inc. Idaho National Laboratory Idaho State University Iowa State University ITN Energy Systems, Inc. Jet Propulsion Laboratory Joint Oceanographic Institutions, Inc. Kapteyn-Murnane Laboratories Inc. KMLabs Inc. Knolls Atomic Power			

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
					Laboratory KAPL, Inc. Lawrence Berkeley National Laboratory Lawrence Livermore National Laboratory Los Alamos National Laboratory Mesa Photonics LLC Michigan Aerospace Corporation Michigan State University Michigan Technological University Missouri University of Science and Technology National Academy of Sciences National Institute of Aerospace National Nuclear Security Administration National Renewable Energy Laboratory North Carolina State University Oak Ridge National Laboratory Pall Corporation Pennsylvania State University Praxair, Inc. Research Partnership to Secure Energy for			

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
					America Rutgers University Sandia National Laboratories Shaw Environmental, Inc. Southern California Earthquake Center Southwest Research Institute Stanford University State of Oklahoma Texas Tech University The Regents of the University of California U.S. Automotive Materials Partnership University Corporation for Atmospheric Research University of Arizona University Of California University of California Los Angeles University of Illinois @ Champaign-Urbana University of Maryland Baltimore County University of Maryland, Baltimore University of Michigan			

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
					University of North Texas University of Notre Dame University of Oklahoma University of South Carolina University of Southern California University of Utah University of Virginia Vanderbilt University Wheeling Jesuit University William Lettis and Associates, Inc. Women in Engineering ProActive Network, Inc. Woods Hole Oceanographic Institution Y-12 National Security Complex Yale University ZONA Technology Inc.			
DEPARTMENT OF HIGHER EDUCATION—COMMUNITY COLLEGE SYSTEM								
2014-043	III–98	Ensure that Red Rocks Community College implements internal controls to ensure that calculations for returns of Title IV funds are properly reviewed to ensure accuracy prior to remitting funds to the federal government. Additionally, CCCS should ensure that Pueblo Community College implements internal controls to ensure that Title IV funds are remitted to the federal government within 45 days of the student's withdrawal date. SIGNIFICANT DEFICIENCY.	84.063, 84.268 (N) ED	P268K143202, P063P133203, P268K153763, P063P143763 2014	N/A	AGREE	10/2014	Karla Nash 720-858-2714

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2014-044	III–102	Ensure that Red Rocks Community College and Otero Junior College implement adequate internal controls over Title IV direct loan disbursements by (a) working with Red Rocks Community College staff to institute a process to include a notification letter to the student and/or parent for direct loan disbursements no earlier than 30 days before, but no later than seven days after the disbursement and (b) working with Otero Junior College staff to institute a process to conduct loan counseling prior to disbursing Title IV direct loan funds to the student or parent. SIGNIFICANT DEFICIENCY.	84.268 (N) ED	P268K143203, P268K141207 2014	N/A	AGREE	10/2014	Karla Nash 720-858-2714
2014-045	III–107	Provide oversight and training to assist Red Rocks Community College and Otero Junior College with implementing appropriate internal controls over Title IV enrollment reporting to ensure enrollment status changes are reported to the Clearinghouse in a timely manner. These internal controls should include policies and procedures to ensure required information is reported to the NSLDS from the Clearinghouse in accordance with Title IV regulations. SIGNIFICANT DEFICIENCY.	84.063, 84.268 (N) ED	P268K143202, P063P133203, P063P131207, P268K141207 2014	N/A	AGREE	1/2015	Karla Nash 720-858-2714
DEPARTMENT OF HIGHER EDUCATION—METROPOLITAN STATE UNIVERSITY OF DENVER								
2014-046	III–112	Implement a process to ensure that all manual overrides are reviewed and approved. This process should include a review of all student profiles that appear on the Banner over award report and are manually overridden to ensure their awards are being calculated correctly based on their student information and eligibility. SIGNIFICANT DEFICIENCY.	84.063 (E) ED	P063P131205 2014	Colorado Department of Education	AGREE	8/2015	George Middlemist 303-556-4420

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2014-047	III–115	Implement a process to review the academic progress of students who receive TEACH grant funds so that the Metropolitan State University of Denver does not disburse TEACH grant funds to a student who does not meet satisfactory academic progress requirements. SIGNIFICANT DEFICIENCY.	84.379 (E) ED	P379T141205 2014	Colorado Department of Education	AGREE	1/2015	George Middlemist 303-556-4420
2014-048	III–118	Implement a process to ensure that students are notified of each Student Financial Aid loan and TEACH grant disbursement and that the notification includes all elements of communication as required by federal regulations. This process should include providing training to University staff to ensure they have a sufficient understanding of Student Financial Aid requirements surrounding disbursements. SIGNIFICANT DEFICIENCY.	84.268, 84.379 (N) ED	P268K141205 P379T141205 2014	Colorado Department of Education	AGREE	IMPLEMENTED	George Middlemist 303-556-4420
2014-049	III–122	Ensure that return of Title IV fund calculations are performed correctly and reviewed on a timely basis to ensure that all applicable return of Title IV funds calculations are returned to the Department of Education within 45 days. Management should select a sample of calculations performed on a monthly basis to review to ensure that they were performed correctly. SIGNIFICANT DEFICIENCY.	84.007, 84.033, 84.038, 84.063, 84.268, 84.379 (E) ED	P007A130723 P033A130723 P038A030723 P063P131205 P268K141205 P379T141205 2014	Colorado Department of Education	AGREE	1/2015	George Middlemist 303-556-4420

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2014-050	III–126	Implement appropriate internal review controls to ensure that all students selected for verification of eligibility for Student Financial Aid are verified in accordance with the University's Quality Assurance Program. Management should review a sample of student verification files performed monthly to ensure that students are being verified properly. SIGNIFICANT DEFICIENCY.	84.007, 84.033, 84.038, 84.063, 84.268, 84.379 (N) ED	P007A130723 P033A130723 P038A030723 P063P131205 P268K141205 P379T141205 2014	Colorado Department of Education	AGREE	8/2015	George Middlemist 303-556-4420
2014-051	III–130	Implement a review process over federal Perkins loan deferment calculations to ensure that the calculations are accurate, in accordance with federal regulations, and that adequate supporting documentation is maintained. SIGNIFICANT DEFICIENCY.	84.038 (E) ED	P038A030723 2014	Colorado Department of Education	AGREE	IMPLEMENTED	George Middlemist 303-556-4420
2014-052	III–133	Implement policies and procedures to document both the performance and review of the reconciliation of the School Accounts Statements (SAS) data file to its financial records. SIGNIFICANT DEFICIENCY.	84.268 (L) ED	P268K141205 2014	Colorado Department of Education	AGREE	1/2015	George Middlemist 303-556-4420
2014-053	III–137	Implement a reconciliation process whereby the registrar generates a monthly report that contains reportable enrollment status changes that is compared to enrollment status changes reported to the National Student Loan Data System (NSLDS) within the past month. The reconciliation should be reviewed by a second individual of supervisory authority to ensure that the student enrollment data reported to NSLDS is accurate and reported in a timely manner. SIGNIFICANT DEFICIENCY.	84.063, 84.268 (N) ED	P063P131205 P268K141205 2014	Colorado Department of Education	AGREE	1/2015	George Middlemist 303-556-4420

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF HUMAN SERVICES								
2014-012	II–85	Improve internal controls at the Veterans Community Living Centers (Living Centers) by (a) ensuring that Department and Living Center staff have processes in place for the adequate review of all revenue and expenditure transactions. This should include requiring that Living Center staff maintain and provide central accounting adequate documentation, as well as clear explanations of the documentation for transactions recorded in the State's new accounting system, CORE; (b) revising existing policies and training staff on revised policies and procedures for performing monthly and fiscal year-end patient revenue reconciliations from the patient billing system to the State's new accounting system, CORE, and the related recording of transactions within accounts, including allowance for doubtful accounts. These methods should include researching and correcting, as appropriate, discrepancies found during the revenue reconciliation process; and (c) ensuring through a central monitoring process that the revenue reconciliations are accurate and consistent across the Living Centers and that adequate supporting documentation is maintained for all accounting transactions and in support of the revenue reconciliations performed by the Living Centers. MATERIAL WEAKNESS.	N/A	N/A	N/A	A PARTIALLY AGREE B AGREE C AGREE	6/2015	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2014-013	II–88	Ensure that the financial data recorded on the Colorado Financial Reporting System (COFRS), the State's accounting system, related to counties' administration of public assistance programs are accurate and complete by continuing to perform its monthly reconciliation between the County Financial Management System (CFMS) and COFRS and investigating and resolving the remaining $2.2 million discrepancy between CFMS and COFRS. SIGNIFICANT DEFICIENCY.	N/A	N/A	N/A	AGREE	5/2015	N/A
2014-054	III–149	Improve the administration of the Temporary Assistance for Needy Families program by (a) continuing to provide county caseworker training on case file documentation, IEVS hits, and data input into CBMS, and monitoring for compliance; (b) ensuring program rules include all allowable verification sources for citizenship and lawful presence; (c) ensuring that program changes are communicated to the federal government for approval in a timely manner; and (d) resolving the CBMS system issue that caused the payment calculation errors identified in the prior year. SIGNIFICANT DEFICIENCY.	93.558 (A)(B)(E)(M) HHS	IVPTANF12 IVPTANF13 IVPTANF14 STATE FISCAL YEARS 2012-2014	64 Colorado Counties	AGREE	A 4/2015 B 5/2015 C 3/2015 D 9/2016	Clint Woodruff 303-866-2732

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2014-055	III–158	Strengthen its internal controls over the Colorado Child Care Assistance Program by (a) providing training to county caseworkers in the areas of eligibility and case management; (b) establishing and implementing expanded county monitoring processes and reporting mechanisms to ensure eligibility determinations are appropriate and adequately documented in county case files, and to ensure that case file status in Child Care Automated Tracking System matches county records; and (c) programming the Child Care Automated Tracking System to notify case workers to reassess the parent fee when manually overriding eligibility. SIGNIFICANT DEFICIENCY	93.575, 93.596 (E) HHS	IVPCCDF14/IVPCCDF13/IVPCCDF12 STATE FISCAL YEARS 2012-2014	64 Colorado Counties	AGREE	A 12/2015 B 1/2015 C 12/2015	Clint Woodruff 303-866-2732
2014-056	III–160	Ensure that it complies with federal compliance requirements related to eligibility and payment error rates for the Supplemental Nutrition Assistance Program (SNAP) by (a) fully implementing its corrective action plan as demonstrated by improving payment error rates to a level at or below the national average for eligible and ineligible cases and (b) requiring county caseworkers to attend SNAP training on at least an annual basis. MATERIAL WEAKNESS.	10.551, 10.561 (A)(B)(M) USDA	IGF12IS2514 IGF12IE2518 IGF12IS2519 IGF12IS2520 IGF12IS2522 IGF12IS8026 IGF12IS8036 IGF12IQ3903 IGF12IS8204 IGF13IS2514 IGF13IE2518 IGF13IS2519 IGF13IS2520 IGF13IS2522 IGF13IS7503 IGF13IS8026 FEDERAL FISCAL YEAR 2012-2013	64 Colorado Counties	AGREE	6/2015	Clint Woodruff 303-866-2732

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2014-057	III–160	Improve its oversight of the Division of Vocational Rehabilitation (Division) and management and administration of the Vocational Rehabilitation Program (Program) by (a) establishing and implementing a plan for conducting ongoing monitoring of the Division's performance to ensure the Division accomplishes its duties and responsibilities to administer the Program and is accountable to the Department. The plan should include following up on the Division's progress in implementing external audit recommendations from the Office of the State Auditor to ensure implementation is timely and effective; (b) ensuring Division compliance with applicable federal regulations, state statutes and rules, and Department and Division policies. This should include reviewing federal regulations, state statutes and rules, and Department policies to identify inconsistencies and areas for statutory and policy clarification; working with the General Assembly, as needed, to clearly specify the role and responsibilities of the Division and help ensure it accomplishes the purposes intended by federal regulations and state laws; and revising Division policies, procedures, and staff training to provide clear guidance on the purpose and scope of the Program; and (c) determining the record keeping and reporting capabilities needed in the Accessible Web-Based Activity and Reporting Environment (AWARE) system and developing and implementing a system project plan to provide to either the Office of Information Technology or the AWARE vendor to implement any necessary system changes. This review and plan should include a method for extracting historical Program data. MATERIAL WEAKNESS.	84.126 (A)(B)(E) ED	H1126A120006-12C H126A130006 FEDERAL FISCAL YEAR 2012-2013	N/A	AGREE	A IMPLEMENTED B 7/2014 C 7/2014	Clint Woodruff 303-866-2732

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2014-058	III–160	Improve controls to ensure participants in the Vocational Rehabilitation Program (Program) reach their employment goals within reasonable time periods and federal and state funds are used prudently and efficiently by (a) establishing and implementing policies regarding reasonable time frames, such as 2 years for participants not seeking a degree and 5 years for degree-seeking participants, for participants to receive Program services, as allowed by federal regulations; (b) establishing and implementing methods to control Program costs. These methods should include setting reasonable thresholds for the costs of different types of Program services; instituting controls over authorizations and payments for academic training and tuition that limit the Program costs to in-state tuition or the equivalent; and recovering Program costs or discontinuing services for any participant who withdraws or is expelled from college or otherwise fails to reasonably meet the requirements in his or her Individualized Plan for Employment; (c) establishing and implementing an ongoing review process, such as at the Division of Vocational Rehabilitation level or by a special team of Department management and staff, to assess the appropriateness of continuing to serve participants who fail to meet employment outcomes and goals within the time frames and thresholds established in PARTS A and B above. This process should include implementing a methodology for reviewing and approving exceptions to the limitations, when reasonable, and notifying participants who remain in the Program for extended periods without sufficiently progressing toward their goal of a reasonable time frame to meet their goal before Program services will end; and (d) establishing and implementing procedures to close cases, as appropriate, when participants fail to meet the	84.126 (A)(B)(E) ED	H1126A120006-12C H126A130006 FEDERAL FISCAL YEAR 2012-2013	N/A	AGREE	7/2014	Clint Woodruff 303-866-2732

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
		reasonable time frame for meeting employment outcomes and goals, set in PART C above, after they have been notified of such case closure. MATERIAL WEAKNESS.						
2014-059	III–160	Improve controls over service authorizations and payments for the Vocational Rehabilitation Program (Program) by (a) establishing and implementing policies and procedures requiring that the Program only authorize services that are needed to address participants' barriers to employment based on their documented disabilities and impairments; (b) establishing and implementing procedures that ensure staff authorize services before they are provided, obtain and document appropriate supervisory approvals, pay only the amounts that have been authorized, and maintain Service Authorization forms in the case files; (c) developing and implementing comprehensive written policies and procedures over the Program's payment process that includes requirements for maintaining documentation that supports the payment amount and purpose, ensuring service authorizations match the payments made, and approving and verifying the receipt of services and goods. In addition, the policies and procedures should define the lowest available usual and customary rates, specify clear restrictions and parameters for purchases, and include written guidance for staff to follow when reviewing and approving payments; (d) using the federal or state mileage reimbursement rate as specified by State Fiscal Rules when calculating a participant's mileage reimbursement; (e) adequately segregating staff duties within the payment process. Specifically, the Department should ensure that individuals who authorize and approve services and goods are segregated from the processing of payments	84.126 (A)(B)(E) ED	H1126A120006-12C H126A130006 FEDERAL FISCAL YEAR 2012-2013	N/A	AGREE	A 7/2014 B IMPLEMENTED C 7/2014 D IMPLEMENTED E IMPLEMENTED F 7/2014 G 7/2014	Clint Woodruff 303-866-2732

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
		and do not directly receive vendor or participant receipts or invoices. The Department should also ensure direct reports are not approving payments for their supervisors; (f) establishing and implementing processes to monitor service authorizations and associated payments to ensure that services are authorized before the participant receives the services and that payments for services do not exceed the amounts authorized. This should include a post-payment review procedure that reviews a sample of payments at least annually and mechanisms for revising policies and procedures as necessary based on patterns of errors identified during the annual review; and (g) training Program staff on accounting controls and payment policies and procedures. MATERIAL WEAKNESS.						
2014-060	III–160	Strengthen controls over Vocational Rehabilitation Program (Program) eligibility determinations and documentation by (a) establishing and implementing a written policy and procedure requiring counselors to obtain documentation of the applicant's disability from an appropriate medical professional and maintain documentation of the disability in the case file; (b) establishing and implementing a written policy and procedure requiring ongoing supervisory reviews to ensure that Program staff comply with eligibility and documentation requirements; and (c) providing Program staff training, as determined appropriate, that assists in ensuring that staff are aware of and comply with federal and state eligibility and documentation requirements. MATERIAL WEAKNESS.	84.126 (E) ED	H1126A120006-12C H126A130006 FEDERAL FISCAL YEAR 2012-2013	N/A	AGREE	7/2014	Clint Woodruff 303-866-2732

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2014-061	III–160	Improve Vocational Rehabilitation Program (Program) processes for conducting assessments to determine participant employment goals and completing the participant Individualized Plan for Employment (Plan) by (a) establishing and implementing written policies and standardized processes for completing and documenting the comprehensive assessment, (b) providing training to Program field office staff on policies and processes for completing the comprehensive assessment and employment Plan, and (c) implementing a supervisory review process over counselors' comprehensive assessments and the creation of participant employment Plans to ensure that all factors required to determine participant employment goals are fully documented and that Plans are signed and completed in compliance with Division of Vocational Rehabilitation policies. MATERIAL WEAKNESS	84.126 (A)(E) ED	H1126A120006-12C H126A130006 FEDERAL FISCAL YEAR 2012-2013	N/A	AGREE	A 7/2014 B 7/2014 C IMPLEMENTED	Clint Woodruff 303-866-2732

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2014-062	III–160	Improve Vocational Rehabilitation Program (Program) controls and processes for using comparable services and benefits to cover, in whole or part, the costs of Program services, as required by federal regulations by (a) implementing written policies and procedures for identifying and maintaining updated information on available comparable services and benefits for the range of services that the Program provides and ensuring the information is accessible to all applicable field office staff; (b) establishing a target time frame in written policy for field office staff's search for comparable services and benefits and staff's assistance to participants with the application for services through other programs; (c) clarifying policies to indicate that when a participant refuses to use comparable services and benefits, the participant shall be responsible for the costs of the services. The policy should address Program staff's related documentation requirements; and (d) providing training to field office staff on federal and Division of Vocational Rehabilitation requirements and processes for identifying and documenting comparable services and benefits. This training should include working with staff within other agencies with similar program services to obtain information on the comparable services and benefits that may be available to Program participants and processes for assisting participants in the application process for comparable services and benefits. MATERIAL WEAKNESS.	84.126 (A)(E) ED	H1126A120006-12C H126A130006 FEDERAL FISCAL YEAR 2012-2013	N/A	AGREE	7/2014	Clint Woodruff 303-866-2732

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2014-063	III–161	Improve the process for determining participants' severity of disability for the Vocational Rehabilitation Program (Program) by establishing a consistent and accurate method for assessing the severity of disabilities for Program applicants, modifying policies to provide clear guidance and tools for determining the severity of disability level, requiring notification of disability severity level to participants in all cases, and incorporating a supervisory review of this assessment. This process should include evaluating the benefits of implementing a scoring or weighted system for determining severity of disability and ensuring that staff are adequately trained on the new policies and procedures. SIGNIFICANT DEFICIENCY.	84.126 (E) ED	H1126A120006-12C H126A130006 FEDERAL FISCAL YEAR 2012-2013	N/A	AGREE	7/2014	Clint Woodruff 303-866-2732
2014-064	III–161	Ensure compliance with federal and state case management requirements for the Vocational Rehabilitation Program (Program) by (a) implementing written policies specifying minimum requirements for communicating with unemployed participants, such as requiring counselors to contact these participants at least once every 30 days, and requirements for supervisory review of field office staff's case management activities and timely case closure when cases meet the closure criteria in policy and (b) providing training to Program field office staff on required documentation of case management activities, requirements for ongoing supervisory reviews of case management, and case closure procedures, including best practices for case management and documentation. SIGNIFICANT DEFICIENCY.	84.126 (A)(B)(E) ED	H1126A120006-12C H126A130006 FEDERAL FISCAL YEAR 2012-2013	N/A	AGREE	A 7/2014 B 10/2014	Clint Woodruff 303-866-2732
2014-065	III–161	Improve controls over the use of federal and state funds and processes for reporting and	84.126 (A)(B)(E) ED	H1126A120006-12C H126A130006	N/A	AGREE	A 7/2014 B IMPLEMENTED	Clint Woodruff

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
		addressing instances of suspected misuse of funds or property in the Vocational Rehabilitation Program (Program) by (a) developing and implementing policies and procedures for reporting instances of suspected misuse of funds or property. These policies and procedures should comply with federal regulations, State Fiscal Rules, and Department policy and include a policy specifying that, in circumstances of fraud, field office staff should stop services, thoroughly document the incident in the case file, and close the participant's case; (b) monitoring through supervisory review to ensure that instances of suspected misuse of funds or property are appropriately communicated to the Department's Audit Division and Department management in accordance with Department policy; (c) evaluating the necessity and appropriateness of providing direct payments to participants to purchase goods and services. If the Department determines that the practice of making direct payments should continue, it should strengthen controls, such as by limiting the dollar amount of the purchase(s), requiring supervisory approval of direct payments, and revising written policies and procedures accordingly; (d) providing direct access for the Accessible Web-Based Activity and Reporting Environment (AWARE) application to the Department's internal audit staff; (e) developing and implementing procedures for tracking the issuance, return, and reissuance of equipment purchased for participants. These procedures should include creating and maintaining a statewide tracking database of equipment purchased for participants and a requirement for attaching State-issued identification tags to the equipment; and (f) developing and implementing procedures to turn over recovery efforts to the Office of the Attorney General in a		FEDERAL FISCAL YEAR 2012-2013			C 7/2014 D IMPLEMENTED E 12/2014 F 7/2014	303-866-2732

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
		timely manner once Program staff have been unsuccessful at recovering State-owned equipment from participants. MATERIAL WEAKNESS.						
2014-066	III–161	Improve its processes for assessing participants' contributions in the cost of vocational rehabilitation services by (a) implementing changes to the Division of Vocational Rehabilitation's (Division) policy manual to provide clear guidelines for calculating and documenting participant contributions. This should include procedures for documenting changes to participants' financial situations that occur between application and staff completion of the financial need analysis; (b) reviewing the Division's current methodology for calculating participants' financial need, including the cost-of-living allowance calculation, for appropriateness and making changes as deemed necessary; (c) instituting a supervisory review process to ensure that financial need analysis forms are completed correctly as required by Division policy, information used to complete the analysis form and calculating the participant's required contribution is properly documented, the participant's required contribution is documented in the Individualized Plan for Employment, and participants' required contributions are paid; and (d) reviewing the Division's policy and practice of using after-tax income for calculating participant contributions and determining whether gross income should be used for this calculation for consistency with other federal programs at the Department. If after-tax income continues to be used, then the Department should establish a documented methodology for calculating after-tax income. MATERIAL WEAKNESS.	84.126 (A)(B)(E) ED	H1126A120006-12C H126A130006 FEDERAL FISCAL YEAR 2012-2013	N/A	AGREE	7/2014	Clint Woodruff 303-866-2732

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2014-067	III–161	Improve methods for compensating Vocational Rehabilitation Program vendors by (a) discontinuing the practices of paying bonuses to vendors and paying the "successful job placement" fees prior to employment; (b) evaluating the fee schedule payment amounts allowed for regular job placement services to determine if the fees are appropriately structured to pay for the reasonable cost of providing those services and adjusting the fee schedule payment amounts as appropriate. This evaluation should include considering the implementation of a fee to compensate vendors for job placement assistance services they provide prior to a participant's employment; and (c) implementing reasonable time lines for vendors to follow when providing job placement services and for successfully placing a participant in an employment position, incorporating the time lines into each job placement vendor's Registration form and/or purchase order, and monitoring the timeliness of vendor compliance with the time lines. The Department should discontinue doing business with job placement vendors who do not consistently place participants in successful employment positions in a timely manner. SIGNIFICANT DEFICIENCY.	84.126 (A)(B) ED	H1126A120006-12C H126A130006 FEDERAL FISCAL YEAR 2012-2013	N/A	AGREE	A IMPLEMENTED B 7/2014 C 7/2014	Clint Woodruff 303-866-2732

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2014-068	III–161	Ensure that all Division of Vocational Rehabilitation Services' purchases made with procurement cards comply with State Fiscal Rules and Department requirements for procurement cards, including obtaining a waiver from Department requirements when applicable. In addition, the Department should establish and implement policies and processes for authorizing and purchasing participant demonstration equipment, such as cell phones and computers, and document supervisory approvals of equipment purchases. SIGNIFICANT DEFICIENCY.	84.126 (A)(B) ED	H1126A120006-12C H126A130006 FEDERAL FISCAL YEAR 2012-2013	N/A	AGREE	7/2014	Clint Woodruff 303-866-2732

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2014-069	III–161	Improve the Vocational Rehabilitation Program's (Program) annual quality assurance (QA) review process by (a) creating and implementing a policy requiring Division of Vocational Rehabilitation (Division) management and Program regional supervisors, field office supervisors, and field office counselors to review the deficiencies identified by the QA staff after each annual review is completed; (b) creating and implementing policies and procedures that require corrective action plans for cited deficiencies, a follow-up process for QA staff to ensure implementation of corrective action plans, and a process for including problems cited during the QA reviews in counselor performance reviews, as appropriate; (c) requiring QA staff to annually report the results of the corrective action plan process to Department and Division management; (d) implementing a process for the QA staff to verify that problems identified in QA reviews are addressed by annually following up on prior year deficiencies; and (e) implementing a Division process to analyze trends in deficiencies statewide, at least annually, to identify overall areas for improvement, such as areas for additional staff training and guidance. SIGNIFICANT DEFICIENCY.	84.126 (A)(B)(E) ED	H1126A120006-12C H126A130006 FEDERAL FISCAL YEAR 2012-2013	N/A	AGREE	A 7/2014 B 10/2014 C 1/2015 D 1/2015 E 1/2015	Clint Woodruff 303-866-2732

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2014-070	III–161	Ensure the Division of Vocational Rehabilitation (Division) strengthens its management of complaints by (a) establishing and implementing policies and procedures to ensure that all complaints are investigated and resolved in a timely manner. This should include developing a written description of the process; a prioritization method with time lines for investigating and resolving complaints, such as a method based on the severity of the allegations; and a time line for sending the complainant written notification of the resolution; (b) establishing and implementing policies and procedures for documenting complaints in a centralized Division database and requiring that Division data sufficiently detail the nature, timing, investigation, and final resolution of each complaint in a consistent manner; and (c) establishing and implementing policies and procedures for categorizing complaints, such as by topic, to facilitate meaningful analysis and analyzing the complaints logged in a centralized database at least annually to identify trends and taking appropriate action, such as through training or policy clarification, to address the problems. SIGNIFICANT DEFICIENCY.	84.126 (E) ED	H1126A120006-12C H126A130006 FEDERAL FISCAL YEAR 2012-2013	N/A	AGREE	A 7/2014 B 7/2014 C 10/2014	Clint Woodruff 303-866-2732
2014-071	III–161	Improve backup and recovery processes for the Accessible Web-Based Activity and Reporting Environment (AWARE) system by (a) working with the vendor to encrypt backup files and send them to a secure off-site location that is not in the same physical location as the production system and (b) testing the system recovery plan on an annual basis and making updates to the plan as necessary. SIGNIFICANT DEFICIENCY.	84.126 (A)(B)(E) ED	H1126A120006-12C H126A130006 FEDERAL FISCAL YEAR 2012-2013	N/A	AGREE	10/2014	Clint Woodruff 303-866-2732

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2014-072	III–161	Ensure that the regional centers' Medicaid cost reports accurately report the number of resident days by updating its policies on managing census information to clarify which days should be reported on the cost reports and updating its procedures accordingly. SIGNIFICANT DEFICIENCY.	93.778 (A)(B) HHS	NO AWARD NUMBER FOR MEDICAID	N/A	AGREE	7/2014	Clint Woodruff 303-866-2732
JUDICIAL DEPARTMENT								
2014-014	II–94	Ensure that the Office of Attorney Regulation Counsel (Counsel) develop a detailed and thorough review process over accounting transactions, including infrequent transactions such as the transfer of funds, in order to ensure transactions are recorded properly. Additionally, Counsel staff should improve its reconciliations of cash balances by requiring that reconciliations are reviewed and performed monthly and that the reconciliations include procedures to identify and resolve discrepancies, and to make adjustments, as appropriate. SIGNIFICANT DEFICIENCY.	N/A	N/A	N/A	AGREE	1/ 2015	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF LABOR AND EMPLOYMENT								
2014-073	III–163	Work with the Governor's Office of Information Technology to improve the general information technology (IT) controls over the Colorado Unemployment Benefits System (CUBS) and Colorado Automated Tax System (CATS) by (a) developing, documenting, and implementing a user access management process, including procedures for periodically producing and reviewing a list of current system users; (b) developing and implementing a written procedure for granting user access to CUBS and CATS according to pre-established rules around segregation of duties; (c) generating and reviewing application activity logs (i.e., audit logs) to identify and investigate anomalous activity; (d) increasing the activities of the internal fraud staff by having them regularly review CUBS and CATS transactions for anomalous activity. Anomalous activity reports should be shared with IT and business staff (i.e., Division of Employment and Training program staff) and fully investigated and documented; and (e) developing written configuration management and change control policies and procedures, including procedures for handling emergency changes. The policies and procedures should define the joint roles and responsibilities of IT and Division of Employment and Training program staff. SIGNIFICANT DEFICIENCY.	17.225 (L) DOL	N/A	N/A	A AGREE B AGREE C PARTIALLY AGREE D PARTIALLY AGREE E AGREE	A IMPLEMENTED IN FISCAL YEAR 2013 B IMPLEMENTED IN FISCAL YEAR 2013 C 12/2016 D 12/2016 E IMPLEMENTED IN FISCAL YEAR 2013	Shawn Milne 303-318-8101

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF MILITARY AND VETERANS AFFAIRS								
2014-015	II–101	Develop internal controls over the Veterans Memorial Cemetery of Western Colorado (Cemetery) donations by establishing and implementing policies and procedures for collecting, recording, depositing, and reconciling Cemetery donations to ensure it is in compliance with State Fiscal Rules and ensure revenue is recorded in the correct fiscal year. This should include segregating duties between the collection and reconciliation process and ensuring that the Cemetery maintains a receipt book or log for all donations received by the Cemetery. SIGNIFICANT DEFICIENCY.	N/A	N/A	N/A	AGREE	1/2015	N/A
DEPARTMENT OF PERSONNEL & ADMINISTRATION								
2014-016	II–109	The Office of the State Controller should strengthen internal controls for the Central Payroll Unit to ensure accurate federal reporting and reconciliations by (a) updating policies and procedures to ensure internal financial reporting and reporting to the Internal Revenue Service is accurate, as well as requiring staff to follow implemented policies and procedures; (b) instituting an effective secondary review process over internal and external financial reporting, including a review of payroll reconciliations and all supporting spreadsheets; (c) providing adequate training to personnel over effective implementation of internal controls to ensure accurate and timely financial reporting; and (d) filing accurate, amended Form 941 reports for the 4th Quarter Calendar Year 2013 and 1st Quarter Calendar Year 2014. MATERIAL WEAKNESS.	N/A	N/A	N/A	AGREE	6/2015	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2014-017	II–118	The Office of the State Controller (OSC) should strengthen COFRS access management controls by (a) communicating the OSC procedures and relevant policies to agency access management personnel and training agency personnel on the OSC procedures and policies related to logical access to COFRS; (b) updating the OSC's Fiscal Procedures Manual and COFRS access request form to ensure they meet all Colorado Information Security Policy requirements, including documenting termination reconciliation procedures and requiring roles to be documented on the access request form; and (c) establishing a mechanism to hold agency personnel responsible for implementing policies and procedures. SIGNIFICANT DEFICIENCY.	N/A	N/A	N/A	AGREE	A 7/2014 B 7/2015 C 7/2015	N/A
2014-018	II–120	Work with Administration's Office of the State Controller (OSC) to work with the State's higher education institutions to ensure that all information necessary for the OSC to compile the budget-to-actual schedules within the State's Comprehensive Annual Financial Report in accordance with Governmental Accounting Standards Board standards and state regulations is obtained and incorporated into the schedules. SIGNIFICANT DEFICIENCY.	N/A	N/A	N/A	AGREE	12/2015	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2014-019	II–120	Work with the Governor's Office of Information Technology to improve the Colorado Personnel Payroll System's (CPPS) general computer controls by (a) implementing encryption controls over passwords and the file where passwords are stored; (b) implementing periodic user access reviews, requiring supervisors to verify the accuracy and relevance of user access for the employees they supervise, and ensuring that users who do not need access are removed in a timely manner; (c) generating and implementing log-on banners for CPPS; (d) conducting a review of all data transmissions related to CPPS and ensuring that sensitive data are encrypted during internal and external transmissions; (e) conducting a review of all interfaces related to CPPS and ensuring that interfaces are identified, documented, and reviewed on a periodic basis, and ensuring that security controls are enforced and that personnel are identified and held accountable for managing these interfaces; (f) updating the CPPS disaster recovery plan so that it incorporates all critical components associated with CPPS and meets the requirements listed in Colorado Cyber Security Policies; (g) ensuring that the disaster recovery plan is tested, gaps identified are mitigated, and the required infrastructure components to restore the system are in place; (h) ensuring that backup documentation is complete and procedures are in place to back up all critical components of the CPPS environment, such as interfaces; and (i) developing a succession plan for key informational technology positions responsible for maintaining CPPS. SIGNIFICANT DEFICIENCY.	N/A	N/A	N/A	AGREE	A 12/2014 B 6/2015 C IMPLEMENTED D 12/2014 E 12/2014 F 12/2014 G 12/2014 H IMPLEMENTED I IMPLEMENTED	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
			DEPARTMENT OF PUBLIC SAFETY					
2014-074	III–170	Ensure compliance with federal grant reporting requirements by (a) working with sub-recipients to ensure that they submit all necessary documentation to the Department in a timely manner, (b) ensuring that required information is entered, in a timely manner, into the Federal Subaward Reporting System, and (c) developing a monitoring process over subrecipient reporting to ensure that all Transparency Act requirements are met going forward. SIGNIFICANT DEFICIENCY.	97.036 (L) DHS	4145-DR-PA 2013	N/A	AGREE	A 1/2015 B 1/2015 C 3/2015	Dave Hard 720-852-6611
			DEPARTMENT OF REVENUE					
2014-020	II–128	Establish adequate internal controls over fiscal year-end tax accruals by (a) properly documenting and complying with its fiscal year-end tax accrual procedures and methodology and (b) implementing and documenting the supervisory review process to ensure the fiscal year-end tax accruals are reasonable. SIGNIFICANT DEFICIENCY.	N/A	N/A	N/A	AGREE	5/2015	N/A
2014-021	II–136	Improve GenTax account management controls by (a) ensuring that supervisors are adequately trained on the requirement to submit immediate notifications to appropriate IT personnel when employees with GenTax access are terminated and (b) strengthening and documenting its access reconciliation process to ensure that all reviews of the GenTax system are completed in a timely manner, reconciliation documentation is retained, and that exceptions are addressed to ensure that terminated employees do not continue to have access to the GenTax system. SIGNIFICANT DEFICIENCY.	N/A	N/A	N/A	AGREE	A 12/2015 B 1/2015 C 12/2014	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2014-022	II–138	The Governor's Office of Information Technology (OIT) should improve GenTax information security controls by (a) ensuring that the access control team members immediately disable access once terminated employee information is provided by Department of Revenue supervisors, and run and review the GenTax access report on a consistent basis or develop other controls based on current resources to remove unused accounts or accounts from terminated or transferred employees in a timely manner and address any deficiencies as necessary. Team members should be trained on OIT policies and Internal Revenue Service guidelines related to logical access to the GenTax system; (b) establishing and enforcing procedures to ensure that all access to the GenTax database is logged per policy requirements. In addition, the access and auditing settings should be reviewed on a regular basis to confirm that policy requirements are being configured, implemented, and retained appropriately over time; and (c) updating policies by adding audit log security, segregation of duties, and configuration requirements to ensure protection of the integrity, confidentiality, and availability of logs. SIGNIFICANT DEFICIENCY.	N/A	N/A	N/A	AGREE	2/2015	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2014-023	II–140	Work with the Governor's Office of Information Technology (OIT) to improve the general IT controls over the Colorado State Titling and Registration System (CSTARS) by (a) implementing strong password parameters at the application level that comply with Colorado Information Security Policies; (b) reviewing user access management procedures to ensure that access to the application is commensurate with users' job responsibilities. Additionally, users access request forms should be maintained for the time period specified by Colorado Information Security Policies and users are required to acknowledge the Department's policies and procedures prior to gaining access to CSTARS; (c) establishing policies and procedures to provide guidance to county users regarding their roles and responsibilities pertaining to CSTARS. Specifically, the Department and OIT should establish a procedure to ensure that terminated users are removed from the application in a timely manner and users' access reflects their job responsibilities; (d) generating, retaining, and reporting system activity logs and coordinating with appropriate personnel to develop a periodic audit log review process to identify anomalous activity, including but not limited to successful and unsuccessful log-in attempts, and attempts to access the system by unauthorized users. The review process should include steps to report anomalous and suspicious activity to the appropriate Information Security Officer for further investigation as needed; and (e) hardening system configuration settings for CSTARS. SIGNIFICANT DEFICIENCY.	N/A	N/A	N/A	AGREE	A IMPLEMENTED B 3/2015 C 3/2015 D IMPLEMENTED E IMPLEMENTED	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF STATE								
2014-024	II–147	Strengthen its internal controls over financial reporting by (a) formalizing positional procedures, to include documenting its processes for preparation and review of accounting entries and fiscal year-end exhibits; and (b) ensuring that it provides adequate training on governmental accounting standards, State Fiscal Rules, and Fiscal Procedures for accounting staff who prepare accounting entries and year-end exhibits. SIGNIFICANT DEFICIENCY.	N/A	N/A	N/A	AGREE	A 6/2015 B 6/2016	N/A
2014-025	II–149	Improve its controls over its procurement process by (a) instituting formal policies and procedures to ensure procurements meet requirements established by State Fiscal Rules and State Procurement Rules and (b) providing adequate training to all staff members who hold purchasing authority for the Department and taking steps to obtain reimbursement for the travel overpayments identified through the audit. SIGNIFICANT DEFICIENCY.	N/A	N/A	N/A	AGREE	7/2014	N/A
DEPARTMENT OF TRANSPORTATION								
2014-026	II–166	Improve its internal controls over capital assets by (a) implementing additional levels of review over the recognition of capital-asset related transactions for the U.S. Highway 36 project, as well as any similar complex projects and (b) providing additional training to Department personnel, as necessary, to ensure future construction transactions are properly recorded. SIGNIFICANT DEFICIENCY.	N/A	N/A	N/A	AGREE	12/2014	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	FEDERAL AWARD NUMBER AND YEAR	PASS THROUGH ENTITY	AGENCY RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2014-075	III–179	Improve controls to ensure compliance with the Federal Funding Accountability and Transparency Act (Transparency Act) by (a) maintaining documentation of the Department's "good faith" efforts to submit reports in a timely manner and in accordance with the Transparency Act, (b) training staff preparing Transparency Act reports to become knowledgeable on the requirements of the Transparency Act and the Highway Planning and Construction Cluster, and (c) instituting and documenting a secondary review process to ensure information required by the Act is reported accurately. MATERIAL WEAKNESS.	20.205 (L) DOT	FHWA NOTICE 4520.228 – 2014	N/A	AGREE	3/2015	Liliya Gershman 303-757-9557
2014-076	III–185	Improve its controls over subrecipient monitoring by (a) ensuring that subrecipient Single Audit reports are reviewed on a timely basis. This should include considering the implementation of a reporting reminder mechanism; (b) expanding its existing subrecipient monitoring plan to include detailed subrecipient monitoring policies that define the frequency and nature of subrecipient monitoring activities that will be performed throughout the year; (c) developing a follow up process to ensure the Internal Audit Division can properly respond and evaluate any and all findings included in each subrecipient's Single Audit report; and (d) implementing a risk-based analysis in order to ensure that resources are directed towards the highest risk subrecipients. SIGNIFICANT DEFICIENCY.	20.205 (M) DOT	FHWA NOTICE 4520.228 – 2014	N/A	AGREE	A 9/2015 B 6/2015 C 6/2015 D 6/2015	Liliya Gershman 303-757-9557

COMPLIANCE REQUIREMENTS

A	Activities Allowed or Unallowed
B	Allowable Costs/Cost Principles DOE – Department of Energy
C	Cash Management
D	Davis-Bacon Act
E	Eligibility
F	Equipment and Real Property Management
G	Matching, Level of Effort, Earmarking
H	Period of Availability of Federal Funds
I	Procurement and Suspension and Debarment
J	Program Income
K	Real Properly Acquisition and Relocation Assistance
L	Reporting
M	Subrecipient Monitoring
N	Special Tests and Provisions

FEDERAL ENTITIES

DHS	– Department of Homeland Security
DOL	– Department of Labor
DOT	– Department of Transportation
ED	– Department of Education
HHS	– Department of Health and Human Services
HUD	– Department of Housing and Urban Development
USDA	– United States Department of Agriculture
DOC	– Department of Commerce
DOD	– Department of Defense
DOI	– Department of the Interior
EPA	– Environmental Protection Agency
HHS	– Department of Health and Human Services
NASA	– National Aeronautics and Space Administration
NSF	– National Science Foundation
NRC	– Nuclear Regulatory Commission

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

APPENDIX B

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

NET PASSED AUDIT ADJUSTMENTS BY AGENCY FOR FISCAL YEAR ENDED JUNE 30, 2014 INCREASE (DECREASE)					
AGENCY	ASSET	LIABILITY	NET POSITION	REVENUE	EXPENDITURE
AGRICULTURE	$ -	$ -	$ -	$ -	$ -
CORRECTIONS	$ 736,452	$ -	$ -	$ -	$ (736,452)
EDUCATION	$	$ -	$ -	$ -	$ -
GOVERNOR	$ 112,559	$ -	$ -	$ 112,559	$ -
HEALTH CARE POLICY AND FINANCING	$ -	$ -	$ -	$ -	$ -
HIGHER EDUCATION	$ 133,122	$ (7,384,605)	$ (3,022,929)	$ (118,049)	$ (10,658,706)
HUMAN SERVICES	$ 109,413	$ 111,430	$ (29,940)	$ 145,213	$ 117,291
JUDICIAL	$ 775,795	$ -	$ (22,207)	$ -	$ (798,002)
LABOR AND EMPLOYMENT	$ -	$ -	$ -	$ -	$ -
LAW	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE	$ -	$ -	$ -	$ -	$ -
LOCAL AFFAIRS	$ -	$ -	$ -	$ -	$ -
MILITARY AFFAIRS	$ 470	$ -	$	$ 470	$ -
NATURAL RESOURCES	$ -	$ -	$ -	$ -	$ -
PERSONNEL AND ADMINISTRATION	$ -	$ -	$ -	$ -	$ -
PUBLIC HEALTH AND ENVIRONMENT	$ -	$ -	$ -	$ -	$ -
PUBLIC SAFETY	$ -	$ -	$ -	$ -	$ -
REGULATORY AGENCIES	$ -	$ -	$ -	$ -	$ -
REVENUE	$ 29,000	$ 12,000	$	$ 17,000	$ -
STATE	$ 325,222	$ -	$ (29,494)	$ -	$ (354,716)
TRANSPORTATION	$ -	$ -	$ (16,255,310)	$ -	$ (16,255,310)
TREASURY	$ 329,813	$ 329,813	$ -	$ -	$ -
NET INCREASE (DECREASE)	$ 2,551,846	$ (6,931,362)	$ (19,359,880)	$ 157,193	$ (28,685,895)

GROSS PASSED AUDIT ADJUSTMENTS BY AGENCY FOR FISCAL YEAR ENDED JUNE 30, 2014					
AGENCY	ASSET	LIABILITY	NET POSITION	REVENUE	EXPENDITURE
AGRICULTURE	$ -	$ -	$ -	$ -	$ -
CORRECTIONS	$ 736,452	$ -	$ -	$ -	$ 736,452
EDUCATION	$ 659,626	$ -	$ -	$ -	$ -
GOVERNOR	$ 112,559	$ -	$ -	$ 112,559	$ 506,828
HEALTH CARE POLICY AND FINANCING	$ -	$ -	$ -	$ -	$ -
HIGHER EDUCATION	$ 3,130,005	$ 7,926,300	$ 10,903,837	$ 149,257	$ 19,640,377
HUMAN SERVICES	$ 220,092	$ 111,430	$ 29,940	$ 237,255	$ 120,667
JUDICIAL	$ 775,795	$ -	$ 22,207	$ -	$ 798,002
LABOR AND EMPLOYMENT	$ -	$ -	$ -	$ -	$ -
LAW	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE	$ -	$ -	$ -	$ -	$ -
LOCAL AFFAIRS	$ -	$ -	$ -	$ -	$ -
MILITARY AFFAIRS	$ 470	$ -	$ 48,000	$ 750	$ -
NATURAL RESOURCES	$ -	$ -	$ -	$ -	$ -
PERSONNEL AND ADMINISTRATION	$ -	$ -	$ -	$ -	$ -
PUBLIC HEALTH AND ENVIRONMENT	$ -	$ -	$ -	$ -	$ -
PUBLIC SAFETY	$ -	$ -	$ -	$ -	$ -
REGULATORY AGENCIES	$ -	$ -	$ -	$ -	$ -
REVENUE	$ 167,000	$ 372,860	$ 42,098	$ 439,665	$ -
STATE	$ 431,401	$ -	$ 76,684	$ -	$ 362,582
TRANSPORTATION	$ -	$ -	$ 16,255,310	$ -	$ 16,255,310
TREASURY	$ 329,813	$ 329,813	$ -	$ -	$ -
	$ 6,563,213	$ 8,740,403	$ 27,378,076	$ 939,486	$ 38,420,218

NET POSTED AUDIT ADJUSTMENTS BY AGENCY FOR FISCAL YEAR ENDED JUNE 30, 2014 INCREASE (DECREASE)					
AGENCY	ASSET	LIABILITY	NET POSITION	REVENUE	EXPENDITURE
AGRICULTURE	$ 79,406	$ 4,854	$ 32,646	$ 533,048	$ 491,142
CORRECTIONS	$ 369,108	$ 1,037,316	$ 14,225	$ 352,868	$ 1,035,301
EDUCATION	$ 89,324,886	$ 42,728,960	$ 610,763	$ 88,747,467	$ 42,762,304
GOVERNOR	$ 18,288,136	$ 17,405,252	$ 39,343	$ 3,456,462	$ 2,612,922
HEALTH CARE POLICY AND FINANCING	$ 159,552,340	$ 233,087,593	$ (57,944,285)	$ (61,675,558)	$ (46,084,590)
HIGHER EDUCATION	$ 1,548,988,893	$ 35,677,479	$ 835,911,450	$ 1,361,934,184	$ 684,534,220
HUMAN SERVICES	$ 4,730,988	$ (2,299,860)	$ 4,338,454	$ (4,994,722)	$ (7,687,118)
JUDICIAL	$ (2,197,782)	$ -	$ (2,262,045)	$ 64,263	$ -
LABOR AND EMPLOYMENT	$ 6,772,851	$ 53,808	$ (2,837,515)	$ (1,399,629)	$ (10,956,187)
LAW	$ 175,156	$ 83,961	$ 34,445	$ 134,948	$ 78,198
LEGISLATIVE	$ 3,296,757	$ 3,260,209	$ 10,741	$ 3,286,016	$ 3,260,209
LOCAL AFFAIRS	$ 5,150,056	$ 162,420	$ 354,504	$ 4,723,984	$ 90,853
MILITARY AFFAIRS	$ 160,451	$ 138,551	$ 3,659	$ 156,792	$ 138,551
NATURAL RESOURCES	$ 42,333,778	$ (22,396,995)	$ 1,374,387	$ 65,263,361	$ 1,906,976
PERSONNEL AND ADMINISTRATION	$ 1,606,999	$ 18,593,160	$ 122,838	$ 778,919	$ 17,887,918
PUBLIC HEALTH AND ENVIRONMENT	$ 12,236,492	$ 600,734	$ 105,193	$ 11,716,992	$ 186,427
PUBLIC SAFETY	$ 79,451,179	$ 77,538,335	$ 41,691	$ 56,322,092	$ 54,450,939
REGULATORY AGENCIES	$ 97,869	$ 1,801,001	$ 9,877	$ 87,992	$ 1,801,001
REVENUE	$ 8,965,632	$ (22,960,187)	$ 785,744	$ 35,269,123	$ 4,129,049
STATE	$ 238,681	$ -	$ 5,078	$ 8,077	$ (225,526)
TRANSPORTATION	$ (79,374,543)	$ 7,946,162	$ 2,218,726	$ (6,673,637)	$ 82,865,794
TREASURY	$ 15,104,532	$ 3,133,921	$ 9,065,959	$ 2,954,288	$ 49,636
NET INCREASE (DECREASE)	$ 1,915,351,865	$ 395,596,674	$ 792,035,878	$ 1,561,047,330	$ 833,328,019

GROSS POSTED AUDIT ADJUSTMENTS BY AGENCY FOR FISCAL YEAR ENDED JUNE 30, 2014					
AGENCY	ASSET	LIABILITY	NET POSITION	REVENUE	EXPENDITURE
AGRICULTURE	$ 79,406	$ 4,854	$ 1,037,316	$ 533,048	$ 491,142
CORRECTIONS	$ 369,108	$ 1,037,316	$ 42,728,960	$ 352,868	$ 1,035,301
EDUCATION	$ 89,324,886	$ 42,728,960	$ 17,405,252	$ 88,747,467	$ 42,762,304
GOVERNOR	$ 18,288,136	$ 17,405,252	$ 233,087,593	$ 3,456,462	$ 2,612,922
HEALTH CARE POLICY AND FINANCING	$ 159,552,340	$ 233,087,593	$ 35,677,479	$ 61,675,558	$ 46,084,590
HIGHER EDUCATION	$ 1,548,988,893	$ 35,677,479	$ 2,299,860	$ 1,361,934,184	$ 684,534,220
HUMAN SERVICES	$ 4,730,988	$ 2,299,860	$ -	$ 4,994,722	$ 7,687,118
JUDICIAL	$ 2,197,782	$ -	$ 53,808	$ 64,263	$ -
LABOR AND EMPLOYMENT	$ 6,772,851	$ 53,808	$ 83,961	$ 1,399,629	$ 10,956,187
LAW	$ 175,156	$ 83,961	$ 3,260,209	$ 134,948	$ 78,198
LEGISLATIVE	$ 3,296,757	$ 3,260,209	$ 162,420	$ 3,286,016	$ 3,260,209
LOCAL AFFAIRS	$ 5,150,056	$ 162,420	$ 138,551	$ 4,723,984	$ 90,853
MILITARY AFFAIRS	$ 160,451	$ 138,551	$ 22,396,995	$ 156,792	$ 138,551
NATURAL RESOURCES	$ 42,333,778	$ 22,396,995	$ 18,593,160	$ 65,263,361	$ 1,906,976
PERSONNEL AND ADMINISTRATION	$ 1,606,999	$ 18,593,160	$ 600,734	$ 778,919	$ 17,887,918
PUBLIC HEALTH AND ENVIRONMENT	$ 12,236,492	$ 600,734	$ 77,538,335	$ 11,716,992	$ 186,427
PUBLIC SAFETY	$ 79,451,179	$ 77,538,335	$ 1,801,001	$ 56,322,092	$ 54,450,939
REGULATORY AGENCIES	$ 97,869	$ 1,801,001	$ 22,960,187	$ 87,992	$ 1,801,001
REVENUE	$ 8,965,632	$ 22,960,187	$ -	$ 35,269,123	$ 4,129,049
STATE	$ 238,681	$ -	$ 7,946,162	$ 8,077	$ 225,526
TRANSPORTATION	$ 79,374,543	$ 7,946,162	$ 3,133,921	$ 6,673,637	$ 82,865,794
TREASURY	$ 15,104,532	$ 3,133,921	$ -	$ 2,954,288	$ 49,636
	$ 2,078,496,515	$ 490,910,758	$ 490,905,904	$ 1,710,534,422	$ 963,234,861