

State of Colorado

Statewide Single Audit Fiscal Year Ended June 30, 2023

Financial Audit
February 2024
2301F



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OFFICE OF THE STATE AUDITOR

KERRI L. HUNTER, CPA, CFE • STATE AUDITOR

February 19, 2024

Members of the Legislative Audit Committee:

Included herein is the Statewide Single Audit of the State of Colorado for the Fiscal Year Ended June 30, 2023. The audit was conducted pursuant to Section 2-3-103, C.R.S., which authorizes the State Auditor to conduct audits of all departments, institutions, and agencies. The purpose of this report is to present the results of the Statewide Single Audit for the Fiscal Year Ended June 30, 2023.

The report includes our 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*; our Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance; and our Report on the *Schedule of Expenditures of Federal Awards* Required by Uniform Guidance. This report also contains our findings, conclusions, and recommendations, and the responses of the respective state departments, institutions, and agencies. Our opinion on the State's financial statements is presented in the State's Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2023, which is available under separate cover. 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.

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be omitted if the omission is disclosed because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of certain findings, and their related responses and auditor's addenda, to be sensitive in nature and not appropriate for public disclosure and have provided the details of these findings, and their related responses and auditor's addenda, to management in a separate, confidential memorandum. Findings with omitted information include a disclosure of this omission.

This 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.



Report Highlights

Statewide Single Audit, Fiscal Year Ended June 30, 2023

State of Colorado • Financial Audit • February 2024 • 2301F



OFFICE OF THE STATE AUDITOR

C O L O R A D O

Overview

This report presents the results of our financial audit and Statewide Single Audit, including federal compliance audit work of the State of Colorado for Fiscal Year 2023.

This 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, including separately-issued reports on audits of state departments, institutions, and agencies.

In this report, we made 161 recommendations to state departments and higher education institutions resulting from our audit.

Financial Statement Findings

- The State’s financial statements covered \$62.7 billion in total assets and \$48.7 billion in total expenditures for Fiscal Year 2023.
- We have issued unmodified, or “clean” opinions on the financial statements of the State’s governmental activities, business-type activities, each major fund, aggregate discretely presented component units, and the aggregate remaining fund information for the Fiscal Year Ended June 30, 2023. This means that these financial statements are presented fairly, in all material respects, and that the financial position, results of all financial operations, and cash flows are in conformance with generally accepted accounting principles.
- We identified 108 internal control weaknesses over financial reporting, including 42 material weaknesses and 66 significant deficiencies, as well as one issue that is not related to internal controls, at 20 state departments and higher education institutions.
- The State expended approximately \$19.5 billion in federal funds in Fiscal Year 2023. The five largest federal programs were:
 - Medicaid Cluster: \$8.6 billion
 - Supplemental Nutrition Assistance Program (SNAP) Cluster: \$1.6 billion
 - Research and Development Cluster: \$1.3 billion
 - Student Financial Assistance Programs Cluster: \$1.1 billion
 - Highway Planning and Construction Cluster: \$629.2 million
- We identified 63 internal control issues related to requirements applicable to major federal programs.

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 April 2023 through February 2024. The purpose of this audit was to:

- Express an opinion on compliance for each of the State’s major federal programs for the Fiscal Year Ended June 30, 2023.
- Express an opinion on the State’s *Schedule of Expenditures of Federal Awards* for the Fiscal Year Ended June 30, 2023.
- 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 audit recommendations.

Recommendations Made

161

161

Responses

Agree: **146**

Partially Agree: **14**

Disagree: **1**

Internal Controls Over Financial Activity and Financial Reporting

State departments are responsible for reporting financial activity accurately, completely, and in a timely manner; and for having adequate internal controls in place to ensure compliance with laws and regulations, and with management's objectives. Some of the areas where we identified a need for improvement included the following, by state department:

- **Department of Personnel & Administration's Office of the State Controller (OSC).**
 - Statutory Compliance and Internal Controls over Financial Reporting. We identified several issues, including:
 - The OSC approved the posting of a significant number of transactions totaling \$16.4 billion for State entities in CORE after the statutorily-required August 4, 2023, deadline. While the OSC has historically posted some adjustments after the deadline, the amount posted after the deadline was significant and indicated that entities were continuing to finalize their accounting as late as January 2024, which does not appear to meet the intent of the 35-day statutorily-required closing deadline.
 - The OSC did not review and reconcile State entities-submitted Exhibit Js, *Financial Statement Reconciliation*, in a timely manner. Specifically, the OSC provided their completed Exhibit Js reconciliation over 4 months after the Exhibit Js were due to the OSC and after the OSC prepared the Annual Financial Statements.
 - Classification: **Material Weakness.**
 - Errors in Compiling the State's *Schedule of Expenditures of Federal Awards* (SEFA). The OSC requires State entities to prepare and submit an Exhibit K1, *Schedule of Federal Assistance*, to report federal program information for preparing the State's SEFA. We identified several issues with the OSC's SEFA preparation, including:
 - The OSC failed to report on the SEFA a total of 416 individual lines that were reported by the State entities on their Exhibit K1s as COVID-19 federal expenditures, as required.
 - The OSC did not ensure that the federal Assistance Listing Number (ALN) was properly reported on the SEFA for total of 77 of 7497 individual lines representing 39 federal programs on the SEFA.
 - The OSC did not report the program name associated with the ALN properly on the SEFA for 17 federal program titles.
 - A total of 974 ALNs reported on the SEFA did not match ALNs reported by departments and institutions of higher education on their Exhibit K1s.
 - Classification: **Material Weakness.**
 - System and Organization Control Reports. The OSC failed to update its procedures to include a required completeness check of IT systems based on OSC staff knowledge and expertise and did not follow up with State entities to obtain missing information for IT systems. Classification: **Material Weakness.**
 - Treatment of Health Insurance Affordability Enterprise Revenue Under the Taxpayer's Bill of Rights. The OSC did not include \$13 million in premium tax monies recorded in the Enterprise Fund as TABOR non-exempt revenue in its Fiscal Year 2023 TABOR Report, although the funds resulted from and were collected as taxes specifically subject to TABOR. Classification: **Significant Deficiency.**

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

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.

- **Department of Labor and Employment.** Internal Controls Over Financial Reporting. We identified errors with the Department’s exhibits and payroll process, including the following:
 - The Department overstated its fiscal year-end estimates on its Exhibit P, *Major Accounting Estimates in Excess of \$5 million*, by \$266.2 million.
 - The Department overstated its prior period adjustments by almost \$7.0 million.
 - The Department did not complete its payroll reconciliations in a timely manner. In addition, the Department issued 17 manual, or “CHOP,” checks totaling \$30,000 that only had one person preparing and reviewing them.
 - Classification: **Material Weakness.**
- **Department of Military and Veteran’s Affairs.** Compliance with Spending Authority. The Department spent nearly \$2.7 million from the Real Estate Proceeds Cash Fund from Fiscal Years 2021 through 2023 (\$1.9 million of the \$2.7 million was spent in Fiscal Year 2023) without obtaining the General Assembly’s approval through the appropriations process. Classification: **Material Weakness.**
- **Department of Transportation.** Accounting Controls. The Department lacked adequate financial accounting controls for Fiscal Year 2023, as follows:
 - The Department posted \$877.3 million of journal entries after August 4, 2023 that the Department should have identified and recorded as part of the Department’s closing process prior to that time.
 - The Department overstated one expenditure transaction by over \$1.7 million.
 - The Department made errors on its Exhibit K1, *Schedule of Federal Assistance*, in the initial submission filed on September 28, 2023, totaling \$17.1 million.
 - Classification: **Significant Deficiency.**
- **Department of Higher Education.** Internal Controls Over Financial Reporting. We experienced extreme delays in receiving requested supporting documentation for purposes of testing the accuracy and completeness of the Department’s accounting records as well as the effectiveness of its internal controls. In addition, we identified the following errors:
 - The Department posted 56 entries to the State’s financial accounting system, CORE, totaling approximately \$81.5 million between 3 and 90 days after the OSC’s closing deadline of August 4, 2023.
 - The Department submitted 2 of their 5 exhibits 13 and 50 days after their respective due dates.
 - Classification: **Material Weakness.**
- **Department of Public Health and Environment.** Internal Controls Over Inventory Adjustments. The Department overstated its inventory balance in CORE by over \$50.3 million in comparison to the actual amount of inventory held by the Department. Classification: **Significant Deficiency.**
- **Department of Public Safety.** Internal Controls Over Financial Reporting. The Department did not have adequate financial reporting controls and did not comply with applicable accounting standards related to the Disaster Emergency Fund. As a result, the Department inappropriately recorded \$73.2 million in FEMA disaster reimbursements. Classification: **Material Weakness.**

Our opinion on the financial statements is presented in the State’s Annual Comprehensive Financial Report for Fiscal Year 2023, which is available electronically from the Office of the State Controller’s website at:

<https://osc.colorado.gov/financial-operations/financial-reports/acfr>

Internal Controls Over Information Technology Systems

State departments, often in cooperation with the Governor’s Office of Information Technology (OIT), are responsible for implementing, operating, maintaining, and adequately securing the State’s computer systems. During our Fiscal Year 2023 audit, we determined that some state departments’ and OIT’s internal controls did not comply with IT and information security related standards and/or the Colorado Information Security Policies (Security Policies) and OIT Cyber Policies. Some of the issues were identified at the following departments and agencies (and related systems):

- **Office of the Governor (OIT).**
 - GenTax Information Security—Access Management. Classification: **Material Weakness.**
 - GenTax and DRIVES Information Security—Access Management. Classification: **Material Weakness.**
 - Colorado Automated Tax System Information Security. Classification: **Material Weakness.**
 - Secure Configuration Exception Request Procedure and Documentation. Classification: **Significant Deficiency.**
 - State Data Center Physical Access. Classification: **Significant Deficiency.**
 - Governance and Oversight. Classification: **Significant Deficiency.**
 - Colorado Payroll and Personnel System—Information Security. Classification: **Significant Deficiency.**
 - Colorado Automated Tax System—Disaster Recovery Plan. Classification: **Significant Deficiency.**
 - IT Governance and Access Management. Classification: **Significant Deficiency.**
- **Department of Health Care Policy and Financing.**
 - CBMS, interChange, and BIDM—Information Security. Classification: **Significant Deficiency.**
 - Internal Controls Over CBMS. Classification: **Significant Deficiency.**
- **Department of Human Services.**
 - Internal Controls Over CBMS. Classification: **Significant Deficiency.**
- **Department of Labor and Employment.**
 - Colorado Automated Tax System—Disaster Recovery Plan. Classification: **Significant Deficiency.**
- **Department of Personnel and Administration – Office of the State Controller.**
 - Colorado Payroll and Personnel System—Information Security. Classification: **Significant Deficiency.**
- **Department of Revenue.**
 - GenTax and DRIVES—IT Governance, Information Security, and Computer Operations. Classification: **Significant Deficiency.**
- **Department of Transportation.**
 - IT Governance and Access Management. Classification: **Significant Deficiency.**

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.

Federal Program Findings

We identified:

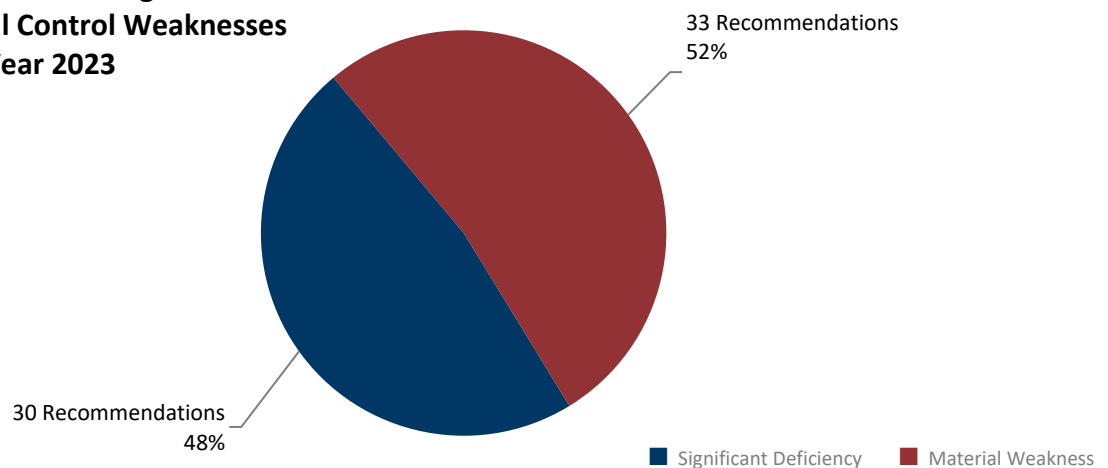
- 63 internal control issues related to requirements applicable to major federal programs.
- Approximately \$341,840 in known questioned costs related to federal awards granted to the State. Of these questioned costs, \$334,425 related to COVID-19 funding. Federal regulations require auditors to report questioned costs identified through the audit, which are federal grant expenditures made in violation or possible violation of the related grant requirements, and/or federal expenditures that lack adequate supporting documentation.

The following summarizes our report on the State’s compliance with requirement, such as activities allowed or unallowed, allowable costs, cash management, eligibility, reporting, subrecipient monitoring, and special tests and provisions, that are applicable to major federal programs. and internal controls over compliance with federal Uniform Guidance.

Internal Controls Over Federal Programs

The following chart shows the breakdown of levels of internal control weaknesses over compliance with federal requirements that we identified during our Fiscal Year 2023 audit. Prior to each recommendation in this report, we have indicated the classification of the finding.

**Federal Grant Programs
Internal Control Weaknesses
Fiscal Year 2023**



Some of the areas where we identified a need for improvement included the following, by state department:

- **Department of Health Care Policy and Financing.** Overall, we identified issues with the Department’s compliance with requirements for Medicaid and the Children’s Basic Health Plan (CBHP). In total, we identified approximately \$77,224 in known questioned costs. For example, we found the following:
 - Medicaid Controls Over Eligibility Determinations. In 3 of the 60 Medicaid case files tested (5 percent), we identified at least one error related to eligibility. Classification: **Material Weakness.**
 - Children’s Basic Health Plan Controls over Eligibility Determinations. In 6 of 60 case files tested (10 percent), we identified at least one error related to eligibility. In 2 of these 6 samples, we identified two ineligible beneficiaries. Classification: **Material Weakness.**
 - Medicaid Eligibility—Social Security Numbers Associated with Multiple State IDs. The Department did not have adequate internal controls in place during Fiscal Year 2023 to monitor and correct any instances of multiple State IDs associated with the same SSN. Classification: **Material Weakness.**
 - Presumptive Eligibility for Medicaid and CBHP. The Department did not fully comply with federal and state regulations regarding Medicaid and CBHP presumptive eligibility during Fiscal Year 2023. In 4 out of 40 Medicaid (10 percent) and 3 out of 37 CBHP (8 percent) presumptive eligibility cases reviewed, the Department did not end presumptive eligibility as required by federal regulation. In addition, in 1 of 40 Medicaid cases (3 percent), the Presumptive Eligibility Site determining eligibility did not notify the county within five business days that the applicant was presumptively eligible, as required by federal regulation. Classification: **Material Weakness.**
- **Department of Public Safety.**
 - Disaster Grants (Presidentially Declared Disasters) Subrecipient Monitoring. The Department did not comply with federal regulations or its own policies and procedures related to subrecipient monitoring. Specifically, we identified issues with 16 of the 17 (94 percent) subrecipients we tested. Classification: **Material Weakness.**
 - Internal Controls Over Exhibit K1 FEMA Disaster Grants Program Reporting, Activities Allowed or Unallowed and Allowable Costs/Cost Principles. The Department did not have adequate internal controls over financial reporting, and did not comply with applicable accounting standards. Specifically, the Department could not provide sufficient supporting documentation for \$29.2 million of the \$166.2 million of FEMA Disaster Grants Program expenditures reported on its Fiscal Year 2023 Exhibit K1, *Schedule of Federal Assistance*, related to funds expended by another state department—Colorado Department of Public Health and Environment (CDPHE). In addition, we identified issues with 28 of the 64 (44 percent) CDPHE pass-through expenditures reported on the Department’s Exhibit K1 that we selected for testing, which resulted in total of \$10,053 in known questioned costs. Classification: **Material Weakness.**
 - Disaster Grants – Public Assistance (Presidentially Declared Disasters) Federal Reporting. The Department did not accurately report certain amounts on any of the 8 (100 percent) Federal Financial Status Reports (FFR) tested. Specifically, the Department overreported the amount of the cumulative-to-date recipient share of expenditures by a total of approximately \$26.2 million. In addition, the Department understated the amount reported as Federal Funds Disbursed by a total of approximately \$8.8 million. The Department also did not report any Disaster Grant subawards in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System for Fiscal Year 2023 and, therefore, did not comply with FFATA reporting requirements. Classification: **Material Weakness.**
- **Department of Labor and Employment.** Rehabilitation Services – Vocational Rehabilitation Grants to States—Federal Reporting. We identified one or more issues with all four (100 percent) federally-required financial reports we tested for the Department’s Division of Vocational Rehabilitation (Division). For example, in total, the Division was unable to provide documentation to support over \$25 million in expenditures reported by the Division. Classification: **Material Weakness.**
- **Department of Public Health and Environment.** Compliance with Federal Procurement and Suspension and Debarment Requirements. The Department could not provide documentation to support that suspension and debarment verification procedures were performed for 1 of the 23 (4 percent) transactions we reviewed. In addition, the Department could not provide documentation of a purchase order or a state contract for 1 of the 9 (11 percent) procurement transactions tested. The Department paid that vendor \$184,433 during the year ended June 30, 2023. This error resulted in known questioned costs of \$184,433. Classification: **Significant Deficiency.**

- **Department of Early Childhood.** Colorado Child Care Assistance Program (CCCAP). The Department did not fully comply with federal and state CCCAP requirements, related to parent fee calculations. Specifically, we identified errors that resulted in a total of \$1,543 in known questioned costs. Classification: **Significant Deficiency**.
- **Department of Human Services.** Internal Controls Over Exhibit K1, *Schedule of Federal Assistance*. The Department misreported federal expenditures for two federal programs on its Exhibit K1. Specifically, the Department incorrectly identified \$12.2 million of expenditures for one program and \$323,000 of expenditures for another program as indirect and direct expenditures rather than expenditures passed through to subrecipients on its Exhibit K1. Classification: **Significant Deficiency**.

Summary of Progress in Implementing Prior Recommendations

The following table includes an assessment of our disposition of Financial and Federal audit recommendations, including IT recommendations, reported in previous Statewide Single Audit Reports. Prior years' recommendations that were fully implemented in Fiscal Year 2022 or earlier are not included.

Statewide Single Audit Report Recommendation Status as of Fiscal Year 2023 by Fiscal Year

	Total	2022	2021	2020	2019
Implemented	132	60	47	22	3
Partially Implemented	36	18	12	6	-
Not Implemented	23	15	6	2	-
Deferred	20	17	2	1	-
No Longer Applicable	20	2	11	2	5
TOTAL	231	112	78	33	8

Note: The table above includes each recommendation subpart as an individual recommendation.



Summary of Auditor's Results

Financial Statements

Type of auditor’s report issued: Unmodified

Internal Control Over Financial Reporting

	Yes	No
Material Weaknesses Identified?	✓	
Significant deficiencies identified that are not considered to be material weaknesses?	✓	
Noncompliance material to financial statements noted?	✓	

Federal Awards

Internal Control Over Major Programs

	Yes	No
Material Weaknesses Identified	✓	
Significant Deficiencies identified that are not considered to be material weaknesses?	✓	

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

Unmodified for all major programs, except for Disaster Grants – Public Assistance (Presidentially Declared Disasters), which has an adverse opinion, and the following major programs, which were qualified:

- Child Care and Development Fund (CCDF) Cluster
- Children’s Health Insurance Program
- Foster Care Title IV-E
- Medicaid Cluster
- Minerals Leasing Act
- Unemployment Insurance
- Workforce Innovation and Opportunity Act (WIOA) Cluster

	Yes	No
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) (Audit Findings) of Uniform Guidance	✓	

Dollar threshold used to distinguish between type A and B programs: \$30 million.

	Yes	No
Auditee qualified as low-risk auditee?		✓

Identification of Major Programs

Assistance Listing Number	Name of Federal Program or Cluster
10.542	COVID-19 – Pandemic EBT Food Benefits
	<u>Supplemental Nutrition Assistance Program (SNAP) Cluster</u>
10.551	Supplemental Nutrition Assistance Program, COVID-19 – Supplemental Nutrition Assistance Program
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program, COVID-19 – State Administrative Matching Grants For the Supplemental Nutrition Assistance Program
	<u>Child Nutrition Cluster</u>
10.553	School Breakfast Program
10.555	National School Lunch Program
10.556	Special Milk Program for Children
10.559	Summer Food Service Program for Children
10.582	Fresh Fruit and Vegetable Program
10.557	WIC Special Supplemental Nutrition Program For Women, Infants, and Children
10.558	Child and Adult Care Food Program
	<u>Food Distribution Cluster</u>
10.565	Commodity Supplemental Food Program
10.568	Emergency Food Assistance Program (Administrative Costs), COVID-19 – Emergency Food Assistance Program (Administrative Costs)
12.401	National Guard Military Operations and Maintenance (O&M) Projects
14.231	Emergency Solutions Grant Program, COVID-19 – Emergency Solutions Grant Program
15.437	Minerals Leasing Act
	<u>Employment Service Cluster</u>
17.207	Employment Service/Wagner-Peyser Funded Activities
17.801	Jobs For Veterans State Grants
17.225	Unemployment Insurance
	<u>WIOA Cluster</u>
17.258	WIOA Adult Program
17.259	WIOA Youth Activities
17.278	WIOA Dislocated Worker Formula Grants
20.205	Highway Planning and Construction, COVID-19 – Highway Planning and Construction
20.509	Formula Grants For Rural Areas and Tribal Transit Program, COVID-19 – Formula Grants For Rural Areas and Tribal Transit Program
20.933	National Infrastructure Investments
21.023	COVID-19 – Emergency Rental Assistance Program
21.026	Homeowner Assistance Fund, COVID-19 – Homeowner Assistance Fund
21.027	COVID-19 – Coronavirus State and Local Fiscal Recovery Funds

Assistance Listing Number	Name of Federal Program or Cluster
84.126	Rehabilitation Services Vocational Rehabilitation Grants To States
84.425	COVID-19 – Education Stabilization Fund
93.558	Temporary Assistance For Needy Families
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs
93.568	Low-Income Home Energy Assistance, COVID-19 – Low-Income Home Energy Assistance
	<u>CCDF Cluster</u>
93.575	Child Care and Development Block Grant, COVID-19 – Child Care and Development Block Grant
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund
93.658	Foster Care Title IV-E
93.767	Children’s Health Insurance Program, COVID-19 – Children’s Health Insurance Program
	<u>Medicaid Cluster</u>
93.775	State Medicaid Fraud Control Units
93.777	State Survey and Certification Of Health Care Providers and Suppliers (Title XVIII) Medicare
93.778	Medical Assistance Program, COVID-19 Medical Assistance Program
93.959	Block Grants for Prevention and Treatment of Substance Abuse, COVID-19 – Block Grants for Prevention and Treatment of Substance Abuse
	<u>Disability Insurance/SSI Cluster</u>
96.001	Social Security Disability Insurance
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters), COVID-19 – Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Classification of Recommendations
State of Colorado Statewide Single Audit
Fiscal Year Ended June 30, 2023

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Grand Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Agriculture	1	-	-	-	-	1
Early Childhood	-	1	-	1	-	2
Education	-	-	-	2	-	2
Office of the Governor	5	-	19	4	-	28
Health Care Policy and Financing	-	7	3	3	-	13
Higher Education						
Department of Higher Education	3	-	-	-	-	3
Adams State University	1	-	4	-	-	5
Auraria Higher Education Center	2	-	-	-	-	2
Colorado Community College System	1	-	3	4	-	8
Colorado School of Mines	-	-	1	-	-	1
Colorado State University	-	-	2	-	-	2
Metropolitan State University of Denver	-	-	1	-	-	1
University of Colorado	1	-	-	-	-	1
Western Colorado University	-	-	3	-	-	3
Human Services	2	3	1	6	-	12*
Labor and Employment	5	7	9	5	1	27*
Military and Veterans Affairs	2	-	-	-	-	2
Personnel & Administration	12	-	6	-	-	18
Public Health and Environment	3	3	1	2	-	9*
Public Safety	3	8	-	1	-	12*
Revenue	1	-	7	-	-	8
Transportation	-	-	6	2	-	8
Treasury	-	4	-	-	-	4
Grand Totals	42	33	66	30	1	172

Note: The table above includes each subpart as an individual recommendation.

*Some recommendations are classified as both financial reporting and federal program compliance internal control weaknesses. Therefore, the total number of recommendations reported in this table does not equal the total number of recommendations in the report.

There were no recommendations classified as a Deficiency in Internal Control, the least serious deficiency level, included in this report.



Department of Agriculture

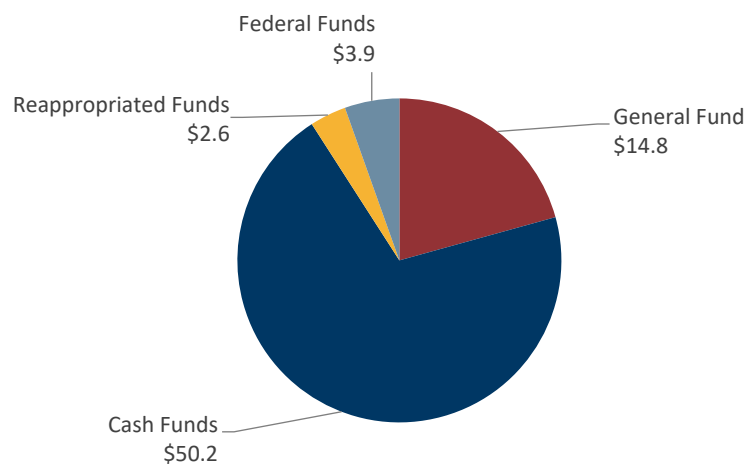
The Department of Agriculture (Department) regulates, promotes, and supports agriculture activities throughout Colorado. Department personnel perform a wide range of services including regulatory and inspection services; agricultural-related policy analysis; efforts to encourage the standardizing, grading, inspection, labeling, handling, storage, and marketing of agricultural products; and administration of the State Fair and fairgrounds. The Department comprises the following:

- Commissioner’s Office and Administrative Services
- Agricultural Services
- Agricultural Markets Division
- Brand Board
- Colorado State Fair Authority
- Conservation Board

For Fiscal Year 2023, the Department was appropriated approximately \$71.5 million and 310 full-time equivalent (FTE) staff.

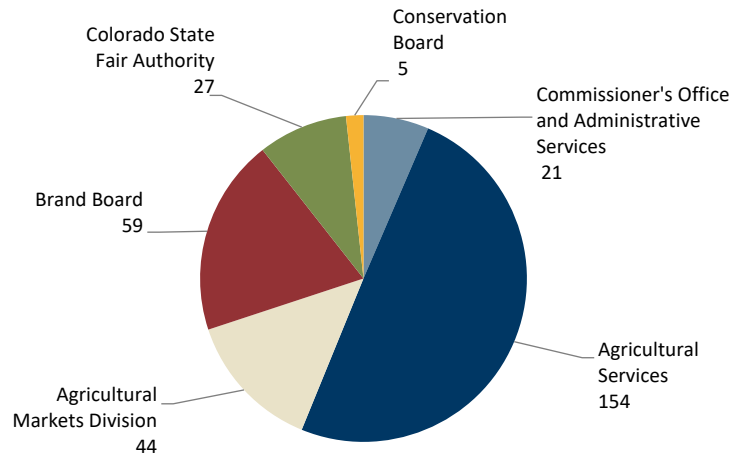
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2023.

**Department of Agriculture Fiscal Year 2023
Appropriations by Funding Source (in Millions)**



Source: Joint Budget Committee Fiscal Year 2023-24 Appropriations Report.

Department of Agriculture Fiscal Year 2023 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee Fiscal Year 2023-24 Appropriations Report.

Fiscal Year 2023 Audit Findings

The following table provides a summary of current audit findings made to the Department.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Department of Agriculture	1	-	-	-	-	1

Finding 2023-001 Internal Controls Over Financial Reporting

The Colorado State Fair Authority’s (Authority) accounting staff are responsible for all of the Authority’s financial accounting and reporting, including the accurate and timely entry of financial transactions into the Colorado Operations Resource Engine (CORE), the State’s accounting system. The Authority’s accounting staff are also responsible for reporting fiscal year-end accounting information through forms, or exhibits, to the Office of the State Controller (OSC) for inclusion in the State’s financial statements. The OSC collects information from state departments after each fiscal year end through department-submitted exhibits to assist in its preparation of the State’s financial statements and required note disclosures. This includes the Exhibits J1, *Schedule Stand Alone Financial Statement Reconciliation for the Statement of Net Position (Enterprise Funds)* and J2, *Schedule Stand Alone Financial Statement Reconciliation for the Statement of Revenues, Expenses, and Changes in Net Position (Enterprise Funds)*.

The OSC has established certain guidelines that require the Authority to be responsible for the financial reporting of its property acquisitions through interagency agreements and related long-term payable obligations. On June 2, 2023, the Authority entered into an interagency purchase agreement with History Colorado, an agency within the State’s Department of Higher Education, for the purchase of a building. Both entities are state entities that are reported within the State of Colorado’s reporting entity’s financial statements. Based on this agreement, the Authority was required to pay History Colorado a total of \$1,140,000: a minimum of \$285,000 during Fiscal Year 2023, a minimum of \$285,000 during Fiscal Year 2024, a minimum of \$285,000 during Fiscal Year 2025 and the remaining \$285,000 balance before July 31, 2025. However, the Authority paid in advance of the dates contained in this agreement and, as of June 30, 2023, had paid a total of \$770,000 to History Colorado, leaving a balance due of \$370,000.

The Authority is required to prepare its financial statements in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) establishes GAAP for state and local government entities through the issuance of GASB statements and authoritative accounting guidance such as GASB implementation guides, which the Authority must comply with when preparing its financial statements.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to obtain an understanding of the Authority’s internal controls relevant to the audit in order to design audit procedures to issue an opinion on the financial statements, which included assessing the adequacy of the Authority’s internal controls over accounting and financial reporting activities, as well as to determine whether the Authority complied with applicable accounting principles and standards during Fiscal Year 2023.

We obtained an understanding of the Authority’s internal controls over account balances, financial processes, and fiscal year-end close processes. We specifically performed the following:

- Obtained and analyzed the Authority’s CORE transactional data related to other operating expenses and the interagency agreement with History Colorado related to the building purchase.
- Inquired of Authority and OSC personnel to gain an understanding of the process for recording interagency purchase agreements.

How were the results of the audit work measured?

We measured our audit results against the following:

- GASB Statement No. 48, *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues* (GASB 48), paragraph 15 and Footnote 3, establishes criteria for the transfer of capital and financial assets within the same financial reporting entity. Specifically, GASB 48 indicates that the transferee should record the assets at the carrying value of the transferor if both are within the same financial reporting entity and that the transferee should also record an expense and classify the expense as a “transfer out” in the financial statements for the amount paid for the building.
- GASB Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments* (GASB 34) paragraph 112, Footnote 2, establishes guidance for reporting interfund services provided and used and establishes that sales and purchases of goods between funds for a price approximating their external exchange value should be reported as revenues in seller funds and expenditures or expenses in purchaser funds. This criteria was a possible consideration for recording the activity if a sale and purchase of goods was being made between History Colorado and the Authority. This section also establishes that unpaid amounts should be reported as interfund receivables and payables in the fund balance sheets or fund statements of net assets.
- The OSC’s *Fiscal Procedures Manual*, Chapter 1, Section 3.3, *State of Colorado Accounting Organization Objectives*, states that one of the objectives of the State of Colorado reporting includes “maintaining accounting records in accordance with Generally Accepted Accounting Principles (GAAP) and in compliance with Governmental Accounting Standards Board (GASB) pronouncements.”
- State Fiscal Rule 1-2 (3.5), *Internal Controls*, requires that state agencies “implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to the Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form).”
- The OSC has adopted the *Standards for Internal Control in the Federal Government* (Green Book), published by the Government Accountability Office, as the State’s standard for internal controls, which all state agencies must follow. Green Book, Paragraph OV2.14, *Roles in an Internal Control System*, states that management is responsible for designing an internal control system which includes controls over the preparation of financial reporting in accordance with professional standards and applicable laws and regulations.

What problem did the audit work identify?

We determined that the Authority initially recorded \$770,000 in “other operating expense” that should have been recorded as a “transfer out” and did not record a \$370,000 long-term interagency payable

due to History Colorado, as well as the offsetting \$370,000 in related transfers out to History Colorado, to record the remaining unpaid amount due on the agreement as of June 30, 2023.

After we worked with the Authority to determine the proper accounting treatment for this agreement, Authority staff made an adjustment to the accounting records and the financial statements to accurately record the interagency payable as of June 30, 2023 and related transfer out in Fiscal Year 2023.

Why did this problem occur?

The Authority did not have sufficient internal controls in place to ensure it properly records and reports unusual and significant accounting transactions. This transaction was related to an unusual interagency agreement and the Authority did not have a process in place to ensure that staff were appropriately trained or performed sufficient research of applicable accounting guidance to record the transaction appropriately and in accordance with standards. Authority staff indicated that they reached out to the Department and the OSC for guidance due to the uncertainty and that they were provided with guidance that they followed. However, due to the complexity of this transaction, we obtained GASB’s technical guidance and determined that a payable and a transfer of the asset should have been recorded by the Authority in Fiscal Year 2023, as the transaction was effectively a financing agreement to purchase a building that was executed during Fiscal Year 2023. Because the Authority ultimately is responsible for ensuring its accounting transactions are recorded accurately, it needs to ensure it conducts sufficient research, including reaching out to GASB for technical guidance as necessary, when accounting for unusual transactions.

Why does this problem matter?

Because Authority staff did not properly apply relevant accounting principles and guidance, liabilities and expenditures that were recorded in the Authority’s financial statements were materially understated, as the additional \$370,000 represented 3 percent of overall expenditures. Additionally, without adequate internal controls in place over financial reporting to ensure that all unusual and significant transactions are recorded properly, the Authority cannot ensure the accuracy and completeness of its reported financial information, and ultimately, the State’s financial statements. The post-closing entry required the Authority to submit an amended Exhibits J1 and J2 to the OSC on November 20, 2023—3 months after the exhibits were due.

Classification of Finding: **Material Weakness**

This finding does not apply to a prior audit recommendation.

Recommendation 2023-001

The State Fair Authority (Authority) should strengthen its internal controls over financial reporting to ensure unusual and significant accounting transactions are correctly recorded and reported, either through Authority staff's own research or, when appropriate, working together with other resources within the State to seek technical guidance from the Governmental Accounting Standards Board.

Response

Colorado State Fair Authority

Agree

Implementation Date: January 2024

The State Fair Authority is responsible for the recording of all transactions according to GAAP and reflect the underlying realities of the accounting transaction. The State Fair Authority currently has a process in place to identify transactions that are unique and require additional expertise or advisement from State resources such as the Department of Agriculture and the State Controller's Office. We have modified this process to include seeking advice and confirmation from external expert resources before the transaction is recorded.

Office of the Governor

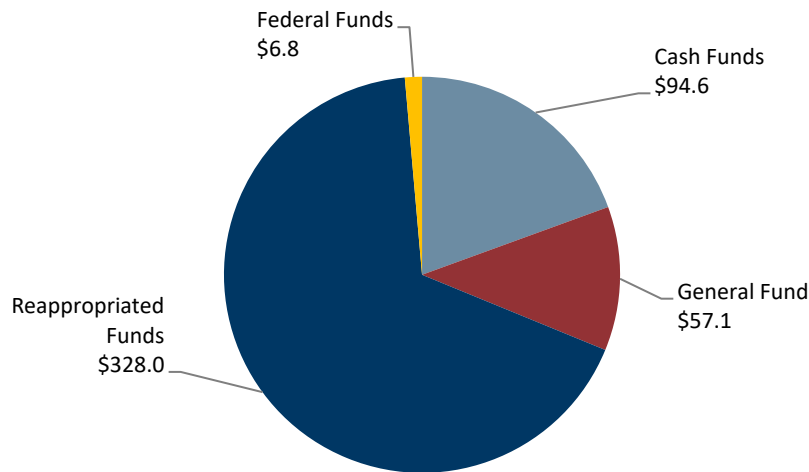
The Office of the Governor (Office) is solely responsible for carrying out the directives of the Governor of the State of Colorado. In addition to the Governor's Office, the Office also comprises:

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

For Fiscal Year 2023, the Office was appropriated approximately \$486.5 million and 1,286 full-time equivalent (FTE) staff.

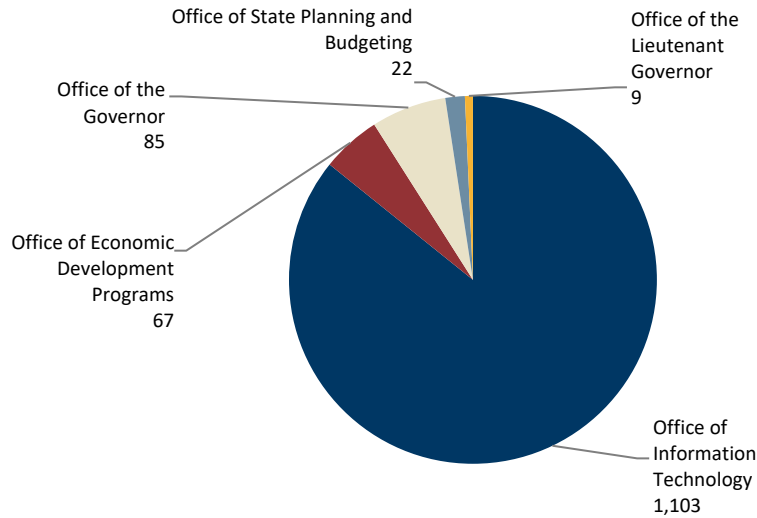
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Office for Fiscal Year 2023.

Office of the Governor Fiscal Year 2023 Appropriations by Funding Source (in Millions)



Source: Joint Budget Committee Fiscal Year 2023-24 Appropriations Report.

Office of the Governor Fiscal Year 2023 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee Fiscal Year 2023-24 Appropriations Report.

Fiscal Year 2023 Audit Findings

The following table provides a summary of current audit findings made to the Department.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance**	Financial Reporting	Federal Program Compliance**		
Office of the Governor	4	-	6	2	-	12

** See Section III: Federal Awards Findings

Office of Information Technology

During the 2008 Legislative Session, the Governor’s Office of Information Technology (OIT) was created through the enactment of Senate Bill 08-155—commonly referred to as the IT Consolidation Bill. This bill, along with other IT-related bills for the past nearly 15 years, have been codified under state statutes [C.R.S. Title 24, Article 37.5, Parts 1-9], which consolidated IT operations under OIT for most of the Executive Branch, but excluded the Departments of Education, Law, State, and Treasury, State-supported institutions of higher education, as well as the Judicial and Legislative branches. Overall, OIT’s statutory authority provides the following responsibilities:

- Delivering innovative and information technology (IT) to state agencies.
- Coordinating with state agencies to provide assistance, advice, and expertise.
- Assisting the General Assembly’s Joint Technology Committee (JTC), as necessary, to facilitate the JTC’s oversight of OIT.
- Establishing, maintaining, and keeping an inventory of IT-owned assets by or held in trust for every state agency.
- Establishing, maintaining, and enforcing IT oversight and standards.
- Reviewing and submitting budget requests for all IT resources to be used by state agencies.
- Ensuring IT purchases adhere to standards for data technology, architecture, and security and oversight of IT vendors.
- Overseeing the installation, services, maintenance, and retirement of all state applications, as well as IT infrastructure and hardware.

Finding 2023-002

GenTax Information Security–Access Management

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate “classified or limited use” report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and response have been provided to the Department and OIT in separate, confidential memoranda.

The Department of Revenue is the business owner of GenTax, the State’s tax system, which processes all State-collected estate, sales, severance, business, and individual and corporate income taxes. Most users in the system work for the Department of Revenue’s Division of Taxation, but other divisions within the Department of Revenue have a variety of access that allows for and addresses reporting, accounting, monitoring, and/or other data sharing needs.

The Department of Revenue shares the responsibility for the reliability and availability of the GenTax system with OIT. Specifically, OIT primarily provides logical access and system security support for the GenTax operating system and application. As part of providing this support, OIT’s access control team is responsible for provisioning user access for the system, which includes ensuring that unauthorized employees do not retain access to the operating system and that inactive accounts are disabled within the documented requirements.

GenTax contains Federal Tax Information (FTI) that is subject to the IRS’s Publication 1075, *Tax Information Security Guidelines for Federal, State and Local Agencies*.

What was the purpose of the audit work and what work was performed?

The purpose of our Fiscal Year 2023 audit work was to determine whether OIT implemented our Fiscal Year 2022 recommendation to address information security problems identified with the GenTax system, in which the associated recommendation was originally made, in part, in Fiscal Year 2014. We performed our audit work through inquiry of OIT management and staff.

How were the results of the audit work measured?

We measured the results of our audit work against Publication 1075 and the *Standards for Internal Control in the Federal Government* (Green Book), published by the U.S. Government Accountability Office (GAO).

What problem did the audit work identify?

During our Fiscal Year 2023 audit, we found that OIT did not implement our prior audit recommendation related to improving information security for the GenTax system.

Why did this problem occur?

OIT stated that staff were unable to implement the Fiscal Year 2022 recommendation due to its identity and access management team currently working on a list of prioritized updates and configuration changes that should address the identified problems.

Why does this problem matter?

The deficiencies noted increase the risk of unauthorized access and could, therefore, threaten the confidentiality, integrity, and availability of the GenTax system and its data. Ultimately, if GenTax information security processes and controls are not in place and operating effectively, the State's ability to conduct tax processing operations in a secure manner, as well as the risk to the reliability of GenTax data used in and related to the State's financial reporting, could be adversely impacted.

Classification of Finding: **Material Weakness**

This finding applies to prior audit recommendation 2022-004.

Recommendation 2023-002

The Governor's Office of Information Technology should implement the recommendation related to GenTax information security as noted in the confidential finding.

Response

Governor's Office of Information Technology

Agree

Implementation Date: June 2024

The Governor's Office of Information Technology will implement the recommendation noted in the confidential finding.

Finding 2023-003

GenTax and DRIVES Information Security—Access Management

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate "classified or limited use" report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and responses have been provided to the Department and OIT in separate, confidential memoranda.

Responsibility for the availability and reliability of the GenTax and Driver License, Record, Identification and Vehicle Enterprise Solution (DRIVES) systems is shared between the Department of Revenue, the business and data owner, and OIT, its IT service provider.

OIT's Identity and Access Management (IAM) team provides information security support for the GenTax and DRIVES network and applications.

What was the purpose of the audit work and what work was performed?

The purpose of our Fiscal Year 2023 audit work was to determine whether OIT implemented our Fiscal Year 2022 recommendation related to the GenTax and DRIVES systems.

How were the results of the audit work measured?

We measured the results of our audit work using the Colorado Information Security Policies (Security Policies) and the IRS's Publication 1075.

What problem did the audit work identify?

During Fiscal Year 2023, we found that OIT did not implement our prior audit recommendation related to GenTax and DRIVES.

Why did this problem occur?

OIT staff stated that it is continuing to work with the OIT IAM team to review and update the processes and security controls to implement the recommendation and to determine an approach with the Department of Revenue to comply with Security Policies and Publication 1075.

Why does this problem matter?

The identified problem elevates the risk of system compromise and can affect the confidentiality, integrity, and availability of the GenTax and DRIVES systems, among others. In turn, if GenTax and DRIVES information security processes and controls are not appropriately implemented and managed, this can adversely impact the reliability of data that is processed, stored, and generated by the systems, as well as the automated application controls that are built into them.

Classification of Finding: **Material Weakness**

This finding applies to prior audit recommendations 2022-003A and 2022-003B.

Recommendation 2023-003

The Governor's Office of Information Technology should prioritize staffing to strengthen information security controls over the GenTax and Drivers' License, Record, Identification, and Vehicle Enterprise Solution systems by:

- A. Implementing the recommendation as noted in Part A of the confidential finding.
- B. Implementing the recommendation as noted in Part B of the confidential finding.

Response

Governor's Office of Information Technology

A. Agree

Implementation Date: June 2024

The Governor's Office of Information Technology will implement the recommendation as noted in the Part A of the confidential finding.

B. Agree

Implementation Date: June 2024

The Governor's Office of Information Technology will implement the recommendation as noted in Part B of the confidential finding.

Finding 2023-004

Colorado Automated Tax System Information Security

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate “classified or limited use” report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and response have been provided to the Department and OIT in separate, confidential memoranda.

The Colorado Automated Tax System (CATS) is utilized by the Department of Labor and Employment to track unemployment taxes collected from Colorado employers for payments to unemployed individuals through the Department of Labor and Employment’s Unemployment Insurance program. Responsibility for the reliability and availability of CATS is shared between the Department of Labor and Employment and OIT, the CATS IT service provider.

The Department of Labor and Employment and OIT have been engaged in the modernization of CATS since Fiscal Year 2022, and have indicated that they expect the functionality of CATS to become part of the MyUI+ system—the Department of Labor and Employment’s unemployment benefit system—in the Fall of 2023. After the successful implementation, the Department of Labor and Employment and OIT are slated to decommission the legacy CATS.

OIT’s Security Policies define the information security requirements that the Department of Labor of Employment, as business owner, and OIT, must implement for CATS. The Security Policies outline business owner-specific requirements and OIT-specific requirements.

What was the purpose of the audit work and what work was performed?

The purpose of our audit work was to determine OIT's progress in implementing our Fiscal Year 2021 audit recommendations related to CATS, specifically for IT governance and information security. We performed our audit procedures through inquiries of OIT staff and review of OIT's documentation.

How were the results of the audit work measured?

We measured our audit work against the following:

- OIT's Security Policies
- The GAO's Green Book

What problems did the audit work identify?

During our Fiscal Year 2023 audit, we found that OIT did not implement our prior audit recommendations for CATS.

Why did these problems occur?

OIT staff stated that they did not implement the prior audit recommendations because of an oversight.

Why do these problems matter?

The identified information security problems increase the IT risks that could adversely impact the confidentiality, integrity, and availability of the systems and their data, as well as create the potential for misstatements to the financial statements.

Classification of Finding: **Material Weakness**

This finding applies to prior audit recommendations 2022-006A, 2022-006B, 2022-006F, and 2022-006G.

Recommendation 2023-004

The Governor's Office of Information Technology should implement the recommendation as noted in the confidential finding.

Response

Governor's Office of Information Technology

Agree

Implementation Date: December 2023

The Governor's Office of Information Technology agrees with this finding and will have the recommendation noted in the confidential text implemented by December 31, 2023.

Finding 2023-005

Secure Configuration Exception Request Procedure and Documentation

The State's Chief Information Security Officer (CISO) heads the Office of Information Security (OIS) within OIT. One of the CISO's statutorily-defined responsibilities is to develop and issue information security policies that aid in managing risks associated with access, use, storage, and sharing of sensitive citizen and state information, and related resources.

In Fiscal Year 2022, OIT and the CISO formally outlined a security exception process in OIT's Security Policies, in which the business owner—typically a state agency with the authority to authorize or deny access to data contained within an information system—could accept the risk associated with (a) deviation(s) from Security Policy safeguards. OIT also has established an internal Standard Operating Procedure outlining the Security Configuration Exception Request (Exception Request SOP) process.

At a high level, OIT's established security exception process is as follows:

1. Identification of security policy safeguard deviations(s), by the business owner and/or OIT.
2. Business owner, in coordination with OIT, can request assistance from the OIS's Security, Risk & Compliance (SRC) Team, in completing the Secure Exception Configuration Request (Exception Request) form.
3. Business owner or OIT submits the Exception Request to OIS.
4. Exception Request is reviewed by the OIS's Security Architecture Lead.

5. Exception Request is reviewed by the CISO.
Acceptable responses from the Security Architecture Lead and CISO are: Approve; Deny; or Conditional Approval that may require enhanced or other security measures be in place.

Statutorily, OIT retains IT oversight and serves as the IT service provider for certain Executive Branch agencies. Thus, any Exception Requests from these agencies would be routed through OIT for review and approval.

Another OIS responsibility is to monitor and track OIT's progress toward remediating audit recommendations. OIS Management has assigned this process to its SRC Team, which tracks audit recommendations and obtains implementation statuses and documentation from OIT's various divisions to support OIT's dispositions, and provides them to the external auditors.

What was the purpose of our audit work and what work was performed?

During Fiscal Year 2023, the purpose of our audit work was to determine OIT's progress in implementing our Fiscal Year 2022 audit recommendation related to updating the Exception Request SOP for delegating review and approval responsibilities by (a) requiring documentation for instances in which the CISO delegates responsibilities of Exception Requests to other OIT staff; (b) defining and documenting either specific staff or the appropriate qualifications for whomever, within OIT, can be delegated the review and approval responsibilities; and (c) documenting and ensuring that staff identified as part of recommendation Part B are not also able to assist business owners in completing the Exception Request, to eliminate any conflict of interest and maintain segregation of duties between operational and authorization activities. Our audit work was performed through review of documentation and inquiries of OIT staff.

How were the results of the audit work measured?

We measured the results of our audit work against the following:

- The Green Book specifies:
 - Paragraphs 3.07 and 3.08, *Assignment of Responsibility and Delegation of Authority*, states that key roles—those typically assigned to senior management—can be further assigned responsibility for internal control to roles below them in the organization structure, but retain ownership for fulfilling the overall responsibilities assigned to the unit. When delegating authority, management should evaluate the delegation for proper segregation of duties within the unit and in the organizational structure.

- Paragraph 4.04, *Expectations of Competence*, states that personnel need to possess and maintain a level of competence that allows them to accomplish their assigned responsibilities and management evaluates competence of personnel across the entity.
- Paragraph 10.03, *Design of Appropriate Types of Control Activities*, states that management should clearly document internal controls and other significant events in a manner that allows the documentation to be readily available for examination.
- Paragraph 10.13, *Segregation of Duties*, states that management should ensure duties are segregated in relation to authority and operation activities, to reduce the risk of overriding existing or established controls and preventing abuse, through potential collusion, in the internal control system.
- Paragraph 16.04, *Internal Control System Monitoring*, states that management should monitor the internal control systems through ongoing monitoring.
- Paragraph 17.06, *Corrective Actions*, states that management completes and documents corrective actions to remediate internal control deficiencies on a timely basis.
- The Office of the State Controller’s Signature Authority Delegation policy, which we applied as a best practice, states that agencies shall document all delegations.

What problems did the audit work identify?

During our Fiscal Year 2023 audit, we found that OIT worked with Human Resources to identify a specific position within the SRC Team that could be delegated the review and approval of Exception Requests, but the process was not completed by June 30, 2023. In addition, OIT reported that the other parts of the recommendation were also partially implemented, but upon review of the documentation staff provided to support the disposition, we found that OIT’s remediation process was prompted by and conducted after our initial July 2023 request.

Why did these problems occur?

OIT’s audit recommendation tracking and monitoring process was not effective for ensuring the remediation of these recommendations by the implementation dates provided throughout Fiscal Year 2023. Overall—and by the end of our fieldwork in October 2023—OIT extended the implementation dates related to ensuring its information security IT controls over the Exception Request process and Exception Request SOP from the original and revised dates of November 2022 and June 2023, respectively, with the most recent dates of September 2023. In addition, the documentation to support OIT’s progress toward implementation of Part B of our Fiscal Year 2022

recommendation, was provided in November 2023, which was 4 months after our initial July 2023 request and 1 month after our fieldwork was concluded.

Why do these problems matter?

Without proper monitoring controls, management cannot ensure that prior audit recommendations are addressed and resolved in a timely manner. In addition, without controls in place to ensure delegations are documented, competencies are established, and duties are segregated, Exception Request approvals may lack transparency of the individual's extent of authority, understanding of security risks, and relationship of the delegated task to the individual's usual responsibilities. Ultimately, the lack of controls increases the risk to the confidentiality, integrity, and availability of the impacted systems and the associated data.

Classification of Finding: Significant Deficiency

This finding applies to prior audit recommendations 2022-002A, 2022-002B, and 2022-002C.

Recommendation 2023-005

Governor's Office of Information Technology

The Governor's Office of Information Technology (OIT) should improve internal controls—including information security IT controls—and remediate the problems identified in our Fiscal Year 2022 Recommendation 2022-002 by:

- A. Ensuring its audit recommendation tracking and monitoring process is effective so that OIT implements audit recommendations in a timely manner.
- B. Requiring documentation for instances in which the Chief Information Security Officer delegates responsibilities of Secure Configuration Exception Requests to other OIT staff.
- C. Completing the process of defining and documenting either specific staff or the appropriate qualifications for whom, within OIT, can be delegated the review and approval responsibilities.
- D. Documenting and ensuring that staff identified as part of recommendation Part B, are not also able to assist business owners in completing the Secure Configuration Exception Request, to eliminate any conflict of interest and maintain segregation of duties between operational and authorization activities.

Response

Governor's Office of Information Technology

A. Agree

Implementation Date: June 2024

The Governor's Office of Information Technology agrees with the finding. As part of OIT's IT Transformation Project, we have been working to implement ServiceHub, which provides us with various tools to provide better customer service and its Governance Risk and Compliance (GRC) module will specifically aid in automating our tracking and remediation of audit findings and recommendations. While our GRC module was implemented in April 2023, ongoing work occurred to populate and evolve our understanding. Because of this ongoing work, we agree that we were unable to execute an effective tracking and remediation process for the Fiscal Year 2022-02 recommendation. We believe we have a better handle on our GRC module and we should be able to increase our effectiveness in tracking and remediating audit finding and recommendations going forward.

B. Agree

Implementation Date: November 2023

The Governor's Office of Information Technology agrees with the finding. We have updated our Secure Configuration Exception Request (SCER) Standard Operating Procedure to document that the Office of Information Security's directors will be the Chief Information Security Officer's (CISO) designee for reviewing and approving SCERs, in the CISO's absence.

C. Agree

Implementation Date: November 2023

The Governor's Office of Information Technology agrees with the finding. As stated in our response to Part B, we have documented that the Office of Information Security's directors will be the Chief Information Security Officer's (CISO) designee for reviewing and approving SCERs, in the CISO's absence. The Director of the Security, Risk & Compliance (SRC) Team has further determined to delegate this responsibility to the SRC Senior Manager, as the Director's designee, which was finalized through a memo in July 2023.

D. Agree

Implementation Date: November 2023

We have updated our Secure Configuration Exception Request (SCER) Standard Operating Procedure to remove from the roles and responsibilities section for the Security, Risk & Compliance (SRC) team to provide assistance to the business owner in completing the SCER

form. The SRC team will provide the business owner with a link to the SCER form, will answer questions about the exception process, and will provide the Colorado Information Security Policy requirement(s), for which the exception is being requested.

Finding 2023-006

State Data Center Physical Access

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate “classified or limited use” report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and responses have been provided to OIT in a separate, confidential memorandum.

OIT maintains two 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 primary Data Center physically houses the IT infrastructure assets that support and maintain state systems. These IT assets—including computer servers, networking equipment, and media—are housed within multiple rooms at the Data Center, each having specific access restriction requirements.

During Fiscal Year 2023, the Data Center housed financially significant systems, such as the State’s tax processing system, GenTax, and the State’s payroll system, the Colorado Personnel Payroll System (CPPS). Also at the Data Center, OIT manages the state’s network connection between the Colorado Operations Resource Engine (CORE), the State’s accounting system, and CORE’s third-party vendor.

What was the purpose of our audit work and what work was performed?

The purpose of our Fiscal Year 2023 audit work was to determine whether OIT:

- Designed and implemented physical security IT general controls at the Data Center to ensure that the State’s IT infrastructure is secure from unauthorized access.
- Implemented our Fiscal Year 2022 physical security recommendation, in which we first identified IT control deficiencies at the Data Center during our Fiscal Year 2017 audit.

We performed our audit work to gain an understanding of OIT’s physical security controls at the Data Center by conducting inquiries of OIT Data Center management staff; performing a physical

walkthrough of the Data Center; and requesting, obtaining, and reviewing documentation provided by OIT.

What problems did the audit work identify and how were the results of the audit work measured?

During our Fiscal Year 2023 audit, we continued to identify physical security problems at the Data Center through our walkthrough and determined that OIT did not fully implement our Fiscal Year 2022 audit recommendation. We measured the results of our audit work against OIT's Security Policies and the GAO's Green Book.

Why did the problems occur?

OIT Data Center management staff stated the following causes for the physical security access problems we identified in Fiscal Year 2023:

- Data Center management believes the likelihood of the problem we identified becoming an issue is minimal and that they have an alternative approach in place.
- For the second half of Fiscal Year 2023, OIT management prioritized completing the removal of state IT assets that had been housed at a contracted secondary data center over fully implementing the prior audit recommendations.

Why do these problems matter?

In combination, these deficiencies increase the risk of inappropriate or unauthorized physical access, as well as the risk to the confidentiality, availability and integrity of state systems, and the associated data, housed at the Data Center. Ultimately, if physical access to the Data Center is not managed appropriately, it could adversely impact the accuracy and completeness of information relevant to the State's financial reporting activities.

Classification of Finding: **Significant Deficiency**

This finding applies to prior audit recommendations 2022-005A and 2022-005B.

Recommendation 2023-006

The Governor's Office of Information Technology should improve physical access IT general controls at the State's data center and comply with Colorado Information Security Policies by:

- A. Implementing the recommendation as noted in Part A of the confidential finding.
- B. Implementing the recommendation as noted in Part B of the confidential finding.

Response

Governor's Office of Information Technology

- A. Agree

Implementation Date: September 2024

The Governor's Office of Information Technology agrees to the recommendation as described in the confidential finding.

- B. Agree

Implementation Date: October 2024

The Governor's Office of Information Technology agrees to the recommendation as described in the confidential finding.

Audit of Cybersecurity Resiliency at the Governor's Office of Information Technology—Public Report

During Fiscal Year 2023, the Office of the State Auditor (OSA) conducted the Audit of Cybersecurity Resiliency at the Governor's Office of Information Technology—Public Report (June 2023) IT performance audit. Finding 2023-007 was contained in that report, number 2250P-IT.

Finding 2023-007

Governance and Oversight

The Chief Information Officer (CIO) is the state executive who leads the Governor's Office of Information Technology (OIT) and is ultimately responsible for the security of state systems and information [Section 24-37.5-106, C.R.S.]. As of July 1, 2008, Colorado State law required the consolidation of much of the State's IT resources, personnel, and equipment under OIT. This consolidation effort included the IT personnel and IT equipment previously residing within most executive branch departments, excluding the State's institutions of higher education.

The Chief Information Security Officer (CISO) within OIT reports to the CIO and serves as the point of contact for all information security initiatives in the State of Colorado, informing the CIO and executive agency leadership on security risks and impacts of policy and management decisions on IT-related initiatives [Section 24-37.5-403, C.R.S.]. The CISO leads OIT's Office of Information Security (OIS), which includes offices for IT Governance & Cybersecurity, Security Architecture,

and Security Risk & Compliance. In addition, the CISO has oversight of the budgets for the OIT Security Operation Center (SOC) team and Identity and Access Management team. The OIS is responsible for developing and maintaining state security policies [including the Colorado Information Security Policies (CISPs)] and providing leadership for state security initiatives.

Agencies establish a business owner for each IT system. The business owner has a key role in the implementation and management of security for an individual system. The CISPs state that, “The Agency or entity that is the Data Steward is the business owner. The business owner has the authority to authorize or deny access to the data, and is responsible for the accuracy, integrity, and timeliness of the data.” The role and responsibilities of business owners expanded significantly with the most recent version of the CISPs, which were released in March 2022. With these latest CISPs, OIT has shifted the majority of security-related decisions to the business owners.

OIT has not consistently or clearly used the term “business owner,” *see problem 4 below*. To avoid confusion, throughout this report, where this term is intended to refer to an individual designated by OIT as their primary point of contact for the system at an agency, we have indicated this as “business owner (individual).”

What audit work was performed and what was the purpose?

To conduct our assessment and support our conclusions, we conducted interviews with OIT management and staff and a selection of staff within a sample of five consolidated agencies, to understand the policies and practices in place for governance and oversight. Specifically, we:

- Compared OIT and CISO policies, procedures, and practices to the CISO roles and responsibilities, as outlined in Colorado Revised Statute.
- Analyzed the strategies and methods OIT has established to prioritize systems.
- Evaluated the processes and procedures for the release, communication, distribution, and review of CISPs and OIT Technical Standards.
- Examined roles and responsibilities for information security across OIT and the 5 selected consolidated agencies and compared these to actual activities taking place.
- Assessed the security roles and responsibilities for the 15 selected systems across 5 selected consolidated agencies.

The purpose for the audit work performed was to evaluate OIT’s design and implementation of control activities related to its governance and oversight of the State’s information security activities, and the impact on OIT’s cyber resiliency.

What problems did the audit work identify, how were the results measured, and why did they occur?

We identified the following problems at OIT regarding governance and oversight, along with why the problems occurred:

1. The CISO has not clearly defined OIT's security roles and responsibilities to align with those outlined in Colorado Revised Statutes. Through the CISPs, OIT has defined its roles and responsibilities as those of a service provider to consolidated agencies. However, the role of a service provider is inconsistent with the breadth of OIT's responsibilities as outlined in Colorado Revised Statutes.

The March 2022 version of the CISPs define OIT's role as a service provider to state agencies and, in fact, the role OIT assigns themselves in these CISPs is that of an IT Service Provider (ITSP). The following are definitions of a "Service Provider" from several leading organizations in the Information Technology industry:

A managed service provider (MSP) delivers services, such as network, application, infrastructure and security, via ongoing and regular support and active administration on customers' premises, in the MSP's data center (hosting), or in a third-party data center. – Gartner (www.gartner.com)

An organization responsible for managing and delivering services to another organization, as per their requirement, is called a managed service provider (MSP). Traditionally, an MSP was used to manage or deliver information technology (IT) services like infrastructure, security, networking and applications. – Forbes (www.forbes.com)

In these definitions, the **key** attribute of a service provider is that they **deliver services**. This delivery role is at the heart of the relationship between a service provider and its customers.

However, while OIT's role does have a delivery component, the Colorado Revised Statutes that establish the role of a statewide CISO and outline their duties and responsibilities [Section 24-37.5-403, C.R.S.] does not focus on—or even mention—service delivery. Consider the following excerpts of duties and responsibilities for the CISO from this statute (*bold added for emphasis*):

- **Develop and update** information security policies, standards, and guidelines for public agencies.
- **Promulgate rules** containing information security policies, standards, and guidelines.
- **Ensure the incorporation of and compliance** with information security policies, standards, and guidelines.

- **Direct information security audits and assessments** in public agencies in order to ensure program compliance and adjustments.
- **Establish and direct a risk management process** to identify information security risks in public agencies and deploy risk mitigation strategies, processes, and procedures.
- **Approve or disapprove and review** annually the information security plans of public agencies.

Rather, the required activities for OIT described in statute, as noted above, are not consistent with the role of a service provider. This misalignment of roles and responsibilities is further illustrated in the next table, which lists common IT security activities. The checkmarks identify where we either typically find each activity to be the responsibility of a Service Provider or Internal IT Department. The shaded cells represent where, based on our understanding, OIT has defined their role. Where the checkmarks and shaded cells are not aligned, there is greater risk of ownership not being defined and security activities not being implemented or conducted effectively and/or in compliance with statute.

IT Security Activity	Service Provider	Internal IT Department
Perform vendor oversight		✓
Create and manage information security policies		✓
Perform risk assessments		✓
Develop security awareness training material	✓	✓
Ensure security awareness training is received by all users		✓
Perform or initiate audits of user access		✓
Define or enforce minimum audit log requirements		✓
Require all users to sign an Acceptable Use Agreement annually		✓
Ensure individuals are screened prior to authorizing access to information systems		✓
Ensure all organizational units have a continuity of operations plan		✓
Establish and maintain an inventory of active user accounts		✓
Manage physical access to IT assets		✓
Perform vulnerability scans	✓	✓
Establish and test incident response plan		✓
Establish and test a disaster recovery plan		✓

Throughout our audit, OIT has provided mixed responses on its role as an IT Service Provider vs. an IT department for consolidated agencies. Multiple times, OIT personnel stated they are simply a service provider that provides IT services to agencies and that OIT is not responsible for whether agencies follow or comply with CISPs.

OIT has not provided an explanation for why they have not formally agreed upon their role. Throughout conversations with OIT they have stated that, at the end of the day, it is up to the agency to comply with CISPs and any regulations that may apply to the agencies' information systems. However, as described previously, Colorado Revised Statutes state that the CISO shall ensure the compliance of all CISPs, and if a control or service is not being managed by OIT, OIT still has the responsibility to review and ensure the controls are in place to protect the State's data and resources.

Section 24-37.5-401(1)(e), C.R.S., states that information security policies must be implemented throughout public agencies to ensure the development and maintenance of minimum information security controls to protect communication and resources that support the operations and assets of those agencies.

Section 24-37.5-403(2)(c and d), C.R.S., states that the CISO shall (c) ensure compliance with information security policies in the information security plans developed by public agencies and (d) direct information security audits and assessments in public agencies in order to ensure compliance and adjustments.

Standards for Internal Control in the Federal Government (Green Book) Principle 14.3 states that management should communicate quality information down and across reporting lines to enable personnel to perform key roles in achieving objectives, addressing risks, and supporting the internal control system. In these communications, management assigns the internal control responsibilities for key roles.

2. OIT had not established an effective and holistic approach for the prioritization of information systems across the State's IT enterprise. While OIT had worked, in conjunction with business owners, to identify critical and essential systems for each consolidated agency, the current number of critical and essential systems across all consolidated agencies is over 200. Additional analysis and coordination are needed to prioritize the list of critical and essential systems across all agencies to enable OIT to focus its limited resources on those activities and initiatives that are most critical to the State's mission and priorities. A clear understanding of cross-agency priorities would serve to focus and improve all aspects of OIT's responsibilities and services. Fundamental security and operational activities, such as planning and executing disaster recovery, responding to incidents, patching and updating systems, resolving helpdesk tickets, conducting risk assessments, and developing system security plans, could all be approached by OIT with greater focus and assurance.

OIT has not provided a formal explanation for why they have not established an effective and holistic approach for the prioritization of information systems across the State's IT enterprise.

NIST 800-53 Section Contingency Plan | Identify Critical Assets, CP-2(8) states that organizations should identify critical system assets supporting mission and business functions. The identification of critical information assets also facilitates the prioritization of organizational resources.

NIST 800-53 Section Security Categorization | Impact-level Prioritization, RA-2(1) states that organizations should conduct an impact-level prioritization of organizational systems to obtain additional granularity on system impact levels.

NIST 800-53 Section Criticality Analysis, RA-9 states that organizations identify critical system components and functions by performing a criticality analysis for information systems at organization-defined decision points in the system development life cycle.

3. OIT had not effectively communicated the release of updated security policies to those who were responsible for their implementation and execution. Staff we interviewed at the sample of consolidated agencies indicated that the OIT's only notification to consolidated agencies of the updated March 2022 CISP updates was sent out via email on the day the CISPs were released and went into effect. When we talked to staff in September 2022—6 months after these policies went into effect—4 of the 5 consolidated agencies interviewed were not aware of updates made to CISPs, which included significant changes to agency responsibilities. Below are some of the responses we received from various levels of agency management at the consolidated agencies, when we discussed the release of these updated CISPs:
 - When we asked consolidated agency staff about receiving an email from OIT announcing the new policies, they responded, “I remember receiving an email from OIT but there’s been no follow up.”
 - When we explained to consolidated agency staff that OIT has released new versions of the CISPs in March 2022, they responded, “We assume they would tell us what to do because that's the model that was established when OIT was created.”
 - When we asked consolidated agency staff if anyone at their agency received training on their responsibilities outlined in these updated policies they responded, “I guarantee that didn't happen.”

The one agency that stated they were aware of the recent updates to the CISPs acknowledged that they were made aware of these updates through another OSA state audit. They further explained that, once they had reviewed the updated CISPs, their perspective was that “we don't know how to operate in this new world,” and that they, “...chose to follow the old policies.”

In addition, 6 months after these policies had gone into effect, OIT had still not established an approach for communicating expectations to agencies or their contractors. In an interview with

one IT director, they stated that “Vendors don't know that the policies have changed. It would have been up to the agency to inform their vendors.”

OIT has not provided a formal explanation for why the deployment of CISP updates was not properly communicated to all users, especially business owners and their vendors. In discussing shortcomings in the rollout of the March 2022 CISPs with representatives of the Governance and Cybersecurity Team within the OIS, who oversaw their development and communication, they explained that they, “...are not policy experts.”

Section 24-37.5-401(1)(e), C.R.S., requires that information security policies must be implemented throughout public agencies, such as the 5 consolidated agencies selected for testing, to ensure the development and maintenance of minimum information security controls to protect communication and resources that support the operations and assets of those agencies.

Section 24-37.5-403(2)(b, c and d), C.R.S., states that the CISO shall promulgate rules pursuant to information security policies, standards, and guidelines; ensure the compliance with information security policies in the information security plans developed by public agencies; and direct information security audits and assessments in public agencies in order to ensure compliance and adjustments.

Standards for Internal Control in the Federal Government (Green Book Principle 14.3 states that management should communicate quality information down and across reporting lines to enable personnel to perform key roles in achieving objectives, addressing risks, and supporting the internal control system. In these communications, management should assign the internal control responsibilities for key roles.

4. OIT had not consistently defined who or what constitutes a business owner. OIT used the role of and term “business owner” haphazardly throughout many of its policies, procedures, and other formal documents. Further, OIT had not differentiated between enterprise-level, agency-level, and system-level ownership when referring to the business owner, leading to confusion on who is responsible or how a control is applied. Consider the following example:

The CISP for IT Security Planning (CISP-017) defines the Enterprise Cyber Security Plan (ESCP) as, “...an annual information security plan created by the Office of Information Security (OIS), within OIT, for the Consolidated Agencies. The plan includes an assessment of current risk, covers the incident response capabilities, disaster recovery capabilities, and a plan of action and milestones that describe current gaps in the security program and summarizes the goals of the OIT to address those gaps over the coming fiscal year.” This policy goes on to state that OIT, “...with input from the Business Owner, shall develop an enterprise cyber security plan (ECSP) for Business Owner [sic].”

In this instance, where an enterprise-wide plan is being developed, it is unclear who should be regarded as the business owner—an individual, an agency, or all consolidated agencies.

OIT has not provided a formal explanation for why there are inconsistencies in who or what constitutes a business owner.

Standards for Internal Control in the Federal Government (Green Book) Principle 3.06 states that, to achieve the entity’s objectives, management should assign responsibility and delegate authority to key roles throughout the entity.

Federal Information System Controls Audit Manual (FISCAM) Control SM-3.1 states that security-related responsibilities of offices and individuals throughout the entity that should be clearly defined include those of information resource owners and users. Senior management and information resource management have ultimate responsibility for providing direction and ensuring that information security responsibilities are clearly assigned and carried out as intended. Security plans should clearly establish who “owns” the various computer resources, particularly data files, and what the responsibilities of ownership are. If a resource has multiple owners, policies should clearly describe whether and how ownership responsibilities are to be shared.

5. Business owners (individuals) were not formally identified for a population of 384 applications managed by OIT, including 73 critical and essential systems. Where business owners (individuals) had been identified by OIT, our examination of system security plans, inspection of system inventories, and interviews with personnel at both OIT and consolidated agencies discovered inaccuracies and inconsistencies in who was acknowledged as the actual business owner. The table below provides several examples of these inaccuracies and inconsistencies.

System Name	Identification of Business Owner (Individual)
<u>Example 1</u> Application from the Colorado Department of Natural Resources (CDNR)	Our discussions with agency staff and our review of the SSP identified two different business owners (individuals). In addition, the OIT system inventory did not identify a business owner (individual).
<u>Example 2</u> Application from the Colorado Department of Human Services (CDHS)	Our review of the SSP and the OIT system inventory identified two different business owners (individuals).
<u>Examples 3 and 4</u> Applications from the Colorado Department of Labor & Employment (CDLE)	Our discussions with OIT staff and our review of the SSP and OIT system inventory identified three different business owners (individuals).
	Our review of the SSP and OIT system inventory identified two different business owners (individuals).

OIT has not provided a formal explanation for why business owners (individuals) were not formally defined for some applications. OIT did explain that they are currently building the inventory of all software assets and implementing processes across the participating agencies, suggesting that this new asset inventory would help ensure consistency in defining system roles.

The CISP Glossary states that, "...the agency or entity that is the Data Steward is also the Business Owner. The Business Owner has the authority to authorize or deny access to the data, and is responsible for the accuracy, integrity, and timeliness of the data."

Federal Information System Controls Audit Manual (FISCAM) Control SM-3.1 states that security-related responsibilities of offices and individuals throughout the entity that should be clearly defined include those of information resource owners and users. Senior management and information resource management have ultimate responsibility for providing direction and ensuring that information security responsibilities are clearly assigned and carried out as intended. Security plans should clearly establish who "owns" the various computer resources, particularly data files, and what the responsibilities of ownership are. If a resource has multiple owners, policies should clearly describe whether and how ownership responsibilities are to be shared.

6. For the 15 systems we tested during this audit, OIT was unable to provide documentation of the security decisions that were made by the systems' respective business owners. The CISPs that were developed and released by OIT in March 2022 include 166 security decisions or responsibilities that were assigned to business owners—a significant increase over previous CISPs. These changes warranted an intentional communication and education plan by OIT to ensure information security policies had been implemented throughout consolidated agencies. OIT has not provided a formal explanation for why they could not provide documentation or evidence of the security decisions made by system business owners. However, it was noted that OIT had not established a process or approach for educating business owners on changes to their responsibilities and the security decisions business owners would need to make that resulted from the changes in the CISPs. The documented decisions are necessary for OIT to ensure that those decisions are referenced when implementing security controls as the IT service provider for the various business owners.

Section 24-37.5-401(1)(e), C.R.S., states that information security policies must be implemented throughout public agencies to ensure the development and maintenance of minimum information security controls to protect communication and resources that support the operations and assets of those agencies.

7. OIT had not established minimum security requirements for key security activities – for example, audit logging, session time outs, user account reviews, data backup frequency, and security training. While OIT has established a set of best practices or guidelines in the CISP *Supplemental Guidance*, these are not requirements and do not ensure a consistent, minimum level of security across the enterprise.

OIT has not provided a formal explanation for why minimum-security requirements for key security activities have not been established. However, members of the CISO's Governance and Oversight team explained that their purpose in not establishing minimum-security requirements is to allow individual business units to tailor security to their needs.

OIT's Enterprise Cyber Security Plan, in outlining roles and responsibilities, states that OIS sets minimum security requirements for all public agencies.

Section 24-37.5-401(e), C.R.S., states that information security standards, policies, and guidelines must be promulgated and implemented throughout public agencies to ensure the development and maintenance of minimum information security controls to protect communication and information resources that support the operations and assets of those agencies.

8. 21 of the 28 (75 percent) Technical Standards published by OIT had not been reviewed in over 5 years and only 1 of the 28 (4 percent) Technical Standards had been reviewed in the past 12 months. While we noted this as a problem during our audit, we also recognize that OIT has a current IT Governance finding and recommendation from the OSA's Fiscal Year 2021 Statewide Financial and Compliance audit that is outstanding, with a December 2022 implementation date provided by OIT. We have nevertheless included this as an issue in our report because it impacts OIT's cyber resiliency when aggregated with the other problems we found.

OIT explained that the Technical Standards are individually owned and that efforts had been made in recent weeks to reach out to the respective Technical Standards' owners to conduct reviews of these standards, but without significant response.

Section 8 of each Technical Standard states that the standard is to be reviewed every 6 to 12 months by the document owner and remains in effect until otherwise noted.

Why do these problems matter?

Many of the problems identified relate to practices that form the foundation of an organization's IT security program, including the setting of standards and the defined roles and responsibilities. Since perceptions and understanding of security vary, these activities provide guidelines and expectations to those responsible for implementing and managing security to ensure consistency throughout the enterprise. Without these aspects of governance and oversight, IT security may be erratically applied across organizations or systems.

Without clear and decisive direction of its role with consolidated agencies, OIT cannot provide effective IT services. Further, as a result, overall security is reduced as there is confusion on who is responsible for security-related controls and oversight when you have undocumented agreed-upon responsibilities shared across OIT, agencies, and third-party service providers.

Finally, without prioritization of information systems, OIT cannot ensure it effectively utilizes its time and resources across all its initiatives. Examples of this would be a large-scale outage where multiple critical and essential systems need to be restored. Without agreed-upon prioritization, all

agencies will demand their information systems are most critical and expect services to be restored first. Another example would be a situation where an update or patch needs to be implemented immediately to all systems. Even relatively less-urgent, but no-less impactful activities, such as developing system security plans or conducting system risk assessments, will continue to be a struggle for OIT to accomplish without proper system prioritization.

Classification of Finding: **Significant Deficiency**

This finding does not apply to a prior audit recommendation.

Recommendation 2023-007

The Governor's Office of Information Technology (OIT) should improve governance and oversight controls by:

- A. Complying with Colorado Revised Statutes by fulfilling the duties and responsibilities of the Chief Information Security Officer, as outlined in statute, including ensuring incorporation of and compliance with information security policies. If determined necessary, OIT should work with the General Assembly to more clearly define OIT's role as a provider of security services to consolidated agencies, and to clarify the intent of the General Assembly regarding OIT's role in the State's information technology framework.
- B. Formalizing an approach and strategy to prioritize information systems across all consolidated agencies. This prioritization should be based upon the processes and services that are most critical to the State's mission and objectives. As such, coordination and involvement of leadership at the State and Agency levels should be a key component of this prioritization process. Once completed, OIT should utilize the list to prioritize activities and initiatives, such as conducting risk assessments, developing of system security plans, and testing of disaster recovery/ incident response plans.
- C. Formalizing standard operating procedures for the release of new or updated security policies, including the communication and education of all impacted parties. These procedures should include proactive communications to notify users of upcoming changes, multiple forms of communications (including, but not limited to, emails, posts, presentations, and face-to-face, and posting of updated communications to ensure users retain information. In addition, OIT should consider an implementation period for when new or updated security policies are communicated and issued, prior to the effective date.
- D. Setting, documenting, and communicating a clear and consistent definition for the role of business owner throughout the State's information security programs, policies, and plans. In addition, the definition should differentiate between enterprise-level, agency-level, and system-level ownership when referring to the roles and responsibilities of a business owner.

- E. Implementing Recommendation Parts A and B within the confidential Asset Management finding, then working with agencies to identify business owners for all applications managed by OIT and ensuring these roles are consistently defined in system security plans and system inventories.
- F. Formalizing a process or approach for defining the security requirements, decisions, and responsibilities of business owners, especially those outlined in the Colorado Information Security Policies released in March 2022. Once a process or approach is established, formalizing a training program for all business owners that outlines their roles and responsibilities.
- G. Establishing minimum security requirements for key security activities, including but limited to, audit logging, session time outs, user account reviews, data backup frequency, and security training. These minimum-security requirements would act as a baseline, and business owners could adopt more stringent security requirements to meet management's expectations and risk tolerances.
- H. Continuing its effort to review its Technical Standards and establishing a process to have these standards reviewed by appropriate personnel, at minimum, on an annual basis.

Response

Governor's Office of Information Technology

- A. Disagree

Implementation Date: N/A

The Governor's Office of Information Technology (OIT) disagrees with this finding. CISO continues to work off of existing interpretation of statute; 24-37.5-403 which states in part (4) The chief information officer may promulgate as rules pursuant to article 4 of this title 24, all of the policies, procedures, standards, specifications, guidelines, or criteria that are developed or approved pursuant to section 24-37.5-105 (4). CISO will reach out to General Assembly to more clearly define OIT's role as a provider of security services to consolidated agencies, and to clarify the intent of the General Assembly regarding OIT's role in the State's information technology framework.

Auditor's Addendum

Our recommendation does not dispute OIT's statutory authority and responsibility to promulgate (i.e., promote or make widely known) policies, procedures, standards, etc. Rather, as noted in the finding, statute further assigns responsibilities to OIT that align with an entity responsible for directing consolidated entities' overall IT posture, such as ensuring compliance with information security policies and establishing and directing an IT risk management process to identify security risks and deploy risk mitigation strategies. OIT's defining of its roles and responsibilities through its CISPs as those limited to a service provider role do not appear to align with its statutory responsibilities.

B. Partially Agree

Implementation Date: March 2024

The Governor's Office of Information Technology (OIT) partially agrees with this finding. As mentioned below, there is an existing formal approach and strategy in place for prioritizing, hence the partial agreement. The ePMO gating process includes rating the overall system classification (Essential, Critical, Business Priority) in the Discovery phase of project gating. The Technology Planning Workbook (TPW) processes involves prioritizing information systems, which is a partnership with the agency business owners and technical offices of OIT. Also, we are transitioning from: Three Levels Critical, Essential and Business Priority to four tiers:

Tier 1, Tier 2, Tier 3, Tier 4.

Essential + --> Tier 1

Essential --> Tier 2 (life and limb takes highest priority)

Critical --> Tier 3

Business Priority --> Tier 4

Currently, we don't have any Tier 1 systems noted yet, but they will have a recovery window of less than 4 hours. We'll officially ask agency business owners and technical offices of OIT for this criticality data to be refreshed next in the first quarter of 2024 to update the Configuration Management Database (CMDB), but agencies can update this any time in TPWs. Once the tiers are implemented in the CMDB, current processes will reflect the changes.

Auditor's Addendum

As noted in the finding, although OIT has a system classification process, its process does not adequately consider the priority of systems within each classification tier, such as by most to least critical, in order to provide essential direction for system recovery efforts when a major incident or disaster occurs, or when systems need security updates or security risk assessments. OIT's current process of organizing thousands of state systems into a handful of large groups only provides a small insight into which systems are more critical than others.

C. Agree

Implementation Date: July 2023

The Governor's Office of Information Technology (OIT) agrees with this finding. With regards to communicating changes to users via email, we have added a "Do Not Delete" label for all customer notification emails. In the past, users would inform OIT that the change was not communicated. Since the email retention policy deleted emails, OIT had no way to refute the claim. With the Do Not Delete label, OIT can now go back to all sent notifications and confirm user(s) received the notification. When Office of Information Security (OIS) updates the policies, they will keep a copy of the Service Desk notice and who it will be sent to for future record. Security Governance will update it's internal SOP to reflect the change by 7/1/2023. OIT security governance is developing a security communications plan with OIT's communications team as well as the OIT Service Desk to ensure changes to policy or process

that impact customers are communicated effectively and timely to ensure user awareness of the updates. This will include open office hours to answer questions with stakeholders, lunch learning sessions, tracking of communications sent out, and seeking feedback from our customers about the notices we send out. Updates to the process to improve this flow will be communicated internally with OIT staff as well to ensure awareness around the importance of tracking the communications sent out.

Auditor's Addendum

The response provided by OIT does not adequately address all aspects of our recommendation. Specifically, as OIT enacts policies related to the communication of new or updated security policies, OIT should consider an approach to ensure an appropriate implementation period is provided prior to the policy effective date.

D. Agree

Implementation Date: July 2024

The Governor's Office of Information Technology (OIT) agrees with this finding. Project is currently underway, however no time line currently exists for completion. The system identification component is not completed yet and a completion date has not been identified yet. OIT security is working with it's partners to review and provide better clarity around roles and responsibilities as well as better defining those roles. Often times, a business owner might be an agency, or a program, or line of business within a program. This leads to confusion. OIT will accomplish this not later than July 1st 2024. In the ensuing time OIT is working to provide more clarity and guidance for each role in the service delivery model. Your example about the ECSP is correct, it's not clear. Business owner in the case of the ECSP means each agency and should say that. Additionally, OIT is revamping it's ECSP/ACSP process and requirements based on some of the audit finding contained herein.

E. Agree

Implementation Date: May 2024

The Governor's Office of Information Technology (OIT) agrees with this finding. Project is currently underway, however no time line currently exists for completion. The system identification component is not completed yet and a completion date has not been identified yet. Once the software asset management system is up and running, along with the application portfolio management module, they will work together to identify service and asset owners. The software asset management module is set to be 100% functional around January 2024. The application portfolio management module has yet to be launched, which is why this item cannot be completed just yet.

F. Partially Agree

Implementation Date: June 2024

The Governor's Office of Information Technology (OIT) partially agrees with this finding. The disagree is that OIT does work with agencies to document how security controls are implemented. This is first introduced in the Project Life Cycle and then in the work we do with the agency in the development of their System Security Plans. We agree that OIT needs to work on the automation of the work flow, auto selection of architectural reference models, selection of logging requirements based on the system data classification. These are all components being created and adopted in ServiceNow. This is a multi-phased project that will occur over the next few years.

Auditor's Addendum

As discussed in the finding, for a majority of systems we tested, OIT could not provide an updated, current SSP or provide evidence that conversations with business owners on security related controls had taken place. By not working with business owners to document their security requirements, OIT is unable to ensure that they are compliant with CISPs. If systems do not comply with security requirements, there is an increased risk of a cyber incident.

G. Partially Agree

Implementation Date: June 2024

The Governor's Office of Information Technology (OIT) partially agrees with this finding. We fundamentally disagree that we don't establish a security baseline. CISPs cover baselines for backups, session timeouts, reviews. These are the minimums. How that baseline is implemented/established is up to the organization that the policy applies to. We specifically state in security policy that the agency may and will most likely have additional security requirements beyond the CISP's baseline security requirements. As an example, security screen lock timeout - this is required in policy. What's not in policy is what the minimum length of that timeout is. That is a SHARED decision between OIT and the agency to decide based on their unique business requirements, regulatory requirements, and risk tolerance with input from OIT security SME's. System health and performance issues are all baselined and reportable via application and system logging. However, from OIS's Security Governance perspective, OIT lacks a comprehensive logging strategy. Governance will work with internal teams and stakeholders to draft a logging standard and put it forward for approval and adoption. Governance will have a draft of the logging standard by OCT 2023. IT Ops teams to implement logging standard by end of FY24. All other components listed in the finding are actively being done as part of day to day administration practices and documented for the enterprise in the form of a document data backup strategy, COOP, security training for users. Logging is addressed in this response because the auditor used logging as an example. We responded to your example by illustrating our approach on the topic.

Auditor's Addendum

We acknowledge and agree that the CISPs establish the existence of security requirements. However, they do not establish the minimum requirements that would constitute a security baseline. By OIT simply providing departments with general security requirements with no minimum standard or expectation, there is a risk that the departments involved in defining security activities for a system may adopt a standard that does not conform to industry best practices or expose the State to unnecessary risk. This problem is further exacerbated because OIT does not currently have a formal process to document business owner requirements (see Part F of the recommendation above). Since OIT has the expertise in and responsibility for cybersecurity, it is in the State's best interest for OIT to define and enforce minimum security standards.

H. Agree

Implementation Date: September 2023

The Governor's Office of Information Technology (OIT) agrees with this finding. Once we deploy PSDS (Public Service Digital Service) module in ServiceHub, we will have the ability to set annual reminders and also share the standards to external customers. Current time line is September of 2023 as we just procured this ServiceHub module and will need to work with Communications and Technical Standards owners on the new process.

Finding 2023-026

Colorado Automated Tax System—Disaster Recovery Plan

During Fiscal Year 2023, we conducted audit work that resulted in a finding and recommendation addressed jointly to OIT and the Colorado Department of Labor and Employment related to the Colorado Automated Tax System Disaster Recovery Plan. This finding and recommendation, and the responses of these agencies, are included in the Colorado Department of Labor and Employment chapter within this report. See Recommendation 2023-026.

This recommendation is classified as a **Significant Deficiency**.

Finding 2023-030

Compliance with Spending Authority

The primary role of the Governor's Office of State Planning and Budgeting (OSPB) is to provide the Governor with timely and complete information and recommendations so he can make sound public policy and budget decisions. During Fiscal Year 2023, we conducted audit work that resulted in a finding and recommendation addressed jointly to OSPB, the Department of Military and Veterans Affairs, and the Department of Personnel & Administration's Office of the State Controller related to internal controls over the appropriation process for the Real Estate Proceeds Cash Fund. This finding and recommendation, and the responses of these agencies, are included in the Department of Military and Veterans Affairs chapter within this report. See Recommendation 2023-030.

This recommendation is classified as a **Material Weakness**.

Finding 2023-037

Colorado Payroll and Personnel System—Information Security

During Fiscal Year 2023, we conducted audit work that resulted in a finding and recommendation addressed jointly to OIT and the Department of Personnel & Administration’s Office of the State Controller related to CPPS Information Security. This finding and recommendation, and the responses of these agencies, are included in the Department of Personnel & Administration chapter within this report. See Recommendation 2023-037.

This recommendation is classified as a **Significant Deficiency**.

Finding 2023-048

IT Governance and Access Management

During Fiscal Year 2023, we conducted audit work that resulted in a finding and recommendation addressed jointly to OIT and the Department of Transportation related to governance and access management over the SAP system. This finding and recommendation, and the responses of these agencies, are included in the Department of Transportation chapter within this report. See Recommendation 2023-048.

This recommendation is classified as a **Significant Deficiency**.

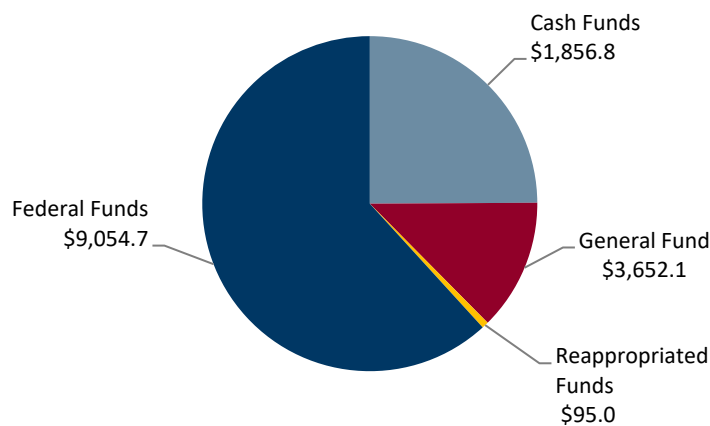
Department of Health Care Policy and Financing

The Department of Health Care Policy and Financing (Department) is responsible for developing financing plans and policy for publicly funded health care programs. The principal programs the Department administers are (1) Health First Colorado, Colorado’s Medicaid program (Medicaid) which provides health services to eligible needy persons, and (2) 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 and pregnant women 19 and older who are not eligible for Medicaid.

For Fiscal Year 2023, the Department was appropriated approximately \$14.7 billion and 745 full-time equivalent (FTE) staff.

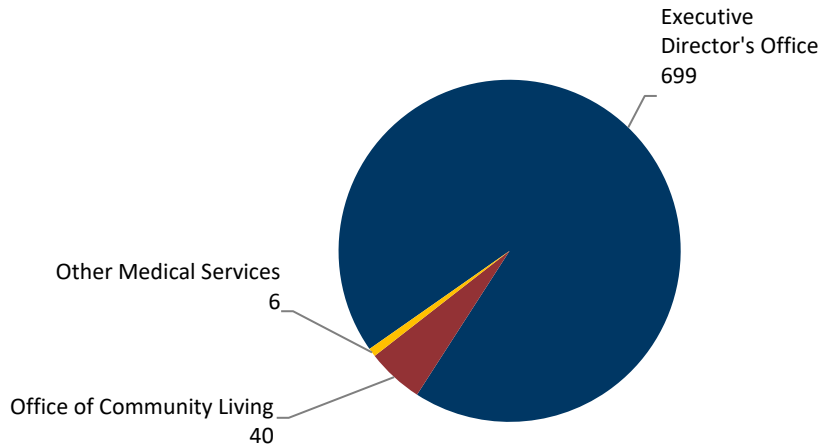
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2023.

Department of Health Care Policy and Financing Fiscal Year 2023 Appropriations by Funding Source (In Millions)



Source: Joint Budget Committee Fiscal Year 2023-24 Appropriations Report.

**Department of Health Care Policy and Financing Fiscal Year 2023
Full-Time Equivalent Staff by Major Areas**



Source: Joint Budget Committee Fiscal Year 2023-24 Appropriations Report.

Fiscal Year 2023 Audit Findings

The following table provides a summary of current audit findings made to the Department.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance**	Financial Reporting	Federal Program Compliance**		
Department of Health Care Policy and Financing	-	4	1	2	-	7

** See Section III: Federal Awards Findings

**Finding 2023-008
CBMS, interChange, and BIDM—Information Security**

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate “classified or limited use” report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the responses and auditor’s addenda, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and response have been provided to the Department in separate, confidential memoranda.

The Department utilizes three systems with unique functions that aid the Department’s administration and management of certain federal programs, such as the Medicaid program: (1) Colorado Benefits Management System (CBMS), which determines eligibility for numerous federal programs, including Health First Colorado; (2) Colorado interChange (interChange), which

processes provider enrollment and payments; and (3) the Business Intelligence and Data Management system (BIDM), which provides data analytics and reporting functions. The Department is the business owner for interChange and BIDM, and the co-business owner, with the Department of Human Services, for CBMS.

Each of these three systems are managed by third-party service organizations who are required to provide the State with an American Institute of Certified Public Accountant (AICPA)-specific examination performed by an independent service auditor, which results in one of three versions of System and Organization Controls (SOC) reports. For example, a SOC 1, Type II (SOC 1) report provides the service auditor’s opinion as to whether the service organization’s management has fairly presented its description of its system of internal controls over financial reporting and whether the internal controls have been suitably designed, and are operating effectively, to achieve the related control objectives, over a specified period of time.

Service organizations will also state that there are certain internal controls, referred to as Complementary User Entity Controls (User Controls), that must be designed, implemented, and operating effectively at the user entity—in this case at the Department—for the controls listed in the SOC 1 report that are supported by the service organization to be fully relied upon by the user entity. These User Controls are also listed in the SOC 1 reports.

It is essential for the Department to ensure that its service organizations have strong controls in place related to its systems’ security.

What was the purpose of our audit work and what work was performed?

The purpose of our Fiscal Year 2023 audit work was to gain an understanding of and determine whether the Department had designed and implemented information security processes and controls to address the User Controls identified by the CBMS third-party service organization and included in its CBMS SOC 1 report. We obtained and reviewed the most recent CBMS SOC 1 report; inquired and discussed the User Controls with Department staff to gain an understanding; and reviewed related documentation supplied by Department staff. We also inquired with the CBMS service organization, which is a division (CBMS Division) within the Governor’s Office of Information Technology (OIT).

What problems did the audit work identify and how were the results of the audit work measured?

The Department was unable to demonstrate that adequate security processes and controls were implemented and operating effectively, and that they complied with the listed CBMS User Controls.

We measured our work against OIT's and the Department's June 2022 delegation agreement, pursuant to Section 24-37.5-105.4, C.R.S.; Colorado Information Security Policies, developed and published by OIT; State contract provisions with the BIDM service organizations; and the *Standards for Internal Controls in the Federal Government* (Green Book), published by the U.S. Government Accountability Office.

Why did these problems occur?

Overall, Department staff continue to exhibit the inability to effectively understand and manage their service organizations and associated SOC 1 reports, as well as ensure processes and controls are designed, implemented, and operating effectively to address User Controls. As is the case for our Fiscal Year 2023 audit, we have noted similar problems and identified consistent reasons for those problems, as we reported in five prior findings in Fiscal Years 2017, 2019, 2020 (two findings), and 2021.

In the prior findings, we identified the following:

- The Department did not hold its service organizations accountable to contractual requirements or Security Policies (Fiscal Years 2017 and 2020).
- Key IT general controls were missing from the scope of the SOC 1 reports (Fiscal Years 2017 and 2019).
- The Department did not design and implement effective processes and controls to address User Controls (Fiscal Year 2021).

In relation to our Fiscal Year 2023 audit, we identified the following:

- Department staff lacked a sufficient understanding of its CBMS, interChange, and BIDM service organizations' control environments or the service organizations' impacts on the Department's own system of internal control.
- Department staff failed to understand the scope of the interChange and BIDM SOC 1 reports and did not consider the service organizations' lack of certain security controls to be a gap that should be addressed.
- The Department failed to comply with the OIT/Department delegation agreement.

In discussing the reasons these problems occurred with the Department, staff specifically stated:

- They were unaware of the CBMS User Controls and that the Department was also not responsible for ensuring that these same User Controls were designed, implemented, and

operating effectively at the Department. However, the Department agrees that it is a user entity and the co-business owner of CBMS with the Department of Human Services and OIT, which, again, places responsibility on the Department to understand the CBMS Division’s control environment, the impact on the Department’s system of internal control, and addressing the CBMS User Controls.

- The CBMS User Control in question is not a requirement for the interChange and BIDM SOC 1 reports. However, during our fieldwork, Department staff indicated that related standards for interChange and BIDM may be found within these systems’ respective SOC 1 reports that would address the CBMS User Control, showing their lack of understanding about the controls that interChange and BIDM have in place.
- The interChange and BIDM security standards are reviewed by the Department and OIT to ensure compliance with Security Policies. However, the system-specific documentation provided by the interChange service organization and the annual security assessments conducted by OIT’s Security, Risk & Compliance Team do not verify or provide any type of certification or opinion as to whether the standards are implemented and operating effectively, as would be the case if the related controls were included as part of the systems’ SOC 1 reports’ scope.

Why do these problems matter?

Without strong IT operational and general controls, including an adequate understanding and oversight of its service organization, the Department cannot ensure that:

- It would be able to address deficiencies or determine whether there are gaps in its service organizations’ SOC 1 reports, in order to determine the impact on its own system of internal controls, and more importantly mitigating the associated IT risks in a timely manner.
- Certain security control requirement expectations between the service organization managed systems—CBMS, interChange, and BIDM—would meet security standards imposed by internal and external regulatory agencies, and increases the risk that sensitive data—PHI, Protected Health Information, and PII, Personally Identifiable Information—could be unintentionally disclosed or maliciously intercepted and disclosed.

Classification of Finding: **Significant Deficiency**

This finding does not apply to a prior audit recommendation.

Recommendation 2023-008

The Department of Health Care Policy and Financing should improve its IT operational and general controls related to the Colorado Benefits Management System (CBMS), interChange, and the Business Intelligence and Data Management (BIDM) system SOC 1, Type II reports, by:

- A. Implementing the recommendation as stated in Part A of the confidential finding.
- B. Implementing the recommendation as stated in Part B of the confidential finding.
- C. Implementing the recommendation as stated in Part C of the confidential finding.

Response

Department of Health Care Policy and Financing

- A. Partially Agree

Implementation Date: November 2024

The Department will assure the designated agency for managing the CBMS SOC creates a process to ensure the CBMS SOC requirements for the systems HCPF does manage (MMIS and BIDM) are developed to ensure that the recommendation in Part A of the confidential finding is completed.

Auditor's Addendum

The confidential auditor's addendum has been included in the confidential finding to address the Department's "Partially Agree" response.

- B. Partially Agree

Implementation Date: Department did not provide.

The Department will assure the designated agency for managing the CBMS SOC creates a process to ensure the CBMS SOC requirements for the systems HCPF does manage (MMIS and BIDM) are developed to ensure that the recommendation as stated in Part B of the confidential finding is completed.

The Department can provide an implementation date when it confirms the CBMS SOC requirements are added to MMIS and BIDM SOC's.

Auditor's Addendum

The confidential auditor's addendum has been included in the confidential finding to address the Department's "Partially Agree" response.

C. Partially Agree

Implementation Date: Department did not provide.

The Department will assure the designated agency for managing the CBMS SOC creates a process to ensure the CBMS SOC requirements for the systems HCPF does manage (MMIS and BIDM) are developed to ensure that the recommendation as stated in Part B of the confidential finding is completed.

The Department can provide an implementation date when it confirms the CBMS SOC requirements are added to MMIS and BIDM SOC's.

Auditor's Addendum

The confidential auditor's addendum has been included in the confidential finding to address the Department's "Partially Agree" response.



Department of Higher Education

The Department of Higher Education (Department) was established under state statute [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, dba 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 Denver
 - University of Colorado Colorado Springs
- **Board of Governors of the Colorado State University System**
 - Colorado State University–Fort Collins
 - Colorado State University–Pueblo
 - Colorado State University–Global Campus
- **Board of Trustees for the University of Northern Colorado**
 - University of Northern Colorado
- **Board of Trustees of the Colorado School of Mines**
 - Colorado School of Mines
- **State Board for Community Colleges and Occupational Education**

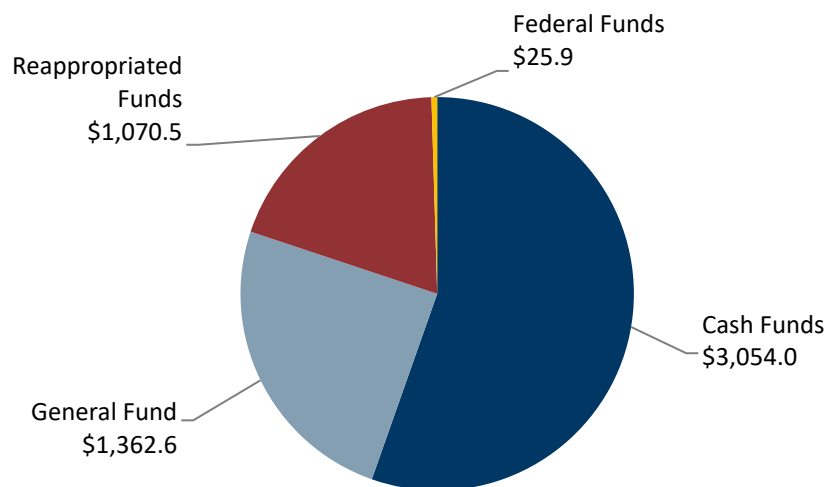
Arapahoe Community College	Northeastern Junior College
Colorado Northwestern Community College	Otero Junior College
Community College of Aurora	Pikes Peak Community College
Community College of Denver	Pueblo Community College
Front Range Community College	Red Rocks Community College
Lamar Community College	Trinidad State Junior College
Morgan Community College	

- **Board of Trustees for Adams State University**
Adams State University
- **Board of Trustees for Colorado Mesa University**
Colorado Mesa University
- **Board of Trustees for Metropolitan State University of Denver**
Metropolitan State University of Denver
- **Board of Trustees for Western Colorado University**
Western Colorado University
- **Board of Trustees for Fort Lewis College**
Fort Lewis College

For Fiscal Year 2023, the Department was appropriated approximately \$5.5 billion and 26,489 full-time equivalent (FTE) staff.

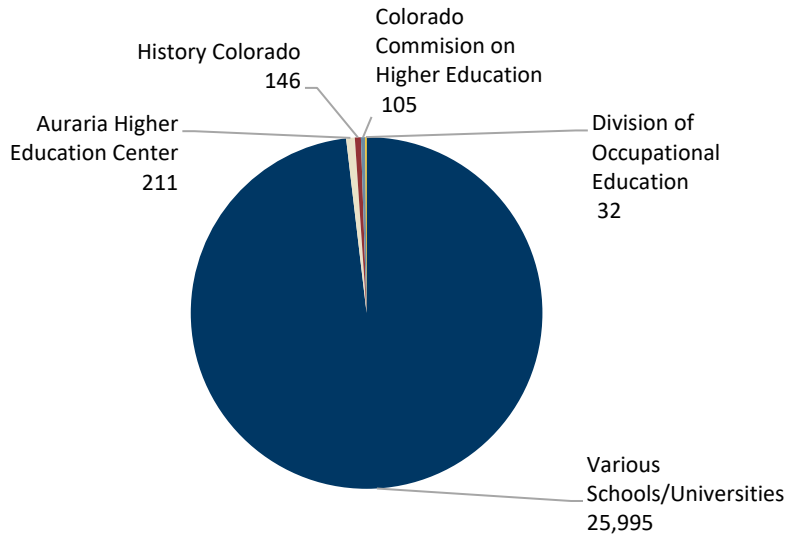
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2023.

**Department of Higher Education Fiscal Year 2023
Appropriations by Funding Source (in Millions)**



Source: Joint Budget Committee Fiscal Year 2023-24 Appropriations Report.

Department of Higher Education Fiscal Year 2023 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee Fiscal Year 2023-24 Appropriations Report.

Fiscal Year 2023 Audit Findings

The following table provides a summary of current audit findings made to the Department. Findings for the institutions of higher education are not included within this table.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Department of Higher Education	1	-	-	-	-	1

Finding 2023-009 Internal Controls Over Financial Reporting

The Department of Higher Education’s (Department) accounting staff are responsible for all of the Department’s financial reporting, including the accurate entry, review, and approval of financial transactions in the Colorado Operations Resource Engine (CORE), the State’s accounting system. The Department is required to prepare its financial information in accordance with Generally Accepted Accounting Principles (GAAP). The Governmental Accounting Standards Board (GASB) establishes GAAP for state and local government entities through the issuance of GASB pronouncements, which the Department must comply with when preparing accounting transactions. Accounting staff are also specifically tasked with appropriately classifying revenues in accordance with the provisions of the Taxpayer’s Bill of Rights (TABOR) and providing the Office of the State

Controller (OSC) a TABOR variance analysis. TABOR requires any state tax collections in excess of the limit (defined as inflation plus population growth) to go back to taxpayers.

Department accounting staff are also responsible for reporting fiscal year-end accounting information through forms, or exhibits, to the OSC for inclusion in the State's financial statements. The OSC collects information from state departments and institutions of higher education after each fiscal year end through submitted exhibits to assist in its preparation of the State's financial statements, required note disclosures, and the *Schedule of Expenditures of Federal Awards* (SEFA).

In order for the OSC to meet its statutorily-required timeframes for the creation of the State's financial statements and SEFA, the OSC establishes various periods with specific closing dates in CORE for department accounting entries. For example, for Fiscal Year 2023, Period 13—which closed on August 4, 2023—was available for departmental entry of adjustments and represented the OSC's closing of the State's official accounting records.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department had adequate internal controls in place and complied with the OSC's policies and procedures related to financial accounting and reporting processes and requirements, and complied with applicable accounting standards during Fiscal Year 2023.

As part of our audit testing, we walked through the Department's internal controls over revenue and receipts, expenditures, and appropriations, and requested documentation related to the Department's internal control processes. We also analyzed the Department's CORE transactional data recorded after the OSC's Fiscal Year 2023 closing date of August 4, 2023 to identify the number and dollar amount of transactions that the Department processed after this date, and to determine if the Department was in compliance with the OSC's closing of the State's official accounting records. We also reviewed the Department's exhibits submitted to the OSC for Fiscal Year 2023 and determined whether the Department's accounting staff prepared the exhibits in accordance with the OSC's *Fiscal Procedures Manual* (Manual) and the related instructions. Along with examining the Department's exhibits, we also reviewed the Department's timeliness and accuracy of the exhibits. We also reviewed the Department's TABOR-related exhibits and variance analysis provided to the OSC.

How were the results of the audit work measured?

We measured the results of our audit work against the following:

- The OSC’s Manual, Chapter 1, Section 1.4, *Opening and Closing Calendar*, outlines that the posting of Fiscal Year 2023 year-end adjustments were required to be completed by August 4, 2023. As of this date, all departments’ adjusted financial activity was required to be entered in CORE. Any Fiscal Year 2023 CORE entries made after that date required OSC approval.
- The OSC’s Manual, Chapter 1, Section 1, *Introduction and Letter from the Controller*, establishes a deadline for the TABOR variance analysis of August 18, 2023.
- Section 24-30-204(3), C.R.S., requires that, “The official books of the state shall be closed no later than thirty-five days after the end of the fiscal year. As of this date, all adjusted revenue, expenditures, and expense accounts shall be closed into the state accounting system in order to divide the financial details of the state into comparable periods.” The OSC’s closing date of August 4, 2023 aligns with this statutory requirement.
- On an annual basis, the OSC provides due dates for submission of exhibits and financial statements in order to ensure it has complete and timely information necessary to prepare the State’s financial statements in accordance with state statute [Section 24-30-204(1), C.R.S.]. The OSC required departments to submit most of their Fiscal Year 2023 exhibits by August 16, 2023. The OSC extended the date for submission to August 18, 2023.
- State Fiscal Rule 1-2 (3.5), *Internal Controls*, requires that state departments “implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to the Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form).” For example, internal accounting and administrative controls include policies and procedures related to fiscal year end accounting processes and exhibit reporting.
- The OSC has adopted the *Standards for Internal Control in the Federal Government* (Green Book), published by the U.S. Government Accountability Office, as the State’s standard for internal controls, which all state agencies must follow. Green Book, Paragraph OV2.14, *Roles in an Internal Control System*, states that management is responsible for designing an internal control system. This should include controls over the preparation of external financial reporting in accordance with professional standards and applicable laws and regulations.

What problems did the audit work identify?

Based on our audit work, we identified issues with the Department’s financial accounting and reporting for Fiscal Year 2023. Specifically, we found the following problems:

- **Fiscal Year-End Department Close.** The Department did not meet the OSC’s required deadline for booking its financial transactions in CORE. Specifically, the Department posted 56

entries totaling approximately \$81.5 million between 3 and 90 days after the OSC's closing deadline of August 4, 2023. These entries should have been made at or before fiscal year end to record a variety of financial transactions and corrections to prior entries.

- **Exhibits.** The Department's exhibits were late or not submitted at all, or until we requested to review them. Specifically, the Department submitted 2 of their 5 exhibits (40 percent) 13 and 50 days after their respective due dates.
 - Exhibit I, *Letter of Certification*—As of January 17, 2024, the Exhibit I has not been submitted, 145 days after the August 25, 2024 due date.
 - Exhibit W1, *Changes in Capital Assets – Governmental and Internal Service Funds*—The Exhibit was submitted on October 5, 50 days after the August 16, 2023 due date.
 - Exhibit K1, *Schedule of Federal Assistance*—The due date for the Exhibit K1 was September 29; however, the exhibit was not submitted until October 12, 13 days after the due date.
 - Exhibit F1, *Principal & Interest Requirements to Maturity, Leases and SBITAs, Business-Type Activities – Enterprise Funds* and Exhibit F3, *Leases & SBITAs – Other Disclosures, State of Colorado as a Lessee*—These exhibits were prepared and submitted by the Department for Fiscal Year 2022 but not for Fiscal Year 2023; therefore, we inquired with the Department about the Fiscal Year 2023 applicability of these exhibits, but had not received an explanation as of January 17, 2024.

TABOR. The Department did not complete the required journal entries to record TABOR revenue before fiscal year-end close. We reviewed Fiscal Year 2022 to Fiscal Year 2023 TABOR variances for the Department and noted a significant 99.6 percent decrease from the prior year in the “Other Education Service Fees” account. The Department records fees received from the various institutions of higher education in this account. After making inquiries of the Department, we found that the Department had not recorded required journal entries, which was contributing to the identified variance from the prior year. After the Department made a portion of the required journal entries, the actual variance was reduced to 70.7 percent. The Department provided a reasonable explanation for the remaining variance.

We also experienced extreme delays in receiving requested supporting documentation for purposes of testing the accuracy and completeness of the Department's accounting records as well as the effectiveness of its internal controls. For example, our requests for supporting documentation for revenue process internal controls testing were made in June 2023, but we had not received complete information from the Department as of the end of our testing in mid-January 2024. The request for revenue included a check log workbook used by the Department in its revenues and receipts processes. We observed this workbook during a revenue and receipts process walkthrough with the Department, but the Department did not provide a copy for our audit documentation.

Why did these problems occur?

Overall, the Department did not have adequate internal controls—such as an appropriate supervisory review process and training or cross-training of staff—in place for Fiscal Year 2023 to ensure accurate and timely accounting and reporting. Specifically, the Department experienced turnover in accounting staff, including its controller, during Fiscal Year 2023 and its existing employees were not cross-trained to take on the required additional responsibilities, including those related to OSC-required exhibits. This resulted in many transactions not being recorded timely, the Department’s exhibits being submitted late, and the Department’s responses to our audit requests (and providing of supporting documentation) being significantly delayed—and in some cases, never provided.

On June 19, 2023, the Department identified that it had fallen victim to a cybersecurity breach of its Information Technology (IT) systems that may have resulted in the theft of personal information for a number of Colorado residents. As a result of the breach, the Department diverted time and resources to the issue, which contributed to the accounting division being understaffed, as well as delays in the Fiscal Year 2023 year-end close and required audit documentation not being provided. During a December meeting with the Department, the audit team was informed that supporting documents for certain audit requests could not be provided in a timely manner due to the delay experienced by the accounting team as a result of the data breach.

Why do these problems matter?

Strong financial accounting internal controls—including documented policies and procedures over financial accounting fiscal year-end closing processes and effective procedures in place to mitigate the effects of staff turnover and the risk of data loss—are necessary to ensure that financial information is reported accurately, in a timely manner, and in accordance with GAAP. Without sufficient internal controls, the Department cannot ensure that it is providing timely, accurate, and complete financial information to the OSC and, ultimately, that the State’s financial statements are accurate. The identified issues also resulted with the financial audit testwork at the Department being significantly delayed, which results in the delay in the State’s overall statewide audit.

Classification of Finding: **Material Weakness**

This finding does not apply to a prior audit recommendation.

Recommendation 2023-009

The Department of Higher Education should improve its internal controls over financial accounting and reporting by:

- A. Developing and implementing policies and procedures for its accounting processes and exhibit preparation and review to ensure timely and accurate submissions to the Office of the State Controller.
- B. Cross-training accounting personnel so that, in the event of staff turnover, the controls will continue to operate as designed.
- C. Providing appropriate staffing for the accounting division to ensure year-end closing activities occur in a timely manner and appropriate documentation is maintained.

Response

Department of Higher Education

- A. Agree

Implementation Date: December 2024

Utilizing Office of the State Controller (OSC) provided resources, including Fiscal Procedures Manual, Year End training, Open/Close calendar, and seeking direct training from the departments Financial Services Unit (FSU) representative at OSC, department will develop turnover resilient documentation outlining step-by-step procedures to efficiently close year end and submit financial statements (exhibits) timely. Procedures will be routed through appropriate senior staff for review and approval before implementation. Implementation will be performed through divisional training of all accounting staff.

- B. Agree

Implementation Date: June 2025

Develop turnover resilient documentation that is survivable through gaps in positions critical to Year End close and reporting effectiveness. Conduct divisional training with accounting staff on approved policies and procedures developed to ensure practices are understood and survivable.

- C. Agree

Implementation Date: June 2025

The Department's delay in closing FY23 and responding to audit requests was due to staffing, turnover, and lack of procedural documentation within the accounting division. The Department is addressing this recommendation by (1) hiring a Director of Accounting with 5 years of state experience to replace a position vacated in October 2023, this person is joining the department in February 2024. (2) Controller and new Director of Accounting will digest State Fiscal Rules and Fiscal Procedures Manual to develop department specific procedures and implement through training. (3) The Department will leverage its relationship with the Office of the State Controller's Financial Service Unit representative to implement lessons learned and best practices from other state agencies. (4) The Department will investigate internally the appropriate staffing level to ensure year-end closing activities occur in a timely manner.

Adams State University

The Board of Trustees of Adams State University (Board of Trustees or Board) is the governing board for Adams State University (ASU or University). The Board of Trustees has oversight and responsibility in the areas of finance, resources, academic programs, admissions, role and mission, and personnel policies.

The Board consists of nine members appointed by the Governor to serve 4-year terms. Additionally, an elected member of the faculty of the University serves for a 2-year term and an elected member of the student body of the University serves for a 1-year term. The President of Adams State University is responsible for providing leadership for the University and administering the policies and procedures of the Board of Trustees. The Board conducts its business at regular monthly meetings, all of which are open to the public.

Adams State University is a liberal arts university with graduate programs in Teacher Education, Business, Counseling, and Art. Section 23-51-101, C.R.S., provides that Adams State University shall be a general baccalaureate institution with moderately selective admission standards. Adams State University is a regional educational provider approved to offer limited professional programs, Hispanic programs, undergraduate education degrees, masters' level programs, PH.D. level programs, and two-year transfer programs with a community college role and mission, except for vocational education programs.

Full-time equivalent (FTE) student, faculty, and staff reported by the University for the last 3 fiscal years were as follows:

Adams State University Full-Time Equivalent (FTE) Students, Faculty, and Staff, Fiscal Years 2021 through 2023

	2020-2021	2021-2022	2022-2023
Resident Students	1,519.3	1,526.5	1,440.1
Nonresident Students	821.7	805.6	789.3
Total Students	2,341.0	2,332.1	2,229.4
Faculty FTEs	194.6	173.2	171.3
Staff FTEs	131.6	134.3	151.3
Total Staff and Faculty FTEs	326.2	307.5	322.6

Source: Adams State University financial statements for the Fiscal Year Ended June 30, 2023.

Fiscal Year 2023 Audit Findings

The following table provides a summary of current audit findings made to the University.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Adams State University	1	-	2	-	-	3

Finding 2023-010 Fiscal Year-End Close

ASU's accounting department is responsible for all of the University's financial accounting and reporting, including timely entry of year-end journal entries into its accounting system, which interfaces with the Colorado Operations Resource Engine (CORE), the State's accounting system; submission of required exhibits to the Office of the State Controller (OSC); and preparation of the University's financial statements.

During Fiscal Year 2023, ASU implemented a new accounting system, Workday, effective January 1, 2023, and completed a full migration of data from the prior system, Banner, to Workday in June 2023.

The OSC is responsible for creating the State's financial statements, which includes the financial activity of the University. In order for the OSC to meet its statutorily-required timeframes for the creation of the State's financial statements, the OSC establishes various periods with specified closing dates in CORE for department and institution of higher education (IHE) entries, including ASU. For example, for Fiscal Year 2023, Period 13, which closed on August 4, 2023, was available for departmental and institutional entry of adjustments and represented the OSC's closing of the State's official accounting records.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine if ASU had adequate internal controls in place and complied with state requirements and the OSC's procedures related to the year-end close for Fiscal Year 2023.

As part of our audit work, we reviewed ASU's general ledger to identify the accounting transactions posted after August 4, 2023, and annual exhibits prepared for the OSC. We inquired with ASU management to determine why transactions were posted after August 4, 2023. Finally, we reviewed

all transactions posted to the general ledger in periods 13 through 16 after August 4, 2023 and subsequent to the close date, and assessed the related impact on the University's ability to complete and submit the Exhibit J, *Financial Statement Reconciliation*, to the OSC in a timely manner.

How were the results of the audit work measured?

We measured the results of our audit against the following:

The OCS's *Fiscal Procedures Manual*, Chapter 1, Section 1.4, *Opening and Closing Calendar*, outlines that Fiscal Year 2023 year-end adjustments were required to be completed by August 4, 2023. As of this date, all departments' entries (which includes ASU's entries) were required to be entered into CORE. Any entries made after that date required the OSC's approval. The *Opening and Closing Calendar* also outlined a target date of August 25, 2023 for the Exhibit J, *Financial Statement Reconciliation*, to be submitted to the OSC.

Section 24-30-204(3), C.R.S., requires that, "The official books of the state shall be closed no later than thirty-five days after the end of the fiscal year. As of this date, all adjusted revenue, expenditures, and expense accounts shall be closed into the state accounting system in order to divide the financial details of the state into comparable periods." The OSC's closing date of August 4, 2023 aligns with this statutory requirement.

State Fiscal Rule 1-2, Rule 3.5, requires that institutions of higher education shall "implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to the Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form)."

What problem did the audit work identify?

We determined that ASU did not comply with the statutory close date of August 4, 2023 for the State's accounting records. Specifically, ASU posted 836 entries totaling approximately \$215.2 million related to the migration of the accounting transactions from Banner to Workday, after the August 4, 2023 required date for all transactions to be posted. These entries were posted between August 10 and August 22.

The impact of posting transactions after August 4, 2023, and the delayed closing of the general ledger and preparation of the financial statements, was that ASU submitted its final Exhibit J to the OSC on December 1, 2023, which was approximately 100 days after the required due date.

Why did this problem occur?

The University did not have adequate internal controls in place to ensure that all of its transactions were posted in a manner to meet the OSC's deadlines for statewide reporting and the statutory deadlines. Specifically, the University did not ensure that it had appropriate staffing levels assigned to ensure that the implementation of the financial accounting system would occur timely in order to meet all OSC deadlines.

Why does this problem matter?

Without adequate internal controls in place over the financial reporting process to ensure that all financial transactions are recorded in a timely manner, it may lead to delays in closing the State's financial records and ultimately, the preparation of the University and the State's financial statements. For the fiscal year ended June 30, 2023, the University's preparation of its financial statements was delayed as a result of the posting of transactions after August 4, 2023. ASU's financial statements were ready for audit testing after September 18, 2023.

Classification of Finding: **Significant Deficiency**

This finding does not apply to a prior audit recommendation.

Recommendation 2023-010

Adams State University should strengthen its internal controls over its financial reporting processes by ensuring it has the necessary staffing so that it processes its accounting transactions in a timely manner to ensure it meets statutorily- and Office of the State Controller-required deadlines.

Response

Adams State University

Agree

Implementation Date: August 2024

Adams State University completed CORE integration testing on multiple occasions to validate the ability to deliver financial activity to the CORE system. Once Adams State University went live in Workday, it was discovered that the integration itself had numerous glitches and errors causing the balances in the Workday system to feed into the wrong CORE accounts. Adams State University has completed the financial component of the transition to Workday and plans are in place to complete the student financial aid component in fiscal year 2024. Since the financial component of

the transition to Workday is complete, Adams State University anticipates being able to meet the required deadlines for posting-closing transactions and Exhibit J in the fiscal year 2024.

Finding 2023-011

IT Policies and Procedures

The development and maintenance of Information Technology (IT) policies and procedures is critical for Adams State University (ASU or University) to ensure that their business and IT objectives are being achieved, that they are able to respond to risks, and establish a strong IT governance structure. ASU's management is responsible for documenting policies and procedures to define its staff's internal control responsibilities. With guidance from ASU's management, each internal ASU office's policies should be based on ASU's objectives and related risks. In most cases, policies should have accompanying standards and procedures, which provide more granular details on who is responsible for and how to implement ASU's policies.

ASU management has established the ASU Information Security Program (ASU IS Program), which utilized a combination of internal procurement guidelines, best practices, and policy requirements to provide ongoing security risk assessments.

The campus IT environment is managed through two organizations that are also responsible for the development of ASU's IT policies and procedures: ASU's Computing Services (CS) Department and the Academic Instructional Technology Center (AITC). Both organizations work closely together to meet the needs of the various campus constituencies, which includes developing and maintaining the following:

- **ASU Information Technology Policies (IT Policies).** These IT Policies further define information security requirements and responsibilities of ASU, as established in the ASU IS Program. The applicability of these IT Policies states that ASU will coordinate and deliver information technology services in providing campus-wide assistance, advice, and expertise. These IT Policies are developed and maintained by staff within ASU's various offices, and are coordinated through the following committees: Faculty Technology Advisory Committee, Administrative Technology Advisory Committee, and Student Technology Advisory Committee.
- **ASU Procedures.** These procedures provide the granular details of how ASU is implementing management's expectations established in the IT Policies. The procedures can provide a "road map," or a step-by-step checklist, of how, for example, to provide access to a specific system's network or operating systems or how to perform an access review of users to a specific system. ASU procedures are developed and maintained by staff within ASU's various offices.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether ASU had adequate IT processes and controls in place during Fiscal Year 2023, and whether it ensured its various IT policies and procedures were reviewed and updated in accordance with ASU's IS Program.

During our Fiscal Year 2023 audit, we conducted inquiries of ASU staff, as well as requested and reviewed ASU's policies and procedures. Additionally, we inspected these documents to determine the most recent ASU documented review date and ascertained the time between the last documented review and June 30, 2023 to determine whether the IT Policies and system specific procedures had been reviewed within ASU's established timeframe.

How were the results of the audit work measured?

We applied the following criteria when evaluating the effectiveness of ASU's IT Policies and procedures:

- ASU's IS Program established that the IT Policies and procedures are to be reviewed on an annual basis and updated, as necessary.
- *Standards for Internal Control in the Federal Government* (Green Book), published by the U.S. Government Accountability Office, is a leading industry internal control framework. The Green Book states in Paragraphs 3.09, *Documentation of the Internal Control System*, and 12.02, *Documentation of Responsibilities through Policies*, that management is to develop and maintain documentation of its internal control system and document in policies the internal control responsibilities of the organization. Paragraph 12.05, *Periodic Review of Control Activities*, also states that management is to periodically review policies and procedures for continued relevance and effectiveness in achieving the entity's objectives or addressing related risks. If there is a significant change in an entity's process, management reviews this process in a timely manner after the change to determine that the control activities are designed and implemented appropriately. Finally, Paragraph 14.03, *Communication throughout the Entity*, states that management communicates quality information to enable personnel to perform key roles in achieving objectives, addressing risks, and supporting the internal control system. In these communications, management assigns the internal control responsibilities for key roles.

What problem did the audit work identify?

During Fiscal Year 2023, we found that the ASU had not regularly reviewed and updated its IT policies and procedures, as required by the ASU IS Program and industry leading standards. More

specifically, we found that many of the IT Policies and procedures had not been updated for more than 5 years, as shown in the following table:

ASU Policies and Procedure Name	Last Revision Date
ASU Network Bandwidth Policy	1/01/2010
Administrative Policy Statement for Adams State College Voicemail System	1/22/2007
Information Technology Acceptable Use Policy	3/09/2019
Mobile Computing Policy	6/01/2007
Data Handling & Storage Policy	8/01/2007
IT Users Responsibility & Training	3/09/2019
IT Administrator Access Policy	3/09/2019
Unauthorized Downloading and File Sharing of Copyrighted Digital Materials	3/09/2019
Local Printer Policy	3/09/2018
Institutional Data Management and Protection	3/13/2019
Student Account Verification	3/19/2019
Electronic Security Systems	3/13/2019
Technology Research & Implementation Proposal	3/13/2019

Why did this problem occur?

During Fiscal Year 2023, ASU was focused on a full-scale migration and implementation of the financial and human capital management components of the University’s new enterprise resource planning system. ASU management stated that it intended to update all policies and procedures after the migration and implementation was substantially complete, which will extend into Fiscal Year 2024.

Why does this problem matter?

When IT policies and procedures are not maintained, updated, and communicated, ASU’s staff and others who are subject to the requirements and processes may not be able to adequately manage or consistently apply IT policy requirements and processes to meet management’s objectives and expectations, respond to risks appropriately, and ensure the confidentiality, integrity, and availability of the ASU’s information systems.

Classification of Finding: **Significant Deficiency**

This finding does not apply to a prior audit recommendation.

Recommendation 2023-011

Adams State University (University) should improve its IT governance by:

- A. Enforcing the University's Information Security Program requirement for conducting annual reviews of the University's IT Policies and procedures, and updating them as deemed necessary. This enforcement should address those IT Policies and procedures that are not directly related to the implementation of the University's enterprise resource planning system.
- B. Reviewing and updating all IT Policies and procedures, after the final module implementations of the University's new enterprise resource planning system to ensure they meet management's expectations.
- C. Communicating to and training University staff on all applicable updates to the University's IT Policies and procedures that result from the implementation of Parts A and B.

Response

Adams State University

- A. Agree

Implementation Date: June 2024

Adams State is required to provide an updated Higher Education Security Plan to the Colorado Commission on Higher Education in July 2024, and as part of our update, all IT policies will be reviewed to determine necessary updates, deletion of obsolete policies, and identification of policies that will be fully updated once the current Enterprise Resource Planning/Student Information System (ERP/SIS) implementation is complete in FY25. ASU plans to enforce the annual review of University IT policies and procedures as outlined in the Higher Education Security Plan through thorough IT staff evaluation of existing policies and procedures, making necessary changes and updates to the policies and procedures, and then routing the policies through ASU's shared governance process for final implementation.

Furthermore, ASU will implement regular policy and procedure reviews and discussion in its internal staff meetings, and as part of the monthly IT Governance committee meetings to prevent falling behind in future years. Policies and procedures that can be updated ahead of the full implementation of the ERP/SIS are listed below and will be completed by the month end of June 2024.

Policies:

- ASU Network Bandwidth Policy
- Administrative Policy Statement for Adams State College Voicemail System
- Mobile Computing Policy
- Data Handling & Storage Policy
- IT Administrator Access Policy
- Unauthorized Downloading and File Sharing of Copyrighted Digital Materials

B. Agree

Implementation Date: June 2025

Adams State University will complete a thorough review of IT policies and procedures with a focus on clearly documenting any necessary changes to accommodate updates based upon the full implementation of our new ERP/SIS system listed below. Policies and Procedures that will be impacted by the ERP/SIS implementation completion will be updated by month end June 2025, as well as the associated policy dissemination and trainings as outlined in response A.

Policies:

- Information Technology Acceptable Use Policy
- IT Users Responsibility & Training
- Institutional Data Management and Protection
- Electronic Security Systems
- Technology Research & Implementation Proposal

C. Agree

Implementation Date: June 2025

Adams State University will communicate through multiple channels all applicable updates to the University's IT policies and procedures that result from implementing recommendations A & B. This includes through our formal shared governance structure which utilizes the President's Cabinet to disseminate policy updates, as well as multiple training methods including in-person and virtual training, updated material in our training library, and ad-hoc one-on-one training as appropriate. For those policies listed in response A, the noted policy dissemination and training will occur by June 30, 2024, while those policies listed in response B will be completed by June 30, 2025.

Auraria Higher Education Center

Established by statute in 1974, the Auraria Higher Education Center (AHEC or Center) is governed by a Board of Directors who oversee the centralized operations of the campus located in Denver. The Board of Directors consists of nine voting members and two nonvoting members. Three of the voting members are appointed by the Governor of the State of Colorado. In addition, the governing boards of each of the three constituent institutions appoint a voting member, and the president or chief executive officer of each of the constituent institutions also serves as a voting member. The nonvoting members are appointed by the students and faculties of the constituent institutions. The authority under which the Center operates is Article 70 of Title 23, C.R.S. Its mission is to plan, manage, and operate the physical plant, facilities, buildings, and grounds of the Auraria Campus.

The Auraria Campus houses Metropolitan State University of Denver, the University of Colorado Denver, and the Community College of Denver (the constituent institutions). The Center operates shared facilities on the Auraria Campus that, in addition to classrooms and offices, includes the Tivoli Student Union; the Health, Physical Education, and Recreation Facility; the Auraria Early Learning Center; and various parking facilities. The Center provides a number of shared student and administrative services to the constituent institutions.

Full-time equivalent (FTE) staff reported by the Center for the last 3 fiscal years were as follows:

Auraria Higher Education Center Full-Time Equivalent (FTE) Staff Fiscal Years 2021 through 2023

	2020-2021	2021-2022	2022-2023
Total Staff FTEs	189	200	211

Source: Joint Budget Committee Fiscal Year 2023-24 Appropriations Report.

Fiscal Year 2023 Audit Findings

The following table provides a summary of current audit findings made to the Center.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Auraria Higher Education Center	1	-	-	-	-	1

Finding 2023-012

Internal Controls Over the Cash and Daily Receipt Parking Revenue Reconciliation Process

The Auraria Higher Education Center's (the Center) accounting staff are responsible for all of the Center's financial accounting and reporting, including the accurate entry, reconciliation, and approval of financial transactions in the Center's accounting system, Micro Information Products (MIP).

The Center has three parking garages and surface lots that use pay-by-license plate machines. The machines accept cash or a debit/credit card for payment. The machines produce a report showing all parking revenue for the day. Parking staff use these reports to generate a Daily Sales Report (DSR). The Director of Parking reviews, approves, and submits the final DSR to Accounting. The Center's accounting staff review the DSR and any supporting documentation daily and use it to create a daily journal entry to record the parking revenue into MIP. The journal entry is reviewed by the Auxiliary Services Business Analyst, Accounting Manager, or Controller, and then approved for posting in MIP.

The Center uses a revenue account, as well as a general ledger cash account (Clearing Account) for tracking Daily Receipt parking revenue. The Clearing Account was established as a holding account for parking revenue that had been recorded from the DSRs, but not yet cleared the bank. Center staff indicated that once the parking revenue cash clears the bank, the Clearing Account balance is decreased and the funds are recorded to the appropriate bank account.

Cash reconciliations are prepared by accounting staff on a monthly basis, and are required to be completed by the end of the following month. Once the reconciliations are complete, they are reviewed by the accounting staff's direct supervisor, and then again by the Auxiliary Services Business Analyst, Accounting Manager, or Controller.

In total, the Center earned \$9,676,000 in Auxiliary Parking revenue for Fiscal Year 2023.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to assess whether the Center had adequate internal controls in place over the recording of its Daily Receipt parking revenue.

As part of our audit work, we requested a copy of the Center's cash reconciliation for the Clearing Account and the underlying detail for the Daily Receipt parking revenue balance on the general ledger. We compared the cash reconciliation and revenue detail to the general ledger. In addition, we

analyzed and performed testing over 1 parking revenue journal entry, totaling \$56,150, of which \$8,105 pertained to after-hours/weekend parking revenue, recorded by the Center to determine if the appropriate amount of revenue was recorded in the accounting system. We requested the DSR and supporting documentation for our sample, and then compared the amounts reported on the DSR to the amounts recorded in the journal entry posted to the accounting system.

How were the results of the audit work measured?

We measured the results of our audit against the following:

- The Office of the State Controller’s (OSC) *Fiscal Procedures Manual* (Manual), Chapter 1, Section 3.3, State of Colorado Accounting Organization Objectives, states that one of the objectives of the State of Colorado reporting is to “maintain accounting records in accordance with Generally Accepted Accounting Principles (GAAP) and in compliance with Governmental Accounting Standards Board (GASB) pronouncements.”
- GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, paragraph 23, states “revenue from exchange transactions should generally be accounted for at the time a transaction is completed.” Exchange transactions are considered reciprocal transfers between two parties.
- State Fiscal Rule 1-2, *Internal Controls*, Rule 3.5, requires State agencies and Institutions of Higher Education to implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to the Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance over form).
- The Center’s cash reconciliation procedure outlines the step-by-step process on how to complete reconciliations (i.e. print the bank statement and corresponding general ledger report, what to compare and where to upload the completed reconciliation for further review, etc.). The control process lists the specific cash general ledger accounts to be reconciled, and specifies that cash reconciliations are to be prepared by the Reconciliations Specialist on a monthly basis. The reconciliations are to be completed by the end of the following month. Once the reconciliations are complete, they should be reviewed by the accounting staff’s direct supervisor and then again by the Auxiliary Services Business Analyst, Accounting Manager, or Controller.
- The Center’s Daily Receipt parking revenue accounting procedure outlines that the DSR needs reviewed and how to prepare the parking revenue journal entry. Once the entry is complete, it should be reviewed by the Auxiliary Services Business Analyst, Accounting Manager, or Controller, and approved for posting in MIP.

What problems did the audit work identify?

The Center incorrectly recorded its Daily Receipt parking revenue (which is included in total Auxiliary Revenue) as approximately \$3.8 million for Fiscal Year 2023, instead of the correct amount of \$600 thousand, which resulted in revenue being overstated by \$3.2 million. In addition, the Center's Clearing Account cash balance at June 30, 2023 was overstated by \$3.2 million.

While researching the questions we had on the Clearing Account, management identified an issue with the way the Daily Receipt parking revenue journal entries were recording after-hours/weekend parking revenues. Management determined that after-hours/weekend parking revenues were double booked into the accounting records since October 2021. After the error was identified, management determined that \$1.55 million of the \$3.2 million revenue error should have been recorded as an adjustment to Fiscal Year 2022 revenue, and the remaining \$1.65 million was related to Fiscal Year 2023. Accounting staff posted a journal entry to reduce the cash Clearing Account and Daily Receipt parking revenue balances by \$3.2 million after fiscal year end.

Why did these problems occur?

The Center did not have adequate internal controls in place over its Daily Receipt parking revenue and cash reconciliation procedures. Specifically:

- Although the Center's Daily Receipt parking revenue procedure includes a requirement for the Auxiliary Services Business Analyst, Accounting Manager, or Controller to review the journal entry, it does not include specific details on what the Auxiliary Services Business Analyst, Accounting Manager, or Controller should be looking at during their review. The Auxiliary Services Business Analyst, Accounting Manager, or Controller followed the process and reviewed the journal entries, but the review was not detailed enough to identify that the after-hours/weekend parking revenue was being recorded twice within the manual journal entry to record the Daily Receipt parking revenue. The after-hours/weekend parking revenue was included as part of the total pay station revenue line as well as its own line within the total Daily Receipt parking revenue entry. Management reported this was an oversight on their part when reviewing the DSR line items that make up the total as well as the associated journal entry.
- The Center's cash reconciliation procedure did not include a requirement to perform reconciliations on the Clearing Account. As such, Center staff did not perform routine reconciliations on the Clearing account and were unaware the account was overstated. Center staff reported they were not completing a reconciliation for the account since the account wasn't included in the cash reconciliation control procedure and it was not associated with a bank account.

Why do these problems matter?

Strong internal control processes and procedures, including the importance of adequate review processes, are necessary to ensure that the Center is reporting its financial information accurately and in accordance with State Fiscal Rules. Without effective internal controls in place over the Daily Receipt parking revenue and cash reconciliation procedures, the Center cannot ensure that financial balances are accurately reported and potential material misstatements are identified and corrected on a timely basis. In addition, if the Center does not perform and review bank reconciliations on the Clearing Account, the Center increases its risk that misstatements related to cash transactions, whether due to error or fraud, will occur and not be identified and corrected on a timely basis.

Classification of Finding: **Material Weakness**

This finding does not apply to a prior audit recommendation.

Recommendation 2023-012

The Auraria Higher Education Center (Center) should strengthen its internal controls in place over its Daily Receipt parking revenue and cash reconciliation procedures by ensuring reconciliations are performed and revenue is recorded accurately by:

- A. Updating the Center's Daily Receipt parking revenue procedure to include detail on what specific procedures should be performed as part of the Daily Sales Report review process as well as the journal entry review, and the importance of performing an adequate review of the entries to ensure they are accurate prior to posting in the Center's accounting system, Micro Information Products (MIP).
- B. Updating the Center's cash reconciliation procedure to include reconciling the cash Clearing Account associated with the Daily Receipt parking revenue entries throughout the fiscal year or at fiscal year-end to identify, investigate, and correct, as applicable, reconciling items in a timely manner.

Response

Auraria Higher Education Center

- A. Agree
Implementation Date: March 2024

The Center will develop the following procedures to improve internal controls for the Parking Department's Daily Sales Reports (DSRs), reported revenue, and cash clearing by March 31, 2024.

- a. The Center will revise the procedure manual for reviewing Parking DSRs and its procedures, effective July 1, 2023, ensuring revenue is not duplicated and reported correctly. The revisions should include:
 - i. Verifying that reported daily revenue aligns with reported daily cash, cash clearing, and accounts receivable. Additional updates to the DSR will include this balancing. Monthly revenue reconciliation reports will be provided by the Controller to the Director of Finance and Business Services. Current processes of reconciling cash to bank deposits will continue.
 - ii. Verifying that daily journal entries align with daily revenue, and daily cash, cash clearing, and accounts receivable.
 - iii. Researching and resolving any non-aligned revenue and cash receipts transactions.
 - iv. Reviewing the cash clearing account at the end of each month and reconciling all activity.
- b. The Center will ensure steps in 1.a. occur and are deemed accurate through daily review process by Auxiliary Services Business Analyst, Accounting Manager, Accounting Manager Auxiliary Services, or Controller, before Daily Sales Report is posted to MIP.
- c. Changes to the DSR will be tested and validated to ensure accurate revenue and cash related activity is reported, and the goals and intentions of the change were met. All DSR changes must be approved by the Controller, and Director of Finance and Business Services.

B. Agree

Implementation Date: March 2024

The cash clearing account will be reviewed and reconciled monthly for accuracy by the Controller.

- a. Monthly reconciliation reports will be provided by the Controller to the Director of Finance and Business Services.
- b. The Center plans to eliminate the use of Cash Clearing account during Fiscal Year 2024 to mitigate any future issues.

Colorado Community College System

The State Board for Community Colleges and Occupational Education (SBCCOE or the 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; including the Colorado Community College System (System).
- 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 ten 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. In addition, there are two nonvoting members consisting of a student and faculty member.

System operations and activities are funded primarily through tuition and fees; federal, state, and local grants which, during Fiscal Year 2023 included federal Higher Education Emergency Relief Fund (HEERF) funding and federal State and Local Fiscal Recovery Funds (SLFRF); 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, AVS’s, and school districts offering vocational programs.

The 13 colleges in the System are as follows:

- Arapahoe Community College (ACC)
- Colorado Northwestern Community College (CNCC)
- Community College of Aurora (CCA)
- Community College of Denver (CCD)
- Front Range Community College (FRCC)
- Lamar Community College (LCC)
- Morgan Community College (MCC)
- Northeastern Junior College (NJC)
- Otero College (OC)
- Pikes Peak State College (PPSC)
- Pueblo Community College (PCC)
- Red Rocks Community College (RRCC)
- Trinidad State College (TSC)

Full-time equivalent (FTE) students, faculty, and staff reported by the System for the last 3 fiscal years were as follows:

Colorado Community College System Full-Time Equivalent (FTE) Students, Faculty, and Staff, Fiscal Years 2021 through 2023

	2021	2022	2023
Resident Students	43,183	41,895	43,197
Out-of-State Students	1,965	1,819	1,839
Total Students	45,148	43,148	45,036
Faculty FTEs	3,555	3,361	3,306
Staff FTEs	2,117	2,023	2,016
Total Staff and Faculty FTEs	5,672	5,384	5,322

Source: Colorado Community College System financial statements for the Fiscal Year Ended June 30, 2023.

Fiscal Year 2023 Audit Findings

The following table provides a summary of current audit findings made to the System.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance**	Financial Reporting	Federal Program Compliance**		
Colorado Community College System	1	-	1	3	-	5
**See Section III: Federal Awards Findings						

Finding 2023-013

PCC Internal Controls Over Financial Reporting

Internal controls are the mechanisms, rules, and procedures implemented by an entity to ensure the integrity of financial and accounting information, promote accountability, and prevent fraud.

Internal controls are typically comprised of control activities such as authorization, documentation, reconciliation, security, and the separation of duties.

Each individual college Controller’s Office is responsible for the implementation and operation of internal controls over the College’s financial accounting and reporting to ensure the accurate and timely entry, reconciliation, and approval of financial transactions in the System’s accounting system, Banner. The System’s Controller’s Office is responsible for oversight of the colleges and for compiling the information from each college to prepare the System’s financial statements.

The Colorado Operations Resource Engine (CORE) is a financial management system that is the single source of data for the majority of the State’s financial operations, with the exception of some institutions of higher education. The System, including all campuses, uses Banner as their enterprise

resource planning system for accounts receivable, accounts payable, capital assets, finance, financial aid, human resources, payroll, and student records. On a daily basis, the System and all campuses feed the financial activity from Banner to CORE. As the System does not operate directly in CORE, the System and each of its campuses are required to complete quarterly reconciliations between Banner and CORE for all reportable data elements as prescribed by the Office of the State Controller (OSC).

For Fiscal Year 2023, PCC accounted for approximately 15 percent of the System's total financial activity. Total assets for PCC were \$90.8 million as of June 30, 2023, which included \$23.0 million of cash and cash equivalents and \$49.6 million of capital assets comprised of Land, Building, Equipment, and Construction in Progress. In addition, for the year ended June 30, 2023, PCC reported operating revenue of \$53.1 million and operating expenses of \$58.4 million.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether PCC had adequate internal controls in place over, and complied with the System's policies and procedures related to its financial accounting and reporting processes during Fiscal Year 2023. In addition, we tested to determine PCC's progress in implementing our Fiscal Year 2022 audit recommendation related to its internal controls over its financial and reporting activities. As a result of our Fiscal Year 2022 audit we recommended PCC enforce the implementation of the System's required internal controls over financial and reporting activities by following existing policies and procedures. This included ensuring that staff perform all required reconciliations and secondary reviews on a timely basis, and ensuring appropriate segregation of duties is maintained. PCC agreed with this recommendation and planned to implement it by September 2023.

To assess PCC's controls in place during Fiscal Year 2023, we reviewed the System's policies and procedures and PCC's documented internal controls. We gained an understanding of PCC's key internal controls over the cash receipts, cash disbursements, tuition and grant revenue, payroll, and investing and financing processes. We made inquiries on key internal controls, and we performed physical walkthroughs of PCC's processes related to various transactions in order to determine whether the internal controls were being performed as designed and in accordance with the System's policies and procedures. In addition, we analyzed and performed testing of 10 journal entries totaling \$18.6 million recorded by PCC during Fiscal Year 2023 to determine if PCC maintained supporting documentation to support the journal entry and determine if there was evidence of a secondary review.

How were the results of the audit work measured?

We measured our results against the following:

- State Fiscal Rule 1-2, Rule 3.5, requires that institutions of higher education shall “implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to the Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form).”
- The U.S. Government Accountability Office’s (GAO) *Standards for Internal Control in the Federal Government* (Green Book), which has been established by the OSC as the internal control framework to be used by state agencies and institutions of higher education, notes that management demonstrates the importance of integrity and ethical values through their directives, attitudes, and behavior (the “tone at the top”). Management sets the tone at the top and throughout the organization by their example, which is fundamental to an effective internal control system (paragraph 1.03). Management should hold individuals accountable for their internal control responsibilities, and that accountability is driven by the tone at the top (paragraph 5.02).
- System Board Policies, Board Policy 8-61 (the Board Policy) states “The State Board for Community Colleges and Occupational Education has an obligation to implement internal accounting and administrative controls in order to reasonably ensure that financial transactions are accurate, reliable, and conform to the State of Colorado, Office of the State Controller Fiscal Rules, and reflect the underlying realities of the accounting transaction.” The Board Policy applies to all thirteen colleges within the System and the System office.
- As a result of the Board Policy, the System has adopted the System Accounting Procedures (SAP) to establish consistent policies and procedures and internal controls at all colleges for accounting and financial reporting. The internal controls that the colleges must establish include maintaining appropriate supporting documentation for financial transactions, performing account reconciliations over all key transaction cycles, developing procedures regarding the disposal of assets, performing effective secondary reviews and maintaining evidence that the review occurred (i.e. signoff and date on the item reviewed), and maintaining proper segregation of duties. Examples of account reconciliations required to be performed include:
 - On a weekly basis, campuses must reconcile a listing of payments to vendors and submit these payments centrally to the System office for processing. The reconciliation is intended to ensure proper invoice, approvals, and payment amounts.
 - Each month, an employee from each campus’ Payroll Department must reconcile the monthly payroll and run control reports to ensure accuracy and existence of employees being paid. An employee in the campus’ Human Resources Department then must review the payroll reports to ensure that the information agrees with employment details and finally, the campus Controller must review the payroll before submitting it to the System Payroll Office for processing.

- On a quarterly basis, the campus is required to perform a reconciliation between the general ledger and the fixed asset subsidiary ledger. The fixed asset subsidiary ledger records the transactions for all capital assets, including the campus' land, buildings, equipment, and construction in progress.
- The System's SAP-29: Petty Cash, Change Funds and Cash on Hand (SAP-29) establishes and documents processes and procedures that are to be consistently applied across the System in regards to handling cash on hand, change funds and petty cash. SAP-29 defines Cash on Hand as cash and deposits held in a college's safe temporarily or in the sweep account until transferred to the State's Treasury Department. This type of cash and deposit account is required to be recorded at fiscal year-end and any amounts reported as Cash on Hand must be deposited in the bank or swept to the State Treasury within 3 days following fiscal year end. This SAP was established to comply with the OSC's Fiscal Rule 6-1: *Cash Receipts and Deposits*.
- The System Office has adopted a separate "Monitoring Policy" which requires the colleges to provide certain reconciliations and analysis to the System Office for monitoring throughout the fiscal year, including:
 - Monthly reconciliations over accounts receivables, bank reconciliations, procurement card activity, and reconciliations between Banner and CORE;
 - Quarterly reconciliations of the financial statements, cash flow activity, and variance analysis of account balances meeting specified thresholds;
 - At the completion of each semester, tuition analytics that compare student tuition to the number of student credit hours for the term.

What problems did the audit work identify?

We determined that PCC was not performing several of their internal controls as designed during the Fiscal Year 2023 audit and PCC did not fully implement our prior audit recommendation. Specifically, we identified the following:

- PCC did not prepare any monthly bank reconciliations during Fiscal Year 2023.
- PCC did not perform any monthly reconciliations between Banner and CORE during Fiscal Year 2023.
- For two out of ten (20 percent) journal entries selected for testing totaling \$12.5 million, PCC did not have evidence of a secondary review. The journal entries did contain underlying documentation to support the propriety of the entries.

- The monthly capital asset reconciliation was completed by the Controller but was not reviewed by a second individual.
- PCC improperly expensed and did not capitalize approximately \$100,000 of capital assets. PCC determined not to make a correcting entry, because the amount was insignificant to the financial statements.
- PCC did not maintain the required documentation to support the removal of a \$26,000 asset from the general ledger. The capital asset inventory completed by PCC supported the asset was no longer owned by PCC.

In addition, we identified one issue not related to the prior recommendation. Specifically, PCC sent cash in its sweep accounts totaling \$4.5 million to the State Treasury 42 days after fiscal year-end, or 39 days after the required time frame of three days.

PCC indicated that it implemented a portion of the prior audit recommendation at various points in time throughout Fiscal Year 2023. As part of our test work, we noted the following items were corrected:

- The PCC Controller reviewed weekly cash disbursements to vendors prior to sending them to the System Office for final processing.
- PCC documented when they prepared and reviewed the monthly payroll reconciliations.
- PCC prepared the tuition analytics for each semester in Fiscal Year 2023 by year end.

Why did these problems occur?

PCC's tone at the top did not require and enforce that PCC should follow established policies and procedures and internal controls as they were designed to ensure that financial transactions are accurate, reliable, and conform to the State's Fiscal Rules, the Board Policy, and the System's Accounting Procedures. This included PCC not performing all required reconciliations and effective secondary reviews on a timely basis, maintaining supporting documentation for recorded transactions, not following SAPs relating to Cash on Hand and ensuring appropriate segregation of duties is maintained. The System Office notified PCC on several different occasions about PCC's noncompliance with System policies and procedures; however, PCC's management has not been able to resolve the problems identified. This has been further complicated by PCC's continued staff turnover occurring in Fiscal Year 2023.

Why do these problems matter?

Without controls operating over financial and reporting activities, PCC cannot ensure the accuracy and completeness of its financial records, which may result in a material misstatement of the System's and the State's financial statements and fraudulent activity may go undetected. Ultimately, PCC's failure to perform the internal controls on a timely basis resulted in the System Office having to intervene and assist PCC in fiscal year-end close to ensure that all transactions were properly recorded and supported for Fiscal Year 2023. As a result, no material misstatements were identified as part of the Fiscal Year 2023 audit.

Classification of Finding: **Material Weakness**

This finding applies to prior audit recommendation 2022-008.

Recommendation 2023-013

Pueblo Community College should enforce the implementation of the Colorado Community College System's required internal controls over financial and reporting activities by following the existing policies and procedures relating to the performance of internal control activities. This includes ensuring that staff perform all required reconciliations and secondary reviews on a timely basis, maintaining underlying documentation supporting recorded transactions, and ensuring appropriate segregation of duties is maintained.

Response

Pueblo Community College

Agree

Implementation Date: May 2024

PCC acknowledges and understands the material weakness finding. PCC has hired a new Vice President of Administration and Finance, a Senior Director of Accounting, and a Controller, all with accounting experience, in an effort to provide the needed manpower and experience to reimplement and maintain the needed controls. These filled positions will allow for proper segregation of duties moving forward.

PCC has implemented cash control procedures and review of fixed asset purchases and disposals to remain compliant with System Accounting Procedures. Implementation occurred as of September 30, 2023.

PCC has been completing the reconciliations, with the exception of bank reconciliations, in a timely manner under the requirements of CCCS' monitoring policy as of September 30, 2023. The bank

reconciliations will be completed timely as of May 31, 2024, and within required timelines going forward. All reviewers of transactions, including journal entries, and reconciliations are verifying accuracy of supporting documentation, dating and providing their signature approval.

Finding 2023-014

Banner and Operational Data Store—Information Security

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate “classified or limited use” report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and responses have been provided to the System in a separate, confidential memorandum.

The Colorado Community College System (CCCS or System) utilizes Banner as its enterprise resource planning system for recording and tracking a variety of financial, human resources, and student records. In addition, CCCS utilizes a separate Operational Data Store (ODS) data warehouse for storing Banner data that is subsequently transmitted to CCCS’ financial reporting tool. The System’s IT Division (CCCS IT) and Institutional Research Business Intelligence Department (IRBI) are responsible for information security to the Banner application and the ODS data warehouse, respectively. In addition, Banner’s information security also relies on timely communications between campus staff and the individual campus IT departments.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether CCCS IT and IRBI’s information security controls for Banner and ODS, individually or in combination with other controls, were properly designed, implemented, and operating effectively during Fiscal Year 2023. Additionally, we sought to determine CCCS’ progress in implementing our Fiscal Year 2022 information security audit recommendation.

As part of our audit work, we reviewed and tested certain information security controls for Banner and ODS and inquired with CCCS staff regarding the status on implementing our prior audit recommendation.

How were the results of the audit work measured?

We measured the results of our audit work against requirements contained in CCCS’ IT System Procedures, and with leading industry standards.

What problems did the audit work identify?

We identified information security problems related to Banner and ODS. In addition, we found that CCCS has not fully implemented our information security prior audit recommendation.

Why did these problems occur?

CCCS management stated that its information security communication processes failed; that staff lacked awareness of specific CCCS' IT System Procedures; and that CCCS had to first secure funding, through the budget process, to continue working toward fully implementing the prior audit recommendation.

Why do these problems matter?

By not following established IT procedures, staff are not performing their IT internal control responsibilities in accordance with management's expectations. In addition, the lack of strong IT controls increases the risk to reliability of the data stored and processed in the systems, and impact to the financial statements.

Classification of Finding: **Significant Deficiency**

This finding applies to prior audit recommendation 2022-009C.

Recommendation 2023-014

The Colorado Community College System (CCCS) should improve information security IT general controls over Active Directory, Banner, and Operational Data Store (ODS) by:

- A. Implementing recommendation Part A as noted in the confidential finding.
- B. Implementing recommendation Part B as noted in the confidential finding.
- C. Implementing recommendation Part C as noted in the confidential finding.

Response

Colorado Community College System

A. Agree

Implementation Date: March 2024

CCCS System IT agrees with this recommendation as noted in the confidential finding.

B. Agree

Implementation Date: October 2023

CCCS System IT agrees with this recommendation as noted in the confidential finding.

C. Agree

Implementation Date: December 2023

CCCS System IT Agrees with this recommendation as noted in the confidential finding.

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 four-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.

Full-time equivalent (FTE) students, faculty, and staff reported by the School for the last 3 fiscal years were as follows:

**Colorado School of Mines Full-Time Equivalent (FTE)
Students, Faculty, and Staff, Fiscal Years 2021 through 2023**

	2020-2021	2021-2022	2022-2023
Resident Students	3,738	3,884	3,960
Nonresident Students	2,822	2,991	2,986
Total Students	6,560	6,875	6,946
Faculty FTEs	505	537	543
Staff FTEs	695	699	748
Total Staff and Faculty FTEs	1,200	1,236	1,291

Source: Colorado School of Mines’ Financial Statements for the Fiscal Year Ended June 30, 2023.

Fiscal Year 2023 Audit Findings

The following table provides a summary of current audit findings made to the School.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Colorado School of Mines	-	-	1	-	-	1

**Finding 2023-015
Financial Statement Preparation**

The School’s accounting department is responsible for financial reporting, including preparation of the School’s financial statements. The School must implement adequate internal controls over the preparation of its financial statements to ensure that they are drafted completely and accurately before they are reviewed by external parties. For Fiscal Year 2023, the School’s accounting staff prepared the School’s financial statements.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the School’s financial statements were prepared completely and accurately before they were provided to external parties.

We tied-out and reviewed the School’s financial statements by:

- Vouching selected financial figures in the financial statements, footnote tables, and footnote narratives to supporting schedules and audit workpapers;
- Footing and cross-footing statements and footnote tables;
- Cross referencing information presented in footnote tables to footnote narratives, statements, management’s discussion and analysis, and required supplementary information;
- Reading footnote narratives and management’s discussion and analysis for reasonableness compared to the statements, footnote tables, and audit evidence gathered during our audit procedures;
- Reviewing formatting of management’s discussion and analysis, statements, footnote narratives, footnote tables, and required supplementary information so that information is clear and easily understood by financial statement users.

How were the results of the audit work measured?

State Fiscal Rule 1-2, Rule 3.5, requires that institutions of higher education shall “implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to the Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form).”

In addition, the U.S. Government Accountability Office’s *Standards for Internal Control in the Federal Government* (Green Book), which has been established by the OSC as the internal control framework to be used by state agencies and institutions of higher education, notes that management is responsible for designing, implementing, and maintaining effective internal controls over financial reporting. As such, the School’s management is responsible for the preparation and fair presentation of the financial statements, and therefore should have a process in place to ensure that the financial statements are complete and accurate before they are provided to external parties.

What problems did the audit work identify?

During our financial statement tie-out and review process, we identified approximately 230 errors on the School’s financial statements. These errors primarily related to footing and cross-footing errors and ensuring that information in different areas of the financial statements and footnotes agreed to each other. For example, multiple footnote tables did not properly foot or cross-foot nor agree to the related financial statement totals and other related footnote table totals; these amounts were different by amounts up to several thousand dollars.

Why did these problems occur?

We determined that the School did not have a sufficient internal control process in place to ensure that the School's financial statements were drafted completely and accurately before they were reviewed by external parties.

The School's review process appears to lack check figures throughout the financial statements and footnotes to ensure that information agrees throughout the document. The School also has multiple accounting department personnel involved with the preparation of the financial statements, but School management do not appear to have assigned responsibility for the overall preparation of the financial statements to a specific individual and there does not appear to be another individual responsible for the overall review of the entire financial statement package.

Why do these problems matter?

The School's accounting department is responsible for financial reporting, including preparation of the School's financial statements. The School must implement adequate internal controls over the preparation of its financial statements to ensure that they are drafted completely and accurately before they are reviewed by external parties.

If the School does not have a review process in place that ensures information agrees throughout the financial statement document, it may not be able to provide clear and accurate financial information to third parties on a timely basis.

Classification of Finding: **Significant Deficiency**

This finding does not apply to a prior audit recommendation.

Recommendation 2023-015

Colorado School of Mines should ensure it has adequate internal controls over the preparation of its financial statements to ensure they are drafted completely and accurately before they are provided to external parties. This should include taking steps to incorporate check figures throughout the financial statements and footnotes to ensure that information agrees throughout the document and implementing a process whereby at least one individual is responsible for preparing the financial statements and another individual is responsible for review of the entire financial statement package. Evidence of such review should be documented and maintained.

Response

Colorado School of Mines

Agree

Implementation Date: June 2024

Mines agrees with the recommendation related to the preparation and review of the Annual Comprehensive Financial Report (ACFR). The Controller will develop a check figure matrix for all tables, charts and narrative numbers to tie throughout the report and back to the financial statements. These check figures will be used in both the preparation and separately the review of the ACFR. Mines will assign a minimum of 1 reviewer, not responsible for, or engaged in, the preparation of the statements or the Annual Comprehensive Financial Report.

Colorado State University System

The institutions that compose the Colorado State University System (System) are established in Title 23, C.R.S. The Board of Governors (Board) has control and supervision of three distinct institutions: Colorado State University (a land-grant university), Colorado State University–Pueblo (a regional, comprehensive university), and Colorado State University–Global Campus (an on-line university).

The 15-member Board consists of:

- Nine voting members appointed by the Governor and confirmed by the Senate for four-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 Board of Governors of the Colorado State University System 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 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. In this report, the terms Colorado State University and CSU refer to Colorado State University–Fort Collins.

Resident Instruction

The following eight colleges offer more than 74 undergraduate degrees, 112 Academic Graduate Degrees and 34 Professional Graduate Degrees including Doctor of Veterinary Medicine:

- College of Agricultural Sciences
- College of Health and Human Sciences
- College of Liberal Arts
- College of Business
- Walter Scott, Jr. College of Engineering
- Warner College of Natural Resources
- College of Natural Sciences
- College of Veterinary Medicine and Biomedical Sciences

Agricultural Experiment Station

The Agricultural Experiment Station provides a basis for agricultural research and study programs on the Fort Collins campus and at nine research centers located throughout the State. The mission of the Agricultural Experiment Station is to conduct research that addresses the economic viability, environmental sustainability, and social acceptability of activities impacting agriculture, natural resources, and consumers in Colorado. It is a public service organization that disseminates the results of its research to the public through CSU Extension and various publications and conferences.

CSU Extension

The mission of CSU Extension is to provide information and education and encourage the application of research-based knowledge in response to local, state, and national issues affecting individuals, youth, families, agricultural enterprises, and communities of Colorado. CSU Extension disseminates among the people of Colorado useful and practical information on subjects related to (a) agricultural production, marketing, and natural resources; (b) family living; (c) 4-H and other youth activities; and (d) rural and community development. The location of professional staff throughout the State permits CSU Extension to respond to the needs of local communities.

Colorado State Forest Service

The Colorado State Forest Service provides management, protection, and utilization of Colorado State Forest lands.

Colorado State University–Pueblo

Colorado State University–Pueblo (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 four-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 Colorado State University–Pueblo.

CSU-P is accredited at the bachelor's and master's levels. CSU-P is a regional, comprehensive university, with moderately selective admissions standards displaying excellence in teaching and learning. CSU-P emphasizes professional, career-oriented, and applied programs at the undergraduate and graduate levels while maintaining strong programs in the liberal arts and sciences. CSU-P 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.

Colorado State University–Global Campus

Colorado State University–Global Campus (CSU-Global) was incorporated in 2008. CSU-Global is a baccalaureate and graduate online university with the mission in Colorado of offering baccalaureate degree programs for nontraditional students in partnership with the Colorado community college system and selected master-level graduate programs. The mission of CSU-Global is to offer on-line programs that are career-relevant and tailored to existing and emerging industry and occupational trends within Colorado. CSU-Global will cater to working adults and other nontraditional students who already have college credit or a two-year degree and want to complete their bachelor's and/or master's degrees. CSU-Global admitted its first students during the fall 2008 semester.

Enrollment and Faculty

The System reports full-time equivalent (FTE) student, faculty, and staff for three continuous fiscal years as follows:

Colorado State University Full-Time Equivalent (FTE) Students, Faculty, and Staff, Fiscal Years 2021 through 2023

	2020-2021	2021-2022	2022-2023
Resident Students	16,817	16,389	16,368
Nonresident Students	8,220	8,777	9,042
Total Students	25,037	25,166	25,410
Faculty FTEs	1,750	1,717	1,874
Staff FTEs	5,637	5,572	5,763
Total Staff and Faculty FTEs	7,387	7,289	7,637

Source: Colorado State University System's Financial Statements for the Fiscal Year Ended June 30, 2023.

Colorado State University–Pueblo Full-Time Equivalent (FTE) Students, Faculty, and Staff, Fiscal Years 2021 through 2023

	2020-2021	2021-2022	2022-2023
Resident Students	2,471	2,240	2,129
Nonresident Students	398	431	345
Total Students	2,869	2,671	2,474
Faculty FTEs	228	238	173
Staff FTEs	401	388	369
Total Staff and Faculty FTEs	629	626	542

Source: Colorado State University System's Financial Statements for the Fiscal Year Ended June 30, 2023.

Colorado State University–Global Campus Full-Time Equivalent (FTE) Students, Faculty, and Staff, Fiscal Years 2021 through 2023

	2020-2021	2021-2022	2022-2023
Resident Students	2,964	2,536	2,251
Nonresident Students	5,520	4,728	4,238
Total Students	8,484	7,264	6,489
Faculty FTEs	312	295	285
Staff FTEs	187	199	167
Total Staff and Faculty FTEs	499	494	452

Source: Colorado State University System's Financial Statements for the Fiscal Year Ended June 30, 2023.

Fiscal Year 2023 Audit Findings

The following table provides a summary of current audit findings made to the University.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Colorado State University	-	-	1	-	-	1

Finding 2023-016

IT Governance and Disaster Recovery Plans

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate “classified or limited use” report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and responses have been provided to the System in a separate, confidential memorandum.

The Colorado State University’s (University or CSU), Department of Information Technology (CSU IT or Department) is responsible for operating and maintaining the University’s computer systems, which would include, for example, the IT component of CSU’s overall contingency planning process.

Contingency planning includes the development of disaster recovery plans (DRP), which are information system-focused plans designed to restore operability of system(s), application(s), or computer facility infrastructure, after a physical disaster or emergency. An organization’s DRP may support multiple information system contingency plans to address recovery of impacted individual systems, in accordance with management’s expectations for prioritizing the restorations of information systems, in order of criticality to the organization’s mission and purpose.

For the Fiscal Year 2023 audit, we focused our IT audit work on the following three University systems:

- **Kuali**—Supports the University’s general ledger and financial accounting.
- **Oracle**—Used by University staff to perform Human Resources and payroll activities.
- **Banner**—Functions as the student information system and tracks student financial aid.

What was the purpose of our audit work and what work was performed?

The purpose of our Fiscal Year 2023 audit work was to determine whether CSU IT designed and implemented effective computer operations IT general controls related to disaster recovery. Our Fiscal Year 2023 procedures included performing inquiries of CSU IT staff and requesting disaster recovery policies along with the DRPs associated with the three systems previously listed.

How were the results of the audit work measured?

We applied the security and privacy control framework established and published by the National Institute of Standards and Technology (NIST), Special Publication 800-53 Rev. 5, Contingency Plan, as an industry leading standard and as a framework CSU management prescribes to for guidance.

What problems did the audit work identify?

During Fiscal Year 2023, we found that CSU IT had not established a formalized IT policy for the development, documentation, and dissemination of disaster planning. Additionally, we found certain computer operations IT general controls that had not be designed or implemented.

Why did these problems occur?

CSU IT staff stated that turnover within the Department was the contributing factor to why a formalized disaster recovery IT policy and other certain computer operations IT general controls not developed to align with CSU management's prescribed security and privacy framework during Fiscal Year 2023.

Why do these problems matter?

When management does not establish their disaster recovery expectations management cannot be assured that University IT staff will respond appropriately, in the event of a system disruption or disaster, or that systems will be restored in a timely manner that prioritizes the system's criticality to CSU's mission and purpose.

Classification of Finding: **Significant Deficiency**

This finding does not apply to a prior audit recommendation.

Recommendation 2023-016

The Colorado State University (CSU or University) should prioritize staffing and related assignment of responsibilities in the Department of Information Technology (CSU IT) to ensure University IT staff will respond appropriately in the event of a system disruption or disaster and that systems will be restored in a timely manner that prioritizes the system’s criticality to CSU’s mission and purpose by:

- A. Implementing the recommendation as noted in Part A of the confidential finding.
- B. Implementing the recommendation as noted in Part B of the confidential finding.

Response

Colorado State University

- A. Agree

Implementation Date: July 2024

Colorado State University agrees with, and will implement, the recommendations noted in the confidential finding.

- B. Agree

Implementation Date: July 2024

Colorado State University agrees with, and will implement, the recommendations noted in the confidential finding.

Metropolitan State University of Denver

Established in 1963 as Colorado’s “College of Opportunity,” Metropolitan State University of Denver (the “University”, or “MSU Denver”) is the third largest higher education institution in Colorado and one of the largest public four-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 9 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 over 100 major fields of study and over 100 minors, 36 undergraduate certificates, and more than 40 licensure programs. Bachelor’s degree options include Bachelor of

Science, Bachelor of Arts, Bachelor of Fine Arts, Bachelor of Music, Bachelor of Music Education, and Bachelor of Science in Nursing. Academic 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 major and minor programs in nursing, healthcare management, criminal justice, premedicine, and prelaw. Additionally, the University offers 10 master’s degrees and 12 certificates at the graduate level. The master’s programs include teaching, social work, professional accountancy, health administration, business administration, cybersecurity, clinical behavioral health, speech-language pathology, curriculum and instruction, and nutrition and dietetics. The University offers all academic programming through its College of Business, School of Education, School of Hospitality, College of Letters, Arts and Sciences, College of Health and Human Sciences, and College of Aerospace, Computing, Engineering, and Design. Programs formats vary and include in-person, online, and hybrid options.

Full-time equivalent (FTE) students, faculty, and staff reported by the University for the last 3 fiscal years were as follows:

Metropolitan State University of Denver Full-Time Equivalent (FTE) Students, Faculty, and Staff, Fiscal Years 2021 through 2023

	2020-2021	2021-2022	2022-2023
Resident Students	13,139	11,774	11,149
Nonresident Students	501	462	448
Total Students	13,640	12,236	11,597
Faculty FTEs	713	773	762
Staff FTEs	550	625	652
Total Staff and Faculty FTEs	1,263	1,398	1,414

Source: Metropolitan State University of Denver’s Financial Statements for the Fiscal Year Ended June 30, 2023.

Fiscal Year 2023 Audit Findings

The following table provides a summary of current audit findings made to the University.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Metropolitan State University of Denver	-	-	1	-	-	1

Finding 2023-017

Accurate and Timely Reporting of Assets and Liabilities in Financial Statements and Exhibits Submitted to the Office of the State Controller (OSC)

Metropolitan State University of Denver (University) accounting staff are responsible for all of the University's financial accounting and reporting. The University's accounting staff are also responsible for reporting fiscal year-end accounting information through forms, or exhibits, to the Office of the State Controller (OSC) for inclusion in the State's financial statements. The OSC collects information from state departments after each fiscal year end through department/university submitted exhibits to assist in the preparation of the State's financial statements and required note disclosures. The University reports its assets and liabilities in both its annual financial statements and exhibits that it submits to the OSC. The University is required to prepare its financial statements in accordance with generally accepted accounting principles (GAAP). The Government Accounting Standards Board (GASB) establishes GAAP for state and local government entities through the issuance of GASB statements, which the University must comply with when preparing its financial statements.

Typically, to ensure accurate reporting of balances, the University performs account reconciliations on a monthly basis. These reconciliations involve comparing general-ledger account balances within the University's financial reporting system to supporting documentation, such as monthly bank statements and accounts payable aging reports.

After the final reconciliations at fiscal year end are completed, the University prepares financial statements and submits exhibits to the OSC, including Exhibit J1, *Stand Alone Financial Statement Reconciliation*, and Exhibit M, *Custodial Risk of Cash Deposits*. The Exhibit J1 reconciles the University's Statement of Net Position to the trial balance recorded within the Colorado Operations Resource Engine (CORE), the State's accounting system. The Exhibit M reports the University's cash balances at financial institutions, not including the amounts at the State Treasury. As of June 30, 2023, the University reported \$11.8 million on its Exhibit M as its cash balances at financial institutions.

In January 2023, the University implemented a new accounting system, Workday. As a result, the University implemented new processes, reconciliations, and close procedures for Fiscal Year 2023. The University's implementation effort was large, time-consuming, and took many resources. One of the University's new processes is the "supplier invoice requests-manual process" that occurs within Workday; this is the process to record payments that are direct-debited out of the University's bank accounts. This is an automated process within Workday in which the entry records a debit to the appropriate expense account and a credit to the accounts payable account. When the payment is

made for a supplier invoice requests-manual, Workday records a debit to accounts payable and a credit to the cash account.

What was the purpose of our audit work and what was performed?

The purpose of our audit work was to determine whether the University properly reported its cash and accounts payable balances as of June 30, 2023, both in its financial statements and in exhibits submitted to the OSC.

As part of our audit test work, we reviewed the University's June 2023 monthly account reconciliations and supporting documentation for the University's financial statement report line, Cash and Cash Equivalents, to determine if the account balances that were reported in the financial statements were accurate as of June 30, 2023.

Additionally, the purpose of our work was to review the University's Exhibit J1, Exhibit M, and supporting documentation for each to determine whether the information submitted to the OSC for Fiscal Year 2023 was complete, accurate and submitted timely.

How were the results of the audit work measured?

We measured our audit work against the following criteria:

- GASB Codification 1600.103 specifies that assets, such as cash, and liabilities, such as accounts payable, should be recognized when the exchange transaction takes place. An exchange transaction is when something of value passes between two or more parties. Therefore, the University is required to reduce its accounts payable balance in the general ledger in the same period when the obligation is paid.
- The OSC's *Fiscal Procedures Manual*, which contains instructions for completing exhibits, states: "Departments should ensure all required exhibits are submitted on time ... and are thoroughly reviewed for completeness and that balances agree to CORE balances where applicable. Additionally, departments must submit revised exhibits if balances or information reported on prior versions has changed in a timely manner."
- The OSC's Open/Close Calendar for Fiscal Year 2023, which contains due dates for submitting exhibits, specifies that the Exhibit M was due on August 16, 2023 and the Exhibit J1 was due on September 8, 2023.

What problem did the audit work identify?

During the course of the audit, management identified in October 2023 approximately \$3.0 million in the University's accounts payable balances that was paid prior to the year ended June 30, 2023; however, the University had not reduced the Fiscal Year 2023 accounts payable and the cash balance within the general ledger system. As such, the University's initial financial statements and trial balances provided to us had both cash and accounts payable overstated by \$3.0 million. Specifically, in its initial financial statements and in the initial exhibits, the University erroneously reported a Cash and Cash Equivalents balance of \$130.7 million when the balance should have been reported as \$127.7 million and erroneously reported Accounts Payable balance of \$10.2 million when the balance should have been reported as \$7.2 million.

Additionally, the University did not present accurate information in the Exhibit J1 and Exhibit M that it submitted to the OSC. These exhibits also initially overstated cash and accounts payable by \$3.0 million. Lastly, the University was untimely in submitting revised exhibits given the timing the error was identified. The revised exhibits were submitted on October 7, 2023, 52 days after the original due date for the Exhibit M and 28 days after the original due date for the Exhibit J1.

Why did this problem occur?

Due to the University's implementation of Workday in Fiscal Year 2023, the University's Fiscal Year 2023 financial close process took longer than normal and the reconciliations and reviews were delayed. Typically, the University completed its reconciliations by August, prior to the submission of Exhibits to the OSC and the start of the audit. Yet, given the Workday implementation, the University was still performing the cash reconciliation in October 2023, after the due date for the University's exhibits to be submitted to the OSC.

As noted previously, one of the impacts of the University's implementation was the University developing new processes for completing reconciliations. At the time of the audit and when exhibits were due, the University's development of the reconciliation process was ongoing and the University was continuing to investigate the reconciling differences for cash and accounts payable. Under normal operating circumstances, University policy requires reconciliations to be completed by the last business day of the month following the close of the period.

The University's investigation in October 2023 identified that "supplier invoice request-manual" entries that had payments made in June 2023 were improperly recorded in the cash and accounts payable accounts for July 2023, not June 2023.

Why does this problem matter?

Without timely controls in place to ensure that account balance reconciliations are properly prepared, the University cannot ensure timely financial reporting of its stand-alone financial statements or accuracy of its balances within the exhibits it submits to the OSC. Failure to submit timely, correct exhibits results in noncompliance and potential delays in the State's financial reporting timeline and could result in untimely issuance of the University's financial statements.

Classification of Finding: **Significant Deficiency**

This finding does not apply to a prior audit recommendation.

Recommendation 2023-017

Metropolitan State University of Denver (University) should strengthen its internal controls over financial reporting to ensure the University's financial statements and the exhibits the University submits to the Office of the State Controller are accurate and complete. This should include ensuring that all account balance reconciliations under the new Workday system are operating effectively and completed by the due dates specified in the University's policies.

Response

Metropolitan State University of Denver

Agree

Implementation Date: July 2024

The Workday implementation occurred in January and with only six months available to implement new processes and perform reconciliations the University experienced delays in the year-end close process.

The University has since been able to formalize a previously informal process to notify the Controller when there are bank reconciliation items in excess of \$500,000 which will allow for additional consideration to be given on whether entries are needed before the fiscal year is closed. The University has also adopted a process at year-end that requires all manual payments submitted after June 30th to be accompanied by an ad-hoc payment to record the cash outlay. Lastly, a report will be run before period 13 is closed that looks for manual payment settlements done after June 30th which will then be reconciled back to manual accounts payable entries to ensure none were missed.

University of Colorado

The University of Colorado (University) was established on November 7, 1861 by an Act of the Territorial Government. Upon the admission of Colorado into the Union in 1876, the University was declared an institution of the State of Colorado (the State) and the Board of Regents was established under the State Constitution as its governing authority.

The University consists of the University System office and the following three accredited campuses:

- University of Colorado Boulder
- University of Colorado Denver | Anschutz Medical Campus
- University of Colorado Colorado Springs

The three campuses comprise 26 schools and colleges, which offer 184 programs of study at the undergraduate level and 315 at the graduate level, offering 386 bachelor and master's degrees, along with 110 doctorates.

The Board of Regents is charged constitutionally with the general supervision of the University and the exclusive control and direction of all funds of and appropriations to the University, unless otherwise provided by law. The Board of Regents consists of nine members serving staggered six-year terms, one elected from each of the State's seven congressional districts and two elected from the State at large.

The Board of Regents appoints the President of the University. The President is the chief executive officer of the University. The President is responsible for the administration of the University and for compliance of all University matters with applicable regent laws and policies and state and federal constitutions, laws, and regulations. The President is the chief academic officer of the University, responsible for providing academic leadership for the University in meeting the needs of the State, and shall maintain and advance the academic policies of the University. The President is also the chief spokesperson for the University and interpreter of University policy and represents and interprets the roles, goals, and needs of the University throughout the State and elsewhere, as appropriate. The Chancellors are the chief academic and administrative officers at the campus level, responsible to the President for the conduct of the affairs of their respective campuses in accordance with the policies of the Board of Regents.

Enrollment, tuition, and faculty and staff information for the last 3 fiscal years were as follows:

**University of Colorado Full-Time Equivalent (FTE)
Students, Faculty, and Staff, Fiscal Years 2021 through 2023**

	2020-2021	2021-2022	2022-2023
Undergraduate Resident Students	31,816	30,308	30,069
Undergraduate Nonresident Students	13,755	14,451	14,466
Graduate Resident Students	10,297	9,725	9,218
Graduate Nonresident Students	3,784	4,264	4,396
Total Students	59,652	58,748	58,149
Faculty FTEs	7,439	7,517	8,015
Staff* FTEs	14,754	15,092	15,810
Total Staff and Faculty FTEs	22,193	22,609	23,825

Source: University of Colorado’s Financial Statements for the Fiscal Year Ended June 30, 2023.

*Medical residents were included in the FTE for Other Faculty and Staff.

Fiscal Year 2023 Audit Findings

The following table provides a summary of current audit findings made to the University.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
University of Colorado	1	-	-	-	-	1

**Finding 2023-018
Reclassification of Net Position**

According to Governmental Accounting Standards Board (GASB) Concept Statement No. 4, *Elements of Financial Statements*, net position is defined as the “residual of all other elements presented in the statement of financial position.” Therefore, net position is measured by the difference between assets and deferred outflows of resources, less liabilities and deferred inflows of resources. Net position is the cumulative net total of all resources from the University’s activities.

Net position is classified into three broad categories: net investment in capital assets, restricted net position, and unrestricted net position. Net investment in capital assets is a prescribed calculation performed by the University each year during financial reporting and equals the University’s investment in capital assets, net of related debt, and plus or minus other related balances. Restricted net position is determined by external constraints placed on certain revenues that comprise the net position balances. Unrestricted net position is the residual after the calculation of net investment in capital assets and restricted net position. Typically, in financial reporting, the net investment in capital asset financial statement line item is computed first, then the restricted net position line items

are determined, and finally, the residual amount of net position is recorded as unrestricted net position. Restricted net position signifies the ability to spend those funds only on specific purposes. For example, the University may receive a gift in which the donor (an external party) places a constraint on the funds in that the gift may only be used for a specific purpose, such as athletics or student enrichment. The University's restricted net position largely consists of funding specific for student loans, scholarships, capital projects, gifts from donors, and endowments. Unrestricted net position can be expended on any purpose of the University and at the University's discretion. During Fiscal Year 2023, the University reported total net position as \$3.9 billion, broken out as \$2.1 billion in net investment in capital assets, \$743.3 million as restricted, and \$1.1 billion as unrestricted.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to assess the adequacy and effectiveness of the University's internal controls over financial reporting, and to ensure the accuracy of the University's financial statements, specifically, the composition of the its position at Fiscal Year Ended June 30, 2023, and determine if the University's constraints over restricted net position comply with GASB requirements. We made inquiries of University management as to the composition of the net position balances and obtained the detail of the net position categories provided by the University to determine if the restricted net position met the definition of such contained in the authoritative criteria.

How were the results of the audit work measured?

GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments* (GASB Statement No. 34), as amended, states that net position should be reported as restricted when constraints placed on net position use are either:

- Externally imposed by creditors, grantors, contributor's or laws or regulations of other governments; or
- Imposed by law through constitutional provisions or enabling legislation.

Therefore, in order for net position to be reported as restricted on the University's financial statements, the constraint must be from an external source, such as a bond covenant, donors or law/statute.

What problem did the audit work identify?

During Fiscal Year 2023, the University informed us that they determined that the composition of the net position accounts was not allocated properly between restricted and unrestricted balances. Specifically, the University had \$743.4 million classified as restricted net position, but the University stated they could not provide an explanation or support for the entire restricted net position balance. This resulted in the University overstating the restricted net position by approximately \$182.5 million in Fiscal Year 2023, which understated the unrestricted net position. The University subsequently corrected the Fiscal Year 2023 balances. Since the University presents comparative financial statements, the University also calculated \$153.4 million as the total correcting adjustment between restricted and unrestricted net position for Fiscal Year 2022. The University chose not to record this adjustment and restate the Fiscal Year 2022 balances. As the University has corrected this issue for the year ended June 30, 2023 and the impact of this correction has no impact on revenue or expenses or overall net position, this correction was determined to not be misleading to the users of the financial statements, and therefore a restatement of the year ended June 30, 2022 was not judged necessary.

Why did this problem occur?

This problem occurred because the University did not ensure the proper review and monitoring of the classification of the restricted net position according to GASB Statement No. 34. Specifically, the University improperly categorized funds for future debt service on auxiliary enterprises as restricted rather than unrestricted, because the University's debt agreements do not specify revenue thresholds that the University needs to maintain for future debt payments.

Why does this problem matter?

The University should ensure the proper classification of the net position balances in order to present the most accurate representation of the financial results. The proper classification of the net position balance tells the reader of the financial statements how much net position is free to be expended on purposes determined by management and the University versus how much can be spent on specific purposes.

Classification of Finding: **Material Weakness**

This finding does not apply to a prior audit recommendation.

Recommendation 2023-018

The University of Colorado (University) should establish and strengthen controls over financial reporting in order to ensure that its financial statements are prepared accurately and in accordance

with all relevant accounting standards. Specifically, the University should ensure that staff review and monitor the classification of all restricted net position balances in accordance with GASB Statement No. 34.

Response

University of Colorado

Agree

Implementation Date: March 2024

The University agrees with the finding. After University personnel discovered the issue, an in-depth analysis of net position balances was made to classify amounts into the proper net position category. The University has developed a plan to address the coding issue that resulted in the misclassification of net position balances. It is anticipated that by the end of March 2024, the underlying coding will be corrected to ensure proper classification among net position balances.

Western Colorado University

Founded in 1911 as Colorado State Normal School, Western Colorado University (the University) is Colorado's oldest college west of the Continental Divide. Originally planned as a preparatory college for teachers, the University remained a Normal School until 1923 when it was renamed Western State College. Western State College became Western State Colorado University on August 1, 2012, and Western Colorado University on July 1, 2019. The University's statutory mission, contained in Section 23-56-101, C.R.S., states that the University is a general baccalaureate institution with selective admission standards. The mission also states that the University shall offer undergraduate liberal arts and sciences and professional degree programs, basic skills courses, and a limited number of graduate programs. The University shall also serve as a regional education provider.

Effective July 1, 2003, Section 23-56-102, C.R.S. established the Board of Trustees (the Trustees) of the University to serve as the University's governing board. Nine of the eleven Trustees are members outside the University who are appointed by the Governor with the consent of the Senate. The remaining two members consist of a student, elected by the student body, and a faculty member, elected by full-time faculty. Both of these members are nonvoting members. The Trustees have full authority and responsibility for the control and governance of the University, including such areas as role and mission, academic programs, curriculum, admissions, finance, and personnel policies. To exercise their authority appropriately, the Trustees regularly establish policies designed to enable the University to perform its statutory functions in a rational and systematic manner. To assist them in meeting their responsibilities, the Trustees delegate to the President the authority to interpret and administer their policies in all areas of operations.

Full-time equivalent (FTE) students, faculty, and staff reported by the University for the last 3 fiscal years were as follows:

Western Colorado University Full-Time Equivalent (FTE) Students, Faculty, and Staff, Fiscal Years 2021 through 2023

	2020-2021	2021-2022	2022-2023
Resident Students	1,610.5	1,655.3	1,705.6
Nonresident Students	547.2	603.6	565.9
Total Students	2,157.7	2,258.9	2,271.5
Faculty FTEs	157.6	166.9	165.5
Staff FTEs	228.5	230.9	239.2
Total Staff and Faculty FTEs	386.1	397.8	404.7

Source: Western Colorado University’s Financial Statements for the Fiscal Year Ended June 30, 2023.

Fiscal Year 2023 Audit Findings

The following table provides a summary of current audit findings made to the University.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Western Colorado University	-	-	2	-	-	2

**Finding 2023-019
Timely Bank Account Reconciliations**

Western Colorado University’s (University) accounting department is responsible for the University’s financial accounting and reporting, including the accurate and timely reconciliation and review of bank accounts and statements. This requires the University to properly implement adequate internal controls over its cash receipts and disbursements process, including a strong bank reconciliation process. The University has a total of five bank accounts for separate purposes: one for revenue deposits (other than federal funds) (Revenue Fund), one for deposits of federal funds, one for disbursements (Imprest), one for payroll (Payroll) and one for holding cash (Treasury). The bank balances as of June 30, 2023 for the Revenue Fund, federal funds, Imprest, Payroll and Treasury accounts were \$22,420; \$10; \$4,731,898; \$0; and \$92,691, respectively. Deposits include tuition, payments from the state and federal government, and auxiliary services.

The University utilizes enterprise resource planning systems (ERP) called Banner and Workday for various financial processes including, but not limited to, financial reporting, procurement, and payroll. Workday was implemented during Fiscal Year 2023 as the primary ERP for the University's financial reporting.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to assess the design and effectiveness of the University's internal controls over cash receipts and disbursements. As part of these audit procedures, we performed walkthroughs with University accounting staff to determine whether staff prepared and reviewed monthly bank statement reconciliations for the University's Imprest bank account in a timely manner. Specifically, we requested that University staff provide us with the April 2023 Imprest account's bank reconciliation. We also inquired with University management on the other bank account reconciliations.

How were the results of the audit work measured?

As stated in the University's Internal Control procedure memo, Division of Duties (last updated June 2023), the Asset Accountant should reconcile the revenue, clearing, accounts payable, and payroll bank account balances reported within its accounting software to the monthly bank statements for those accounts and these should be reviewed by the controller. This should be done in a timely manner to ensure that:

- All receipts and disbursements are recorded.
- Disbursements are clearing the bank in a reasonable time frame.
- Bank account statements are reviewed timely and reconciled to the University's accounting records.
- Reconciling items are appropriate and are being recorded.
- The reconciled cash balance agrees to the general ledger cash balance.

The Office of the State Controller has adopted the U.S. Government Accountability Office's *Standards for Internal Control in the Federal Government* (Green Book), as the internal control framework to be used by state agencies and institutions of higher education. Green Book, Paragraph 16.05, states that "Management performs ongoing monitoring of the design and operating effectiveness of the internal control system as part of the normal course of operations. Ongoing monitoring includes regular management and supervisory activities, comparisons, reconciliations, and other routine actions." Specifically, bank account reconciliations are a key component of internal controls over cash. Further, the bank account reconciliation preparation and review should occur shortly after each month end to identify errors or potential fraud in a timely manner.

What problem did the audit work identify?

As a result of our walkthrough, we determined that the University did not perform reconciliations over its Imprest or Payroll bank accounts in a timely manner for the last six months of Fiscal Year 2023 (January 2023 through June 2023). Specifically, based on documented preparer signoffs and supervisory reviews that we saw on printouts, University staff did not begin performing any of the reconciliations for that period in Workday until July 2023 and they were finished in September 2023. University management reported that all other accounts had been reconciled as part of the monthly closing process.

Why did this problem occur?

The University's Internal Control procedure memo does not specify a required timeframe for preparation and supervisory review of the University's bank account reconciliations.

Why does this problem matter?

By failing to perform and review bank reconciliations in a timely manner, the University increases its risk that misstatements related to cash transactions, whether due to errors or fraud, will occur and not be identified and addressed timely.

Classification of Finding: **Significant Deficiency**

This finding does not apply to a prior audit recommendation.

Recommendation 2023-019

Western Colorado University (University) should improve its internal controls over the University's bank accounts by updating the University's Internal Control procedure memo to specify a required timeframe shortly after month end for preparation and supervisory review of bank account reconciliations and ensuring that bank reconciliations are completed and reviewed within required timeframes.

Response

Western Colorado University

Agree

Implementation Date: December 2023

Western Colorado University (University) will update the University's Internal Control procedure memo to specify a required timeframe shortly after month end for preparation and supervisory review of bank account reconciliations and ensuring that bank reconciliations are completed and reviewed within required timeframes. This update will be implemented in December 2023.

Finding 2023-020

Banner and Workday Information Security

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate "classified or limited use" report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and responses have been provided to the University in a separate, confidential memorandum.

Western Colorado University (University) utilizes enterprise resource planning systems (ERP) called Banner and Workday for various financial processes. Workday was implemented during Fiscal Year 2023 as the primary ERP for the University; however, Banner remained the system of record for student accounts. The University's Information Technology Services (ITS) department is responsible for managing IT general controls for both information systems, including controls relevant to information security which are divided among the administration functions within ITS.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine the University's progress in implementing our Fiscal Year 2022 audit recommendation related to Banner information security to improve IT governance, as well as access management.

How were the results of the audit work measured?

We measured the results of our audit work against the following:

- Western Colorado University’s *IT93 – Security Policy*.
- The Office of the State Controller’s policy, *Internal Control System*, requires state agencies to use the *Standards for Internal Control in the Federal Government* (Green Book), published by the U.S. Government Accountability Office, as its framework for its system of internal controls. Specifically, Sections 12.02 through 12.04 state that management should document and communicate, through policies, the internal control responsibilities for operational processes’ objectives and related risks, as well as establish the design, implementation, and operating effectiveness of a control activity or activities, in that personnel can implement the control activities for their assigned responsibilities.

What problems did the audit work identify?

Overall, we determined that the University had not fully implemented our Fiscal Year 2022 audit recommendation to improve IT governance, including access management IT general controls.

Why did these problems occur?

University management stated that while they agreed to the Fiscal Year 2022 recommendation, during Fiscal Year 2023, they changed their implementation intention. In addition, University management also stated that ITS staff were focused on other higher priority IT projects and were unable to implement the Fiscal Year 2022 recommendations.

Why do these problems matter?

Without adequate Banner and Workday access management controls in place, there is an increased risk of unauthorized access and that access management controls are not consistently performed to meet University management’s expectations. Consequently, such risks could negatively impact the confidentiality and integrity of the data processed and stored within Banner and Workday and potentially result in the misappropriation of University assets and/or misstatements to the University’s financial statements.

Classification of Finding: **Significant Deficiency**

This finding applies to prior audit recommendations 2022-013B and 2022-013C.

Recommendation 2023-020

Western Colorado University (University) should improve Banner and Workday access management controls by:

- A. Implementing the recommendation noted in Part A of the confidential finding.
- B. Implementing the recommendation noted in Part B of the confidential finding

Response

Western Colorado University

- A. Agree

Implementation Date: June 2024

Western Colorado University will implement the recommendation noted in Part A of the confidential finding.

- B. Agree

Implementation Date: June 2024

Western Colorado University will implement the recommendation noted in Part B of the confidential finding.

Department of Higher Education—Adams State University

The following finding and recommendation relating to an internal control deficiency classified as a **Material Weakness** was communicated to Adams State University (University) in the previous year and has not been remediated as of June 30, 2023 because the original implementation date provided by the University was in a subsequent fiscal year. This complete finding and recommendation can be found within the original report and the complete recommendation can be found within Section IV: Prior Audit Recommendations of this report.

Accounting Reconciliation and Reporting Controls	
Current Rec. Number	2023-021
Prior Rec. Number(s)	2022-007
Classification	Material Weakness
Implementation Date(s)	July 2024

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.

The Department also oversees the Colorado Veteran’s Community Living Centers (Living Center), or nursing homes, that were established under Section 26-12-201, C.R.S. The Department oversees the following Living Centers:

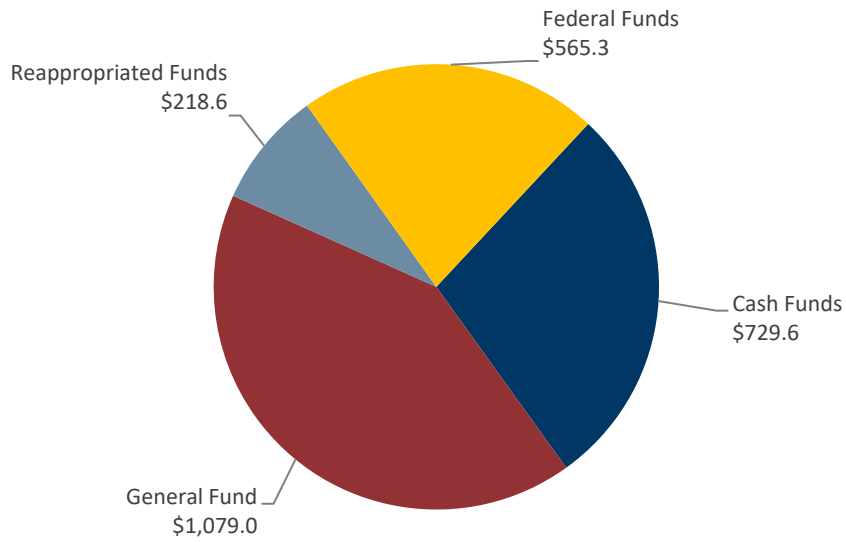
- Veterans Community Living Center at Fitzsimons
- Bruce McCandless Veterans Community Living Center at Florence
- Veterans Community Living Center at Homelake
- Veterans Community Living Center at Rifle
- Spanish Peaks Veterans Community Living Center at Walsenburg

The Living Centers serve all veterans of service in the armed forces of the United States, their spouses, or their widow(er)s, and “Gold Star” parents. A gold star parent is a parent whose child died in combat or as a result of injuries received in combat.

For Fiscal Year 2023, the Department was appropriated approximately \$2.6 billion and a budgeted 5,242 full-time equivalent (FTE) staff.

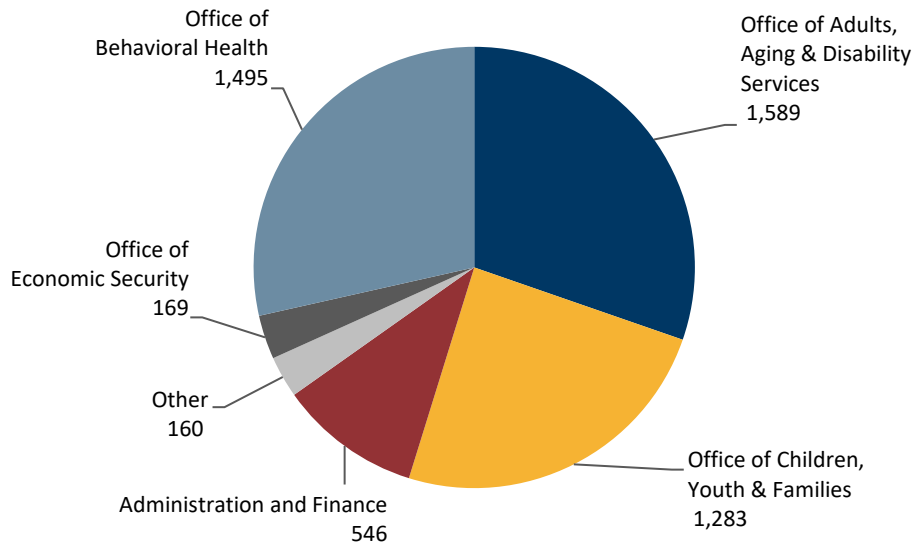
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2023.

**Department of Human Services Fiscal Year 2023
Appropriations by Funding Source (in Millions)**



Source: Joint Budget Committee Fiscal Year 2023-24 Appropriations Report.

**Department of Human Services Fiscal Year 2023
Full-Time Equivalent Staff by Major Areas**



Source: Joint Budget Committee Fiscal Year 2023-24 Appropriations Report.

Fiscal Year 2023 Audit Findings

The following table provides a summary of current audit findings made to the Department.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance**	Financial Reporting	Federal Program Compliance**		
Department of Human Services	1	3	1*	4*	-	8
* One Significant Deficiency is related to both financial controls and federal awards and is counted in both the federal and financial columns. See Finding 2023-062.						
** See Section III: Federal Awards Findings						

Finding 2023-022

Review of Financial Statements for Proper Accrual Accounting

The Bruce McCandless Veterans Community Living Center at Florence’s (Center) accounting division is responsible for all of the Center’s financial accounting and reporting, including the accurate entry and approval of financial transactions in the Center’s accounting system. Although the Center’s financial information is part of the Department of Human Services’ (Department) overall financial activity and is included and reported in the State’s financial statements, the Center prepares separate, standalone financial statements and undergoes a separate Office of the State Auditor-contracted audit approximately every 4 years. Because governmental operations are diverse and constrained by numerous legal and fiscal requirements, a basic principle of governmental Generally Accepted Accounting Principles, or GAAP, is fund accounting. A fund represents part of the activities of an organization, so that each fund separates the organization’s activities in the accounting records and has a self-balancing set of accounts. In order to more easily demonstrate compliance with legal restrictions or limitations, governmental transactions and balances are accounted for through separate funds across several sets of financial statements.

What was the purpose of the audit work and what work was performed?

The purpose of the audit work was to review the Center’s Fiscal Year 2023 financial statements to determine whether they were accurate, whether all accruals were recorded at fiscal year end, and whether all accruals from prior years had been reversed in the Colorado Operations Resource Engine (CORE), the State’s accounting system.

We reviewed the Center’s Fiscal Year 2023 financial statements, once we received them, and performed test work on its account balances as of the end of the fiscal year. We reviewed all material

balance sheet account balances to determine whether the balances were accurate, whether all current year accruals had been recorded, and whether all prior-year accruals had been reversed, as required.

How were the results of our audit work measured?

We reviewed account balances to determine whether they were accurate and reflected adherence to the following requirements:

- The Center should record accurate accruals at the end of the year and ensure that all prior year accruals have been reversed. Under GAAP guidelines, enterprise funds are to follow the accrual basis of accounting. This accounting basis requires that an organization estimate and record revenue in the period earned or expenses in the period the expenses are related to. Accruals should be recorded at the end of the period and any accruals from the prior year should be reversed.
- State Fiscal Rule 1-2 (3.5), *Internal Controls*, requires that state agencies “implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to the Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form).” For example, internal accounting and administrative controls include providing periodic staff training on fiscal year end accounting processes, developing appropriate procedures, and implementing new governmental accounting standards.
- The Office of the State Controller has adopted the *Standards for Internal Control in the Federal Government* (Green Book), published by the U.S. Government Accountability Office, as the State’s standard for internal controls, which all state agencies must follow. Green Book, Paragraph OV2.14, *Roles in an Internal Control System*, states that management is responsible for designing an internal control system which includes controls over the preparation of financial reporting in accordance with professional standards and applicable laws and regulations.

What problems did the audit work identify?

The Center did not properly reverse a prior accrual for deferred revenue and the financial statements were not prepared in a timely manner. Specifically:

- The Center did not reverse a Fiscal Year 2019 accrual for estimated deferred revenue in the amount of \$315,577, at year end for Medicaid reimbursements that were received in advance. The Center should have recognized the revenue in the following periods as it was earned. The SBITA principal payment of \$41,121, was recorded as an expense instead of a reduction in the short-term liability. When the Center’s fixed assets were initially recorded in CORE, the amounts brought over from the previous general ledger software system were incorrect and accumulated depreciation was off by \$44,192.

- The Center’s staff were not ready and prepared for the audit in August, when we were scheduled to perform our test work on the financial statements. The Center and the Department did not ensure that they had sufficiently trained and experienced staff or a contract accountant available to prepare the financial statements timely after fiscal year end, so the partial financial statements without the notes to the financial statements were not ready for our testing until early October. Further, the complete financial statements, containing all sections such as Required Supplementary Information and the notes, were not ready for our testing until November.

Why did these problems occur?

The Center’s accounting staff did not have sufficient internal controls over financial reporting to ensure that its financial statements were prepared timely and in accordance with all relevant accounting standards. First, the Center does not have a review process in place over its balance sheet account balances, including deferred revenue. Center staff specifically indicated that the process for reviewing balances is time consuming and requires the individual to create a pivot table worksheet from all the general ledger activity since CORE was implemented. Second, neither the Center or the Department has ensured that the Center has staff with the necessary experience and abilities to prepare its financial statements. Rather, the Department and Center rely on an external accountant to prepare the financials and produce a balance sheet for the Center.

Although the prior accountant used by the Department to prepare another living center’s Fiscal Year 2022 financial statements informed the Center in April or May of 2023 that it was not renewing its audit engagement contract to prepare the Center’s Fiscal Year 2023 statements, neither Center nor Department staff took steps to recruit a new accountant to prepare the financial statements until September, or 3 months after fiscal year end, when they were able to re-engage the prior accountant. We ultimately received the full set of draft financials for our testing on November 9, 2023—approximately 3 months late.

Why do these problems matter?

Without adequate controls in place over its financial activities and reporting, the Center cannot ensure the accurate and timely reporting of its financial information and, ultimately, the State’s financial statements. Financial-related reports need to be generated routinely so that account balances can be reviewed and adjusted accordingly so the financial statements represent the appropriate balances at the end of the year.

Classification of Finding: **Material Weakness**

This finding does not apply to a prior audit recommendation.

Recommendation 2023-022

The Bruce McCandless Veterans Community Living Center at Florence should strengthen its internal controls over its financial activities by:

- A. Instituting a review process over its account balances that includes procedures for generating balance sheet reports from the Colorado Operations Resource Engine (CORE) and making necessary adjustments to ensure balances, such as accrued revenues, are accurate.
- B. Ensuring that it has sufficient internal and/or external staff resources with the experience and training necessary to prepare the Center's financial statements timely and accurately.

Response

*Department of Human Service's Bruce McCandless Veterans
Community Living Center at Florence*

- A. Agree
Implementation Date: October 2024

The Colorado Veterans Community Living Center at Florence agrees with the recommendation and will perform quarterly balance sheet account analysis to ensure that entries made are appropriate to keep the balance sheet accounts current.

- B. Agree
Implementation Date: June 2024

The Colorado Veterans Community Living Center at Florence will ensure there is sufficient experience and training for the timely and accurate preparation of the Center's financial statements. The Center will determine if these resources are best suited as an internal or external resource.

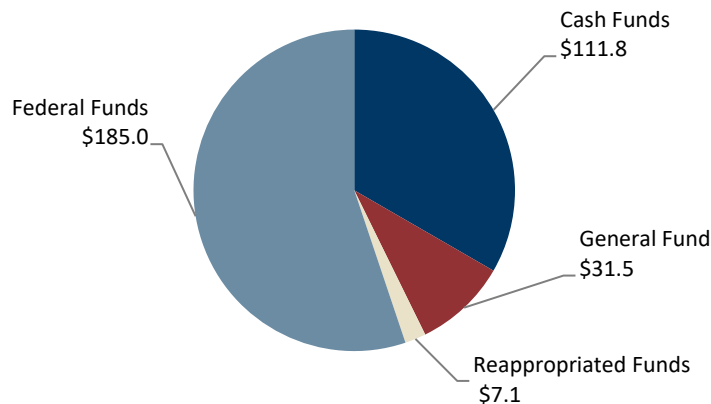
Department of Labor and Employment

The Department of Labor and Employment's (Department) Division of Unemployment Insurance is responsible for the administration and monitoring of Colorado's unemployment insurance (UI) programs, including audits and investigations to ensure proper payment of premiums and benefits. The Department's Division of Employment and Training is responsible for the administration of the workforce development programs, state-run workforce centers, and research and analysis on Colorado's employment trends. The Department's Division of Vocational Rehabilitation and Independent Living Services is responsible for providing vocational rehabilitation services to individuals with disabilities so they can obtain employment, and also provides financial and technical support to nonprofit, independent living centers that help individuals with disabilities live and work independently in the community of their choice. The Department's Division of Workers' Compensation is responsible for enforcing workers' compensation laws, and works to ensure quick and efficient delivery of disability and medical benefits to injured workers at a reasonable cost to employers, with minimal litigation.

For Fiscal Year 2023, the Department was appropriated approximately \$335.4 million and 1,344 full-time equivalent (FTE) staff.

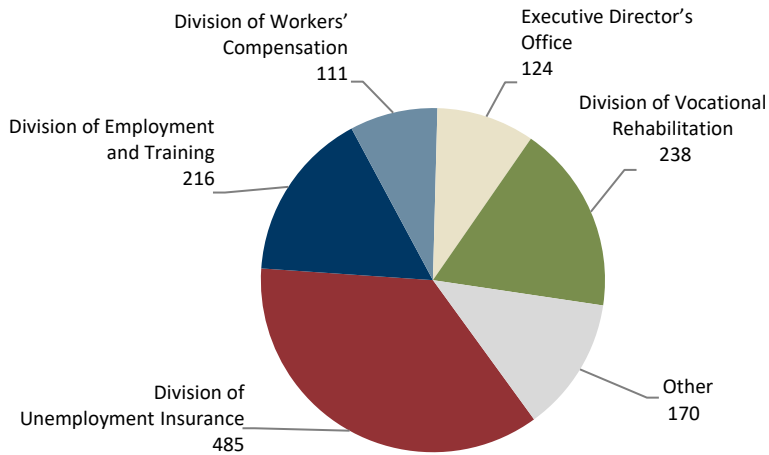
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2023.

Department of Labor and Employment Fiscal Year 2023 Appropriations by Funding Source (in Millions)



Source: Joint Budget Committee Fiscal Year 2023-24 Appropriations Report.

Department of Labor and Employment Fiscal Year 2023 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee Fiscal Year 2023-24 Appropriations Report.

Fiscal Year 2023 Audit Findings

The following table provides a summary of current audit findings made to the Department.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance**	Financial Reporting	Federal Program Compliance**		
Department of Labor and Employment	2	3	3*	1*	1	9

* One Significant Deficiency is related to both financial controls and federal awards and is counted in both the federal and financial columns. See Finding 2023-073.

** See Section III: Federal Awards Findings

Finding 2023-023 Internal Controls Over Financial Reporting

The Department's Accounting Section is responsible for all of the Department's financial reporting, including accurate accounting and timely data entry into the Colorado Operations Resource Engine (CORE), the State's accounting system. The Department's financial reporting must comply with Generally Accepted Accounting Principles (GAAP), as required by state statute [Section 24-30-204(1), C.R.S.]. The Governmental Accounting Standards Board (GASB) establishes GAAP for state and local government entities through the issuance of GASB statements.

The Department's Accounting Section is also responsible for providing information through the submission of exhibits to the Department of Personnel & Administration's Office of the State Controller (OSC) to assist in the preparation of the State's financial statements and required note disclosures.

The Payroll Unit within the Accounting Section is responsible for preparing and recording the Department's payroll, including performing payroll reconciliations and issuing manual checks, or "CHOP" checks, issued to Department staff when an adjustment is made to their pay that cannot wait until the next payroll processing cycle.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether the Department had adequate internal controls over its accounting processes, and complied with OSC procedures related to financial accounting and reporting for Fiscal Year 2023.

An additional purpose of our work was to review the Department's progress in implementing our Fiscal Year 2021 audit recommendation related to its internal controls over financial reporting. We recommended that the Department strengthen its internal controls over financial reporting by continuing to develop, document, and implement policies and procedures for its accounting processes. We also recommended that it perform adequate reviews of its transactions prior to posting them in CORE. Further, we recommended that the Department cross-train existing employees on additional responsibilities to allow for appropriate delegation when turnover occurs.

We reviewed the Department's policies and procedures over its financial accounting and reporting processes and the recording of accounting transactions in CORE to determine whether the Department complied with its own policies, state fiscal rules and statutes, and the OSC's *Fiscal Procedures Manual* (Manual).

We also reviewed the Department's exhibits that it submitted to the OSC for Fiscal Year 2023 year-end reporting and the related supporting documentation to determine whether Department accounting staff prepared the exhibits in accordance with the OSC's Manual, and were accurate and complete. Further, we reviewed expenditure and revenue cumulative account balances for Fiscal Year 2023 and supporting documentation in CORE to determine whether the account balances were appropriate, and whether the Department recorded the financial information correctly in CORE. Further, we reviewed the Department's payroll processes, including whether they performed their 12 monthly payroll reconciliations in a timely manner, and whether they issued the 51 CHOP checks they processed during the year appropriately. The Department's payroll totaled almost \$40.0 million during Fiscal Year 2023, including \$207,000 in CHOP checks.

How were the results of the audit work measured?

We measured the results of our audit against the following:

- State Fiscal Rule 1-2 (3.5), *Internal Controls*, requires that state departments “implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to the Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form).” Examples of these internal controls include written policies and procedures over accounting processes to ensure that departments accurately record revenue, expenditures, and capital assets, including that they record these activities in the correct accounts in CORE. Relevant controls also include having an appropriate segregation of payroll duties.
- The OSC’s Manual contains instructions for the completion of exhibits. Specifically:
 - Exhibit P, *Major Accounting Estimates in Excess of \$5 million*, provides the information to the OSC regarding major accounting estimates used as part of the fiscal year-end accounting close process.
 - Exhibit PPA, *Prior Period Adjustments*, is used to report the Department’s correction of a prior period error from the prior fiscal year. The Exhibit’s instructions state that the Department should contact the OSC as soon as they identify a prior-year error over \$1 million in order to obtain direction from the OSC on how the Department should record the entry in CORE.
 - Exhibit K1, *Schedule of Federal Assistance*, is used to report federal expenditure information to the OSC for inclusion in the State’s *Schedule of Expenditures of Federal Awards* (SEFA).
- According to the Department staff, the goal is to complete its payroll reconciliations within a week of payroll posting to CORE. For example, for the May payroll posted to CORE on June 14, 2023, the Department’s goal would be to complete its payroll reconciliation by June 21, 2023.
- The OSC’s CHOP check instructions require two signatures on the CHOP check request form—one signature by the preparer and one signature by the person authorizing the form.

What problems did the audit work identify?

Based on our audit work, we identified issues with a portion of the Department’s Fiscal Year 2023 exhibits and payroll processes, as follows:

Exhibits. We identified the following issues with two of the Department’s exhibits:

Exhibit P. The Department overstated its fiscal year-end estimates on its Exhibit P by \$266.2 million. Specifically, the following accounts within four separate funds were overstated:

- Workers Compensation Fund—taxes receivable by \$10,933
- Employment Support Fund—accounts receivable by \$18.8 million and taxes receivable by \$10.5 million
- Unemployment Insurance Fund—taxes receivable by \$139.4 million allowance for doubtful accounts by \$10.6 million and current liabilities by \$8.6 million
- Family Leave Insurance Fund—accounts receivable and deferred revenue by \$78.3 million each

In addition, for the Unemployment Insurance Fund, the Department incorrectly reported \$42.5 million as unemployment benefit payments instead of bad debt expense, \$7.2 million as bad debt expense instead of unemployment benefit payments, and \$8.3 million as bad debt expense instead of federal grant revenue.

After we notified the Department of these errors, they revised and resubmitted a corrected Exhibit P to the OSC.

Exhibit PPA. The Department overstated its prior period adjustments by almost \$7.0 million. Specifically, it reported the prior period adjustment as \$11.7 million, instead of the correct amount of \$4.7 million. The Department revised and resubmitted a corrected Exhibit PPA to the OSC after we notified the Department of the error.

Payroll. We identified the following issues related to the Department’s payroll processes:

- The Department did not complete its payroll reconciliations in a timely manner. Specifically, it completed 8 of its monthly payroll reconciliations 5 to 47 days after the one-week goal.
- The Department issued 17 CHOP checks totaling \$30,000 that only had one person involved in the process. Specifically, the same person that prepared and signed the chop check form as the preparer also authorized it.

Inaccurate Accounting. The Department incorrectly recorded \$192,651 of Information Technology service payments to the “Nonsubscription Component” account in CORE instead of the correct “Personal Services Information Technology” account.

Why did these problems occur?

The Department did not fully implement our prior audit recommendations related to its financial reporting and continued to lack sufficient internal controls over its financial accounting processes, including its year-end closing process for Fiscal Year 2023. Specifically, the Department did not comply with its current policies and procedures, including its accounting processes requiring the performance of an adequate review of its financial accounting and reporting information. Additionally, while the Department has policies and procedures over payroll, these policies and procedures do not specify when payroll reconciliations should be completed. Further, the Department lacks a requirement that duties related to issuing CHOP checks during the year should be segregated to ensure that the same person that requests the CHOP check is not the one that reviews and approves it. In addition, the Department stated that it had turnover during the year, specifically in its payroll section, and had not cross-trained current staff to take on the required additional responsibilities to address issues with staff turnover.

Why do these problems matter?

Strong financial accounting internal controls, including effective review processes and procedures over financial transactions and exhibits are necessary to ensure that balances are reported accurately and in accordance with rules and regulations. Without sufficient internal controls, the Department cannot ensure that it is providing timely, complete, and accurate financial information to the OSC and, ultimately, that the State's financial statements are accurate. Additionally, without proper segregation of duties, there is a risk of fraud at the Department.

Classification of Finding: **Material Weakness**

This finding applies to prior audit recommendations 2022-019A, 2022-019B, 2022-019D, 2021-021A, 2021-021B, and 2021-021D.

Recommendation 2023-023

The Department of Labor and Employment should strengthen its internal controls over its financial accounting and reporting processes by:

- A. Following its current policies and procedures for its accounting processes, including requiring its staff to perform an adequate review of its financial accounting and reporting information. This should include performing an adequate review over its exhibits prior to submitting them to the Office of the State Controller to ensure they are accurate and complete.

- B. Updating its payroll policies and procedures to include a deadline for completing payroll reconciliations to ensure they are performing them in a timely manner, and requiring segregation of duties over its manual (CHOP) check processes.
- C. Continuing to train existing and new employees on transaction posting, exhibit preparation, and payroll processes to allow for appropriate transition when turnover occurs.

Response

Department of Labor and Employment

- A. Agree

Implementation Date: August 2024

Colorado Department of Labor and Employment (CDLE) continues to strengthen internal controls over financial reporting by continuing to develop, document, and implement policies and procedures for our accounting processes, by reviewing transactions prior to posting them in CORE, and by cross-training existing employees on additional responsibilities, where we are able, to allow for appropriate delegation when turnover occurs. CDLE is committed to consistently following our policies and procedures for Exhibit review.

- B. Agree

Implementation Date: August 2024

CDLE continues to strengthen internal controls over financial reporting by continuing to develop, document, and implement policies and procedures for our payroll processes. CDLE has clear policies and procedures regarding CHOP checks. Payroll was one of the areas within the Finance Office that had high turnover, including retirement of a key Supervisor in January 2023, Accountant II, and Accounting Technician. Segregation of duties did not consistently occur as there was only one new hire in payroll performing all activities. Policies and procedures have been updated to specifically address secondary signatures, and completion of payroll reconciliations by year end.

- C. Agree

Implementation Date: August 2024

CDLE continues to train existing and new employees on transaction posting, exhibit preparation, and payroll processes to allow for appropriate transition when turnover occurs.

Finding 2023-024

System and Organization Control Reports

The Department contracts with a third-party vendor (service organization) to provide various services for its MyUI+ Information Technology (IT) system. The Department implemented its MyUI+ system in January 2021, and uses it to aid in determining eligibility for UI benefits. The Department is working on enhancing the system in order to customize the system to the needs of the Department. Service organizations contract with independent auditors (service auditors) to audit the service organizations' internal controls for these IT systems. The service auditors follow the guidance issued by the American Institute of Certified Public Accountants (AICPA), Statement on Standards for Attestation Engagements (SSAE), within AT-C Section 320, and issue System and Organization Controls (SOC) reports at the conclusion of the engagement. One type of SOC report, a SOC 1, Type II report, provides the service auditor's opinion on the service organization's internal controls, specifically as to whether the internal controls are suitably designed and operating effectively for a specified period.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department ensured its service organization engaged with a service auditor to perform procedures related to the service organization's internal controls for the MyUI+ system, and whether the Department received a SOC 1, Type II report from its service organization that manages IT services for the MyUI+ system. As part of our testwork, we requested the SOC 1, Type II report related to Fiscal Year 2023 for MyUI+ from the Department to determine whether they obtained the report as required in its contract with the service organization.

How were the results of the audit work measured?

We measured the results of our audit against the following:

The Department's contract with its service organization requires it to obtain and provide the Department with a SOC 1, Type II report for the MyUI+ system. Specifically, the contract states that if a service organization performs work for any of the State's IT systems that impact the State's Financial Statements, the service organization shall obtain and deliver a SOC 1, Type II report to the Department on an annual basis."

AICPA's SSAE [AT-C Sections 320.40(l)(ii) and (iii)] requires service auditors to issue an opinion within a SOC 1, Type II report. When service auditors provide an unmodified opinion in a SOC 1, Type II report, it provides reasonable assurance that a service organization has suitably designed

internal controls over the related system and that those internal controls were operating effectively for a specified period. Conversely, AT-C Section 320.42 (c) states that when service auditors provide a modified opinion in a SOC 1, Type II report, it could indicate that these internal controls were not operating effectively for a specified period.

What problem did the audit work identify?

The Department did not hold its service organization accountable for its contract provisions related to the SOC 1, Type II report. Specifically, the service organization that manages IT services for the MyUI+ system did not engage with a service auditor to obtain the contractually-required SOC 1, Type II report for MyUI+ for Fiscal Year 2023.

Why did this problem occur?

The Department stated that it will not require the service organization to obtain the contractually-required engagement and obtain the SOC 1, Type II report until full modernization efforts for MyUI+ are completed. The Department estimates that the modernization will be completed by January 2024.

Why does this problem matter?

Without holding its service organization accountable to contract provisions for obtaining a SOC-related engagement and providing the resulting SOC 1, Type II report to the Department for its IT systems that impact the State's financial statements, such as MyUI+, the Department cannot obtain assurances that the service organization's processes and controls, including those related to IT, are designed and operating effectively, in compliance with federal grant requirements and to determine any impact on the Department's system of internal controls.

Classification of Finding: **Significant Deficiency**

This finding does not apply to a prior audit recommendation.

Recommendation 2023-024

The Department of Labor and Employment should hold its information technology service organizations accountable for engaging with a service auditor to obtain an opinion on the service organizations' internal controls, through SOC 1, Type II reports, including enforcing contract provisions requiring the engagements.

Response

Department of Labor and Employment

Agree

Implementation Date: July 2024

The Department agrees with this finding and will require its Information Technology service organizations to be accountable for obtaining audits of the service organization internal controls and SOC 1 Type II reports, including enforcing contract provisions requiring the audit by July 31, 2024.

Finding 2023-025 and 2023-026

Colorado Automated Tax System—Disaster Recovery Plan

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate “classified or limited use” report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and responses have been provided to the Department and the Governor’s Office of Information Technology (OIT) in separate, confidential memoranda.

The Department utilizes the Colorado Automated Tax System (CATS) to aid in administering the federal UI program. CATS, built in 1983, is a legacy system that tracks and reports unemployment premium payments made by employers and contains Federal Tax Information (FTI).

In September 2021, the Department issued an Invitation to Negotiate solicitation to complete modernization and fully integrate CATS functionality into MyUI+, instead of as a separate, standalone system. In July 2022, the Department executed a contract with the same contractor that designed, built, and manages MyUI+. The modernization effort and full integration is expected to go live in Fiscal Year 2024.

Disaster recovery planning is a critical part of an entity’s overall contingency planning to ensure IT asset and process recovery and reduce the risk of data loss, in the event of a disaster. This planning results in a disaster recovery plan. The Department is the business owner and the Governor’s Office of Information Technology (OIT) serves as the IT service provider, and both hold responsibilities for the development, testing, and maintenance of the CATS disaster recovery plan.

What was the purpose of the audit work and what work was performed?

The purpose of our audit work was to determine the Department's and OIT's progress in implementing our Fiscal Year 2022 audit recommendation related to CATS disaster recovery. Our audit work was performed through review of documentation and inquiries of Department and OIT staff.

How were the results of the audit work measured?

We measured the results of our audit work against the following:

- CATS Disaster Recovery Plan, March 2021.
- IRS's Publication 1075, *Tax Information Security Guidelines for Federal, State and Local Agencies, Revision 11-2021*.
- Colorado Information Security Policies (Security Policies), developed and published by OIT.
- *Standards for Internal Control in the Federal Government* (Green Book), published by the U.S. Government Accountability Office.

What problems did the audit work identify?

During our Fiscal Year 2023 audit work, we found that the prior audit recommendation was partially implemented overall.

Why did these problems occur?

The following causes were identified for why the prior CATS computer operations IT general control problems we identified were not fully addressed:

- Department staff stated that they wanted to review all Security Policies and develop training department-wide, instead of only for those staff impacted by this recommendation, and the process has taken them longer than anticipated to complete.
- OIT did not provide a reason for why it did not conduct training for its staff.
- Department and OIT staff did not effectively work together to ensure the prior audit recommendation was fully implemented.

Why do these problems matter?

The lack of a current disaster recovery plan could result in a disruption to the Department's business functions, the loss of system data, and noncompliance with Security Policies. Ultimately, these problems could adversely impact the State's ability to conduct unemployment insurance operations and, in turn, could adversely impact the effectiveness, efficiency, and reliability of financial reporting.

Classification of Finding: **Significant Deficiency**

This finding applies to prior audit recommendations 2022-018A and 2022-018B.

Recommendation 2023-025

The Department of Labor and Employment should improve its overall control environment and Colorado Automated Tax System specific computer operations general controls by:

- A. Implementing recommendation Part A as noted in the confidential finding.
- B. Implementing recommendation Part B as noted in the confidential finding.
- C. Implementing recommendation Part C as noted in the confidential finding.

Response

Department of Labor and Employment

- A. Agree

Implementation Date: October 2023

The Department agrees with this recommendation and implemented Part A of the confidential finding in October 2023.

- B. Agree

Implementation Date: October 2023

The Department agrees with this recommendation and implemented Part B of the confidential finding in October 2023.

- C. Agree

Implementation Date: December 2023

The Department agrees with this recommendation and plans to implement Part C of the confidential finding by December 31, 2023.

Recommendation 2023-026

The Governor's Office of Information Technology should improve its overall control environment and Colorado Automated Tax System specific computer operations general controls by:

- A. Implementing recommendation Part A as noted in the confidential finding.
- B. Implementing recommendation Part B as noted in the confidential finding.

Response

Governor's Office of Information Technology

- A. Agree

Implementation Date: June 2024

OIT agrees with this finding and anticipates remediation by June of 2024.

- B. Agree

Implementation Date: December 2023

OIT agrees with this recommendation and will have the finding implemented by December 2023.

Finding 2023-027

The Colorado Uninsured Employer Fund

The Colorado Uninsured Employer Fund (CUE Fund or Fund) was implemented in 2020 as a mechanism to pay for an injured worker's expenses when their employer fails to maintain statutorily-required workers' compensation insurance for their employees [Sections 8-40-102 and 8-67-102, C.R.S.]. Specifically, House Bill 17-1119 created the CUE Fund to help ensure that workers who are injured on the job and who are entitled to workers' compensation benefits, such as reimbursement for medical expenses and lost wages, can receive those benefits when their employer lacks required insurance to pay such expenses. Section 8-67-105(3), C.R.S., requires the Office of the State Auditor to conduct an audit of the performance of the Fund.

To oversee the Fund, House Bill 17-1119 created the Uninsured Employer Board (Board), within the Department's Division of Workers Compensation (Division). The Board includes the Division Director and four members appointed by the Governor and confirmed by the Senate, who represent employers, labor organizations, insurers, and attorney representatives of injured workers [Section 8-67-106, C.R.S.]. The Department does not have dedicated FTE to administer the Fund, but the Board contracts with a third-party vendor (vendor) to administer benefits from the Fund, as allowed

by Section 8-67-107(2)(c), C.R.S. The vendor primarily monitors eligible and potentially eligible claims, conducts legal and medical reviews of potentially eligible claims, issues benefit payments to claimants and to medical providers for expenses related to claims, provides claim adjustment services, and reports on Fund activity to the Board and Division. In order to ensure there is a sufficient balance to issue payments on claims, the vendor maintains an escrow account that the Division periodically funds based on the Division's and vendor's review of current and anticipated claims and expenses. Division staff monitor the vendor's services and the claims approved and paid, and staff assist the Board, as needed.

In January 2020, the Fund was implemented and the Department began accepting applications for Fund benefits, and in December 2020, the Department's vendor began paying benefits for claims. From Fiscal Year 2021 (when benefits payment from the Fund began) through Fiscal Year 2023, a total of 12 eligible claimants received Fund benefits, and about \$427,490 was paid out of the Fund for costs directly related to claims—\$419,614 was paid for benefits for the 12 claimants and \$7,876 was paid for administrative costs for the vendor's legal and medical review of potentially eligible claims. CUE Fund revenues come from: (1) penalties/fines paid by employers that fail to maintain required workers' compensation insurance; (2) uninsured employers' reimbursement to the Fund for their injured workers' expenses that were compensated by the Fund; (3) funds from workers' compensation claims for workers whose injuries resulted in death and the worker lacked a beneficiary; and (4) interest earned on Fund monies. The following table summarizes Fund benefit amounts paid for claims, revenues, and expenditures for Fiscal Years 2021 through 2023.

CUE Fund Claims, Revenues, and Expenditures Fiscal Years 2021 through 2023

	2021	2022	2023	Total Since Fund Created 2021–2023
Fund Balance	\$2,479,230	\$3,471,790	\$4,632,410	-
Benefits Paid on Claims¹	\$2,510	\$7,470	\$417,510	\$427,490
Revenues by Source				
Fines ²	\$401,740	\$698,830	\$653,970	\$1,754,540
Operating – Miscellaneous ³	\$312,500	\$473,380	\$880,990	\$1,666,870
Nonexempt Interest Income ⁴	\$28,750	\$35,420	\$112,970	\$177,140
Total Revenues	\$742,990	\$1,207,630	\$1,647,930	\$3,598,550
Expenditures by Type				
Purchased Services ⁵	\$90,200	\$112,040	\$104,780	\$307,020
Miscellaneous Fees ⁶	\$1,140	\$1,540	\$1,880	\$4,560
Escrow Account Deposits ⁷	\$250,000	\$292,850	\$0	\$542,850
Total Expenditures	\$341,340	\$406,430	\$106,660	\$854,430

Source: Auditors’ analysis of Expenses and Revenue Reports for the CUE Fund from the Colorado Operations Resource Engine (CORE).

¹ Includes benefits paid for claims and administrative costs for the third-party vendor’s legal and medical review of potentially eligible claims from December 2020 through June 2023.

² Revenue from fines, such as employer-paid penalties, due to violations of the Workers’ Compensation Act, per Section 8-67-105(2)(c)(I), C.R.S.

³ Revenue received as a result of a fatality in a compensable Colorado workers’ compensation claim, in which the deceased worker does not have any surviving beneficiaries, per Sections 8-46-102(1)(a) & (c), C.R.S.

⁴ Interest earned on the Fund account balance, per Section 8-67-105(2)(c)(IV), C.R.S.

⁵ Contracted services paid for the third-party vendor that administers the Fund.

⁶ Transaction fees associated with the State Treasurer, per Section 24-36-120, C.R.S.

⁷ Deposits made into the third-party vendor’s escrow account in order to issue payments on claims.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine if the Department is ensuring that the Fund meets its statutory purpose to pay for an injured worker’s expenses when the worker’s employer fails to maintain required workers’ compensation insurance for their employees [Section 8-67-102, C.R.S.]. The audit also reviewed whether the Department has operated the Fund in compliance with key statutory and rule requirements for operating the Fund, and has sufficient internal controls to ensure that the Fund is administered as intended.

Our audit work included reviewing data compiled by the Department and its vendor that administers the Fund—which showed benefits paid to claimants and other costs paid out of the Fund in Fiscal Years 2021 through 2023—to determine if benefit amounts paid complied with the Fund’s statutory purpose, appeared reasonable based on the requirements for the Fund, and

complied with the benefit rates set by the Board. We also reviewed Fiscal Years 2021 through 2023 Fund accounting data and documents from the Colorado Operations Resource Engine (CORE), the State’s accounting system; employer penalty and fine data compiled by the Division; the Department’s contract with the vendor; invoices for services provided by the Department’s vendor; and a sample of payments made by the vendor to claimants and for claims for Fiscal Year 2023. We conducted interviews and walkthroughs with Division staff to assess how the CUE Fund operates, and reviewed Board meeting minutes, rules, and written guidance related to the Fund.

How were the results of the audit work measured?

Key requirements related to the CUE Fund include: (1) benefits must be paid on eligible claims in accordance with the purpose of benefits established in statute and the rules established by the Board, and (2) the Board must oversee the Fund’s operations to ensure it is financially stable and that it is administered as intended. Specifically:

- **Claimants must be eligible to receive benefits.** Section 8-67-107(1)(g), C.R.S., states that claims brought for benefits should be investigated, and eligible claims should be adjusted or paid to the extent permitted by statute and rule; and the Board should “...deny payment of benefits from the Fund of all other claims...” To be eligible for CUE Fund benefits, a worker must: (1) have been injured on or after January 1, 2020 while working for an uninsured employer; (2) have an order from a judge declaring that they are entitled to workers’ compensation benefits and that their employer is uninsured; and (3) apply to the Division to request payment of benefits from the Fund [7 CCR 1106-1, Rule 2-2]. Upon approval of benefits, previously accrued expenses related to the injury are entitled to be paid by the Fund. The Department’s vendor is to pay approved claimants benefits from the Fund for the following expenses, as applicable to their claim:
 - Medical Costs—For injury-related medical expenses, prescriptions, medical devices, and mileage to and from medical appointments.
 - Lost Wages for Temporary Disability or Fatality—Two-thirds of an injured worker’s lost wages may be paid while they are unable to work. If a claim involves a deceased worker, their surviving beneficiaries may be paid their lost wages and reimbursed for funeral costs.
 - Other Fund Benefits—For the worker’s injury if it caused a permanent disability preventing them from ever returning to employment, permanent partial disability of function to a particular body part, or serious permanent disfigurement.

The Board promulgates rules to carry out the Fund’s purpose, determines whether a claimant is eligible for benefits, and decides the benefit rates that the Fund will pay claimants.

- **The Board must ensure the Fund is financially stable and administered in line with statute.** Statute establishes that the duty of the Board is to ensure the financial stability of the Fund, to modify or suspend the payment of benefits if necessary to ensure the Fund’s financial stability, and to contract with a vendor, as needed, to carry out the purposes of the Fund [Sections 8-67-107(1) and (2), C.R.S.]. Further, Section 8-67-107(1)(b), C.R.S., requires the Board to set minimum and maximum benefit rates, and set priority of benefit levels to be paid on admitted claims. Pursuant to these requirements, rules require the Board to review the Fund balance, and allow the Board to modify benefit levels or close the Fund to new claims if needed.

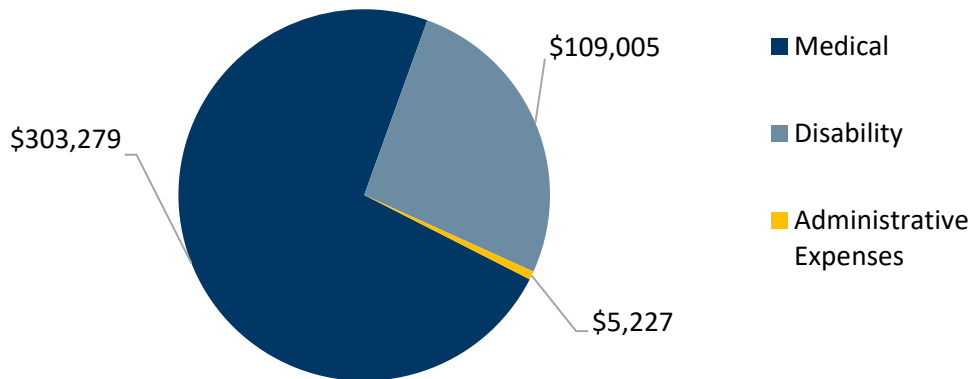
What problem did the audit work identify?

Overall, we found that the Department operated the Fund largely in compliance with the key statutory and rule requirements; however, we identified some payments that were issued by the Fund’s vendor prior to Fiscal Year 2023, which did not comply with requirements, as described in the following section:

Ineligible claims were paid. We identified 4 out of 12 (33 percent) Fiscal Years 2021 and 2022 claims for which the Department’s vendor erroneously paid a total of \$640 from the Fund. The 4 claims were being monitored by the vendor as potentially eligible for Fund benefits, and the vendor paid for medical expenses, such as prescriptions and doctors’ visits, for individuals who were potentially eligible between April and November 2021; however, the Board never admitted those 4 claims into the Fund, meaning the individuals who submitted the claims had never been approved to receive benefits from the Fund.

Based on our review of Fund benefits paid for claims during Fiscal Year 2023, we found that all claims were admitted to the Fund, and were paid in line with the Fund’s statutory and rule requirements as well as in line with the benefit amounts established by the Board. Specifically, in Fiscal Year 2023, there were 9 individuals with claims who were approved and received benefits from the Fund, and all approvals and payments were compliant with the requirements previously noted. As summarized in the following chart, a total of \$412,284 in Fund benefits were paid for these 9 claimants during Fiscal Year 2023 for their medical expenses and disability compensation for lost wages, and \$5,227 was paid for administrative expenses related to these claims and other claims being monitored and reviewed by the vendor.

CUE Fund Benefits Paid, By Type, Fiscal Year 2023



Source: Auditors' analysis of claim data provided by the Department's vendor that administers the Fund.

Administration and Financial Stability of the Fund. We found that the Board has consistently monitored the costs of active claims and the Fund's balance in order to help ensure the financial stability of the Fund, and has monitored workers' compensation claims from those who may qualify as Fund beneficiaries in order to anticipate potential claims and how they may affect the Fund. To annually plan for setting the Fund's benefit rates for the upcoming fiscal year, we found that the Board has reviewed the prior year's Fund expenses and revenues, and anticipated expenses and revenues for the upcoming year, and has set a minimum balance for the Fund that must be maintained for the year to help ensure that existing claims and the Fund's administrative costs are paid. Although the Board has the authority to close the Fund to new claimants, or to temporarily modify benefits to approved claimants to ensure financial stability of the Fund, since the Fund was implemented in Fiscal Year 2021, its balance has not been depleted to the point that the Board has needed to consider such actions.

The Department's vendor also has implemented processes to report on Fund activity to the Board and Division, monitor worker's compensation claims identified by Division staff to check if a judge has deemed a claim as compensable due to the employer being uninsured, and then notify the Board and Division staff of such claims so that they can be reviewed. As needed, Division staff contact claimants with information on how to apply for benefits from the Fund. According to Division staff, the vendor also has assisted with Fund administration and financial stability by working with healthcare providers to ensure claimants receive the care they need and negotiating lower rates with providers that serve claimants.

We found no issues during our review of this area.

Why did the problem occur?

According to Division staff, between April and November 2021, the Department's vendor erroneously issued benefit payments on four ineligible claims because the Fund and its requirements were new and unique for the vendor at that time. When the vendor made these errors, it was monitoring the four claims because they appeared to be potentially eligible for Fund benefits, but the individuals who submitted the claims were never approved by the Board to receive Fund benefits. Division staff stated that when these mistakes were identified, corrective action was taken to prevent future payments on the four ineligible claims. In addition, we found that written guidance for administering the Fund and following applicable requirements was implemented in Fiscal Year 2022 to ensure internal controls are in place. However, the Department did not recover the cost of the \$640 that the vendor paid from the Fund in error, nor did the vendor recover this cost from the claimants and/or their medical providers.

Why does this problem matter?

When the four ineligible claims were paid from the Fund between April and November 2021, it could have depleted the Fund resources available for eligible claimants at that time, and the Fund continues to be short the amounts that were paid in error. To ensure the Fund is made whole, the vendor should repay the State the \$640 that was inappropriately paid.

Classification of Finding: **Not Classified/Not an Internal Control Issue**

This finding does not apply to a prior audit recommendation.

Recommendation 2023-027

The Department of Labor and Employment should ensure that its third-party vendor for the Colorado Uninsured Employer Fund (Fund) reimburses the Fund for the erroneous payments that the vendor issued on four claims that had not been approved for Fund benefits between April and November 2021.

Response

Department of Labor and Employment

Agree

Implementation Date: February 2024

As of 1/19/2024, the Department has requested reimbursement for incorrect claim payments issued on 4 claims in 2021 in the amount of \$640. The Department expects to receive and will confirm that

payment is made by 2/29/2024. The Department has also updated the CUE Manual to outline the expectation and process to recover incorrect payments made by the state's vendor. As noted in the finding, the Department updated the procedure manual with the state's vendor in FY 2022 to eliminate future errors for these types of payments.

Department of Labor and Employment

The following finding and recommendation relating to an internal control deficiency classified as a **Material Weakness** was communicated to the Department of Labor and Employment (Department) in the previous year and has not been remediated as of June 30, 2023 because the original implementation date provided by the Department was in a subsequent fiscal year. This complete finding and recommendation can be found within the original report and the complete recommendation can be found within Section IV: Prior Audit Recommendations of this report.

CUBS, CATS, and CLEAR Information Security				
Current Rec. Number	2023-028			
Prior Rec. Number(s)	2022-020 and 2021-023			
Classification	Material Weakness			
Implementation Date(s)	A. [1]	B. [1]	C. [1]	D. [1]
	E. October 2023	F. October 2023	G. [1]	

[1] This part of the recommendation has been implemented, partially implemented, not implemented, or is no longer applicable. See Section IV: Prior Audit Recommendations of this report for information regarding this part of the recommendation.



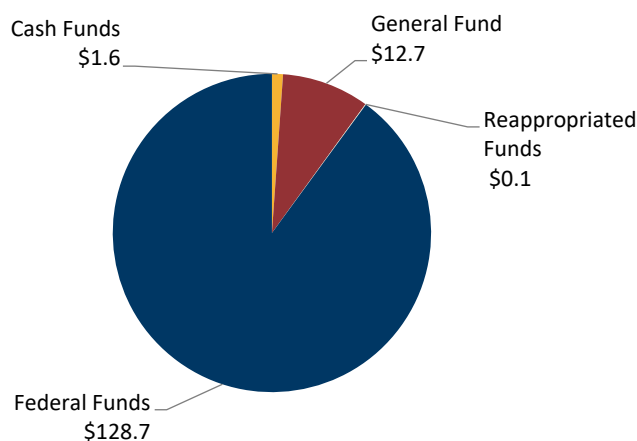
Department of Military and Veterans Affairs

The Department of Military and Veterans Affairs (Department) consists of three Divisions—the Division of the Colorado National Guard, the Division of Veterans Affairs (VA), 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 both a federal mission 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. The VA offers advocacy to Colorado veterans, family members, and survivors in securing benefits earned through military service. The Colorado Wing of the Civil Air Patrol operates to assist in search-and-rescue of lost hikers or hunters and to transport emergency personnel when there is a disaster in a Colorado community.

For Fiscal Year 2023, the Department was appropriated approximately \$143.1 million and 2,513 full-time equivalent (FTE) staff.

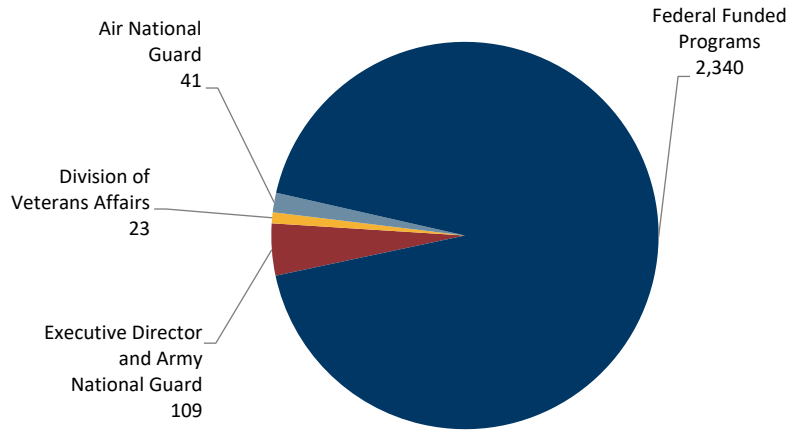
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2023.

Department of Military and Veteran Affairs Fiscal Year 2023 Appropriations by Funding Source (in Millions)



Source: Joint Budget Committee Fiscal Year 2023-24 Appropriations Report.

**Department of Military and Veterans Affairs Fiscal Year 2023
Full-Time Equivalent Staff by Major Areas**



Source: Joint Budget Committee Fiscal Year 2023-24 Appropriations Report.

Fiscal Year 2023 Audit Findings

The following table provides a summary of current audit findings made to the Department.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Department of Military and Veterans Affairs	1	-	-	-	-	1

**Finding 2023-029, 2023-030, and 2023-031
Compliance with Spending Authority**

The Office of the State Controller (OSC) is responsible for oversight of all of the State’s financial accounting and reporting, including the accurate entry and approval of financial transactions in the Colorado Operations Resource Engine (CORE), the State’s accounting system, and preparation of its financial statements. Because governmental operations are diverse and constrained by numerous legal and fiscal requirements, a basic principle of governmental Generally Accepted Accounting Principles (GAAP) is fund accounting. A fund represents part of the activities of an organization, so that each fund separates its activities in the accounting records and has a self-balancing set of accounts. In order to more easily demonstrate compliance with legal restrictions or limitations, governmental transactions and balances are accounted for through separate funds across several sets

of financial statements. For example, statute directs the use of various funds, including the General Fund and the Department's Real Estate Proceeds Cash Fund, for reporting the State's financial activities. The OSC also oversees the State's spending authority and is responsible for ensuring departments comply with budgetary requirements and limits.

The Real Estate Proceeds Cash Fund was established through Section 28-3-106 (1)(s)(I), C.R.S. In addition, the Department uses this fund as the "military fund" that is discussed in other parts of Section 28-3-106, C.R.S. The statute indicates that the Adjutant General—who serves as the Executive Director of the Department—with the approval of the Governor, has the authority to sell, trade, or otherwise dispose of real estate that has been acquired for military purposes but is unsuitable for military purposes. The statute further specifies that "proceeds of all sales, trades, or other disposition shall be placed in [the Real Estate Proceeds Cash Fund] to be invested by the State Treasurer as provided in section 24-36-113. Any interest earned on the investment or deposit of such proceeds shall remain in [the Real Estate Proceeds Cash Fund] and shall not be credited to the general fund or any other fund of the state."

Each year, the General Assembly approves the Long Appropriations Bill (Long Bill), a bill that outlines how much funding each state department and program will receive and is approved to spend through an appropriation. The General Assembly can also approve additional appropriations through other legislation referred to as supplemental or special bills. The General Assembly's Joint Budget Committee (JBC) is charged with studying the management, operations, programs, and fiscal needs of the agencies and institutions of Colorado state government. Throughout the year, the JBC holds a number of meetings and considers a range of documents to help prepare budget recommendations for the General Assembly. The JBC also reviews capital construction and controlled maintenance recommendations made by the General Assembly's Capital Development Committee (CDC). The CDC is a six-member, statutory committee of the General Assembly, which is responsible for reviewing funding requests for capital projects from all state agencies, and making prioritized recommendations to the JBC. The JBC's recommendations ultimately provide the budget amounts contained in the Long Bill that is then submitted for approval to the General Assembly.

Departments review their portion of the Long Bill and request new CORE appropriation accounting codes from the OSC, if needed. The CORE appropriation accounting codes provide departments the authority to incur and record expenditures in CORE. The departments with the ability to create appropriation accounting codes may set up these codes on their own, otherwise the OSC creates appropriation accounting codes on behalf of departments. The Governor's Office of State Planning and Budgeting (OSPB) enters the new appropriation amounts and codes into the Performance Budget module within CORE; no other departments, except for OSC CORE operations staff and OSPB, have authority to make modifications to information in this module. Departments, OSPB, and OSC staff review appropriations in the Performance Budget module for appropriateness. Once the review is completed, OSPB and OSC CORE operations staff initiate an interface of budgetary data from the Performance Budget module into the budget portion of CORE, which allows

departments to start recording transactions in CORE. OSC staff perform reconciliations to ensure that the CORE information matches the Long Bill.

In order for departments to spend funds, they must enter the transactions in CORE and the transaction must coordinate with an appropriation accounting code in order to reflect spending against authorized spending authority. Departments are required to ensure sufficient spending authority exists either through the budget process or through a statutory approval. Departments' spending authority, also known as appropriations, can be through a "multi-year" or "rollforward" appropriation. A multi-year spending appropriation is for funding that is legally authorized for use in more than one fiscal year including, but not limited to, capital construction appropriations. A rollforward appropriation indicates that the remaining, unspent appropriation amount is transferred into a subsequent fiscal year that is beyond the expiration of that appropriation. Authorization for more than 1 year may be in the form of express legislative intent enacted in legislation or a legislative action signed by the Governor or the JBC. Rollforward appropriations have to be approved by the OSC each year.

In Fiscal Years 2021 through 2023, the Department reported a total of about \$2.7 million of expenditures in the Real Estate Proceeds Cash Fund.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether the Department complied with the statutory spending requirements for the Real Estate Proceeds Cash Fund during Fiscal Year 2023. We also performed work to determine whether the Department had adequate internal controls in place related to its review of statutory spending requirements for the Real Estate Proceeds Cash Fund.

As part of our audit testing, we analyzed the Department's CORE transactional data recorded in the Real Estate Proceeds Cash Fund in Fiscal Years 2021 through Fiscal Year 2023. We also inquired with the Department and OSC regarding the appropriations and spending from the Real Estate Proceeds Cash Fund in recent years, including the Fiscal Years 2021 through 2023 period.

How were the results of the audit work measured?

We measured the results of our audit work against the following requirements:

Section 28-3-106 (1)(s)(I), C.R.S., outlines spending authority for the Real Estate Proceeds Cash Fund. Specifically, the statute states "Said proceeds and any interest thereon shall be disbursed by authority of the adjutant general, *subject to appropriation by the general assembly* (emphasis added), only for

the construction, repair, improvement, acquisition, or costs of acquisition or sale of armories throughout the state.”

In addition, the Department reported that some of the expenditures in the Real Estate Proceeds Cash Fund are based on Section 28-3-106 (1)(r), C.R.S. that discusses the “military fund”—there isn’t a separate “military fund” within CORE. As noted previously, the Department uses the Real Estate Proceeds Cash Fund as the military fund; there isn’t a separate “military fund” within CORE. Specifically, this section of statute states “The adjutant general, by and with the advice and approval of the governor, is authorized to rent, hire, purchase, take the conveyance of, and hold in trust for the use of the state of Colorado such buildings, lands, tenements, and appurtenances thereof as may be from time to time deemed necessary for use by the National Guard. All such expenditures shall be paid out of the military fund, but all titles shall be taken in the name of the governor of the state of Colorado for the use of the National Guard. Prior to acquiring any real property pursuant to the provisions of this paragraph (r), the adjutant general shall submit a report to the capital development committee which describes the anticipated use of such real property, the maintenance costs related to such real property, the current value of such real property, any conditions or limitations which may restrict the use of such real property, and any potential liability to the state which could result from acquiring such real property. The capital development committee shall review any such report which is submitted to the capital development committee and shall provide recommendations to the adjutant general concerning the proposed real property acquisition within thirty days after the date of receipt of such report. The adjutant general shall not complete any such real property acquisition without considering any recommendations of the capital development committee which are provided within such thirty-day period.”

Section 25.5-1-120 (1)(a), C.R.S., states that the General Assembly should make adequate appropriations in accordance with the budget prepared by the executive director. The General Assembly is required to approve the final appropriations report that summarizes the budget and other legislation passed during the previous legislative session that contained an appropriation of moneys.

Section 2-3-1304(1)(a), C.R.S., states that the CDC has the power and duty “to study capital construction, controlled maintenance, and capital renewal requests and proposals ... of each state agency and state institution of higher education.” In addition, Section 2-3-1304 (1)(c), C.R.S. states that the CDC has the power and duty “to make determinations ... of the priority to be accorded to the proposals made by the various state agencies and state institutions of higher education with respect to capital construction, controlled maintenance, and capital renewal proposals, based upon information made available to the capital development committee from any sources with respect to estimates of revenues available for such purposes.”

Section 24-37-201 (1)(c), C.R.S., states that OSPB should review and coordinate the planning efforts of departments, including the relationship of such efforts with federal and local governmental programs.

The OSC's State Fiscal Rule 7-1 (2.1 and 2.2), *Spending Authority*, states that spending authority is subject to approval by the State Controller under delegated authority from the OSPB. In addition, spending authority requests must be supported by law (such as statute or legislation), certain grant awards, or other authority as determined by the State Controller.

The OSC's State Fiscal Rule 2-1 (3.3), *Propriety of Expenditures*, states that all expenditures by state agencies and institutions of higher education shall meet the standards of propriety. One of these standards is that expenditures should be authorized by the creation and usage of proper appropriations.

Section 24-75-303 (1), C.R.S., states that the general assembly should make a capital construction appropriation in such form, in such amounts, and from such funds as it deems necessary and may appropriate amounts for construction or for planning of any project.

What problems did the audit work identify?

We found that the Department spent nearly \$2.7 million from the Real Estate Proceeds Cash Fund from Fiscal Years 2021 through 2023—\$1.9 million of the \$2.7 million was spent in Fiscal Year 2023—without obtaining the General Assembly's approval through the appropriations process. Specifically, the Department spent \$2.7 million of funds on a construction project related to the Fort Lupton Readiness Center Project (Fort Lupton Project), which is a capital project, but did not request or obtain approval from the CDC or JBC for spending the funds, as required. The OSC provided spending authority for this project without legislative action. OSPB relied on the OSC approval and also approved the spending authority in CORE.

In addition, when we inquired with the Department as to whether there were any other expenditures for which they did not request and obtain the General Assembly's approval, but were required to, they reported that in Fiscal Year 2018, the Department spent about \$1.1 million from the Real Estate Proceeds Cash Fund to purchase the Joint Force Headquarters Land in Centennial without the General Assembly's approval. The CDC and the Governor, however, approved the initial land acquisition request per Section 28-3-106(1)(r), C.R.S.

Why did these problems occur?

The Department appears to have misinterpreted statute to mean that it did not need the General Assembly's approval, including specific approval from the CDC and JBC, in order to spend funds from the Real Estate Proceeds Cash Fund for the Fort Lupton Project. In March 2020, the Department started the process for the Fort Lupton Project. Due to the COVID-19 pandemic in the Spring of 2020, the CDC cancelled all capital projects requested by state departments that year. However, in May 2020, the JBC approved the restoration of almost \$5.0 million to the Real Estate Proceeds Cash Fund and the Department incorrectly interpreted this action as an approval for the

Fort Lupton Project to proceed, spending \$2,850,400 towards the Fort Lupton Project without official approval. At that time, the Department (through the OSC and OSPB) requested an appropriation for the Fort Lupton Project, in order to use monies in the Real Estate Proceeds Cash Fund totaling \$2,850,400. In October 2020, the OSC established an appropriation in CORE for expenditures related to the Department's Fort Lupton Project that was set up to roll forward for 3 years as a capital project appropriation. In April 2022, during the OSC's review of appropriations, the OSC initially denied the spending approval in CORE, but later approved the appropriation for Fiscal Years 2022 and 2023 as a time-limited waiver based on the discussion with the Department about their interpretation of the statute. The waiver granted authority to spend funds for the Fort Lupton Project under the Department's interpretation of the statute and the spending authority expired at the end of Fiscal Year 2023, when all future spending authority had to be approved by the General Assembly. The Department submitted an appropriations request to the JBC in November 2023 after the State Controller refused to provide spending authority for the Real Estate Proceeds Cash Fund for Fiscal Year 2024.

The Department indicated that it interpreted a section of its statutes [Sections 28-3-106 (1)(q) and (r), C.R.S.] as allowing the Adjutant General to spend funds from the Real Estate Proceeds Cash Fund without the General Assembly's approval because the statute states that the Adjutant General "should have charge" of the campgrounds and military reservations of the state, should keep in repair all state buildings and other improvements, may make such sound improvements as the good of the service requires," and "with the advice and approval of the governor, is authorized to rent, hire, purchase, take the conveyance of, and hold in trust for the use of the state of Colorado such buildings, lands, tenements, and appurtenances thereof as may be from time to time deemed necessary for use by the National Guard." However, the Real Estate Proceeds Cash Fund statute specifies that amounts in the fund, including interest, "...shall be disbursed by authority of the adjutant general, *subject to appropriation by the general assembly* (emphasis added), only for the construction, repair, improvement, acquisition, or costs of acquisition or sale of armories throughout the state" [Section 28-3-106 (1)(s)(I), C.R.S].

However, the State Controller communicated to the Department in April 2022 that the Department should seek legal guidance or statutory change regarding conflicting statutory guidance in Section 28-3-106, C.R.S. Despite the State Controller's direction, the Department did not seek guidance on the interpretation of the statute from the Attorney General's Office. Specifically, the State Controller noted in its letter to the Department that the OSC interpreted Sections 28-3-106(1)(q) and (r), C.R.S., as support for providing the Department statutory spending authority for the Real Estate Proceeds Cash Fund and for not requiring the General Assembly's approval, while it interpreted Section 28-3-106(1)(s), C.R.S., as requiring the Department to have the General Assembly's approval for spending authority for the Real Estate Proceeds Cash Fund. In further discussions with OSC staff, they noted that while Section 28-3-106(1)(r), C.R.S., refers to a military fund that can be used for capital construction with expenditures approved by the Adjutant General, the State does not have a fund named the "Military Fund." They indicated that it is unclear within this statute whether

the reference to the military fund is intended to be synonymous with the Real Estate Proceeds Cash Fund, which is what the Department had assumed is the case.

Based on our discussions with OSC staff, the OSC granted the Department to have the spending authority for the Fort Lupton Project in Fiscal Years 2022 and 2023 based on the construction project application approved by the Office of the State Architect, the approval memo from the National Guard Bureau, and the fact that the OSC previously approved a land acquisition in Fiscal Year 2018 that referenced Section 28-3-106(1)(r), C.R.S. We further inquired with the OSC on whether the OSC approved any other spending authority requests in which there was unclear guidance and the OSC reported that they did not.

Related to the Fiscal Year 2024 Fort Lupton Project spending request, OSPB included the Department's supplemental request for the Fort Lupton Project in its December 2023 request to the JBC without ensuring that the capital construction project and its related spending authority had been previously approved by the CDC, JBC, and General Assembly. The OSPB characterized the supplemental request as an extension of spending authority for operating expense items related to maintenance and operations of the Fort Lupton Project, which would allow funds to be appropriated under the Real Estate Proceeds Cash Fund. In addition, based on discussion with OSPB staff, OSPB does not have a process to ensure that supplemental requests comply with legislative requirements, and represent the proper characterization of expenditures covered under the request.

Why do these problems matter?

By failing to request and obtain spending authority approval, as appropriate, from the Real Estate Proceeds Cash Fund, the Department is out of compliance with the State's budget requirements. Proper approvals from the General Assembly, when required by statute, are necessary to ensure that the Department, OSPB, and OSC are in compliance with statutory requirements.

Classification of Finding: **Material Weakness**

This finding does not apply to a prior audit recommendation.

Recommendation 2023-029

The Department of Military and Veterans Affairs (Department) should ensure it complies with statutory requirements for the Real Estate Proceeds Cash Fund (Fund), including requirements to obtain spending authority for the Fund from the General Assembly, as appropriate. This should include:

- A. Seeking guidance from the Attorney General’s Office on the interpretation of Section 28-3-106, C.R.S., to determine when the Department is required to obtain the General Assembly’s approval for spending from the Real Estate Proceeds Cash Fund.
- B. Requesting the General Assembly’s approval for spending authority for the Real Estate Proceeds Cash Fund as required by Section 28-3-106, C.R.S.

Response

Department of Military and Veterans Affairs

- A. Agree
Implementation Date: July 2024

The department agrees that an Attorney General's interpretation would provide clarity on the statute. The department will submit a request for guidance from the Attorney General's office interpretation of Section 28-3-106, C.R.S. to determine when the Department is required to obtain the General Assembly's approval for spending from the Real Estate Proceeds Cash Fund.

- B. Agree
Implementation Date: July 2024

The department will ensure that any projects related to the Real Estate Proceeds Funds will have proper spending authority granted by the General Assembly, prior to making expenditures.

Recommendation 2023-030

The Governor’s Office of State Planning and Budgeting should improve its internal controls over compliance with statutory requirements by working with the Office of the State Controller to develop and implement a process to ensure supplemental requests comply with legislative requirements, and represent the proper characterization of expenditures covered under the request.

Response

Governor’s Office of State Planning and Budgeting

- Agree
Implementation Date: June 2024

The Governor's Office of State Planning and Budgeting (OSPB) agrees with the recommendation included in the audit. The OSPB will work with the Office of the State Controller to develop and implement a process to ensure supplemental requests comply with legislative requirements, and

represent the proper characterization of expenditures covered in its supplemental requests. The OSPB will implement this recommendation no later than the next supplemental submission to the General Assembly (June 2024).

Recommendation 2023-031

The Office of the State Controller (OSC) should improve its internal controls over the appropriations process by not approving spending authority if the OSC determines there is conflicting statutory language and should consult with the Governor's Office of the State Planning and Budgeting and the Attorney General's Office to resolve the conflict in statutory language.

Response

Department of Personnel & Administration's Office of the State Controller

Agree

Implementation Date: September 2024

The OSC will consult as needed with Office of State Planning and Budgeting and Attorney General's office when there is conflicting statutory language regarding spending authority. This process will be included in Fiscal Rules and the Fiscal Procedures Manual by September 30, 2024.

Department of Personnel & Administration

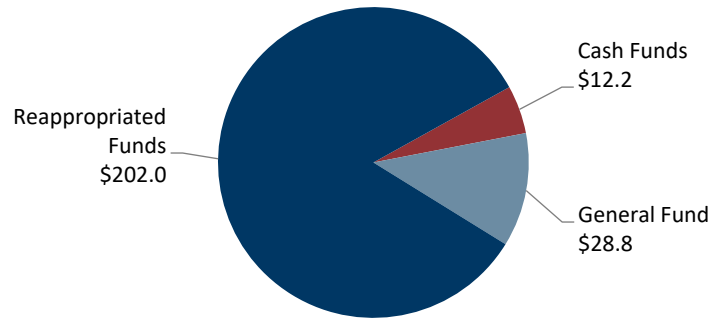
The primary function of the Department of Personnel & Administration (Department) is to support the business needs of the State's Executive Branch. The Department administers the classified personnel system, comprising 27,656 full-time equivalent (FTE) employees across the State—excluding the Department of Higher Education, which includes the State's institutions of higher education—and providing general support for state departments. The Department includes the following divisions and offices:

- Executive Director's Office
 - Office of the State Architect
 - Colorado State Employees Assistance Program
- Division of Central Services
- Division of Accounts and Control
 - Office of the State Controller
- Division of Human Resources
- Office of Administrative Courts
- Constitutionally Independent Entities Division, including the State Personnel Board
- Division of Capital Assets

For Fiscal Year 2023, the Department was appropriated approximately \$243.0 million and 452 FTE staff.

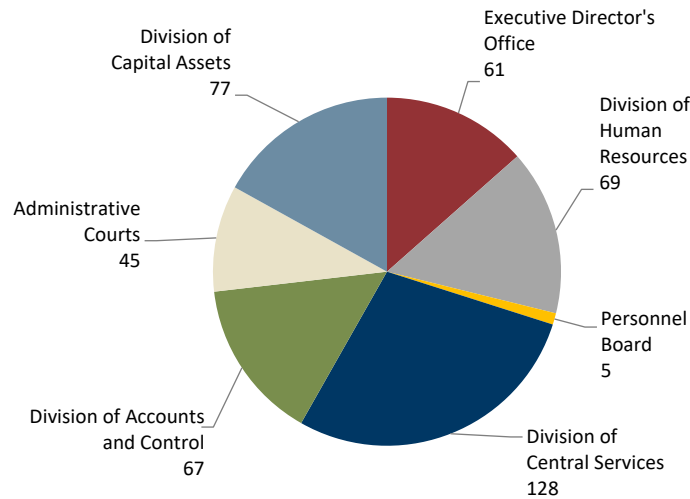
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2023.

**Department of Personnel & Administration Fiscal Year 2023
Appropriations by Funding Source (In Millions)**



Source: Joint Budget Committee Fiscal Year 2023-24 Appropriations Report.

**Department of Personnel & Administration Fiscal Year 2023
Full-Time Equivalent Staff by Major Areas**



Source: Joint Budget Committee Fiscal Year 2023-24 Appropriations Report.

Fiscal Year 2023 Audit Findings

The following table provides a summary of current audit findings made to the Department.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Department of Personnel & Administration	6	-	2	-	-	8

Office of the State Controller

The Office of the State Controller (OSC) is located within the Department's Division of Accounts and Control. The OSC is responsible for managing the State of Colorado's financial affairs, which includes (1) the preparation and submission of the State's financial statements to the Governor and General Assembly by the statutorily-required September 20 due date, referred to as Financial Statements, and (2) preparation and issuance of the State's audited Annual Comprehensive Financial Report (Annual Financial Report). The OSC is also responsible for the preparation of the State's *Schedule of Expenditures of Federal Awards* (SEFA), which reports the total federal awards expended by the State during the fiscal year.

The OSC is the functional business owner of the Colorado Operations Resource Engine (CORE), the State's accounting system, and the Colorado Payroll and Personnel System (CPPS), the State's integrated human resources and payroll management application. As such, the OSC is also responsible for providing guidance to the various state departments and institutions of higher education (state entities) on the use of CORE and CPPS, overseeing certain access and information security requirements of the systems, and ensuring that the systems are working as intended.

Finding 2023-032

Statutory Compliance and Internal Controls Over Financial Reporting

The OSC is responsible for preparing the State's Financial Statements in accordance with Generally Accepted Accounting Principles (GAAP), as required in statute [Section 24-30-204(1), C.R.S.]. GAAP's overall objective is to create consistency in financial reporting to ensure reliable, concise, and understandable information for users of the financial statements. The Governmental Accounting Standards Board (GASB) establishes GAAP for state and local government entities through the issuance of GASB statements and authoritative accounting guidance, such as GASB implementation guides.

At the end of each fiscal year, the OSC requires state entities to provide certain financial-related information to the OSC through "exhibits," which are submitted through an information system called Gravity. In order to aid in the preparation of the financial statements, the OSC uses Gravity to collect and summarize the exhibits submitted by all state entities.

Some state entities also present separately-issued financial statements (Standalone Financial Statements); these entities are also referred to as standalone entities. The OSC requires that standalone entities enter their financial information into CORE. Additionally, the OSC requires standalone entities to submit an Exhibit J, *Standalone Financial Statement Reconciliation*, which reconciles each entity's Standalone Financial Statements to CORE and includes descriptions for all reconciling

items. Standalone entities use the Exhibit J to identify and communicate differences between their Standalone Financial Statements and CORE to the OSC.

CORE and InfoAdvantage, CORE’s reporting application, segment accounting transactions into accounting periods throughout the fiscal year. Periods 1 through 12 correspond to the months of the fiscal year (July through June, respectively), and sequentially numbered subsequent periods—Period 13 through Period 16—are used, as necessary, to record any required adjusting entries to correct errors or reclassify information as may be necessary to create the State’s Financial Statements and Annual Financial Report. The OSC is statutorily responsible for ensuring that the State’s accounting records are closed annually within 35 days of fiscal year end, which is the final date allowed for transactions to be posted to Period 13, or the “close date.” The following table shows the Fiscal Year 2023 closing periods and what each of those periods represents:

Office of the State Controller’s Fiscal Year 2023 Closing Periods

	Period Close Date	Explanation of Closing Period
Period 13	August 4, 2023	Statutory close date and department’s closing period for final entry of adjustments without OSC’s intervention.
Period 14	August 9, 2023	OSC’s closing period for processing year-end recurring entries and adjustments (i.e. entries can only be made with OSC’s review and approval).
Period 15	September 20, 2023	OSC’s closing period for fiscal year-end Financial Statement presentation entries.
Period 16	February 2, 2024	OSC’s final closing period occurring from the end of Period 15 through the audit opinion date.

Source: Office of the State Auditor analysis of Fiscal Year 2023 *Fiscal Procedures Manual* closing periods.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to review the OSC’s internal controls over, and compliance with, its financial reporting responsibilities during Fiscal Year 2023, including whether the OSC had fully implemented our Fiscal Years 2022 and 2021 audit recommendations related to its financial reporting. This included determining whether the State’s Fiscal Year 2023 Financial Statements were accurate, complete, and prepared in accordance with GAAP, including GASB requirements, within required timeframes defined in statute, as applicable.

As part of our Fiscal Year 2023 audit work, we conducted inquiries with OSC staff and reviewed applicable supporting documentation to determine the following:

- Whether the OSC had strengthened internal controls over financial reporting, as recommended in our Fiscal Year 2022 audit recommendation. Specifically, as a result of that audit, we recommended that the OSC review and update its current process for posting annual fiscal year-

end payroll adjustments and labor allocation entries in CORE; ensure these postings are performed accurately, in a timely manner, and in compliance with the statutory close date going forward; and formalize an effective implementation planning process for future GASB statements to ensure an accurate and timely adoption, and communicate this plan to state entities. This implementation planning process should include, for example, estimated timetables, checklists, and/or data collection methods to ensure the OSC obtains the necessary financial information from departments prior to the beginning of the fiscal year when the applicable GASB statement goes into effect.

- Whether the OSC had improved its policies and procedures over its review of Standalone Financial Statements and the Exhibit J to include sufficient details and requirements on its processes related to timely obtaining and reviewing the Exhibit Js and Standalone Financial Statements, including any that were not provided by the applicable deadline, prior to its statutorily-required submission to the Governor and General Assembly on September 20. The OSC prepares a summary of any differences noted between the Exhibit Js, the Standalone Financial Statements, and the State's Financial Statements. There were 14 Exhibit J submissions noted on the OSC's Fiscal Year 2023 summary, and we tested all of them.
- Whether the OSC complied with statutory requirements regarding financial reporting timeframes. We analyzed CORE transactional data recorded after the State's Fiscal Year 2023 statutory close (Period 13) to identify the number and dollar amount of transactions processed by state entities and the OSC after that statutory closing date. We also reviewed the OSC's communications and the accounting guidance it provided during Fiscal Year 2023, including in the OSC's *Fiscal Procedures Manual* (Manual).

What problems did the audit work identify and how were the results of the work measured?

We determined that the OSC did not ensure compliance with the statutorily-required financial reporting timeframes for Fiscal Year 2023 and, therefore, did not fully implement our prior audit recommendations related to financial reporting. The basis for our conclusions are detailed in the following section:

- **Statutory Close.** The OSC approved and recorded a significant number of state entities' transactions after the statutorily-required August 4, 2023 deadline. Specifically, while the OSC closed the applicable period of activity (Period 13) in CORE, as of August 4, 2023, the OSC approved the posting of transactions totaling \$16.2 billion for state entities in CORE after this date. In addition, the OSC initiated and posted additional transactions of \$0.2 billion, which brought the total transactions posted after the closing deadline to \$16.4 billion. These transactions related to revenue, expense, capital asset, and adjustments to the financial

statements. We have included a table showing summary information about the transactions, as well as a table containing comparative information, from Fiscal Years 2021 through 2023.

Fiscal Year 2023 CORE Transactions Recorded After Statutory Close

	Period Close Date	Period Open for Number of Calendar Days	State Entity-Initiated Transactions		OSC-Initiated Transactions		OSC and State Entities Total Transactions	
			Count	Total Amount	Count	Total Amount	Total Count	Total Amount
Period 14	08-09-23	5 Days	262	\$1.6 billion	2	\$5 million	264	\$1.6 billion
Period 15	09-20-23	42 Days	352	\$10.8 billion	5	\$6.1 million	357	\$10.8 billion
Period 16	02-02-24	135 Days	127	\$3.8 billion	8	\$210.5 million	135	\$4.0 billion
TOTAL			741	\$16.2 billion	15	\$0.2 billion	756	\$16.4 billion

Source: Office of the State Auditor analysis of CORE Periods 14, 15, and 16 accounting transactions.

*This data includes GASB 96 related transactions.

Fiscal Year	OSC and State Entities Total Transactions	
	Total Count	Total Amount
2023	756	\$16.4 billion
2022	749	\$24.0 billion
2021	415	\$19.0 billion

Source: FY21 and FY22 Statewide Single Audit Report

The OSC has historically posted some adjustments to CORE after the August 4 statutory deadline, as necessary, for financial statement presentation purposes, including reclassifications and recurring transactions. However, the amount of non-standard post-closing adjustments posted after the August 4, 2023 deadline were significant and indicate that state entities were continuing to finalize their Fiscal Year 2023 accounting as late as January 2024, which does not appear to meet the 35-day closing requirement established in statute.

Section 24-30-204(3), C.R.S., requires that, “The official books of the state shall be closed no later than thirty-five days after the end of the fiscal year. As of this date, all adjusted revenue, expenditures, and expense accounts shall be closed into the state accounting system in order to divide the financial details of the state into comparable periods.” For Fiscal Year 2023, this date was August, 4, 2023.

- **Exhibit J.** The OSC did not review and reconcile the Exhibit Js in a timely manner. Specifically, the OSC provided us their completed Exhibit J reconciliation on January 8, 2024, more than 4 months after the Exhibit Js were due to the OSC and after the OSC prepared the Annual Financial Statements.

Section 24-30-204(1), C.R.S. requires the State Controller to prepare financial statements in accordance with GAAP, which includes following existing GASB standards and appropriately implementing new GASB standards. The purpose of GAAP is to provide complete and accurate financial statements. Section 24-30-204(1), C.R.S., also requires that Standalone entities submit their draft Standalone Financial Statements to the State Controller by August 25 each year but allows the OSC to grant an extension of up to 20 days (to September 14). The OSC requires Standalone entities to submit their Exhibit Js on the same date they submit their Standalone Financial Statements to the OSC. The statutory due date for the Standalone Financial Statement submission to the OSC provides approximately 1 to 3 weeks for the OSC to review Exhibit Js and make necessary adjustments before the required September 20 submission to the Governor and General Assembly. According to the OSC’s communication, Exhibit J and Standalone Financial Statements were both due on August 25, 2023. Upon requests from state entities, the OSC extended the deadline to September 8, 2023.

Why did these problems occur?

Overall, we determined that the OSC did not have sufficient processes and internal controls in place to ensure it complied with financial reporting-related statutory requirements, and to obtain and review Exhibit Js in a timely manner. We identified more specific causes to the problems identified as follows:

Post Close Transactions. We noted numerous transactions posted in CORE after Period 13 by state entities. Further, we noted that some of these transactions were fixing transactions that were recorded incorrectly—as is the purpose of having a year-end closing period for transactions—while others were miscellaneous, day-to-day transactions that typically should be made before the year-end closing period.

We identified that many state entities have experienced accounting staff turnover, including some in the controller position. In addition, we determined that some of the new accounting staff do not have experience with the State’s accounting processes, such as using CORE or the OSC’s required process for reporting financial information through exhibits, which are areas where staff must have sufficient knowledge and experience to ensure that the state entities are able to close their books timely and accurately. Ultimately, the OSC is responsible for ensuring that the State’s books as a whole are closed timely and accurately.

Exhibit J. The OSC does not have an adequate process—including policies and procedures—in place to timely review Exhibit Js to ensure information in CORE is accurate. For Fiscal Year 2023, the OSC updated its existing policy to state that “having the majority of Exhibit J submissions extended to as late as September 14 does not allow adequate time for the OSC to fully review the Exhibit J submissions prior to the issuance of the BFS [statutorily-required submission to the Governor and General Assembly] on September 20.” This indicated that the OSC was expecting state entities to meet the September 14 submission due date. However, we tested the OSC’s

summary of any differences noted between the Exhibit Js, the Standalone Financial Statements, and the State’s Financial Statements and noted that—of the 14 Exhibit J submissions included in the summary of differences—eight were submitted after September 14; three of those were not submitted until November 2023. Further, the OSC did not complete its full Exhibit J reconciliation until January 2024—7 months after fiscal year end. In addition, we noted that the OSC’s policies and procedures lack detail to specify when the OSC should complete its review of Exhibit Js.

Why do these problems matter?

The State Controller is statutorily required to prepare the State’s Financial Statements, which includes obtaining additional and necessary financial information from state entities. This requires the need for the OSC to have robust internal controls over financial reporting that are designed, implemented, and operating effectively. The State Controller also has the responsibility to ensure the OSC’s internal controls and related processes for preparing the State’s Financial Statements are timely and accurately communicated to state entities. The lack of robust internal controls within the OSC may cause inaccurate financial reporting and delays in the completion of the Financial Statements and the Annual Financial Report. Further, entering and approving a significant number of accounting transactions during a shortened timeframe after fiscal year end increases the chance of errors. In addition, by not receiving, reviewing, and analyzing Exhibit Js in a timely manner, the OSC staff may not detect errors and omissions, and ensure that standalone entities correct any identified issues and submit revised exhibits in order to minimize the OSC’s delays in preparation of and the accuracy of the State’s and standalone entities’ financial statements. These issues have been outstanding for a number of years, and the OSC agreed with our recommendations. Finally, significant turnover in accounting positions increases the risk for errors in the State’s Annual Financial Statements and the need for more detailed OSC training and guidance.

Classification of Finding: **Material Weakness**

This finding applies to prior audit recommendations 2022-027C and 2021-029C.

Recommendation 2023-032

The Department of Personnel & Administration’s Office of the State Controller (OSC) should strengthen its internal controls over financial reporting to ensure that the OSC’s fiscal year-end accounting processes result in compliance with statutes and that the State’s Financial Statements and Annual Comprehensive Financial Report (Annual Financial Report) provided to decision-makers are accurate, complete, and prepared in accordance with Generally Accepted Accounting Principles (GAAP). This should include the following:

- A. Working with the State’s departments, agencies, and higher education institutions to ensure newer controllers and accounting staff, as applicable, have been adequately trained on the State’s accounting and reporting processes. This training support should include strategies to reduce excessive post-closing transactions.

- B. Improving the OSC’s existing policies and procedures for its review of standalone financial statements and the Exhibit Js, *Standalone Financial Statement Reconciliation*, and ensuring it completes its annual Exhibit J reconciliation in a timely manner. This should include enforcing the Exhibit J and standalone financial statement submission deadline; establishing a deadline for OSC staff to review the statements and Exhibit J’s as soon as practicable thereafter; and establishing detailed procedures for the OSC’s process for obtaining and reviewing the Exhibit Js and standalone financial statements, and for making adjustments to the State’s Financial Statements, as appropriate.

Response

Department of Personnel & Administration’s Office of the State Controller

- A. Agree

Implementation Date: June 2024

The Office of the State Controller agrees with this recommendation. The OSC will solicit feedback from departmental controllers and accounting staff regarding how the OSC can support and educate new accountants. The OSC's collaboration with departments will include a significant focus on identifying and re-mediating causes for non-standard post-closing accounting adjustments posted after the August 4th deadline.

- B. Agree

Implementation Date: September 2024

The Office of the State Controller agrees with this recommendation. The OSC will re-evaluate and update its Exhibit J review process in order to perform a more timely review of departmental-submitted financial statements and the Exhibit J. The OSC will precisely define what is meant by a financial statement submission as outlined in statute, and will update its guidance and training to departments and institutions of higher education accordingly.

Finding 2023-033

Errors in Compiling the State's *Schedule of Expenditures of Federal Awards*

The State is required to comply with the reporting requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) for the State's SEFA. The federal Office of Management and Budget's (OMB) Compliance Supplement is part of Uniform Guidance and provides some additional information required to be included on the SEFA. The OSC is responsible for preparing the SEFA, which reports the total federal awards expended by the State during the fiscal year.

In order to prepare the State's SEFA, the OSC requires state entities to submit an Exhibit K1, *Schedule of Federal Assistance*, each year to report federal program information, including the grant name, Assistance Listing Number (ALN), expenditures, receipts, and receivables for each federal grant program administered by the department or institution of higher education (IHE) during the fiscal year. The OSC compiles and summarizes all Exhibit K1s and prepares the SEFA, ensuring information like ALN, ALN title, and any other identification (ID) number that has been assigned by the awarding federal agency that provided the federal award, are properly reported on the SEFA.

For Fiscal Year 2023, the OSC changed the Exhibit K1 compilation process, requiring state entities to submit their Exhibit K1s through the OSC's Gravity system, which collects and summarizes these exhibits. The OSC's new process is that, once information is summarized by Gravity, OSC staff will extract that information, then enter it into the OSC's SEFA database, which is a Microsoft Access database used to prepare the Exhibit K1 summary spreadsheet. Using the SEFA database, OSC staff then run queries to determine the ALN titles by comparing ALNs reported on Exhibit K1s to the OSC's ALN file that was downloaded from the official U.S. government system that identifies ALNs—sam.gov. The Exhibit K1 summary spreadsheet contains all summarized Exhibit K1 information and queries, and is then used to convert all required information to the SEFA. Each version of the SEFA is to be reviewed by one of the OSC's managers. This review is to be documented on a SEFA Review Checklist that includes the SEFA and SEFA footnotes preparation tasks.

For Fiscal Year 2023, the SEFA was compiled based on the OSC's Exhibit K1 summary spreadsheet that contained a total of 7,497 individual lines and 1,687 federal programs reported by state entities through their Exhibit K1s. An individual line on the Exhibit K1 summary spreadsheet represents individual federal program information submitted by state entities on their Exhibit K1s.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to review the OSC's internal controls over its compilation of the State's SEFA for Fiscal Year 2023. This included determining whether the OSC prepared the State's SEFA accurately, completely, and in accordance with federal Uniform Guidance.

As part of our audit work, we tested a random sample of 40 individual SEFA lines. We compared each sample against the final, audited version of the Exhibit K1. In addition, we summarized all COVID-19 expenditures that state entities reported to the OSC and compared those amounts to COVID-19 expenditures reported on the SEFA. We also compared the SEFA ALN titles to sam.gov information to identify if the OSC reported ALN information properly on the SEFA. Further, we analyzed the SEFA's ALN numbers and Other ID Numbers Assigned by Federal Awarding Agencies that were shown on the SEFA as ending in zero. Finally, we performed a walkthrough with the OSC of its compilation process of the Exhibit K1s through the Gravity system.

How were the results of the audit work measured?

We measured the results of our audit against the following:

- Federal regulation [2 CFR Section 200.510] requires that the SEFA include specific information, such as the identifying number that is assigned by the awarding federal agency, on each federal award expended during the year.
- According to the 2023 OMB *Compliance Supplement*, non-federal agencies are required to separately identify COVID-19 expenditures on the SEFA. For existing programs that have both COVID-19 expenditures and non-COVID-19 expenditures, this may be accomplished by identifying COVID-19 expenditures on a separate line of the SEFA by ALN with COVID-19 as a prefix to the program name.
- The 2023 *Compliance Supplement* states that only ALN 84.425, *Education Stabilization Fund*, is required to identify its subprograms with an alphabetic character identifier on the SEFA.
- State Fiscal Rule 1-2, *Internal Controls*, states that the OSC “shall implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, [and] conform to the Fiscal Rules...”
- According to the OSC's Internal Control System policy, state agencies shall use the *Standards for Internal Control in the Federal Government* (Green Book), published by the U.S. Government Accountability Office, as its framework for its system of internal control. Green Book Paragraph OV2.14, *Roles in an Internal Control System*, states that management is responsible for designing an

internal control system. This should include controls over the preparation of external financial reporting in accordance with professional standards and applicable laws and regulations.

- Federal regulation [2 CFR Section 200.1], *Definitions*, defines the ALN as a unique number assigned to identify a Federal Assistance Listing. According to the OSC’s Exhibits Instructions, the ALN is a 5-digit number that uniquely identifies a federal program.

What problems did the audit work identify?

During our testing of the OSC’s Fiscal Year 2023 SEFA, we discovered several errors that were not identified and corrected through the OSC’s preparation and review processes, as follows:

- In 1 of 40 samples (3 percent) selected for testing, the OSC did not identify COVID-19-related expenditures on the SEFA. The department’s Exhibit K1 specified that the sampled grant was COVID-19-related, but the OSC did not include that information on the SEFA. Based on further testing, we noted that the OSC failed to report on the SEFA a total of 416 individual lines that were reported by state entities on their Exhibit K1s as COVID-19 federal expenditures.
- In 2 of 40 samples (5 percent) selected for testing, the OSC did not ensure that the ALNs were properly reported on the SEFA. Specifically, the OSC included a letter after the ALNs, but those ALNs do not have an alphabetical character. For example, ALN 84.002 was reported on the SEFA as 84.002A. The OSC researched these errors and further identified that this issue affected an additional 75 of the 7,497 individual lines representing 38 of 1,687 federal programs on the SEFA.
- In 1 of 40 samples (3 percent), the OSC did not report the program name associated with the ALN properly on the SEFA. Specifically, the OSC reported ALN 47.076 on the SEFA as “Education and Human Resources” while sam.gov indicated the title for this ALN was “STEM Education” for Fiscal Year 2023. The OSC later researched this issue and determined that it had not properly updated an additional 16 federal program titles on the SEFA for Fiscal Year 2023.
- In 5 of 40 samples (13 percent), the OSC did not ensure that the “Other ID Number Assigned by Awarding Federal Agency” was properly reported on the SEFA.
 - In 2 of 5 samples, the OSC misreported the “Other ID Number Assigned by Awarding Federal Agency” by adding a period within the number and an additional two digits to the end of the number. For example, the OSC incorrectly reported the ID Number 2004767961 that was obtained from a submitted Exhibit K1 as 2.004767961E9. After we notified the OSC, the OSC researched the issue and identified 69 additional instances in which it failed to report Other ID Numbers properly on the SEFA.

- In 3 of 5 samples, the OSC incorrectly reported the “Other ID Number Assigned by Awarding Federal Agency” by adding a period and zero to the end of the number. For example, the OSC incorrectly reported the ID Number 1680477 that was obtained from a submitted Exhibit K1 as 1680477.0. We analyzed the entire population of “Other ID Number Assigned by Awarding Federal Agency” and identified a total of 162 additional instances of this error. These errors impacted 35 different ALN programs within the SEFA.
- In 974 instances, ALNs reported on the SEFA did not match ALNs reported by state entities on their Exhibit K1s. The OSC identified an issue in Gravity for the Exhibit K1s. For example, ALNs 12.230 or 12.200 were reported through the Exhibit K1 to the OSC by Departments and IHEs as 12.23 and 12.2, respectively. The OSC made corrections to the ALN on the SEFA for each of these instances.

The OSC subsequently corrected each of the previously identified issues after we brought them to its attention.

Why did these problems occur?

These problems occurred because the OSC lacked adequate internal controls to ensure the SEFA was prepared and reviewed appropriately, including that any errors were identified and corrected, as follows:

- The OSC did not have an adequate review process in place over the SEFA reporting process to ensure the errors we identified did not occur or were detected and corrected by OSC staff. Specifically, the OSC’s SEFA Review Checklist does not contain a list of specific items that should be reviewed in order to ensure the SEFA is complete and accurate.
- The OSC did not effectively test, identify, or analyze potential issues with Gravity and the SEFA database and ensure the issues were corrected prior to state entities’ submissions of Exhibit K1s and the OSC’s preparation of the Fiscal Year 2023 SEFA. Through our testing, we found that the following specific issues led to the Exhibit K1 and SEFA errors:
 - Gravity removed zeros on the state entities’ Exhibit K1 if an ALN ended with zero(s), causing ALNs on the Exhibit K1 to not meet the 5-digit number requirements when summarized by the OSC for the SEFA.
 - The OSC did not identify a query that should be performed within the SEFA database to remove an alphabetical character for ALNs that do not contain these characters, when applicable, and did not ensure ALN titles are reported accurately.

- The Exhibit K1 is formatted as text in Gravity but the Exhibit K1 summary is automatic, using the field as text, which resulted in reporting errors of the “Other ID Number Assigned by the Awarding Federal Agency” on the SEFA.

Why do these problems matter?

Strong internal controls, including effective review processes over the preparation of the SEFA, are necessary to ensure that the OSC is reporting SEFA information appropriately and accurately, in accordance with federal requirements. In addition, when implementing a new reporting and compilation process—such as the submission of the Exhibit K1 through Gravity and compilation of all Exhibit K1s submitted by state entities in Gravity—it is necessary to ensure the system is working properly and that sufficient reviews are performed to identify and correct any issues.

Classification of Finding: **Material Weakness**

This finding does not apply to a prior audit recommendation.

Recommendation 2023-033

The Office of the State Controller (OSC) should strengthen its internal controls over the compilation of the State’s *Schedule of Expenditures of Federal Awards* (SEFA) to ensure the SEFA is accurate and complete by:

- A. Ensuring staff perform an adequate supervisory review over the SEFA process—including reviews of the SEFA database and information summarized by the OSC’s Gravity information system—by updating the OSC’s SEFA Review Checklist with a more detailed listing of the items to review.
- B. Identifying potential issues that could arise when compiling information for the SEFA and addressing those issues prior to departments’ and institutions of higher education’s required Exhibit K1, *Schedule of Federal Assistance*, submissions.
- C. Correcting the issues with the Gravity system and Exhibit K1 summary spreadsheet noted in this audit.

Response

Department of Personnel & Administration’s Office of the State Controller

- A. Agree
Implementation Date: October 2024

The OSC will ensure the supervisory review is more comprehensive to include a review of all software used, a more thorough review of the final Schedule, and an improved review checklist.

B. Agree

Implementation Date: October 2024

The OSC has compiled a list of all issues encountered in preparation of the FY 2023 SEFA, will work to identify additional potential issues, and will implement controls to ensure any known potential issues are identified and corrected during compilation or review.

C. Agree

Implementation Date: October 2024

The OSC will correct or implement compensating controls for any known issues or potential issues identified in any of the templates or software used in preparation of the SEFA.

Finding 2023-034

System and Organization Control Reports

The OSC is responsible for the preparation of the State's financial statements, including the SEFA. The OSC uses financial information in CORE to prepare the State's financial statements. Some state entities do not use CORE as their primary accounting system and they use other Information Technology (IT) systems for program management. Therefore, these state entities upload financial information to CORE from their IT systems.

In some cases, the state entities contract with third-party vendors (service organizations) to provide various services for some of the State's IT systems. For example, the OSC contracts with CGI as its service organization to maintain and house the CORE system infrastructure components remotely at CGI's hosting facilities. Service organizations contract with independent auditors (service auditors) to audit the service organizations' internal controls for these IT systems. The service auditors follow the guidance issued by the American Institute of Certified Public Accountants (AICPA), *Statement on Standards for Attestation Engagements* (SSAE), within AT-C Section 320, and issue a System and Organization Controls (SOC) report at the conclusion of the engagement. One type of SOC report—a SOC 1, Type II (SOC 1) report—provides the service auditor's opinion on the service organization's internal controls, specifically as to whether the internal controls are suitably designed and operating effectively for a specified period.

On an annual basis, the OSC requires all state entities to provide the OSC with the list of their IT systems that contain financial information, regardless of amount. The OSC requests this information through the completion of an inventory spreadsheet; the fields within the inventory spreadsheet that the OSC sends to state entities for this data request include fields for, among others, the

Information System (IS) name, brief description of the IS, whether the vendor provides a SOC 1 report and, if so, when it is received, and whether any financial data maintained by the IS feeds into CORE, and, if so, the annual amount of that data. The OSC compiles information within one spreadsheet and then determines through a spreadsheet review which systems are material to the State's financial statements, which should also include the State's SEFA.

When the OSC, departments, and IHEs receive SOC 1 reports, they should determine whether they can rely on the service organization's internal controls for financial reporting. In addition, when service auditors provide a SOC 1 report with a modified opinion—which indicates that the auditor has identified internal controls that fail to meet the standard upon which they are being measured or the auditor was unable to obtain sufficient and appropriate evidence—the OSC, departments, and IHEs should determine if actions to mitigate the increased risk to financial reporting are necessary. Some examples of additional actions could be department staff increasing reviews of data in the systems to outside information or contacting vendors to confirm their payment requests.

During Fiscal Year 2023, the OSC compiled information provided by state entities for a total of 81 IT systems. State entities reported that 21 of the 81 IT systems receive a SOC 1 report on an annual basis. Based on the OSC's analysis, the OSC determined that for Fiscal Year 2023, 36 IT systems were significant to the State's financial reporting.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether the OSC had implemented our Fiscal Year 2022 audit recommendation relating to service organization SOC 1 reports. As a result of that audit, we recommended that the OSC improve controls related to SOC 1 reports by updating its SOC-related procedures to include a completeness check of IT systems by the OSC staff that ensures: (1) staff apply their knowledge and expertise of the State's financially-significant IT systems when comparing department- and IHE-provided information (2) all financially-significant IT systems are identified and assessed for risk, and (3) all SOC 1 reports are obtained and reviewed in a timely manner. In addition, we recommended that the OSC ensure that staff comply with the OSC's procedure to follow-up with departments and IHEs who fail to timely provide information necessary for annually updating the OSC's listing of financial IT systems and/or SOC 1 reports to the OSC, in order to ensure the OSC's IT systems list contains all relevant information and that the OSC reviews SOC 1 reports for each of the State's financially significant IT systems and assesses the impact on the State's financial statements. Further, we recommended that the OSC establish and implement a formal review process over the OSC's SOC 1 risk assessment process to ensure all of the State's financially-significant IT systems are assessed for risk, that SOC 1 reports are obtained and reviewed, and that all required follow-up actions are performed. The OSC agreed with our recommendations and agreed to implement them during Fiscal Year 2023.

As part of our Fiscal Year 2023 audit, we requested the OSC’s policies and procedures for SOC 1 reports; the OSC’s IT systems listing containing all systems that contain financial information, regardless of amount; and other information regarding the OSC’s implementation of this audit recommendation, including the related supporting documentation.

How were the results of the audit work measured?

Statute [Section 24-30-201(1)(f), C.R.S.] requires the OSC to “coordinate all the procedures for financial administration and financial control so as to integrate them into an adequate and unified system, including the devising, prescribing, and installing of accounting forms, records, and procedures for all state agencies.”

The OSC’s *SOC 1, Type II Risk Assessment* procedure that it updated on June 20, 2022 and June 30, 2023 states the following:

- According to the OSC’s procedure, as updated on June 20, 2022, in situations where a department (state agency or IHE) does not have a SOC 1 report for a system that is deemed to be material to the State’s financial statements, the department or IHE, “shall provide an explanation as to why material systems do not have these reports available, include compensating controls the department has in place for this system, and the department’s plan to obtaining a SOC 1, Type II Report in the following year.” The OSC removed this section in the June 30, 2023 update to this procedure.
- According to the OSC’s procedure, as updated on June 30, 2023, on an annual basis, the OSC performs a risk assessment related to SOC 1 reports to ensure that systems determined to be material to the State’s financial statements have SOC 1 reports. Specifically, as part of the risk assessment, by June 1 each year, state entities should provide the OSC with “an inventory” of all IT systems that contain financial information, regardless of amount, in order to allow the OSC to “independently determine which systems are material” to the State’s annual financial statements, based on the OSC’s comparison of the provided information to its materiality spreadsheet for the financial statements. The procedure indicates that the OSC will follow up with state entities, as necessary, to ensure that all state entities respond to the request for information and that, by July 1, the OSC will follow up with the departments and IHEs that have systems determined by the OSC to be material to the State’s financial statements to determine if a SOC 1 report is available for those systems.

According to the OSC’s Manual, Chapter 3, Section 3.41, *Statewide System and Organizational Controls Reviews*, departments shall provide SOC 1 reports to the OSC within 10 business days of receipt from the service organization.

According to the OSC’s policy, the OSC and state departments must use the Green Book as their framework for their systems of internal control. Green Book Paragraph OV4.01, *Service Organizations*,

states that management retains responsibility for the performance of processes assigned to service organizations. Furthermore, the Green Book specifies that management needs to understand the internal controls that each service organization has designed, implemented, and operates, as well as how each service organization's internal control system impacts the OSC's and relevant departments' internal control systems.

What problems did the audit work identify?

We found that the OSC did not fully implement the prior audit recommendation related to SOC 1 reports during Fiscal Year 2023. Specifically, OSC staff added to its tracking list the significant state system that we had identified as missing from the list during our prior audit, but the OSC failed to update its procedures to include a required IT systems completeness check based on OSC staff knowledge and expertise—in order to have a process in place to identify any systems missing from future lists.

We also found that the OSC did not follow up with state entities to obtain missing information for IT systems, as follows:

- For 16 of 36 IT systems determined by the OSC in Fiscal Year 2023 to be material to the State's financial statements, the OSC determined that the "Department accepts risk of no SOC Report," but did not obtain an explanation from the state entity for why material systems do not have these reports available, compensating controls the state entity has in place for the system, and the state entity's plan to obtain a SOC 1 report in the following year.
- The OSC did not obtain the inventory spreadsheet for Fiscal Year 2023 from one department on its IT systems, as of the end of our audit procedures.
- The OSC did not follow up with state entities that did not provide the IT system inventory spreadsheet by July 1, 2023, as required by the OSC's procedure. Specifically, the OSC did not obtain 17 of 34 (50 percent) state entities' inventory spreadsheets by June 1, 2023, as required by the OSC's procedure and received the inventory spreadsheets from these state entities between 1 to 42 days after June 1, 2023.
- The OSC did not receive complete information on the inventory spreadsheets from 5 of 34 (15 percent) state entities, and the OSC did not follow up with these state entities to obtain those spreadsheets, affecting 22 of the 81 IT systems (27 percent). For example, some entities reported that financial data is maintained by the information system that feeds into CORE, but did not provide specific information to explain what data is maintained.
- The OSC did not obtain 19 of 21 (90 percent) SOC 1 reports that covered the Fiscal Year 2023 financial reporting period, and did not follow up with state entities to obtain these reports.

Why did these problems occur?

We found these problems occurred due to the following:

- The OSC's procedures do not provide specific guidance to address the OSC's responsibility to ensure it tracks and assesses risk related to all of the State's IT systems containing financial information.
- OSC staff reported that on June 30, 2023, they removed wording from the OSC's procedures requiring OSC staff to follow up with state entities, as applicable, to obtain (1) an explanation for any missing SOC 1 reports for significant systems, (2) compensating controls the state entities have in place to address the missing SOC 1 report, and (3) the state entities' plan for obtaining a SOC 1 report in the following year. Instead, they chose to add a note to the spreadsheet that the state entities "accepted the risk" of the system by not having the SOC 1 report available. However, because the OSC is solely responsible for compiling and reporting the State's annual financial statements, the OSC ultimately is responsible for ensuring it assesses the overall control environment for all of the State's financial IT systems and makes adjustments to the controls, as necessary.
- OSC staff did not follow the procedure to follow up with state entities to ensure the OSC has a complete list of all financially significant IT systems and related information and that the OSC receives in all SOC 1 reports, as appropriate.
- The OSC did not have a formal review process of the OSC's IT systems list in place to identify instances where follow-up actions, such as obtaining incomplete information or obtaining SOC 1 reports, should be taken in order to ensure the OSC had sufficient information for its analysis of IT systems.
- The OSC did not review the information provided by the state entities, then follow up with them about the specific timing for when they would receive the SOC 1 reports for the current fiscal year (or the periods covered by the SOC 1 reports).

Why do these problems matter?

The OSC is responsible for annually preparing the State's financial statements. The OSC relies on uploads from various state entities' IT systems to accurately and completely prepare the State's financial statements. Without obtaining complete and timely information from the state entities regarding their IT systems and any internal control weaknesses and risk areas, the OSC cannot ensure that the internal controls over the State's financial reporting related to the State's IT systems are designed and operating effectively for the current fiscal year. Furthermore, the OSC cannot ensure that state entities require the receipt of SOC 1 reports on an annual basis for the significant

IT systems or that those reports are completed and received by the OSC prior to the OSC annually finalizing the State's financial statements.

Classification of Finding: **Material Weakness**

This finding applies to prior audit recommendations 2022-025A, 2022-025B, and 2022-025C.

Recommendation 2023-034

The Department of Personnel & Administration's Office of the State Controller (OSC) should improve its internal controls related to the State's information systems by:

- A. Updating the OSC's *SOC 1, Type II Risk Assessment* procedure to include a completeness check of Information Technology (IT) systems by the OSC staff that ensures staff apply their knowledge and expertise of the State's financially-significant IT systems when comparing department- and Institution of Higher Education (IHE)-provided information. This check should further ensure all financially-significant IT systems are identified and assessed for risk. In addition, the OSC should update this procedure to require OSC staff to follow up with departments and IHEs, as applicable, to obtain the details on why a department or IHE is not obtaining an American Institute of Certified Public Accountants' Statement on Standards for Attestation Engagements—System and Organization Controls (SOC) 1, Type II (SOC 1) report, when applicable.
- B. Ensuring OSC staff comply with the OSC's procedure to follow up with departments and IHEs who fail to timely provide information necessary for annually updating the OSC's listing of financial IT systems and/or SOC 1 reports to the OSC, in order to ensure the OSC's IT systems list contains all relevant information and that the OSC reviews SOC 1 reports for each of the State's financially significant IT systems.
- C. Establishing and implementing a formal review process over the OSC's SOC 1 risk assessment process to ensure all of the State's financially-significant IT systems are assessed for risk, including whether the OSC, departments, and IHEs are accepting the risk for not receiving a SOC 1 report; that SOC 1 reports are obtained and reviewed; and that all required follow-up actions are performed.
- D. Establishing and implementing a review process of the department and IHE's SOC 1 report information, including following up with departments or IHEs to obtain the specific timing for the current fiscal year for when they would receive the SOC 1 reports and the periods covered by the SOC 1 reports.

Response

Department of Personnel & Administration's Office of the State Controller

A. Agree

Implementation Date: September 2024

The OSC agrees with the recommendation. We will add a completeness check of IT systems to the risk assessment procedures as well as ensuring that we follow-up with departments to obtain details of why a SOC 1 report is not obtained, when applicable.

B. Agree

Implementation Date: September 2024

The OSC agrees with this recommendation. We will add a step to the procedures to ensure follow-up with any department that does not provide the information necessary to complete the risk assessment. Furthermore, we will add a step to obtain all SOC reports that are available for review and ensure they are reviewed by the OSC.

C. Agree

Implementation Date: September 2024

The OSC agrees with this recommendation. We will add a step to the risk assessment procedures for a formal review process and ensure that review is completed timely and signed off on by the reviewer. This will help ensure timeliness and completeness of the risk assessment procedures.

D. Agree

Implementation Date: September 2024

The OSC agrees with this recommendation. We will add a review process of SOC 1 report information, including following up with departments or IHEs to obtain the specific timing for the current fiscal year for when they would receive the SOC 1 reports or the periods covered by the SOC 1 reports.

Finding 2023-035

Treatment of Health Insurance Affordability Enterprise Revenue Under the Taxpayer’s Bill of Rights

The Taxpayer’s Bill of Rights (TABOR) was added as Article X, Section 20 of the Colorado Constitution in the November 1992 general election. TABOR limits the annual growth in state revenues to the sum of the inflation rate and the percentage change in the State’s population. Any money the State raises above that amount must be returned to the taxpayers.

TABOR enterprises—government-owned businesses that receive revenue in return for the provision of a good or service—can be established through legislation approved by the General Assembly. TABOR enterprises that meet certain requirements are excluded from TABOR requirements, and fees charged by those enterprises are not considered State revenues subject to TABOR revenue limits. Specifically, Article X, Section 20(2)(d), defines a TABOR enterprise as: “... a government-owned business authorized to issue its own revenue bonds and receiving under 10% of annual revenues in grants from all Colorado state and local governments.” As defined in Section 24-77-102 (7), a “grant” means “any direct cash subsidy or other direct contribution of money from the state or any local government in Colorado which is not required to be repaid.” Statute indicates that grants do *not* (emphasis added) include “...any revenues resulting from rates, fees, assessments, or other charges imposed by an enterprise for the provision of goods or services by such enterprise...”

During the 2020 legislative session, the General Assembly approved Senate Bill 20-215, which created the Health Insurance Affordability Enterprise (HIA Enterprise) within the Department of Regulatory Agency’s (DORA) Division of Insurance; the legislation specified that the HIA Enterprise was established as a TABOR enterprise. In an effort to “reduce consumer costs for individual health coverage plans”, the HIA Enterprise was created “for the purpose of assessing and collecting the health insurance affordability fee from carriers that offer health benefit plans in the state”. Senate Bill 20-215 stated that “the power to impose taxes [by the HIA Enterprise] is inconsistent with enterprise status” according to TABOR requirements and therefore, the HIA Enterprise cannot impose taxes.

Legislation passed in 1913 by the Colorado General Assembly established Section 10-3-209, C.R.S., which requires all insurance companies doing business within the State of Colorado to pay a premium tax on the gross amount of all insurance premiums collected. The premium taxes are collected by DORA and required by statute to be transmitted “...to the state treasurer for deposit in the general fund; except that the state treasurer shall deposit amounts in the specified cash funds.” During Fiscal Year 2023, DORA collected \$533.5 million in premium taxes. Senate Bill 20-215 codified in Section 10-2-209(4), C.R.S., directed a portion of the premium taxes to be deposited into the following funds:

- Division of Insurance Cash Fund
- Wildfire Emergency Response Fund and the Wildfire Preparedness Fund
- HIA Enterprise Fund, not to exceed—in total—10 percent of the amount of revenues collected by the HIA Enterprise.

The OSC is responsible for all of the State’s financial accounting and reporting, and prepares the State’s financial statements in accordance with GAAP. Because governmental operations are diverse and constrained by numerous legal and fiscal requirements, a basic principle of GAAP is fund accounting. A fund represents part of the activities of an organization, so that each fund separates its activities in the accounting records and has a self-balancing set of accounts. In order to more easily demonstrate compliance with legal restrictions or limitations, governmental transactions and balances are accounted for through separate funds across several sets of financial statements. For example, the OSC uses various funds, including the General Fund and a variety of enterprise funds, such as the HIA Enterprise Fund, for recording the State’s financial activities.

Section 24-77-106.5, C.R.S., requires the OSC to prepare a TABOR Report annually which includes the amount of state revenues the State, or “District,” has collected in excess of the limitation on state fiscal year spending. Article X Section 20 defines the “District” for TABOR purposes to mean “the state or any local government, excluding enterprises.” The OSC prepares the TABOR Report in early September each year, and updates the information for inclusion in the State’s Annual Comprehensive Financial Report as supplementary information once the final fiscal year-end financial information is known.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to review the OSC’s accounting treatment of premium taxes collected by DORA for Fiscal Year 2023—specifically, portions of premium taxes recorded in the HIA Enterprise Fund. We reviewed the premium taxes recorded by DORA for Fiscal Year 2023 to determine if the OSC’s classification and reporting of the revenue in CORE and in the Fiscal Year 2023 TABOR report was appropriate. Finally, we made inquiries with the OSC and DORA regarding the HIA Enterprise.

How were the results of the audit work measured?

We measured the results of our audit work against the following:

- Article X, Section 20 of the State Constitution limits the amount of the State’s fiscal year spending; the District’s annual “spending” is calculated based on its annual revenues. Article X,

Section 20(7)(d) requires that “if revenue from sources not excluded from fiscal year spending exceeds these limits... the excess shall be refunded....” Revenue sources generally fall into two categories: “exempt” and “nonexempt.” All revenue collected by the State is considered to be “nonexempt” revenue and is included in the TABOR revenue limit calculation unless it is revenue specifically exempted such as gifts, revenue collected by a TABOR enterprise, or is a voter-approved revenue exemption. Section 24-77-102(16), C.R.S., further defines the “State” for TABOR purposes as “...the central civil government of the state of Colorado...” and indicates that it “...does not include any enterprise....”

- Senate Bill 20-215, codified in Section 10-16-1201, et seq., C.R.S., states that “the health insurance affordability fees and special assessments charged and collected by the health insurance affordability enterprise are fees, not taxes, because the fees and assessments are imposed for the specific purpose of allowing the [HIA] enterprise to defray the costs of providing the business services” for which the HIA Enterprise was created. Section 10-16-1202(2), C.R.S. further clarifies that the power of the HIA Enterprise to impose taxes would be inconsistent with what a TABOR enterprise is allowed to do, as defined under the requirements of TABOR, and the HIA Enterprise, therefore, is not allowed to impose taxes such as, for example, insurance premium taxes.
- Section 10-16-1206(1)(c), C.R.S., states that the “amount of premium tax revenues deposited in the fund pursuant to 10-3-209(4)(a)(III), C.R.S., [shall] not exceed in any [fiscal] year ten percent of the total amount the [HIA] enterprise collects in fees from carriers and hospitals under Section 10-16-1205 (1)(a), C.R.S.,” in order to maintain TABOR enterprise status. Typically, when statute directs a portion of nonexempt revenue to be credited to a TABOR enterprise, the transaction is recorded as a grant or transfer expenditure in order to segregate it as state support which should be included in the ten percent calculation. The statute in question did not specify a transfer from the General Fund to the HIA Enterprise Fund, and there was not an appropriation in the General Fund to provide a basis for spending authority to make the transfer. Instead, the statute directed DORA to “deposit amounts in the specified cash funds...” which included the HIA Enterprise Fund.
- In accordance with GAAP, when moving resources from one fund to another, there are two sides to the transaction—a reduction in resources from the outgoing fund, and an increase in resources in the receiving fund.

What problem did the audit work identify?

We found that the OSC did not include \$13.0 million in premium tax monies recorded in the HIA Enterprise Fund as TABOR nonexempt revenue in its Fiscal Year 2023 TABOR Report, although the funds resulted from and were collected as taxes specifically subject to TABOR that should have been included in the OSC’s TABOR calculations and reported as TABOR revenue. Although

DORA ultimately followed the statutory requirement to “...deposit amounts in the specified cash funds...”—the HIA Enterprise Fund in this instance—this treatment was inconsistent with the statutory treatment of premium tax monies as a whole, as well as other premium taxes transferred to a different fund pursuant to Senate Bill 20-215, as we discuss in the following sections.

In fiscal years prior to the implementation of Senate Bill 20-215 and the creation of the HIA Enterprise effective for Fiscal Year 2021, DORA recorded all of the State’s insurance premium tax revenue collections in the General Fund as TABOR nonexempt revenue and the OSC included it in its TABOR calculations and reports. During Fiscal Year 2023, DORA recorded all of its premium tax collections in the General Fund as nonexempt “Insurance Premium Tax” revenue throughout the fiscal year. However, after the end of the fiscal year when total collections were known, DORA recorded \$13.0 million of the premium taxes in the HIA Enterprise Fund pursuant to Senate Bill 20-215 by recording the \$13.0 million as a reduction of nonexempt revenue in the General Fund with an offsetting increase in nonexempt “Insurance Premium Tax” revenue in the HIA Enterprise Fund. Because the HIA Enterprise Fund was classified as a TABOR enterprise for Fiscal Year 2023, the OSC considered all of the HIA Enterprise Fund’s revenue—including the \$13.0 million in premium taxes—to be excluded from TABOR and did not include the premium taxes in its TABOR revenue calculations or its TABOR Report.

We also determined that the OSC did not include \$9.2 million and \$11.6 million in premium tax TABOR nonexempt revenue in its respective Fiscal Years 2021 and 2022 TABOR calculations and report, due to DORA’s similar accounting treatment for these tax revenues required by Senate Bill 20-215 during those years.

While DORA and the OSC followed statute as written for the HIA Enterprise, the OSC’s exclusion of the premium tax revenue recorded in the HIA Enterprise Fund was also inconsistent with its treatment for TABOR purposes of other premium tax revenue recorded in a different fund pursuant to Senate Bill 20-215. Specifically, although statute required the deposit into the Division of Insurance (DOI) Cash Fund, DORA also reduced nonexempt “Insurance Premium Tax” revenue in the General Fund with an offsetting increase in “Insurance Premium Tax” revenue in the DOI Cash Fund, because the DOI Cash Fund is not a TABOR enterprise, the OSC included the premium tax revenue in its TABOR calculations and the TABOR report.

Overall, the recording of the total of \$33.8 million for Fiscal Years 2021 through 2023 in the HIA Enterprise Fund as premium tax revenue appears to be inappropriate because the HIA Enterprise cannot levy taxes and the collection and recording of the taxes in the HIA Enterprise, therefore, could have resulted in its losing its status as a TABOR-exempt enterprise. Because TABOR-exempt enterprises lack the power to impose taxes, the full amount of the premium taxes collected by the State should have been recorded in the General Fund as nonexempt revenue and included by the OSC in its TABOR calculations and reporting; similar to other transfers of nonexempt revenue amounts into TABOR-exempt enterprises, DORA could have recorded a transfer or state grant in the HIA Enterprise Fund when transferring the cash. Although both DORA and the OSC have

indicated that DORA did not have an appropriation to request spending authority to record the transfer from the General Fund, it was ultimately DORA's responsibility to seek an appropriation in order to transfer moneys to the HIA Enterprise Fund. Because the OSC is ultimately responsible for TABOR reporting, they should provide direction to departments in situations where new statutes direct a change to TABOR reporting.

The language in Senate Bill 20-215, as codified in Section 10-16-1206(1)(c), C.R.S., appears to align with this treatment given that it specified that the "amount of premium tax revenues deposited in the fund pursuant to Section 10-3-209(4)(a)(III), C.R.S., [shall] not exceed in any [fiscal] year ten percent of the total amount the [HIA] Enterprise collects in fees from carriers and hospitals under Section 10-16-1205(1)(a), C.R.S." As noted previously, the 10 percent TABOR limit is a limit on "grants" received by a TABOR enterprise in order to maintain its TABOR-exempt status; grants in this context are defined in Section 24-77-102(7), C.R.S., to include "any direct cash subsidy or other direct contribution of money *from the state or any local government in Colorado (emphasis added)* which is not required to be repaid." Statute further indicates that grants do *not* (emphasis added) include "...any revenues resulting from rates, fees, assessments, or other charges imposed by an enterprise for the provision of goods or services by such enterprise...."

Why did this problem occur?

Neither the OSC nor DORA considered the TABOR implications of the change in accounting treatment for the premium taxes recorded within the HIA Enterprise. The OSC's current processes do not include any means for departments to communicate to the OSC when legislation creates new TABOR enterprises or makes changes to existing TABOR nonexempt revenue.

The OSC indicated that they believed that the language within Senate Bill 20-215 is problematic because it specifically requires that the State Treasurer "shall deposit amounts *in* (emphasis added) the specified cash funds," including the HIA Enterprise Fund, and that the language appears to indicate that premium taxes should be specifically recorded in the HIA Enterprise Fund rather than transferred from the General Fund. The OSC has interpreted the statute to mean that, since the HIA Enterprise is a TABOR-exempt enterprise, the revenue shall be excluded from the OSC's TABOR calculations and reporting if the HIA Enterprise meets the fiscal-year requirements for a TABOR-exempt enterprise. However, based on our review, language within Senate Bill 20-215 supports the argument that the intention was to continue to count the premium taxes as TABOR nonexempt revenue subject to the TABOR limit in the General Fund. Further, DORA is collecting and recording all of the State's premium tax revenues in the General Fund during the fiscal year and then moving the required portions into the various funds, including the amount required to be deposited into the HIA Enterprise Fund, since DORA must calculate the 10 percent limitation based on the total grant revenue received by the Fund during the fiscal year, as required by the statute. Therefore, DORA is not immediately "depositing" the premium tax revenues into the HIA Enterprise Fund.

The OSC should work with the Attorney General’s Office and/or Governor’s Office to obtain guidance and work with the General Assembly, as deemed necessary, for changes in the HIA Enterprise’s statutory language. Ultimately, it is the OSC’s responsibility to ensure that TABOR revenue collected by the State as a whole is recorded appropriately and consistently.

Why does this problem matter?

It is essential for the OSC to ensure that it includes in its TABOR calculations and annual report all revenue that is not specifically exempted from TABOR, as appropriate, because any revenues collected by the District (State) in excess of TABOR limits must be returned to the taxpayers. The amounts underreported by the OSC for the 3 fiscal years noted—\$9.2 million for Fiscal Year 2021, \$11.6 million for Fiscal Year 2022, and \$13.0 million for Fiscal Year 2023—will increase the amount owed to the taxpayers for those years because the State exceeded the TABOR limits all 3 years.

Classification of Finding: **Significant Deficiency**

This finding does not apply to a prior audit recommendation.

Recommendation 2023-035

The Office of the State Controller (OSC) should ensure it includes in its Taxpayer’s Bill of Rights (TABOR) calculations and annual report all revenue that is not specifically exempted from TABOR, as appropriate. This should include:

- A. Working with the Department of Regulatory Agencies to obtain guidance from the Attorney General’s Office and/or Governor’s Office, as it deems appropriate, on TABOR-related statutory language for the Health Insurance Affordability Enterprise (HIA Enterprise), and seeking statutory change through the General Assembly if deemed necessary.
- B. Based on the guidance received in Part A of the recommendation, working with the Department of Regulatory Agencies to ensure premium taxes deposited into the HIA Enterprise Fund, pursuant to state statute, are recorded appropriately for TABOR reporting purposes, and make changes as applicable to prior year TABOR revenues.
- C. Working with departments and the Governor’s Office to develop and implement a process to communicate with the OSC on new legislation that creates new TABOR enterprises or changes existing TABOR nonexempt revenues to exempt revenues, in order for the OSC to provide appropriate guidance on departments’ accounting treatment or to identify areas requiring additional guidance from the Attorney General’s Office.

Response

Department of Personnel & Administration's Office of the State Controller

A. Agree

Implementation Date: June 2024

The Office of the State Controller agrees with this recommendation. The OSC will work with the Department of Regulatory Agencies to seek guidance from the Attorney General's Office regarding the statutory treatment of premium tax revenue directed at the Health Insurance Affordability Enterprise as it relates to TABOR, and will seek legislative change as appropriate.

B. Agree

Implementation Date: June 2024

The Office of the State Controller agrees with this recommendation. The OSC will work with the Department of Regulatory Agencies to seek guidance from the Attorney General's Office regarding the statutory treatment of premium tax revenue directed at the Health Insurance Affordability Enterprise as it relates to TABOR, and will seek legislative change as appropriate.

C. Agree

Implementation Date: June 2024

The Office of the State Controller agrees with this recommendation. The OSC will collaborate with departments and update its current guidance to implement a new process to identify and address any legislative changes to the treatment of nonexempt TABOR revenues, or when a new enterprise is created in statute to ensure the changes align with the Constitutional provisions of TABOR. This may include seeking additional guidance and input from the Governor's Office and the Attorney General.

Finding 2023-036 and 2023-037

Colorado Payroll and Personnel System—Information Security

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate "classified or limited use" report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and responses have been provided to the Department and the Governor's Office of Information Technology (OIT) in separate, confidential memoranda.

The Colorado Payroll and Personnel System (CPPS) is the State's integrated human resources (HR) and payroll management application that was developed to run on the mainframe and resides at the State's data center. In addition to being used by all Executive Branch departments, the Judicial and Legislative Branches also utilize CPPS to process employee payroll. CPPS has been in production since 1986, and is an online processing system that allows for real-time changes to employees' job statuses and payroll benefits information. CPPS contains sensitive, personally identifiable information, such as State employees' social security numbers, birth dates, salaries, home addresses, and bank account information.

The OSC, with support from its Central Payroll Unit, has overall responsibility for CPPS and its data in the role of business owner, and should, therefore, develop procedures to ensure management's identified risks and expectations are adequately addressed, including those related to information security.

The Governor's Office of Information Technology (OIT), as CPPS's IT service provider, is responsible for developing, publishing, and communicating information security policies and technical standards that outline IT security requirements that protect data obtained, processed, stored, and reported by state agencies. Together, the OSC and OIT have responsibility for ensuring that CPPS complies with Colorado Information Security Policies (Security Policies).

In July 2018, OIT initiated a project to decommission the mainframe that CPPS resides on, due to its legacy nature and the loss of OIT staff with knowledge to develop and maintain mainframes and their associated applications. OIT determined that staff were only able to maintain the applications residing on the mainframe in their current state because changes or updates to them were considered inherently dangerous and could result in OIT being unable to operate or recover the applications or their data. As a result, OIT placed the mainframe in a "break/fix" mode of operation at that time, which locked the mainframe infrastructure and the applications residing on it from having any additional changes or updates made.

In July 2023, during Fiscal Year 2024, OIT migrated the mainframe hardware and the systems it housed, including CPPS, to a third-party hosted cloud solution, and OIT stated that this solution would, "...remove the risk of older equipment failing and interrupting the delivery critical services to Coloradans and state employees."

What was the purpose of our audit work and what work was performed?

The purpose of our Fiscal Year 2023 audit work was to determine whether the Department and OIT designed effective information security IT general controls for CPPS. In addition, we performed audit work to determine OIT's progress toward implementing our information security

prior audit recommendation. We conducted our audit work through inquiries of Department and OIT staff, as well as by reviewing supporting documentation.

How were the results of the audit work measured?

We measured the results of our audit work against OIT's Security Policies, certain OIT standard operating procedures, and the Green Book.

What problems did the audit work identify?

Based on our Fiscal Year 2023 testing, we identified problems with the design of information security IT general controls for CPPS and determined that OIT did not fully implement our prior audit recommendation.

Why did the problems occur?

The problems we identified were caused by the following:

Central Payroll Unit

- Problem 1: Staff stated that there is a timing delay during the onboarding process and they consider their current process to be more efficient.
- Problem 2: Staff stated that they have not seen a need to develop a process to review specific reports as part of their business practice.
- Problem 3: Staff failed to monitor or conduct follow-up procedures. Staff specifically stated that they were unable to explain the 3-month time lapse and only conducted follow-up procedures when Central Payroll Unit staff were fulfilling our audit request.

OIT

- Problem 1: Staff did not provide an explanation for the specific problem we identified, but stated the specific documentation we reviewed will remain in place until the mainframe is retired.

Why do these problems matter?

When information security IT general controls are not designed effectively, management may not ensure that their expectations and the entity's objectives are being met, that risks are responded to

appropriately, and that a strong system of internal control is established, which increases the risk of unauthorized access and can impact the confidentiality, integrity, and availability of the data stored and processed within and reported by CPPS.

Classification of Finding: **Significant Deficiency**

This finding applies to prior audit recommendation 2021-034B.

Recommendation 2023-036

The Office of the State Controller should improve IT controls over the Colorado Personnel Payroll System by:

- A. Implementing recommendation Part A as noted in the confidential finding.
- B. Implementing recommendation Part B as noted in the confidential finding.
- C. Implementing recommendation Part C as noted in the confidential finding.

Response

Department of Personnel & Administration's Office of the State Controller

- A. Agree

Implementation Date: September 2023

Central Payroll agrees to implement recommendation Part A as noted in the confidential finding.

- B. Agree

Implementation Date: February 2024

Central Payroll agrees to implement recommendation Part B as noted in the confidential finding.

- C. Agree

Implementation Date: February 2024

Central Payroll agrees to implement recommendation Part C as noted in the confidential finding.

Recommendation 2023-037

Governor's Office of Information Technology

The Governor's Office of Information Technology should improve IT controls over the Colorado Personnel Payroll System mainframe by:

- A. Implementing recommendation Part A as noted in the confidential finding.
- B. Implementing recommendation Part B as noted in the confidential finding.

Response

Governor's Office of Information Technology

- A. Agree

Implementation Date: July 2023

The Governor's Office of Information Technology agrees with the recommendation. Please see the detailed response for more information.

- B. Agree

Implementation Date: July 2023

The Governor's Office of Information Technology agrees with the recommendation. Please see the detailed response for more information.

Finding 2023-031

Compliance with Spending Authority

During Fiscal Year 2023, we conducted audit work that resulted in a finding and recommendation addressed jointly to the Department of Personnel & Administration's Office of the State Controller, the Department of Military and Veterans Affairs, and the Governor's Office of State Planning and Budgeting related to internal controls over the appropriations process for the Real Estate Proceeds Cash Fund. This finding and recommendation, and the responses of these agencies, are included in the Department of Military and Veterans Affairs chapter within this report. See Recommendation 2023-031.

Finding 2023-041

Internal Controls Over Financial Reporting

During Fiscal Year 2023, we conducted audit work that resulted in a finding and recommendation addressed jointly to the Department of Personnel & Administration's Office of the State Controller and the Department of Public Safety related to inadequate internal controls over financial reporting and accounting related to the Disaster Emergency Fund and Federal Emergency Management Agency funds. This finding and recommendation, and the responses of these agencies, are included in the Department of Public Safety chapter within this report. See Recommendation 2023-041.

Department of Personnel & Administration’s

The following finding and recommendation relating to an internal control deficiency classified as a **Material Weakness** was communicated to the Department of Personnel & Administration’s Office of the State Controller (OSC) in the previous year and has not been remediated as of June 30, 2023 because the original implementation date provided by the OSC was in a subsequent fiscal year. This complete finding and recommendation can be found within the original report and the complete recommendation can be found within Section IV: Prior Audit Recommendations of this report.

Statutory Compliance and Internal Controls Over Financial Reporting			
Current Rec. Number	2023-038		
Prior Rec. Number(s)	2022-024		
Classification	Material Weakness		
Implementation Date(s)	A. [1]	B. [1]	C. December 2023

[1] This part of the recommendation has been implemented, partially implemented, not implemented, or is no longer applicable. See Section IV: Prior Audit Recommendations of this report for information regarding this part of the recommendation.



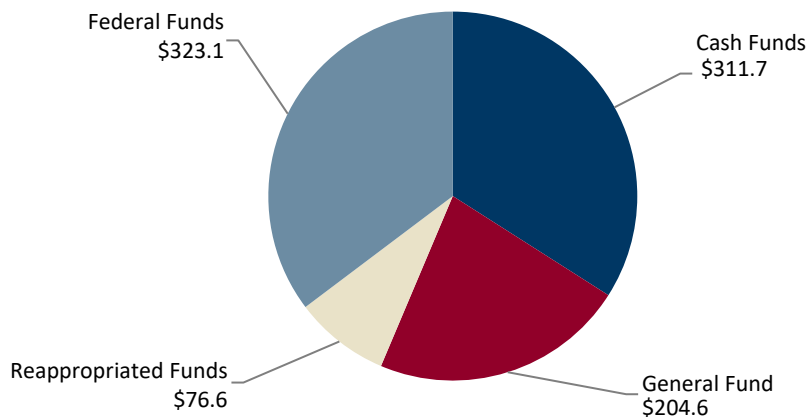
Department of Public Health and Environment

The Department of Public Health and Environment (Department) is solely responsible, according to statute [Section 25-1-101, C.R.S.], for protecting and improving the health of the people of Colorado and protecting the quality of Colorado’s environment.

For Fiscal Year 2023, the Department was appropriated approximately \$916.0 million and 1,732 full-time equivalent (FTE) staff.

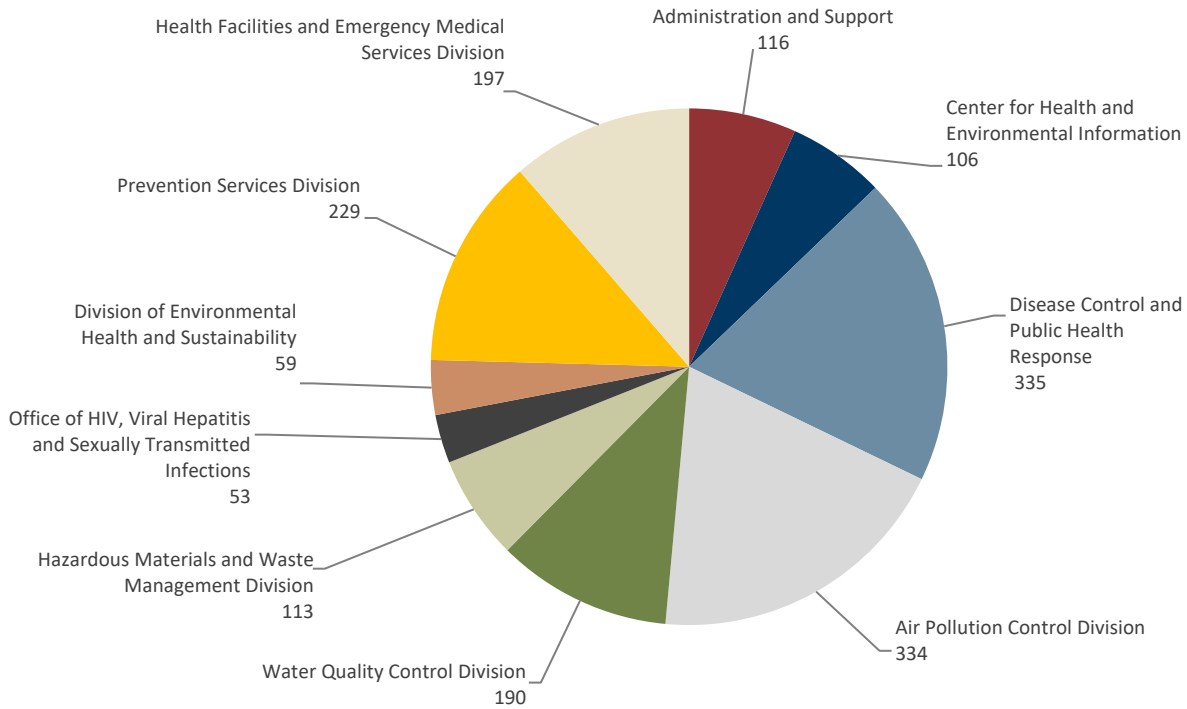
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2023.

**Department of Public Health and Environment Fiscal Year 2023
Appropriations by Funding Source (In Millions)**



Source: Joint Budget Committee Fiscal Year 2023-24 Appropriations Report.

Department of Public Health and Environment Fiscal Year 2023 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee Fiscal Year 2023-24 Appropriations Report.

Fiscal Year 2023 Audit Findings

The following table provides a summary of current audit findings made to the Department.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance**	Financial Reporting	Federal Program Compliance**		
Department of Public Health and Environment	1*	1*	1	1	-	3

*One Material Weakness Deficiency is related to both financial controls and federal awards and is counted in both the federal and financial columns. See Finding 2023-077.

**See Section III: Federal Awards Findings

Finding 2023-039

Internal Controls Over Inventory Adjustments

During Fiscal Year 2023, the Department was responsible for administering and organizing testing and vaccination sites as part of responding to the COVID-19 public health emergency. The Department purchased supplies and maintained inventory for these sites; the supplies and inventory were recorded in the Colorado Operations Resource Engine (CORE), the State's accounting system. As of June 30, 2023, the Department's inventory balance in CORE was about \$53.8 million.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department had adequate internal controls in place over inventory, whether inventory accounts were properly stated for Fiscal Year 2023, and whether the Department had implemented our prior audit recommendation related to inventory.

We reviewed the Department's internal controls over inventory, which included performing a physical inspection on June 29, 2023 of a sample of 15 out of 190 items from the Department's inventory tracking sheets after the Department's inventory count was performed; reviewing the Department's determination of its fiscal year-end inventory valuation, which included a review of the estimated acquisition price of inventory donated to the Department; and reviewing the Department's inventory reconciliation information to determine if inventory accounts were properly stated as of June 30, 2023.

During the Fiscal Year 2022 audit, we recommended that the Department retain documentation of the inventory counts; retain documentation of inventory costs; implement a policy that requires all inventory to be tracked in a consistent manner within the same tracking system, requiring monthly inventory counts and timely reconciliation to the inventory records with a documented count approval by a second individual; and, lastly, ensure the external contractor counts all inventory.

How were the results of the audit work measured?

We measured our results against the following criteria:

- The Office of the State Controller's *Fiscal Procedures Manual* (Manual), Chapter 3, Section 3.13, *Prepaid Expenses and Consumable Inventories*, requires that consumable inventories totaling \$100,000 or more per location be inventoried annually and recorded on the Department's balance sheet as of the last business day of June.

- State Fiscal Rule 1-2, issued by the State Controller, states that the Department “shall implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, and conform to state fiscal rules.” This would include the Department having policies for tracking inventory and performing fiscal year-end reconciliations between the amount of inventory recorded in CORE to the amount of inventory held by the Department.

What problem did the audit work identify?

While there were no exceptions identified during the physical inspection or price testing of inventory, we found that the Department did not fully implement the prior audit recommendation. We specifically determined that the Department did not properly adjust the inventory balance recorded in CORE as of June 30, 2023. Specifically, the Department had \$53,785,061 recorded in CORE as its June 30, 2023 inventory balance; however, the actual amount of inventory was \$3,476,834. Therefore, this resulted in the Department overstating its inventory balance by \$50,308,227 compared to the actual amount of inventory held by the Department.

Why did this problem occur?

The Department lacked adequate internal controls over inventory to ensure that a fiscal year-end inventory reconciliation was performed and that the inventory balance was adjusted, as appropriate. Department staff indicated that the reconciliation of inventory to CORE and related entries to adjust inventory to the proper ending balance were not performed due to turnover in the Department’s finance department staff near the end of the fiscal year. However, in addition to the turnover of staff, the Department lacks a policy that requires that staff reconcile the records of counted inventory on-hand at the fiscal year end to the accounting records.

Why does this problem matter?

Without strong internal controls over inventory, the Department cannot ensure that its inventory records are accurate. Internal control weaknesses, such as a lack of internal control over the year-end reconciliation process for inventory, increases the risk of accounting misstatements.

Classification of Finding: **Significant Deficiency**

This finding applies to prior audit recommendation 2022-028C.

Recommendation 2023-039

The Department of Public Health and Environment (Department) should strengthen its internal controls to ensure that its inventory is properly recorded by implementing a policy that requires all

inventory of the Department to be reconciled timely to the records of counted inventory on-hand at the fiscal year end.

Response

Department of Public Health and Environment

Agree

Implementation Date: June 2024

The Department will update the Warehouse Standard Operating Procedures (SOP) to include preparing any required valuation adjustments in CORE following the annual physical inventory. The department uses the CORE Inventory Module Cycle Count Procedures per the Office of the State Controller Fiscal Procedures Manual, chapter 3, section 3.14. After the physical count is completed, any needed inventory adjustments will be made by Accounting in CORE.

Warehouse staff will continue to perform monthly inventory counts and work with Accounting to reconcile to CORE, including monthly adjusting entries. The procedure for entering adjustments in CORE following the monthly inventory will be expanded in the SOP as well as the department fiscal procedures manual to ensure that all applicable staff have the information they need to properly record the inventory valuation. This should also reduce the magnitude of any required adjustments following the end of year annual physical inventory.



Department of Public Safety

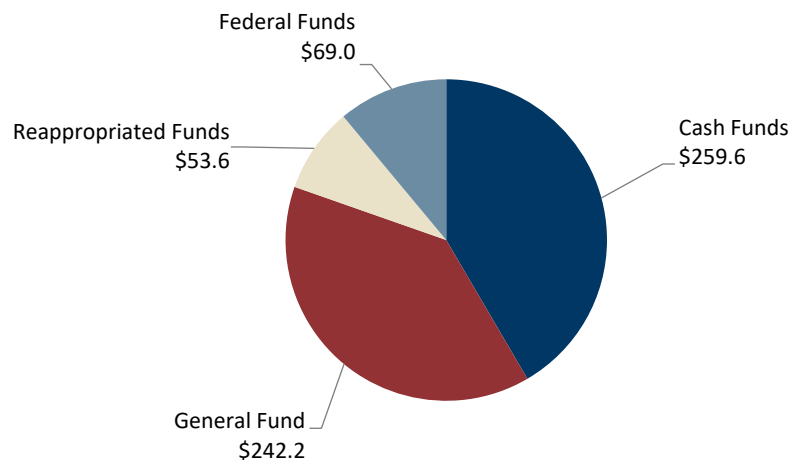
The Department of Public Safety (Department) is responsible for providing a safe environment for the citizens of Colorado. The Department operates according to statute [Section 24-1-128.6, C.R.S.] and comprises an Executive Director’s Office and the following five divisions:

- Colorado State Patrol
- Division of Fire Prevention and Control
- Division of Criminal Justice
- Colorado Bureau of Investigation
- Division of Homeland Security and Emergency Management

For Fiscal Year 2023, the Department was appropriated approximately \$624.4 million and 2,123 full-time equivalent (FTE) staff.

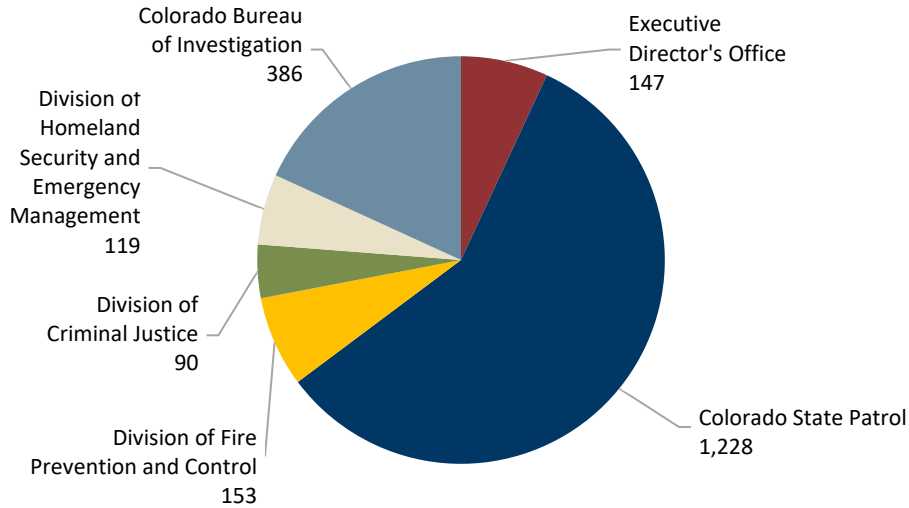
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2023.

**Department of Public Safety Fiscal Year 2023
Appropriations by Funding Source (in Millions)**



Source: Joint Budget Committee Fiscal Year 2023-24 Appropriations Report.

**Department of Public Safety Fiscal Year 2023
Full-Time Equivalent Staff by Major Areas**



Source: Joint Budget Committee Fiscal Year 2023-24 Appropriations Report.

Fiscal Year 2023 Audit Findings

The following table provides a summary of current audit findings made to the Department.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance **	Financial Reporting	Federal Program Compliance **		
Department of Public Safety	2*	3*	-	1	-	5

*One Material Weakness Deficiency is related to both financial controls and federal awards and is counted in both the federal and financial columns. See Finding 2023-076.

**See Section III: Federal Awards Findings

**Finding 2023-040 and 2023-041
Internal Controls Over Financial Reporting**

The Department’s accounting staff are responsible for all of the Department’s financial accounting and reporting, including the accurate and timely entry of financial transactions into the Colorado Operations Resource Engine (CORE), the State’s accounting system. The Department is required to prepare its financial transactions in accordance with Generally Accepted Accounting Principles (GAAP). The Office of the State Controller (OSC) uses the financial transactions in CORE to prepare the State’s financial statements, which are also required to be prepared in accordance with

GAAP. The Governmental Accounting Standards Board (GASB) establishes GAAP for state and local government entities through the issuance of GASB statements and authoritative accounting guidance, such as GASB implementation guides, which the Department and the OSC must comply with when preparing their financial transactions and statements.

Because governmental operations are diverse and constrained by numerous legal and fiscal requirements, a basic principle of GAAP is fund accounting. A fund represents part of an organization's activities, so that each fund separates its activities in the accounting records and has a self-balancing set of accounts. In order to more easily demonstrate compliance with legal restrictions or limitations, governmental transactions and balances are accounted for through separate funds across several sets of financial statements than can often span multiple fiscal years due to the nature and timing of when federal awards are received in relation to a disaster event occurring. For example, the Department uses a Disaster Emergency Fund (DEF) and the State's General Fund to account for federally-funded disaster projects. This results in the Department accounting for activities in two separate funds, based on the source of resources used to fund its expenditures. For example, there may be a disaster that is funded by DEF resources in Fiscal Year 2022, but in a subsequent period, such as in Fiscal Year 2023, the Department may receive approval from the Federal Emergency Management Agency (FEMA) to fund those costs with federal resources. Once FEMA approval is received, all eligible costs related to that specific disaster already incurred, and going forward, can be funded using FEMA Grant awards. In some cases, this may result in the Department needing to reimburse the DEF with General Fund resources.

In 1992, the General Assembly created the State's DEF to help ensure that funds are available to meet disaster emergencies in the state. The Governor can make money available to state and local agencies from the DEF to help pay for disasters when the costs become too high. Disaster emergencies include events such as floods, wildfires, and the COVID-19 pandemic. Additionally, under the federal Robert T. Stafford Disaster Relief and Emergency Assistance Act, governors can request that the President declare that a state disaster is severe enough to be classified as a national disaster and make federal funding available through FEMA. For certain disasters, the Department's process for paying disaster-related costs is to fund and account for those projects through the DEF. In some instances, through the President's declaration of a national disaster, certain costs previously funded through state funding sources may subsequently be allowed to be reimbursed by FEMA. FEMA-approved reimbursements could come several years after the initial costs were incurred.

For Fiscal Year 2023, FEMA reimbursed the Department approximately \$73.2 million that was initially funded with DEF state sources in prior years.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to review the Department's internal controls over accounting and financial reporting activities and to determine whether the Department complied with applicable accounting standards during Fiscal Year 2023.

We obtained an understanding of the Department's internal controls over selected account balances, financial processes, and fiscal year-end close processes. Specifically, we performed the following:

- Inquired of the Department to gain an understanding of the process for recording FEMA reimbursements of prior years' costs that were initially funded with state DEF funds.
- Obtained and analyzed the Department's CORE transactional data for Fiscal Year 2023 in the DEF totaling a negative \$73.4 million in expenditures to determine the reason for the negative entries, such as entries made due to FEMA reimbursements of prior year costs that were initially funded with DEF state resources during Fiscal Year 2023. In addition, we analyzed how the Department recognized these transactions to determine whether the transactions were appropriate, made in the proper amount, and made in the proper fund.

How were the results of the audit work measured?

We measured the results of our audit work against the following requirements:

- The OSC's *Fiscal Procedures Manual*, Chapter 1, Section 3.3, *State of Colorado Accounting Organization Objectives*, states that one of the objectives of the State of Colorado reporting includes "maintaining accounting records in accordance with Generally Accepted Accounting Principles (GAAP) and in compliance with Governmental Accounting Standards Board (GASB) pronouncements."

State Fiscal Rule 6-4 (3.1), *Refunds and Reimbursements*, state that "State Agencies and Institutions of Higher Education will normally use either an account receivable or a revenue account to record Refunds and Reimbursements. However, incidental and non-recurring Refunds or Reimbursements may be credited against the original account coding if the recovery occurs in the same fiscal year as the original expenditure and is for activities that involve a routine State Agency or Institution of Higher Education function. If such recoveries are made in a subsequent fiscal year, such as an audit recovery or accounts payable reversion, they should be credited to a Non-augmenting Revenue Account." A Non-augmenting Revenue Account is an account "used to record a refund or reimbursement from a prior fiscal year and does not serve as a funding source for appropriate expenditures." Rule 6-4 further goes on to state there is an exception for federal funds as follows: "Federal Funds – Refunds or Reimbursements received for

expenditures of federal funds, prior to the expiration of the award, shall be treated as if they were received in the same state fiscal year as the original expenditure. If the recovery is made after the award has expired, the recovery shall be refunded to the federal government, unless otherwise directed by the federal government.”

- GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, establishes financial reporting guidance for nonexchange transactions. Specifically, “if it is probable that the provider will require the recipient to return all or part of the resources already received, the receipt should recognize a decrease in assets and an expense for the amount that the provider is expected to reclaim.” FEMA Grants are conditional and can require that the recipient return all or part of the resources provided if specific grant requirements are not met.
- State Fiscal Rule 1-2 (3.5), *Internal Controls*, requires that state agencies “implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to the Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form).” For example, internal accounting and administrative controls include periodic staff training on fiscal year-end accounting processes, development of procedures, and implementation of new governmental accounting standards.
- The OSC has adopted the *Standards for Internal Control in the Federal Government* (Green Book), published by the U.S. Government Accountability Office, as the State’s standard for internal controls, which all state agencies must follow. Green Book, Paragraph OV2.14, *Roles in an Internal Control System*, states that management is responsible for designing an internal control system which includes controls over the preparation of financial reporting in accordance with professional standards and applicable laws and regulations.

What problem did the audit work identify?

As a result of our testwork, we determined that the Department did not have adequate internal controls over financial reporting and did not comply with applicable accounting standards related to disaster grant funding during Fiscal Year 2023. Specifically, the Department inappropriately recorded \$73.2 million in FEMA disaster reimbursements as a reduction, rather than an increase, in current-year expenditures and revenues in the DEF and an increase in expenditures and revenues, rather than a decrease, in the General Fund during Fiscal Year 2023. This resulted in the following:

- The DEF revenues were understated by \$73.2 million and expenditures were understated by \$73.2 million.
- The General Fund expenditures were overstated by \$73.2 million and revenues were overstated by \$73.2 million.

Why did this problem occur?

The Department stated that they followed the OSC's *State Fiscal Rules* to recognize reimbursements of previous state-funded expenditures once FEMA provided notification that it had approved the federal project. However, the OSC's Fiscal Rule was not in compliance with GAAP and the Department did not obtain guidance on how to account for reimbursement of funds that crossed fiscal years and multiple funds.

Ultimately, the Department is responsible for ensuring that staff understand all provisions of GAAP and how it applies to its financial reporting, in particular as it relates to reimbursable grants spanning multiple fiscal years, and that they follow it appropriately.

Why does this problem matter?

Without adequate internal controls in place over the financial reporting process to ensure that all financial transactions are recorded properly, the Department cannot ensure the accuracy and completeness of its reported financial information in CORE and, ultimately, the State's financial statements.

The Department was required to make adjustments to properly reflect the reimbursement of previously funded state expenditures that were subsequently funded with FEMA funds in the General Fund and DEF. If these adjustments were not recorded, the State's financial statements would have been materially misstated.

Classification of Finding: **Material Weakness**

This finding does not apply to a prior audit recommendation.

Recommendation 2023-040

The Department of Public Safety should strengthen its internal controls over financial accounting and reporting by ensuring it is in compliance with Generally Accepted Accounting Principles. This may include obtaining additional guidance from the Office of the State Controller or other resources regarding appropriate accounting treatment of reimbursements of prior-year expenditures when funding sources are changed in the current year.

Response

Department of Public Safety

Partially Agree

Implementation Date: June 2024

The Department followed direction provided by the Office of the State Controller in State Fiscal Rules for recording the entries in question. We made reasonable assumptions to presume that because we were following the Fiscal Rule, the Office of the State Controller had other mechanisms in place to ensure GAAP compliance. Presentation entries to comport with GAAP are entered by the Office of the State Controller in preparation of the Annual Comprehensive Financial Report in various areas across the State. If, while applying State Fiscal Rules or Procedures, the Department identifies any known discrepancies between GAAP and guidance provided by the OSC, we will bring it to their attention and work collaboratively to ensure compliance is attained. The Department is not statutorily responsible for compiling the Annual Comprehensive Financial Report and does not issue standalone financial reports.

Auditor's Addendum

The Department is ultimately responsible for ensuring it complies with Generally Accepted Accounting Principles (GAAP) when recording its financial activity in the State's accounting system, the Colorado Operations Resource Engine, or CORE, because those transactions are used by the Office of the State Controller to compile the State's financial statements. For unusual and complex accounting issues, the Department should perform sufficient research using available resources, including guidance from the Office of the State Controller and other standards-setting bodies, as applicable, in order to ensure it is compliance with GAAP.

Recommendation 2023-041

The Office of the State Controller should strengthen its internal controls over financial reporting by ensuring it provides appropriate guidance that is in compliance with Generally Accepted Accounting Principles, including for unique and unusual transactions, such as those required when prior-year expenditures' funding sources are changed in a subsequent year when reimbursements are provided.

Response

Department of Personnel & Administration's Office of the State Controller

Agree

Implementation Date: September 2024

The complexity of available funding streams increased COVID-19 pandemic, which resulted in a greater magnitude of retroactive cross-year funding source changes than had been experienced in the

past. The OSC will strengthen its internal controls in this area by clarifying Fiscal Rules to address both the budgetary and financial implications of retroactive adjustments. The OSC will also update the Fiscal Procedures Manual and provide training to state agencies.

The Fiscal Procedures Manual updates and training to state agencies will take place by April 2024 and we anticipate the Fiscal Rules updates will be made by September 2024.

Department of Revenue

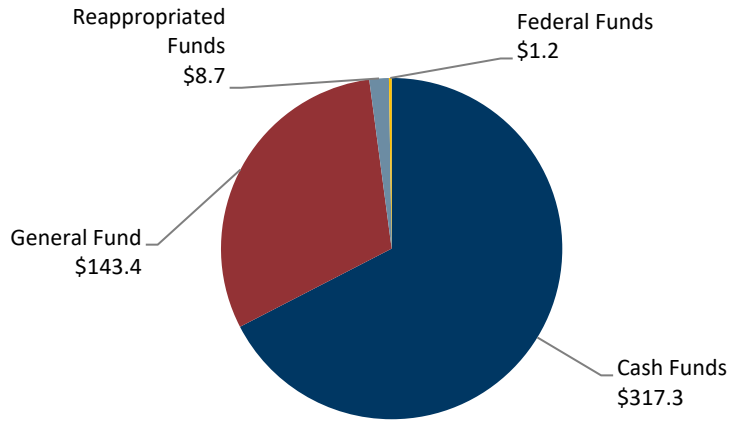
The Department of Revenue (Department) is responsible, according to statute [Section 24-35-108, C.R.S.], for the collection of state taxes. Within its jurisdiction, the Department also collects delinquent taxes, assessments, and licenses; assists the Attorney General in the prosecution of any legal actions commenced for the collection of any delinquent tax, assessment or license; and audit reports and taxpayer returns in connection with all taxes, assessments and licenses. In addition, the Department is responsible for performing various other functions, including:

- Administering the Division of Motor Vehicles, which is also responsible for licensing drivers and issuing driver licenses and state identification cards; maintaining driver records and administering driver sanctions; titling and registering motor vehicles; regulating commercial driving schools; enforcing the State's emissions program; administering the Motorist Insurance Identification Database Program; and assisting first time drunk driving offenders in obtaining ignition interlock devices required for those offenders to drive motor vehicles. In Fiscal Year 2023, the Division collected approximately \$727.4 million in taxes and fees.
- Administering the State Lottery, which grossed nearly \$889.8 million in ticket sales during Fiscal Year 2023. Of this amount, approximately \$195.3 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, and special district taxes. In Fiscal Year 2023, the Department collected approximately \$2.9 billion in taxes and fees on behalf of these entities.
- Collecting taxes and fees for the Highway User Tax Fund (HUTF), primarily for the benefit of highway maintenance projects in the State. In Fiscal Year 2023, the Department collected approximately \$712.0 million for the HUTF.
- Regulating the limited stakes gaming activities in Cripple Creek, Black Hawk, and Central City. Adjusted gross gaming proceeds totaled about \$1.1 billion during Fiscal Year 2023. The Department's Division of Gaming collected about \$172.9 million in gaming taxes on these proceeds.
- Enforcing tax, cigarette and tobacco, marijuana, alcoholic beverage, motor vehicle, and emissions inspection laws.

For Fiscal Year 2023, the Department was appropriated approximately \$470.6 million and 1,692 full-time equivalent (FTE) staff.

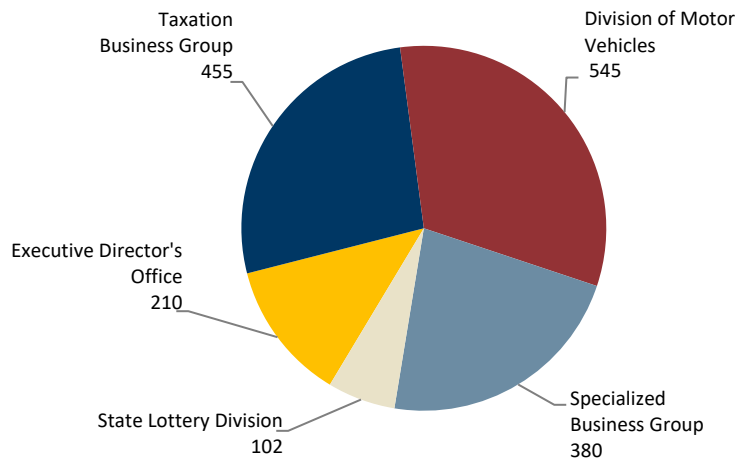
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2023.

Department of Revenue Fiscal Year 2023 Appropriations by Funding Source (In Millions)



Source: Joint Budget Committee Fiscal Year 2023-24 Appropriations Report.

Department of Revenue Fiscal Year 2023 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee Fiscal Year 2023-24 Appropriations Report.

Fiscal Year 2023 Audit Findings

The following table provides a summary of current audit findings made to the Department.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Department of Revenue	1	-	3	-	-	4

Finding 2023-042

Internal Controls Over the Division of Gaming’s Financial Reporting

The Division of Gaming (Division) collects gaming tax revenue and spends or distributes the proceeds as prescribed by statute. This is done by using the following special revenue funds to track revenue, expenditures, and distributions by the type of gaming tax collected: Extended Limited Gaming Fund (Extended Gaming Fund), Responsible Gaming Fund, Limited Gaming Fund, Sports Betting Fund, and Hold Harmless Fund. Furthermore, the Division prepares annual financial statements that include each of these special revenue funds and their financial activity within a separate column.

The Office of the State Controller (OSC) within the State’s Department of Personnel & Administration is responsible for preparing the State’s *Annual Comprehensive Financial Report* (ACFR). Because the Division is a division of the State within the Department of Revenue, while the Division prepares its own separate financial statements each year, the Division’s financial activity is also included within the ACFR.

The Division is required to prepare its financial statements in accordance with Generally Accepted Accounting Principles (GAAP). The Governmental Accounting Standards Board (GASB) establishes GAAP for state and local government entities through the issuance of GASB Statements that are compiled into the formal code known as the GASB Codification.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to obtain an understanding of the Division’s internal controls over financial reporting and to determine whether the Division complied with GAAP during Fiscal Year 2023.

We obtained an understanding of the Division’s internal controls over financial reporting and audited the financial statements to determine whether they aligned with GAAP and were consistent with financial reporting in the State’s ACFR. This included the following procedures:

- Inquired of the Division to gain an understanding of the process for preparing the financial statements and the classification of expenditures and other financing sources and/or uses within the basic financial statements.
- Compared the reporting of all account balances within the financial statements to GAAP related to the proper classification of balances.

How were the results of the audit work measured?

We measured the results of our audit against the following:

- GASB Codification 2200, paragraph 167, *Other financing Sources and Uses*, defines what activities can be reported as “Other financing sources and uses,” as follows:
 - Face amount of long-term debt
 - Issuance of premium or discount
 - Certain payments to escrow agents for bond refundings
 - Transfers
 - Sales of capital assets
- The OSC has adopted the *Standards for Internal Control in the Federal Government* (Green Book), published by the U.S. Government Accountability Office, as the State’s standard for internal controls, which all state agencies must follow. Green Book, Paragraph OV2.14, *Roles in an Internal Control System*, states that management is responsible for designing an internal control system which includes controls over the preparation of financial reporting in accordance with professional standards and applicable laws and regulations.
- GASB Codification 2250, paragraph 135 (*Correction of an Error in Previously Issued Financial Statements*) discusses guidance surrounding reporting of errors and notes that reporting a correction of an error in previously-issued financial statements concerns factors similar to those relating to reporting an accounting change. Errors in financial statements result from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Additionally, GASB 100, paragraph 27, *Error Correction*, notes that a government should disclose the nature of the error and its correction, including the periods affected by the error and identification of the financial statement line items affected by the error in prior periods.

What problems did the audit work identify?

We determined that the Division’s financial reporting process did not properly classify a portion of the distributions out of the Limited Gaming Fund, Extended Gaming Fund, or Sports Betting Fund as expenditures, but rather classified all distributions as other financing sources and uses. Instead, the portion of distributions that are paid to parties outside of the State of Colorado’s funds and departments, such as various cities and counties in Colorado, which totaled \$39,242,894 for Fiscal Year 2023, should have been reported as expenditures because presenting them as other financing sources and uses does not comply with GASB Codification 2220, paragraph 167. Specifically, the distributions did not fall within the specific categories allowed to be recorded as other financing sources and uses.

Furthermore, when we asked the Division’s accounting staff why these expenditures were presented as other financing sources and uses they were unable to provide documentation to support this presentation in the Division’s financial statements. After we notified Division staff about this misclassification, they made adjustments to the financial statements to accurately classify distributions within the June 30, 2023 financial statements, which are now in line with GAAP reporting standards and pronouncements. This error also resulted in a restatement of the expenditures and other financing sources and uses of the Fiscal Year 2022 financial statements.

Why did these problems occur?

The Division’s financial reporting procedures did not specify that payments to parties outside of the State of Colorado’s funds and departments should be presented in the financial statements as other financing sources and uses instead of expenditures. This lack of direction caused the Division’s accounting staff to record the distributions in error, and ultimately, allowed the significance of the error to rise to the level of a material weakness because it caused a restatement of Fiscal Year 2022 financial statements.

Why do these problems matter?

Without adequate internal controls in place over the financial reporting process to ensure that all financial transactions are presented properly, the Division cannot ensure the accuracy and completeness of its reported financial information, which may result in a material misstatement of the financial statements and may mislead decision-makers who use the financial statements.

Classification of Finding: **Material Weakness**

This finding does not apply to a prior audit recommendation.

Recommendation 2023-042

The Division of Gaming should strengthen its internal controls over its financial reporting to ensure that the financial statement classifications of all distribution payments are properly reported within the financial statements.

Response

Division of Gaming

Agree

Implementation Date: November 2023

The Division of Gaming has presented distributions as other financing sources and uses on the audited financial statements for over 20 years.

The Division agrees with the recommendation to ensure the audited financial statements change the presentation of a portion of the distribution proceeds to expenditures in Fiscal Year 2023 to be compliant with GASB Codification 2220, paragraph 167. In response to this recommendation, the Division will implement the change in presentation of distribution proceeds in Fiscal Year 2023.

Finding 2023-043

Internal Controls Over the Department of Revenue's Financial Reporting

The Department's accounting staff are responsible for all of the Department's financial reporting, including the accurate entry, review, and approval of financial transactions in the Colorado Operations Resource Engine (CORE), the State's accounting system. The Department is required to prepare its financial information in accordance with Generally Accepted Accounting Principles (GAAP). The Governmental Accounting Standards Board (GASB) establishes GAAP for state and local government entities through the issuance of GASB pronouncements, which the Department must comply with when preparing accounting transactions.

In Fiscal Year 2022, the Department implemented GASB Statement No. 87, *Leases*, (GASB 87), which required the Department to evaluate all of its lease and financing agreements for proper accounting and reporting of the lease liabilities and related assets in accordance with this standard. GASB 87 defines a lease as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in a transaction where both parties receive or sacrifice something of approximately equal value.

The Department uses a Lease Summary workbook that summarizes the lease information from the numerous lease agreements at the Department into an excel workbook. The Department uses a tool called *LeaseVision Excel Tool* (LeaseVision) to determine what journal entries to make in the current year regarding leases. The Department inputs lease information from the Lease Summary Workbook into LeaseVision as part of its calculation of the lease activities/amounts. LeaseVision calculates the lease asset and liability amounts and provides proposed journal entries for the Department to review and make in CORE.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether the Department had adequate internal controls in place and complied with the OSC's policies and procedures related to financial accounting and reporting processes and requirements, and complied with applicable accounting standards during Fiscal Year 2023.

We tested the Department's significant account balances in relation to the State's financial statements, as well as a sample of Department transactions that were selected for testing through a selection of statistically-valid transactions as part of our testing of the State's financial statements. We also reviewed the Department's exhibits submitted to the OSC for Fiscal Year 2023 and determined whether the Department's accounting staff prepared the exhibits in accordance with the OSC's *Fiscal Procedures Manual* (Manual) and the related instructions. As part of reviewing the Department's exhibits, we also reviewed the Department's accuracy in preparing the exhibits. Additionally, we reviewed the Department's calculations and entries made by the Department to record lease activities in CORE.

How were the results of the audit work measured?

We measured the results of our audit against the following:

- 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 OSC Manual states that each agency is responsible for accurate, timely, and complete year-end accounting information. In addition, State Fiscal Rule 1-2 (3.5), *Internal Controls*, requires state departments to “implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to the Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form).”

- The Manual contains specific instructions for the completion of various exhibits, including the following:
 - Exhibit F1, *Principal and Interest Requirements to Maturity, Leases and SBITAs, Governmental and Internal Service Funds*, reports principal and interest requirements to maturity for leases.
 - Exhibit W3, *Changes in Right-to-Use Assets, Governmental and Internal Service Funds*, reports changes in right-to-use assets for leases.
- GASB 87 establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset, known as a “right-to-use asset.” In addition, the Manual provides guidance for accounting entries, including Chapter 4, Section 3.5.6.2, which specifies accounting entry details for the receipt of lease payments for a lessor, and Chapter 4, Section 3.5.6.3, which provides details on the appropriate recognition of rental revenue.
- State Fiscal Rule 1-2 (3.5), *Internal Controls*, requires that state departments “implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to the Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form).” For example, internal accounting and administrative controls include policies and procedures related to fiscal year end accounting processes and exhibit reporting.
- Green Book, Paragraph OV2.14, *Roles in an Internal Control System*, states that management is responsible for designing an internal control system. This should include controls over the preparation of external financial reporting in accordance with professional standards and applicable laws and regulations.

What problems did the audit work identify?

We identified errors with the Department’s June 30, 2023 lease-related transactions and exhibits. In preparing the lease related transactions for Fiscal Year 2023, the Department made multiple errors. Specifically:

- When we compared the Department’s lease agreements to the data the department input into LeaseVision, we found errors regarding the data input for Boulder, Centennial, and Fort Collins building leases that affected the GASB 87 entries made for those leases.
- The Lease Summary Workbook that summarizes lease agreement information was missing lease term information for the Centennial contract. This resulted in the wrong lease asset and liability amounts getting calculated and recorded for the fiscal year.

- We noted that the Department and its Lottery Division have shared responsibility in reporting the lease agreement that made up the Fort Collins lease. However, we found that neither agency included the Fort Collins-Lottery agreement in its lease analysis and resulting in no leases entries for that agreement for the fiscal year.

In addition, the following exhibits were misstated. Specifically:

- On the Exhibit F1, two amounts were reported incorrectly: Lease Component Liability-Current, was understated by \$5,928 and the Lease Component Liability-Non-current was understated by \$45,402.
- On the Exhibit W3, we noted that the Leased Building capital asset was understated by \$45,402. The Leased Building accumulated depreciation was also understated by \$79,960.

Why did these problems occur?

The Department did not have adequate internal controls—such as an appropriate detailed, supervisory review process—in place over its GASB 87 calculations for Fiscal Year 2023 to ensure accurate accounting and reporting.

Further, the Department did not have multiple people trained on GASB 87 calculations. One person was doing all of the calculations regarding the numerous Department leases. The supervisory review was not a detailed review and was not able to catch the errors the auditors identified.

Why do these problems matter?

Strong financial accounting internal controls, including effective review processes, are necessary to ensure that balances are reported accurately and in accordance with Department policies and procedures. Overall, without sufficient internal controls, the Department cannot ensure that it is reporting accurate financial information in CORE, and, ultimately, that the State's financial statements are accurate. Thus, effective supervisory review of complex calculations and transactions in CORE is necessary to mitigate the risk of a material misstatement to the State's financial statements.

Classification of Finding: **Significant Deficiency**

This finding does not apply to a prior audit recommendation.

Recommendation 2023-043

The Department of Revenue should strengthen its internal controls over its financial accounting and reporting by:

- A. Improving the supervisory review of lease agreement calculations to ensure transactions are accurately recorded in the Colorado Operations Resource Engine (CORE).
- B. Cross-training accounting personnel on the calculation of leases and other complex accounting calculations so that in the event of turnover, the controls will continue to operate as designed.

Response

Department of Revenue

- A. Agree

Implementation Date: June 2024

The Department will improve the supervisory review of lease agreement calculations to ensure transactions are accurately recorded in the Colorado Operations Resource Engine (CORE).

- B. Agree

Implementation Date: June 2024

The Department will cross-train accounting personnel on GASB 87 and the new lease management software the Department is implementing in Fiscal Year 2024.

Finding 2023-044

GenTax Information Technology and Business Internal Controls

The Department is the business owner of GenTax, the State's primary information system for processing taxes collected by the State, including estate, sales, severance, business, and individual and corporate income taxes. This system is financially significant to the Department and to the State. It is also significant to the Department's mission and objectives. The Department contracts with a third-party vendor (service organization), FAST Enterprises (FAST), to provide various services for GenTax. Responsibility for the reliability and availability of GenTax is shared between the Department and FAST.

Most service organizations, such as FAST, contract with independent auditors (service auditors) to audit the service organizations' internal controls for its various IT systems. Service auditors should

follow the guidance issued by the American Institute of Certified Public Accountants (AICPA), *Statement on Standards for Attestation Engagements* (SSAE), within AT-C Section 320, and issue System and Organization Controls (SOC) reports at the conclusion of the audit. One type of SOC report, a SOC 1, Type II (SOC 1) report, provides the service auditor’s opinion on the service organization’s internal controls, specifically as to whether the internal controls are suitably designed and were operating effectively during a specified time period. In June 2023, the Department transferred the data in GenTax from a data center housed by the State to a data center contracted by the service organization, FAST. Historically, the data in GenTax was housed in the Governor’s Office of Information Technology (OIT)’s data center.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department’s IT- and business-related internal controls over GenTax were operating effectively during Fiscal Year 2023.

We reviewed the Department’s contracts with FAST, its service organization for GenTax, to determine if the Department required the service organization to provide assurance that the IT- and business-related internal controls were operating effectively during Fiscal Year 2023.

We inquired of Department staff whether they requested or received a SOC 1 report from FAST for GenTax. As part of our testwork, we requested the SOC 1 report related to Fiscal Year 2023 for GenTax and the data center that houses GenTax’s information to determine whether the Department obtained and reviewed the report.

How were the results of the audit work measured?

We measured the results of our audit against the following:

AICPA’s SSAE [AT-C Sections 320.40(l)(ii) and (iii)] requires service auditors to issue an opinion within a SOC 1 report. When service auditors provide an unmodified opinion in a SOC 1 report, it provides reasonable assurance that a service organization has suitably designed internal controls over the related system and that those internal controls were operating effectively for a specified period. Conversely, AT-C Section 320.42 (c) states that when service auditors provide a modified opinion in a SOC 1 report, it could indicate that these internal controls were not operating effectively for a specified period.

Green Book, Paragraph OV2.14, *Roles in an Internal Control System*, states that management is responsible for designing an internal control system. This should include controls over the preparation of external financial reporting in accordance with professional standards and applicable laws and regulations.

Green Book Paragraph OV4.01, *Service Organizations*, states that management retains responsibility for the performance of processes assigned to service organizations. Furthermore, the Green Book specifies that management needs to understand the internal controls that each service organization has designed, implemented, and operates, as well as how each service organization's internal control system impacts departments' internal control systems.

The State's Financial Responsibility and Accountability Act [Section 24-17, C.R.S., *Reporting for Financial Responsibility and Accountability Act*] requires that each principal department and higher education institution file an annual written statement to the OSC attesting that their systems of internal accounting and administrative control are in compliance with the requirements of the Financial Responsibility and Accountability Act (Act). The Act requires that departments maintain an internal control system. In addition, the Act requires departments to have an organization plan that specifies segregation of duties; restrictions permitting access to state assets only by authorized persons; an effective process of internal review; and adequate authorization and record keeping process to provide effective accounting controls over state assets, liabilities, revenues and expenditures. To certify compliance with the Act, departments are required to complete and submit to the OSC a Statement of Compliance, which contains the relevant statutory requirements and examples for maintaining internal control.

The Fiscal Year 2023 OSC IT contract template states, "If Contractor performs Work for any of the State's IT systems that impact the State's Comprehensive Annual Financial Report as determined by the Colorado Office of the State Controller, Contractor, on an annual basis, shall deliver to the State, at Contractor's sole cost and expense, Contractor's System and Organization Controls 1 Type II Report ("SOC 1 Type II Report") prepared by a qualified independent audit firm with respect to the Statement on Standards for Attestation Engagements, Reporting on Controls at a Service Organization (SSAE) as promulgated by the Auditing Standards Board of the American Institute of Certified Public Accountants, as amended, from time to time."

What problems did the audit work identify?

The Department failed to require that FAST undergo a SOC 1 audit. As a result, Department management did not get an understanding of how the service organization's design, implementation, and operating effectiveness of its controls—both business process and IT controls—would impact the Department's system of internal control. Further, Department staff were not able to provide any support that showed us that they had obtained and reviewed any other internal controls reports regarding the service organization.

In addition, the Department did not obtain a SOC 1 report for Fiscal Year 2023 from its service organization's contracted data center until we requested it in October 2023. The service organization had this report but did not provide it to the Department since Department staff had not requested it. However, this report is primarily for Department management to understand how a service

organization's contracted data center's design, implementation, and operating effectiveness of its controls, both business process and IT controls, would impact the Department's system of internal control.

We noted that, in December 2022, the Department had submitted an annual statement to the OSC certifying its system of internal accounting and administrative controls, and that it was in compliance with the Act's requirements, including that it has a strong internal control system. However, because the Department did not obtain the assurance needed over its service organization's system of controls, it may have internal control weaknesses over GenTax that it is not aware of and that may impact its compliance with the Act.

Why did these problems occur?

The Department did not require in its contract with its service organization that manages IT services for GenTax that the service organization undergo a SOC 1 evaluation and obtain a SOC 1 report on an annual basis.

In addition, the Department did not have appropriate procedures in place to require staff to obtain a SOC 1 report in a timely manner after fiscal year end from the GenTax service organization's data center contractor.

Why do these problems matter?

The SOC 1 report is primarily for Department management to understand how its service organization's design, implementation, and operating effectiveness of its controls—both business process and IT controls—could impact the Department's system of internal control and whether the service organization has strong internal controls in place related to the Department's IT systems. Without ensuring that the service organization has strong IT internal controls, the Department cannot obtain assurances that the service organization's processes and controls, including those related to IT, are in place and operating effectively.

If the service organization and its contractors do not have effective IT security controls in place, the Department's systems could be susceptible to cyberattacks or data loss, which could cost the state millions of dollars.

Classification of Finding: **Significant Deficiency**

This finding does not apply to a prior audit recommendation.

Recommendation 2023-044

The Department of Revenue should hold its service organization for its GenTax information system accountable for maintaining strong IT and business internal controls by:

- A. Amending its contract to require its GenTax service organization to obtain and provide a SOC 1, Type II report over its internal control processes and implementing procedures to ensure the service organization complies with the contract provisions.
- B. Implementing procedures requiring that staff obtain and review SOC 1, Type II reports from the service organization's contracted data center on an annual basis to ensure that any deficiencies that are identified are addressed or that compensating controls are identified and in place.

Response

Department of Revenue

- A. Agree

Implementation Date: July 2027

The Department of Revenue executed its contract with the GenTax service organization in 2007 when a SOC 1, Type II report was not required for service organizations as part of the State Controller's contract template. The existing contract has been in operation for the past 16 years without a requirement for a SOC 1, Type II audit of the application. Any attempt to amend the existing contract will require an additional appropriation to cover increases to the cost of service and any additional requirements. The Department is not in a position to cover any additional contract costs without an additional appropriation. The Department cannot mandate that the service organization amend the contract to include the SOC 1, Type II audit provision. The Department will commit to using the new template containing the SOC 1, Type II requirement in negotiating a new contract in Fiscal Year 2026. If the Department were to pursue amendment of the existing contract, it would first need to secure the necessary additional funding to cover the additional contract costs. The Department would need time to conduct the necessary market research to determine the amount of additional funding and contact the vendor and determine if they are amenable to amending the existing contract. The time to conduct the necessary research and secure the necessary funding would likely exhaust the time before the existing contract will expire.

B. Agree

Implementation Date: June 2024

The Department of Revenue will develop, document and implement procedures requiring that staff obtain and review SOC 1, Type II reports from the service organization's contracted data center on an annual basis to ensure that any deficiencies that are identified are addressed or that compensating controls are identified and in place.

Finding 2023-045

GenTax and DRIVES—IT Governance, Information Security, and Computer Operations

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate “classified or limited use” report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and responses have been provided to the Department in a separate, confidential memorandum.

The Department is the business owner of the GenTax and the Drivers' License, Record, Identification, and Vehicle Enterprise Solution (DRIVES) systems. Each system fulfills the following functions:

- 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. Most users of the system work for the Department's Division of Taxation, but other divisions within the Department have a variety of access that allows for and addresses reporting, accounting, monitoring, or other data sharing needs.
- DRIVES provides an integrated solution for drivers and vehicle services, as well as licensing and revenue accounting. State and County Divisions of Motor Vehicles' employees use DRIVES. Most users in the system work for the State Division of Motor Vehicles and county offices, but other divisions within the Department have a variety of access that allows for and addresses reporting, accounting, monitoring, or other data sharing needs.

Responsibility for the reliability and availability of the GenTax and DRIVES systems is shared between the following entities:

- The Department, specifically the Divisions of Innovation, Strategy and Delivery; Taxation; and Motor Vehicles.

- OIT, the State’s centralized IT office—providing IT support and services to State agencies.
- FAST Enterprises and FAST Hosting Services, the Department’s two third-party IT contractors. In June 2023, the Department contracted with FAST Hosting Services to house GenTax at FAST Hosting Services’ data center, and moved it from the State’s data center, where it had been housed since its implementation in 2009. Therefore, as of June 2023, FAST Enterprises and FAST Hosting Services provide primary IT support for both DRIVES and GenTax.

GenTax and DRIVES must comply with the Colorado Information Security Policies (Security Policies) that are developed and published by OIT. In addition, GenTax contains Federal Tax Information (FTI) and must, therefore, adhere to the IRS requirements and guidelines contained within Publication 1075, *Tax Information Security Guidelines for Federal, State and Local Agencies*, to ensure the adequate protection of the FTI data it receives, processes, stores, or transmits.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether, during Fiscal Year 2023, the Department implemented our Fiscal Year 2022 IT Governance, Information Security, and Computer Operations recommendations for GenTax and DRIVES. During our Fiscal Year 2023 audit, we performed inquiries of Department staff and reviewed and assessed supporting documentation to determine the Department’s progress in implementing the recommendations.

What problems did the audit work identify and how were the results of the audit work measured?

We determined that the Department partially implemented our Fiscal Year 2022 audit recommendation. We measured the results of our audit work against Publications 1075, the Green Book, Security Policies, and management’s expectations.

Why did these problems occur?

Department staff provided the following reasons for the problems identified:

- The Innovation, Strategy, and Delivery Division (ISD) staff stated that:
 - Department management did not officially implement the IT Governance control before fiscal year end, in June 2023.

- DRIVES contractual limits prevented the ISD from implementing the information security controls.
- The ISD determined to wait to implement the computer operations security controls for GenTax until after the change in IT service providers occurred in June 2023.

Why do these problems matter?

Without timely implementation of IT governance controls, staff may not be able to implement management's exceptions and perform their internal control responsibilities. In addition, the failure to design and implement IT general controls for GenTax and DRIVES does not provide adequate assurance over security and operations of the systems and their data. Ultimately, this poses a risk to the integrity of the financial information being generated and maintained by the systems.

Classification of Finding: **Significant Deficiency**

This finding applies to prior audit recommendations 2022-033A, 2022-033B, and 2022-033C.

Recommendation 2023-045

The Department of Revenue should continue improving its IT governance, information security, and computer operations IT controls to ensure compliance with the IRS's Publication 1075 or Colorado Information Security Policies, where applicable, by:

- A. Implementing recommendation Part A as noted in the confidential finding.
- B. Implementing recommendation Part B as noted in the confidential finding.
- C. Implementing recommendation Part C as noted in the confidential finding.

Response

Department of Revenue

- A. Agree
Implementation Date: July 2023

The Innovation, Strategy and Delivery (ISD) Division has implemented Part A of this recommendation as noted in the confidential response.

B. Agree

Implementation Date: March 2024

The Innovation, Strategy and Delivery (ISD) Division will implement Part B of this recommendation as noted in the confidential response.

C. Agree

Implementation Date: August 2023

The Innovation, Strategy and Delivery (ISD) Division has implemented Part C of this recommendation as noted in the confidential response.

Department of Transportation

The Department of Transportation (Department) is primarily responsible for the construction, maintenance, and operation of Colorado’s state highway system, and also has additional responsibilities relating to aviation, interregional bus service, transit, multimodal transportation, and other state transportation systems. The policy and budget authority for the Department rests with the Transportation Commission (Commission), composed of 11 governor-appointed members who represent specific districts around the state. Department staff provides support to the Commission as it adopts budgets, establishes policies, and implements Commission decisions. The Department’s specific responsibilities include managing highway construction projects, implementing the State’s Highway Safety Plan, operating and maintaining Colorado’s 9,100-mile state highway system, providing technical support to local airports regarding aviation safety, distributing aviation fuel tax revenues and discretionary grants to local airports, and distributing grants for multimodal transportation projects.

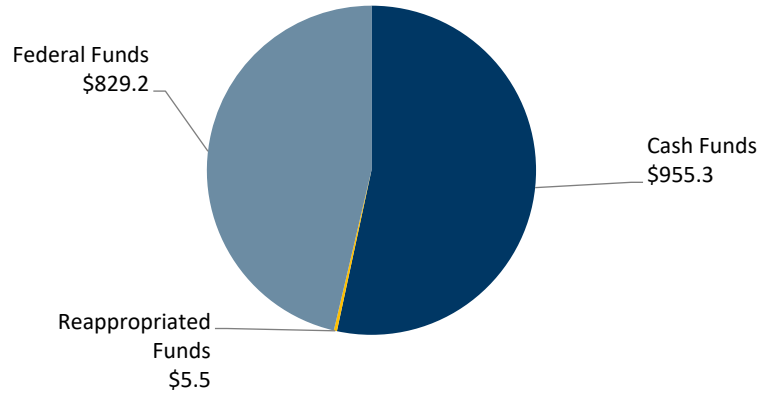
The Department includes the following divisions and offices:

- Administration
- Construction, Maintenance, and Operations
- Statewide Bridge and Tunnel Enterprise (BTE)
- High Performance Transportation Enterprise (HPTE)
- Nonattainment Area Air Pollution Mitigation Enterprise
- Clean Transit Enterprise

For Fiscal Year 2023, the Department was appropriated approximately \$1.8 billion and 3,327 full-time equivalent (FTE) staff.

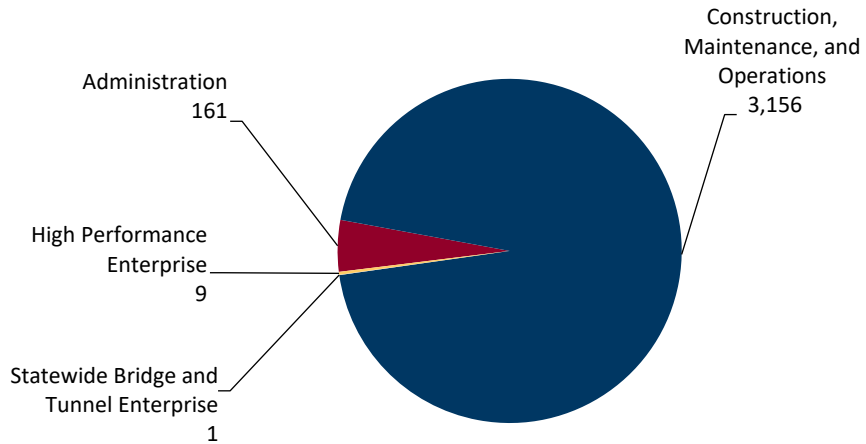
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2023.

Department of Transportation Fiscal Year 2023 Appropriations by Funding Source (In Millions)



Source: Joint Budget Committee Fiscal Year 2023-24 Appropriations Report.

Department of Transportation Fiscal Year 2023 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee Fiscal Year 2023-24 Appropriations Report.

Fiscal Year 2023 Audit Findings

The following table provides a summary of current audit findings made to the Department.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance**	Financial Reporting	Federal Program Compliance**		
Department of Transportation	-	-	2	1	-	3

**See Section III: Federal Awards Findings

Finding 2023-046 Accounting Controls

The Department's accounting staff are responsible for its financial reporting, including the accurate entry, review, and approval of financial transactions within the Colorado Operations Resource Engine (CORE), the State's accounting system. This includes responsibility for the accurate recording of revenue and the related accounts receivable, along with expenditures and the related accounts payable. The Department is required to prepare its financial information in accordance with Generally Accepted Accounting Principles (GAAP).

Department accounting staff are also responsible for the adoption of new accounting standards and for reporting fiscal year-end accounting information through the submission of exhibits to the Office of the State Controller (OSC). The OSC collects information from state departments after each fiscal year end through these submitted exhibits. The OSC's exhibits are standard templates that all departments use in order to ensure the OSC receives the correct information that is needed to prepare the State's financial statements and required note disclosures. Finally, the Department is required to complete fiscal year-end entries on a timely basis, in accordance with the OSC's year-end closing calendar.

Within CORE, accounting transactions are segmented into accounting periods throughout the fiscal year. Periods 1 through 12 correspond to the months of the fiscal year (July through June, respectively), and subsequent Periods 13 and 14 are used by Departments as necessary to record any required adjusting entries to correct errors or reclassify information as necessary to create the State's financial statements. Specifically, for state departmental purposes, for Fiscal Year 2023, Period 13 represented the departmental financial accounting closing period, while Period 14 represented the final period for adjustments, after the State's statutory close on August 4, 2023.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department had adequate internal controls in place over, and complied with, applicable requirements related to its financial accounting and reporting processes for Fiscal Year 2023. Our testwork included reviewing the Department’s internal controls over various financial processes and assessing the Department’s control environment related to the timely and accurate submission of required quarterly reports, annual financial statements, and various financial information requested for audit. Specifically, we analyzed the Department’s CORE transactional data recorded after the State’s Fiscal Year 2023 statutory closing date—August 4, 2023—to identify the number and dollar amount of transactions that were processed after the OSC’s statutory deadline for closing the State’s accounting records. We also reviewed the Department’s exhibits that were submitted to the OSC for Fiscal Year 2023 year-end reporting and the related supporting documentation to determine whether Department accounting staff prepared the exhibits in accordance with the OSC’s *Fiscal Procedures Manual* (Manual).

As part of our audit work, we reviewed the Department’s progress in implementing our Fiscal Year 2022 audit recommendations. We recommended through this audit that the Department strengthen its policies and procedures related to recording of accounts payable. Also, we recommended that the Department implement a detailed process to fully evaluate the required implementation of any accounting standards and to provide the results of this analysis to the OSC in a timely manner. Finally, we recommended that the Department implement a detailed review process over information reported to the OSC and its auditors to ensure exhibits were accurate, complete, and prepared in accordance with GAAP, including Governmental Accounting Standards Board (GASB) requirements within the required timeframes defined in statute, as applicable.

How were the results of the audit work measured?

We measured our results against the following criteria:

- The OSC’s Manual, Chapter 1, Section 3.3, *State of Colorado Accounting Organization Objectives*, and Section 3.7a, *State of Colorado Accounting Organization Shared Responsibilities*, requires State departments to “establish internal controls for their departments” in order to “maintain an internal control environment that enhances sound business practices, clearly defines roles, responsibilities, and accountability, and provides for the prevention and detection of fraudulent activity.” This includes maintaining internal controls over the preparation of financial information for submission to the OSC per the Manual’s requirements.
- The OSC’s Manual, Chapter 3, Section 6, *Supplemental Information for Statewide Reporting/Exhibits*, requires State departments to provide “supporting documentation and a description must be attached for audit purposes” and “each document should contain no more than a single entry”.

- GASB Statement No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*, as amended, paragraph 12, states “in the absence of an explicit requirement to do otherwise, a government should accrue a governmental fund liability and expenditure in the period in which the government incurs the liability.”
- According to the OSC’s Manual, Chapter 3, Section 3.21, *Office of the State Controller Diagnostic Reports in info.Advantage*, “The OSC produces diagnostic reports to assist with ensuring that year-end balances in general ledger accounts and supplementary information are materially correct. For these reports to be useful, departments must review them throughout the year and timely at fiscal year-end.”
- Exhibit F3, *State of Colorado as Lessee – Leases & Subscription-Based Information Technology Arrangements (SBITAs) – Other Disclosures*, is used to report lease information to the OSC to aid the OSC in preparing the State’s financial statements, including the adoption of GASB 87, *Leases*, and 96, *Subscription-Based Information Technology Arrangements*, for agreements where the State is the lessee.
- Exhibit F4, *State of Colorado as Lessor – Leases & SBITAs – Other Disclosures*, is used to report lease information to the OSC to aid the OSC in preparing the State’s financial statements, including the adoption of GASB 87 and 96 for agreements where the State is the lessor.
- Exhibit K1, *Schedule of Federal Assistance*, is used to report federal expenditure information to the OSC for its preparation of the State’s *Schedule of Expenditures of Federal Awards*.
- Exhibit W1, *Changes in Capital Assets – Governmental and Internal Service Funds*, is used to report changes in capital assets owned or used by governmental funds and internal service funds. The Exhibit W1 includes various capital asset disclosures to the OSC including capital assets not being depreciated, capital assets being depreciated and accumulated depreciation.
- The OSC’s Manual, Chapter 3, Section 3.2.2.1, *Reconciliation and Over-Accrual Adjustments*, requires an accounts payable reconciliation and over-accrual adjustment to be completed by September 30. An accrual is a recording of expenditures that have been incurred prior to fiscal year end or June 30, 2023, but not yet paid until after June 30, 2023. Departments should compare the total expenditures accrued to the total actually paid. If the department under-accrued (the amount paid is more than the amount accrued), no adjustment is needed. If the department over-accrued (the amount paid is less than the amount accrued), an adjustment must be made.
- The OSC’s Manual, Chapter 1, Sections 3.3 and 3.7a, requires State departments to “establish internal controls for their departments” to “Maintain an internal control environment that enhances sound business practices, clearly defines roles, responsibilities, and accountability and provides for the prevention and detection of fraudulent activity.” This includes the need to implement controls over the preparation of the applicable exhibits for submission to the OSC per the requirements of the Manual. In addition, per the Manual, departments are required to submit the exhibits in a timely

manner based on the OSC's fiscal year open/close calendar. The OSC required departments to submit the majority of Fiscal Year 2023 exhibits by August 16, 2023.

What problems did the audit work identify?

We determined that the Department lacked adequate internal controls over its financial accounting during Fiscal Year 2023 and did not fully implement our prior audit recommendations in a timely manner. We identified the following specific issues:

- The Department and the OSC posted \$830,482,946 of journal entries after Period 14 that the Department should have identified and recorded as part of the Department's closing process prior to that time. These post-close adjustments were posted starting on August 4, 2023 through October 25, 2023. The adjustments were related to the following:
 - Accrual true-up process—\$106,242,556. The Department implemented the accrual true-up process in the current fiscal year. The amount of adjustments posted after close were significant. The Department's accrual estimate process did not properly define accruals timely. The Department utilized the post close accrual true-up to identify accruals.
 - OSC diagnostic—\$724,240,390. The diagnostic reports are used as a monitoring tool by both the Department and the OSC for management purposes to ensure that departments have completed critical year-end closing processes. The Department should have reviewed the diagnostic reports in a timely manner and corrected the year-end closing entries as part of statutory Period 13 close.
- We selected 7 journal entries totaling \$90,559,181 that we further tested in relation to the post-close accrual true-up process. As part of this additional testing, we found:
 - One transaction for \$1,944,555 of expenditures was overstated by \$1,723,384—nearly 780 percent; this amount included Fiscal Year 2024 expenditures that were improperly included. Specifically, the Department provided support for \$221,171 of the transaction. Of this amount, we found that \$19,964 was recorded in Fiscal Year 2023 in error and should have been recorded as a Fiscal Year 2024 expenditure. The Department passed on recording the adjustment because it was immaterial
- The Department had to resubmit exhibits due to the adjustments posted after Period 13 close and an error in the initial exhibit submission. The Department made errors on its Exhibit K1 in the initial submission filed on September 28, 2023, totaling \$17,057,802. The Department deducted a subrecipient payment twice, which caused a \$2,778,974 understatement and did not include a subrecipient expenditure of \$14,278,828. The Department resubmitted the Exhibit K1 on November 8, 2023, 41 days after the initial due date. The initial Exhibit W1 was filed on time on

August 16, 2023. The Department resubmitted the Exhibit W1 on September 29, 2023—44 days after its original due date—based on the post-close adjustments that impacted the schedule of changes in capital assets.

Why did these problems occur?

The Department did not have sufficient processes in place to ensure it complied with statutory requirements related to financial reporting during Fiscal Year 2023, and that it provided accurate financial information in a timely manner, as detailed below:

- The Department did not have a policy or procedure requiring Department staff to compare amounts paid to the Department after fiscal year end to fiscal year-end accounts payable estimates to ensure that actual results are reasonable and necessary adjustments are made to its fiscal year-end accounts payable balances.
- The Department did not fully implement the prior audit recommendation by not having adequate processes and policies in place over payables during Fiscal Year 2023. The Department relied on the accrual true-up process to post accrual entries after the statutory closing date of August 4, 2023. As a result, the Department did not implement a policy or procedure that requires Department staff to compare amounts paid to the Department after fiscal year end to fiscal year-end accounts payable estimates in order to ensure that actual results are reasonable in comparison to the estimates and that necessary adjustments are made to its fiscal year-end accounts payable balances. The Department should implement such a review over significant accounts payable estimates to a time period that allows for a closing process pursuant to Section 24-30-204(3) C.R.S., which represents the date that the “official books of the State” should close (statutory close—35 days following the end of the fiscal year).
- The Department did not have a process in place to require that staff review the diagnostic reports in infoAdvantage, the OSC’s reporting system, provided by the OSC in a timely manner. The review was not done timely due to new personnel performing the analysis. This review and analysis did not identify the errors as part of the closing process. The adjustments were required to be made because of the review being performed after Period 13 close.

Why do these problems matter?

Strong financial accounting internal controls, including effective timely review processes and procedures over financial transactions and exhibits, are necessary to ensure that Department staff are reporting financial information appropriately and accurately, in accordance with rules and regulations. Further, timeliness of accounting information is important to protect the users of accounting information from basing their decisions on outdated information.

Recommendation 2023-046

The Department of Transportation (Department) should strengthen its internal controls to ensure that its accounting information is properly reported by:

- A. Strengthening its policies and procedures related to accounts payable. This should include establishing a requirement that Department staff compare fiscal year-end accounts payable estimates to amounts paid to the Department after fiscal year end and through a time period that is reasonably close to when the State's audited financial statements are available to be issued, in a timely manner pursuant to Section 24-30-204(3) C.R.S, within 35 days after the end of the fiscal year.
- B. Strengthening its controls over review of the Office of the State Controller (OSC) diagnostic reports in its infoAdvantage reporting system. The Department should review these reports monthly and use them as a monitoring tool for management purposes to assist in assuring timely completion of critical year-end closing processes.
- C. Cross-training existing accounting employees on additional responsibilities to allow for appropriate delegation when turnover occurs.
- D. Enhancing its fiscal year-end reconciliation and exhibit preparation procedures to ensure the accurate preparation of financial statements and exhibits in accordance with the OSC's *Fiscal Procedures Manual*.

Response

Department of Transportation

- A. Agree
Implementation Date: August 2024

The Department will improve its internal controls over financial reporting by updating the closing procedures to ensure a timely year-end process that aligns with the OSC's open/close calendar which includes year-end accruals. The procedure update and training plan will be completed by June 2024 and the final accrual process will follow the Open/Close calendar and Fiscal Procedures Manual.

B. Agree

Implementation Date: June 2024

The Department will improve its internal controls over financial reporting by ensuring that InfoAdvantage's OSC diagnostic reports are tracked and cleared by staff members monthly to meet the State Controllers quarterly reporting requirements.

C. Agree

Implementation Date: June 2024

The Department will improve its cross training for staff to allow for delegation as turnover occurs. The section Controllers, Accounting Director and Accounting Managers will work together to provide cross-training for staff on an annual basis. The training will include year-end processing, exhibit compilation, diagnostic report analysis and review of the trial balance reconciliation to determine corrections. This training will be completed by June 2024.

D. Agree

Implementation Date: June 2024

The Department will enhance its fiscal year-end reconciliation and exhibit preparation procedures to ensure accuracy and timely submission of the financial statements and exhibits. The Controllers, Accounting Director and Accounting Managers will ensure the fiscal year-end processes meet the OSC's timelines on exhibit submissions according to the Open/Close calendar and Fiscal Procedures Manual.

Finding 2023-047 and 2023-048 IT Governance and Access Management

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate "classified or limited use" report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the response and addendum, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding, responses, and addendum have been provided to the Department and OIT in separate, confidential memoranda.

The Department is responsible for overseeing the State's highways, roads, and bridges, among other oversight activities, such as construction management for the State. In order for the Department to accomplish its mission, it relies on information systems, such as its SAP system that records and tracks general ledger transactions associated with the Department's construction and maintenance projects. The Department, as the business owner, is responsible for establishing Information Technology (IT) governance that ensures the Department achieves its objectives, effectively responds to IT risks, and

meets management's expectations. The Governor's Office of Information Technology (OIT), as the Department's IT service provider, is responsible for access management processes and controls to ensure SAP is secured from unauthorized access.

In order for the Department to achieve its objectives and respond to risks, management should establish a strong framework of internal controls that also address IT controls. Specifically, IT controls for the Department typically start with management using a framework for IT policies that addresses IT general control responsibilities and specific procedures that document the more granular details of how to implement Department policies. The IT framework should include those policies and procedures that are specific to IT controls supporting the SAP application. Once policies and procedures have been formalized and communicated to the staff responsible for following and conducting them, specific internal controls activities can be implemented and operationalized.

What was the purpose of our audit work and what work was performed?

The purpose of our Fiscal Year 2023 audit work was to determine whether the Department had a strong IT governance structure in place by assessing the design and implementation of IT policies and procedures, specifically for SAP. In addition, we determined whether adequate IT controls had been designed by the Department and OIT for access management. We performed inquiries of Department and OIT staff and requested and inspected documentation associated with those inquiries.

What problems did the audit work identify and how were the results of the audit work measured?

During Fiscal Year 2023, we identified the following problems:

- **Policies and procedures were lacking.** Department management had not established its expectations through the development and implementation of formalized IT policies and limited IT procedures related to IT general controls for SAP. Although we found that the Department had developed procedures related to SAP change management and on- and off-boarding of SAP users, we were unable to determine whether the Department had developed IT procedures to fully address the business owner policy requirements listed in the Colorado Information Security Policies (Security Policies or CISP) that are developed and published by OIT.
 - *Standards for Internal Control in the Federal Government (Green Book) published by the U.S. Government Accountability Office (GAO) states in Paragraphs 3.09, Documentation of Internal Control System, and 12.02, Documentation of Responsibilities through Policies, that management should develop and maintain documentation of its internal control system and document in policies the internal control responsibilities of the organization. Paragraphs 11.06 and 11.07, Design Appropriate Types of Controls Activities, states that*

management should design appropriate type of control activities in the entity's information system, including information system general controls that facilitate the proper operation of the entity's systems.

- *Security Policies are required to be followed by the Department and, as stated within the Policy and General Responsibilities sections, specifically 8.3.1 and 8.3.2 for Business Owners or the Department, all agencies, except for the institutions of higher education and the general assembly, as the business owner, must implement governance principles. Governance principles would include IT policies and procedures for promoting data quality and integrity for the Department's systems, and the Department, as the business owner, is responsible for following and adhering to all identified business owner requirements as stated with the Security Policies.*
- **Access Management.** We found problems at OIT related to SAP access management that were measured against Security Policies.

Why did these problems occur?

Overall, the Department did not have sufficient IT governance in place, in the form of IT policies and procedures for SAP, to ensure that Department staff complied with various IT general control requirements set forth by Department management, as well as those internal control principles established within the Green Book's internal control framework. Other specific causes for the problems that we identified include:

- **Policies and procedures were lacking.** While the Department stated that it follows and utilizes OIT's Security Policies as its own, staff did not provide any documentation of a formal adoption of Security Policies for use as the Department's IT policies.
- **Access Management.** OIT staff stated it followed its current practice for SAP access management. However, OIT staff did not explain how it justifies that this current practice is compliant with Security Policies.

Why do these problems matter?

The lack of established IT policies and procedures makes it difficult for Department management to measure and hold staff accountable to management's expectations, as well as ensuring risks are addressed and overall objectives and missions are fulfilled. In turn, without policies and procedures, staff may not perform processes and controls in a consistent manner. In addition, without ensuring that strong security measures are designed, implemented, and operating effectively, it increases the data reliability risk of the data stored and processed within SAP.

Classification of Finding: **Significant Deficiency**

This finding does not apply to a prior audit recommendation.

Recommendation 2023-047

The Department of Transportation (Department) should improve its overall Information Technology (IT) governance and information security IT general controls for the SAP system by:

- A. Formalizing and communicating to Department staff IT policies that comply with the Business Owner requirements listed within the Governor's Office of Information Technology's (OIT) current version of the Colorado Information Security Policies (Security Policies), published on OIT's website.
- B. Formalizing and communicating IT Procedures to provide guidance to Department staff performing IT general control activities that further address the IT policies formalized in recommendation Part A. The formalization and communication should include an organizationally defined, periodic review process of OIT's Security Policies to ensure the Department's IT policies and procedures are updated accordingly to align with the most current version of the Security Policies.

Response

Department of Transportation

- A. Agree

Implementation Date: May 2024

The Department will develop a policy directive to formalize the communication for staff responsibility to comply with the Business Owner requirements listed within the Governor's Office of Information Technology's (OIT) current version of the Colorado Information Security Policies (Security Policies), published on OIT's website. The development team will consist of subject matter experts and cross-functional staff members that will work together to get the policy directive established and communicated to the business owner's and appropriate staff.

- B. Agree

Implementation Date: June 2024

The Department will formalize and communicate IT procedures to provide guidance to staff performing IT general control activities that further address the IT policies formalized in recommendation Part A. The communication and procedures will include an annual defined periodic review of OIT's Security Policies to ensure the departmental procedures are kept up to date. The development team will consist of subject matter experts overseeing the control activities.

Recommendation 2023-048

The Governor's Office of Information Technology should strengthen information security controls over the SAP system by implementing the recommendation as noted in the confidential finding.

Response

Governor's Office of Information Technology

Agree

Implementation Date: October 2024

The Governor's Office of Information Technology agrees with the recommendation. OIT will have the finding implemented by 10/2024.

Auditor's Addendum

The confidential auditor's addendum has been included in the confidential finding to address OIT's "Agree" response.



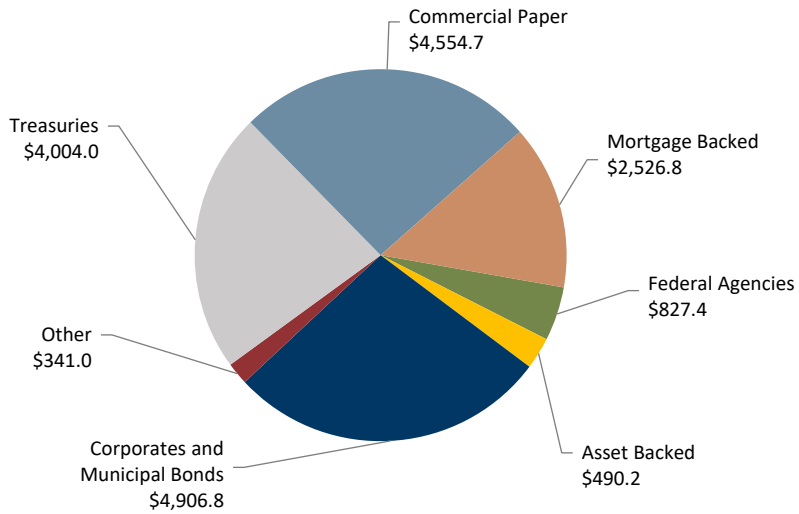
Department of the Treasury

The Department of the Treasury (Treasury) is established by the Colorado Constitution. The State Treasurer is an elected official who serves a 4-year term. The Treasury consists of three sections: Administration, Unclaimed Property Program, and the Special Purpose unit. The Treasury's primary functions are to manage the State's pooled investments, monitor the State's cash management services, and administer the Unclaimed Property Program. Other duties and responsibilities of the Treasury include:

- Receiving, managing, and disbursing the State's cash.
- Acting as the State's banker and investment officer.
- Providing short-term interest-free financing to school districts by issuing tax and revenue anticipation notes and assisting charter schools with long-term financing by making direct bond payments.
- Distributing Highway Users Tax Fund revenues, federal mineral leasing funds, and reimbursements to local governments for the Senior Citizen and Disabled Veteran Property Tax Exemption.
- Making loans to elderly individuals and military personnel through the Property Tax Deferral Program and providing property tax reimbursements for property destroyed by a natural cause.
- Managing certain state public financing transactions.

The State's \$17.7 billion of pooled investments are made up of a variety of securities, as shown in the following chart:

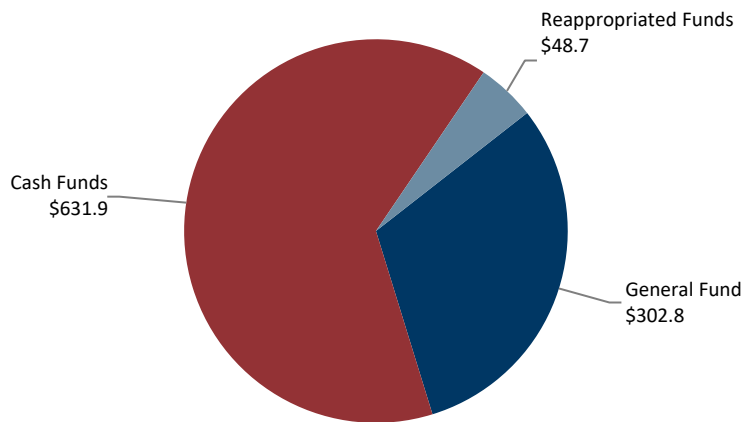
**Colorado Treasury Pool Portfolio Mix
as of June 30, 2023 (in Millions)**



Source: Department of the Treasury records.

For Fiscal Year 2023, the Treasury was appropriated approximately \$983.4 million and 50 full-time equivalent (FTE) staff, with 30 FTE allocated to administration and 20 FTE allocated to the Unclaimed Property Program. The majority of Treasury’s funding, approximately 99 percent, was for special purpose programs and the remaining 1 percent was for Treasury administration and the Unclaimed Property Program. The following chart shows Treasury’s appropriations by funding source for Fiscal Year 2023.

**Department of the Treasury Fiscal Year 2023
Appropriations by Funding Source (in Millions)**



Source: Joint Budget Committee Fiscal Year 2023-24 Appropriations Report.

Compliance with Colorado Funds Management and the Tax Anticipation Note Act

The Colorado Funds Management Act (Funds Management Act) under Section 24-75-902, C.R.S., asserts that, because the State “currently experiences and may hereafter experience fluctuations in revenues and expenditures and temporary cash flow deficits,” this section of the statute is necessary, and outlines the authority and mechanisms the State can use to fund shortfalls. Under Section 24-75-905(1), C.R.S., the State Treasurer is specifically authorized to issue and sell Tax and Revenue Anticipation Notes (TRANS)—short-term notes payable from anticipated pledged revenue—to meet these shortfalls. These TRANS are referred to as General Fund Tax and Revenue Anticipation Notes (General Fund Notes).

Under Section 29-15-112(1), C.R.S., the Tax Anticipation Note Act also specifically 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. These TRANS are referred to as Education Loan Program Tax and Revenue Anticipation Notes (ELP Notes). For the Series 2022A issuance, 14 school districts had actual deficits from cash flows at January 20, 2023. For the Series 2022B issuance, 16 school districts had actual deficits for the period January 21 through June 30, 2023.

Section 24-75-914, C.R.S., requires the Office of the State Auditor (OSA) to review information relating to the General Fund Notes and ELP Notes and annually report this information to the Legislative Audit Committee and to the finance committees of the Senate and the House of Representatives. During Fiscal Year 2023, the State Treasurer did not issue General Fund Notes because cash flow projections did not forecast any cash flow deficits within the first 6 months of Fiscal Year 2023. The following table and discussion provide information about the Treasurer’s issuance of ELP Notes during Fiscal Year 2023.

State of Colorado Details of Education Loan Program Tax and Revenue Anticipation Note Issuances for Fiscal Year Ended June 30, 2023

	Education Loan Program Notes Series 2022A	Education Loan Program Notes Series 2022B	Total Education Loan Program
Date of Issuance	July 19, 2022	January 17, 2023	-
Maturity Date	June 29, 2023	June 29, 2023	-
Issue Amount	\$350,000,000	\$425,000,000	\$775,000,000 ¹
Interest	\$15,878,472	\$9,112,500	\$24,990,972
Denominations	\$5,000	\$5,000	-
Face Interest Rate	4.8%	4.76%	-
Premium on Sale	\$10,774,700	\$4,281,000	\$15,055,700
Net Interest Cost to the State	1.59%	2.54%	-
Total Due at Maturity	\$365,878,472	\$434,112,500	\$799,990,972

Source: Department of the Treasury records.

¹ For comparative purposes, in Fiscal Year 2022, the Treasurer issued \$770 million in Education Loan Program Notes.

Terms and Price

Section 29-15-112(5)(b), C.R.S., states that 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, if the notes have a maturity date after the end of the fiscal year, then 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.

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.

The maturity date of the ELP Notes issued during Fiscal Year 2023 comply with statutory requirements. Specifically, as shown in the previous table, both of the ELP Notes had a maturity date of June 29, 2023. Neither was subject to redemption prior to maturity.

Security and Source of Payment

According to Section 29-15-112(2)(e)(II), C.R.S., interest on the ELP Notes is payable from the General Fund. In accordance with the TRANS issuance documents, principal on the ELP Notes was required to be paid solely from the receipt of property taxes received by the participating school districts during March through June 2023, which were to be deposited into the General Fund of each school district. Section 29-15-112(4)(a)(I)(A), C.R.S., requires the school districts to make payments for the entire principal on the ELP Notes to the State Treasury. Per the TRANS issuance documents, these payments were to be made by June 25, 2023. We confirmed that the school districts made all payments by June 25, 2023, and the State Treasurer used these funds to repay the principal on the ELP Notes.

In accordance with the TRANS issuance documents, if the balance in the ELP Notes Repayment Account (ELP Account) had been less than the principal of the ELP Notes at maturity on June 29, 2023, the State Treasurer would have been required to deposit an amount sufficient to fully fund the ELP Account from any funds on hand that were eligible for investment. The State Treasurer's ability to use the General Fund's current revenues or borrowable resources to fund a deficiency in the ELP Account is subordinate to the use of such funds for payment of any outstanding General Fund Notes.

To ensure the payment of ELP Notes, the Treasurer agreed to deposit pledged revenue into the ELP Account so that the balance on June 25, 2023 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. The amounts to be repaid on the maturity date are detailed in the previous table.

We determined that, on June 25, 2023, the account balance plus accrued interest earned on investments was sufficient to pay the principal and interest on ELP Notes without borrowing from other state funds.

Legal Opinion

Kutak Rock LLP, the bond counsel, has stated that in its opinion:

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

Investments

The Funds Management Act, the Tax Anticipation Note Act, and ELP Notes' agreements allow the Treasurer to invest the ELP Account funds 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- and short-term securities according to Section 24-36-113(1)(a), C.R.S. Furthermore, Section 24-75-910, C.R.S., of the Funds Management Act and Section 29-15-112(3)(b), C.R.S., 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, and deposit the proceeds in any eligible public depository.

Purpose of the Issuance and Use of Proceeds

The ELP Notes were issued to fund a portion of the anticipated cash flow shortfalls of the school districts during Fiscal Year 2023. The net proceeds from the sale of the notes were specifically 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, 2023, and up to and including June 25, 2023.

Additional Information

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 notes is subject to the 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, which require the State to meet certain spending thresholds related to the note proceeds, the State is allowed to earn and keep this arbitrage amount. For Fiscal Year 2023, Treasury reported that the State met the IRS safe harbor rules. Treasury further indicated that, although these requirements were met, interest earned by investing note proceeds was less than the interest paid on the borrowing; thus, no arbitrage was earned or kept. The Treasury is responsible for monitoring compliance with the arbitrage requirements to ensure that 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 ELP Notes. These expenses in Fiscal Year 2023 totaled approximately \$599,000. 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.
- Fees paid to financial advisors.

Subsequent Events

On July 20, 2023, the State issued \$500.0 million in ELP Notes, Series 2023A, with a maturity date of June 28, 2024. The notes carry an average coupon rate of 5.0 percent and were issued with a premium of \$7.7 million. The total due at maturity includes \$500.0 million in principal and \$23.5 million in interest.

No recommendation is made in this area.

Public School Fund

The Public School Fund (Fund), created under Section 22-41-101(2), 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 school maintenance. 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 Fund whenever the exchanges or sales will not result in the loss of the Fund’s principal. An aggregate loss of principal to the Fund occurs only when an exchange or sale that resulted in an initial loss of principal is not offset by a gain on an exchange or sale in the Fund within 18 months.

Section 2-3-103(5), C.R.S., requires the OSA 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 2023 audit, we obtained confirmations from Principal Financial Group on the fair value of all investments held in the Fund. We compared the total fair value of the Fund’s investments to the book value of the investments as recorded in the Colorado Operation Resource Engine (CORE), the State’s accounting system, and noted that the book value exceeded the fair value of the investments at June 30, 2023, by approximately \$1.4 billion. This was due to interest rates rising during the fiscal year, resulting in the decline of current prices for Treasury’s investments. However, this loss would not become a loss of principal, or therefore “realized,” unless and until Treasury chose to sell the investment before its maturity date. Treasury has indicated that it intends to hold the investments to maturity to recover the full principal. We did not identify any recognized loss of principal to the Fund during Fiscal Year 2023.

No recommendation is made in this area.

Statutorily-Required Testing of Nicotine and Tobacco Tax Revenues—2020 Tax Holding Fund

The General Assembly approved House Bill 20-1427 during the 2020 legislative session. This bill proposed increasing the existing taxes on cigarettes and tobacco products, and established a tax on nicotine liquids used in e-cigarettes, and other vaping products, in order to expand and enhance the Colorado Preschool Program. In order for the provisions of this bill to take effect, Colorado voters’ approval of Proposition EE was required. In the 2020 general election, Colorado voters approved Proposition EE and the requirements took effect January 1, 2021. House Bill 20-1427 made several revisions to state statutes, including the creation of two new funds within Treasury in Fiscal Year 2021: the 2020 Tax Holding Fund (Holding Fund) for the new taxes and the Preschool Programs Cash Fund (Preschool Fund) for the expanded preschool program funds. House Bill 22-1295 moved the Preschool Fund from Treasury to the Department of Early Childhood in Fiscal Year 2023. The provisions identified in House Bill 20-1427 and approved by voters in Proposition EE require the

Department of Revenue to collect these taxes and deposit them into Treasury's Holding Fund. Treasury is required to distribute the revenues to other statutorily designated funds, including the Preschool Fund. The transfers from the Holding Fund to the Preschool Fund will begin in Fiscal Year 2024; starting with Fiscal Year 2021, the Preschool Fund received other general fund transfers from Treasury. Each of these Funds, including the revenues received by and distributions from the Funds, are recorded in the CORE.

House Bill 20-1427 also added Section 24-22-118(4), C.R.S., requiring the Office of the State Auditor to annually, beginning with Fiscal Year 2021, perform a financial audit of the use of the money allocated and appropriated for the Holding Fund. As noted previously, House Bill 22-1295 moved the Preschool Fund to the Department of Early Childhood, which also removed the fund from the audit requirement in this statute. In Fiscal Year 2023, the Holding Fund received revenues of approximately \$201.0 million. The following discussion provides background on the uses of the Holding Fund and the results of our testing for Fiscal Year 2023.

2020 Tax Holding Fund Financial Activity

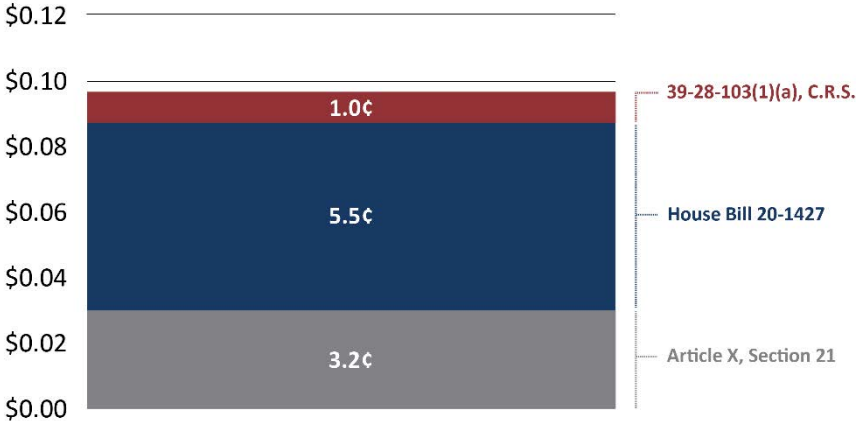
Types of Taxes Collected

House Bill 20-1427 increased or established a tax on three products that must be transferred to the Holding Fund: cigarettes, nicotine products, and tobacco products.

Cigarettes

Cigarettes are currently taxed on an individual cigarette basis and the taxes are paid to the Department of Revenue monthly. Prior to Proposition EE and House Bill 20-1427, the tax on a single cigarette was 4.2 cents. This tax consisted of an amount set in the Colorado Constitution of 3.2 cents and an amount set in statute of 1 cent. After Proposition EE was approved, House Bill 20-1427 through Section 39-28-103, C.R.S., increased the statutory tax rate to 9.7 cents per single cigarette starting on January 1, 2021 until July 1, 2024. See the following graph which shows the individual tax amounts by basis on a single cigarette.

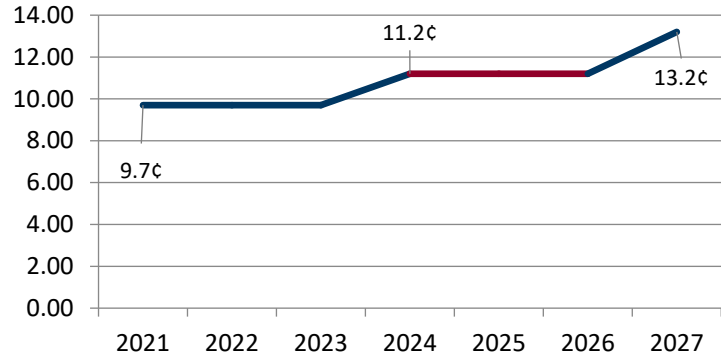
Tax on a Cigarette by Basis as of January 1, 2021 through July 1, 2024 (in Cents)



Source: Colorado Constitution Article X, Section 21 and House Bill 20-1427.

House Bill 20-1427 and Proposition EE also set an increase on the statutory tax of cigarettes. The following graph shows the total tax on a cigarette and the increases noted in statute. According to Section 39-28.5-101(8), C.R.S., modified tobacco products are “any tobacco product for which the secretary of the United States Department of Health and Human Services has issued an order authorizing the product to be commercially marketed as a modified risk tobacco product.” Federal regulations [21 USC 387k] indicate that a modified tobacco product is a product that reduces “harm or the risk of tobacco-related disease.” An example of this is the Phillip Morris heated tobacco system, which heats tobacco enough to release a vapor without burning the tobacco.

Tax Rates on a Cigarette by Fiscal Year (in Cents)



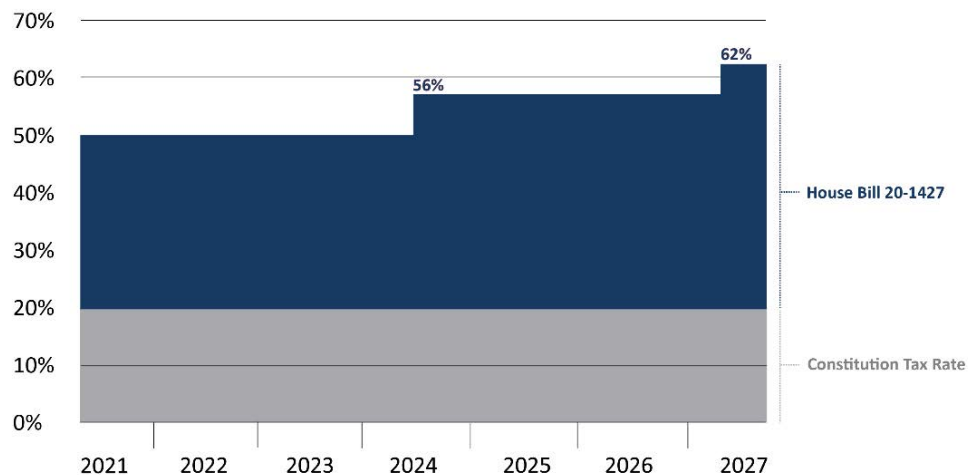
Source: Colorado Constitution Article X, Section 21 and House Bill 20-1427. These prices apply to wholesale cigarettes and not cigarettes that are modified tobacco products.

In addition, House Bill 20-1427 and Proposition EE also set a minimum price of \$7 for every package of 20 cigarettes. This price is set to increase to \$7.50 starting in Fiscal Year 2025. Per Section 39-28-116(6), C.R.S., Legislative Council in its June forecast each year will calculate the additional sales tax revenue from this minimum price and shall provide this to Treasury, which will transfer an amount equal to 73 percent of the Legislative Council’s estimate of the additional sales tax revenues from the General Fund to the Preschool Fund at the end of each fiscal year on June 30.

Tobacco Products

Tobacco products are taxed at a percentage of the manufacturer’s list price and the taxes are due to the Department of Revenue quarterly. Taxed tobacco products include items such as cigars, chewing tobacco, snuff, and other tobacco products that are intended for smoking or chewing, but do not include cigarettes. Prior to Proposition EE and House Bill 20-1427, the tax on tobacco products was 40 percent of the manufacturer’s list price. This tax consisted of a 20 percent tax set in the constitution and a 20 percent tax set in statute. House Bill 20-1427, with the passage of Proposition EE increased the statutory tax rate from 20 percent to 30 percent starting January 1, 2021, which resulted in a total tax on tobacco products of 50 percent of the manufacturer’s list price. The changes to Section 39-28.5-102, C.R.S., will further increase the statutory tax of tobacco products starting July 1, 2024, and again starting July 1, 2027. The following graph shows the total tax on tobacco products and the increases noted in statute.

Tax Rates on Tobacco products by Calendar Year (Percent)¹



Source: Colorado Constitution Article X, Section 21, and House Bill 20-1427.

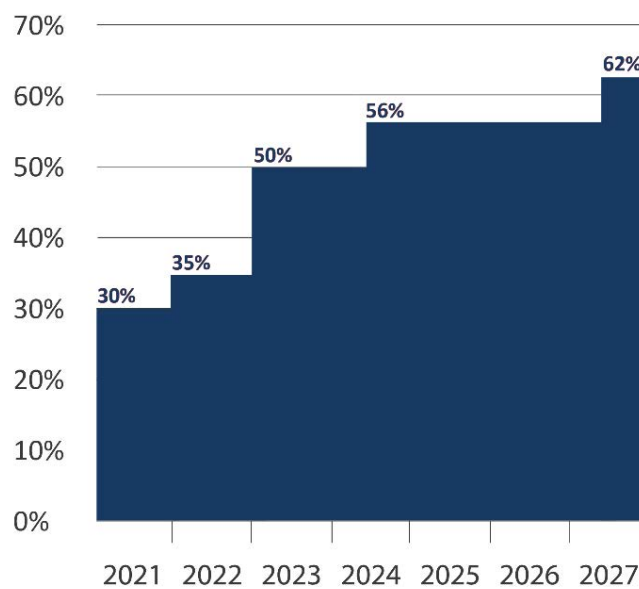
¹These tax rates do not apply to modified tobacco products.

Nicotine Products

Nicotine products are also taxed at a percentage of the manufacturer’s list price and taxes are due to the Department of Revenue quarterly. Nicotine products are products that include nicotine that are not tobacco products or cigarettes. These include items that are consumed in a liquid, or are in a vaporized, smoked, or chewed form. Prior to passage of Proposition EE and House Bill 20-1427, there was no state tax being applied to these nicotine products. House Bill 20-1427, through Section 39-28.6-103, C.R.S., imposed a tax of 35 percent on nicotine products in Fiscal Year 2022 starting on January 1, 2022, and 50 percent in Fiscal Year 2023 starting on January 1, 2023.

Section 39-28.6-103, C.R.S., further increased the tax of nicotine products in future fiscal years. The following graph shows the total tax on nicotine products and the increases noted in Section 39-28.6-103, C.R.S., which took effect beginning January 1, 2021.

Tax Rates on Nicotine Products by Calendar Year (Percent)



Source: Section 39-28.6-103(1), C.R.S.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether Treasury complied with the statutory requirements for the Holding Fund’s grant distributions and expenditures, and complied with Generally Accepted Accounting Principles (GAAP) when recording financial transactions into CORE and reporting financial information related to the Holding Fund.

We reviewed the Department of Revenue’s processes for recognizing and recording cigarette, tobacco, and nicotine tax revenue into the Holding Fund and reviewed the amount of tax revenue collected in the Holding Fund during Fiscal Year 2023. We also reviewed Treasury’s process for distributing these revenues from the Holding Fund to the funds designated in Section 24-22-118(2), C.R.S. We reviewed all distributions from the Holding Fund for Fiscal Year 2023 to determine whether Treasury had correctly distributed all the tax money received to the correct funds and whether all distribution requirements had been met.

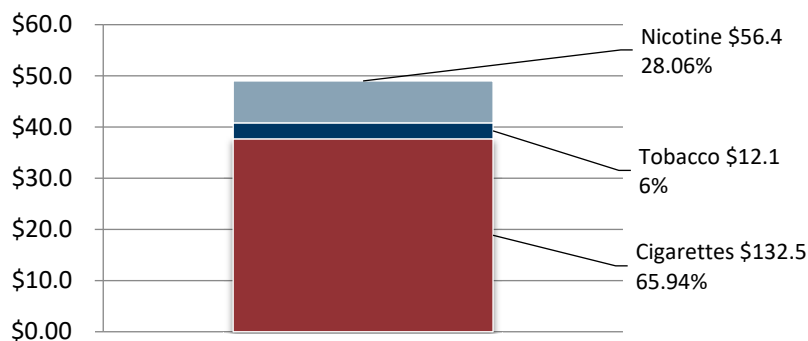
How were the results of the audit work measured?

Taxes Received During Fiscal Year 2023 for the Holding Fund

Section 24-22-118(1), C.R.S., created the Holding Fund and requires that the Department of Revenue record into the Holding Fund the increased tax amounts for cigarettes, nicotine products, and tobacco products established in Sections 39-28-103, 39-28.5-102, and 39-28.6-103, C.R.S.

Cigarette, nicotine, and tobacco distributors file tax returns and remit these taxes to the Department of Revenue through its GenTax system, the State’s primary information system for processing collected taxes. GenTax interfaces with CORE daily and records the amount of each tax collected directly in the Holding Fund. Based on our review, we determined that the Holding Fund received a total of approximately \$201.0 million during the fiscal year. The following graph shows the amount of taxes, by type, that were recorded in the Holding Fund during the fiscal year.

Holding Fund Taxes in Fiscal Year 2023 (in Millions)



Source: Office of the State Auditor’s Analysis of tax amounts recorded in the Holding Fund during Fiscal Year 2023 as shown in CORE.

Fiscal Year 2023 Distributions from the Holding Fund

Section 24-22-118(2)(c), C.R.S., requires Treasury to distribute the revenues received in the Holding Fund during Fiscal Year 2023 to six funds: (1) \$10,950,000 to the Tobacco Tax Cash Fund; (2) \$4,050,000 to the General Fund; (3) \$11,167,000 to the Housing Development Grant Fund; (4) \$500,000 to the Eviction Legal Defense Fund; (5) \$35,000,000 to the Rural Schools Cash Fund; and (6) the remainder to the State Education Fund. Further, if there are insufficient revenues in the Holding Fund to make the transfers, Treasury shall proportionally reduce each transfer. Beginning in Fiscal Year 2024, the transfers will include amounts transferred to the Preschool Cash Fund.

Results of Audit Work

Based on our review of the distributions from the Holding Fund in Fiscal Year 2023, Treasury correctly distributed all of the collected revenues. The following table outlines each fund, the required statutory distributions, and the total distributed during Fiscal Year 2023.

Holding Fund Distributions in Fiscal Year 2023

Fund Name	Section 24-22-118(2)(c), C.R.S. Required Distributions for Fiscal Year 2023	Distributions from the Holding Fund in Fiscal Year 2023
Tobacco Tax Cash Fund	\$10,950,000	\$10,950,000
General Fund	\$4,050,000	\$4,050,000
Housing Development Grant Fund	\$11,167,000	\$11,167,000
Eviction Legal Defense Fund	\$500,000	\$500,000
Rural Schools Cash Fund	\$35,000,000	\$35,000,000
State Education Fund	\$139,337,065 ¹	\$139,337,065
Total Distributions	\$201,004,065	\$201,004,065

Source: Office of the State Auditor's Analysis of Holding Fund Distributions in CORE.

¹The amount is calculated each year after all of the other five required transfers.

The following table summarizes the total financial activity in the Holding Fund for Fiscal Year 2023.

Holding Fund Financial Activity as of June 30, 2023

Revenue	
Collected Revenue	\$201,004,065
Accrued Revenue	\$285,102
Distributions	
Rural Schools Cash Fund	\$35,000,000
Housing Development Grant Fund	\$11,167,000
Tobacco Tax Cash Fund	\$10,950,000
State Education Fund	\$139,337,065
General Fund	\$4,050,000
Eviction Legal Defense Fund	\$500,000
Total Distributions	\$201,004,065
Remaining Revenue Undistributed	\$0
Assets as of 6/30/2023	
Taxes Receivable	\$33,388,882
Allowance for Bad Debt - Delinquent Taxes	(\$387,673)
Total Assets	\$33,001,209
Liabilities – Deferred Inflows as of 6/30/2023	(\$142,498)
Fund Balance	\$32,858,711

Source: Office of the State Auditor’s Analysis of Fiscal Year 2023 Holding Fund Financial Activity in CORE.

The Department of Revenue recorded approximately \$33.4 million in taxes receivable in the Holding Fund as of June 30, 2023—the end of the fiscal year. These receivables include approximately \$12.3 million in cigarette taxes, \$6.7 million in tobacco products taxes, and \$13.7 million in nicotine taxes earned in Fiscal Year 2023 that will not be collected until Fiscal Year 2024; and \$0.6 million in delinquent taxes receivables that are expected to be collected more than one year from the end of Fiscal Year 2023. The Department of Revenue receives the taxes for cigarettes monthly and the taxes for tobacco and nicotine products quarterly.

Treasury distributes these accrued taxes once the taxes are collected.

Based on the testing described previously, we determined that the Department of Revenue and the Treasury administered the Holding Fund in compliance with statutory requirements.

No recommendation is made in this area.

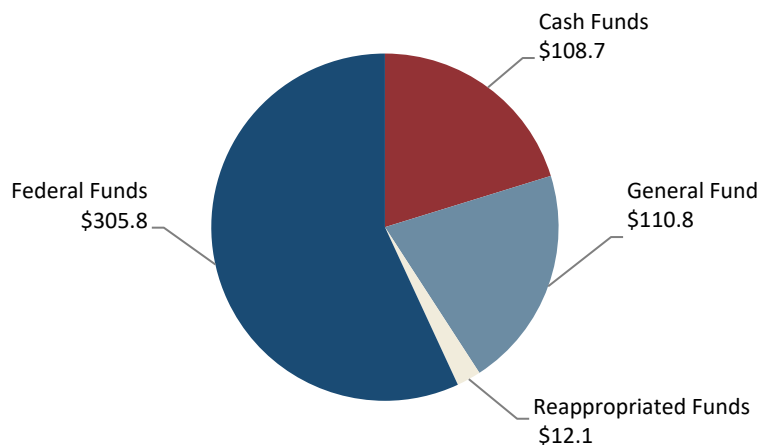
Department of Early Childhood

The Department of Early Childhood (Department) was created in Fiscal Year 2022, pursuant to Section 26.5-1-104, C.R.S., and administers early childhood and family support programs. This includes the Universal Preschool Program, Child Care Assistance Program, early intervention services, and the regulation of early childhood service providers, along with licensing and monitoring childcare facilities. In addition, the Department operates many smaller programs that provide services to young children and their families, such as programs that work through physician offices to connect families with specialists who provide education and support for new parents, programs to prevent child maltreatment, programs to support early childhood mental health, and programs that help parents prepare children to succeed in school. In its policy-setting role, the Department helps to provide strategic guidance for, and connect families with, complimentary programs throughout the state, such as nutrition assistance, income assistance, and school-based services.

For Fiscal Year 2023, the Department was appropriated approximately \$537.4 million and 208 full-time equivalent (FTE) staff.

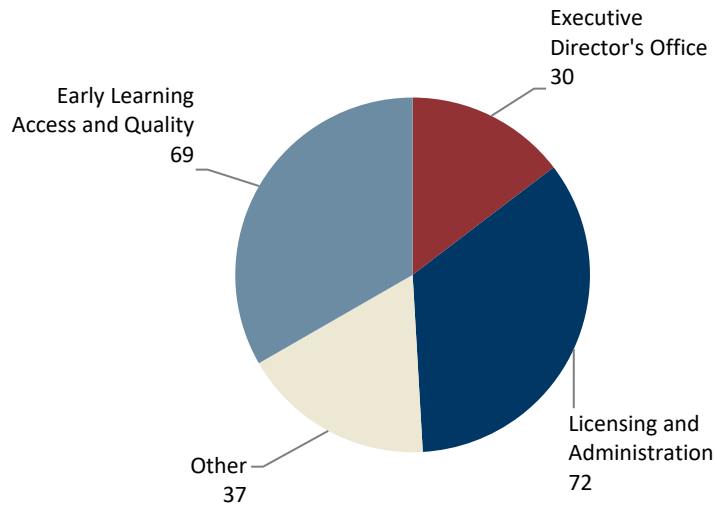
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2023.

**Department of Early Childhood Fiscal Year 2023
Appropriations by Funding Source (in Millions)**



Source: Joint Budget Committee Fiscal Year 2023-24 Appropriations Report.

Department of Early Childhood Fiscal Year 2023 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee Fiscal Year 2023-24 Appropriations Report.

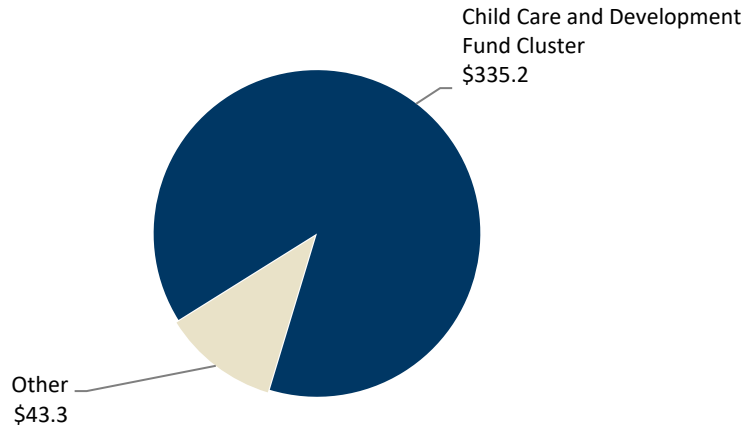
During Fiscal Year 2023, the Department expended approximately \$378.5 million in federal funds. The Department is responsible for ensuring that all expenditures for these programs are appropriate and that the State complies with the associated federal and state program requirements. As part of our Fiscal Year 2023 audit, we tested the Department's compliance with federal grant requirements for the following program:

- Child Care and Development Fund Cluster, COVID-19 – Child Care and Development Fund Cluster [ALNs 93.575, 93.596]

In Fiscal Year 2023, the Department's expenditures for this program totaled approximately \$335.2 million.

The following chart shows total federal expenditures by federal program for the Department.

**Department of Early Childhood Fiscal Year 2023
Expenditures by Federal Program (in Millions)**



Source: 2023 Statewide Schedule of Expenditures of Federal Awards.

Our Fiscal Year 2023 audit identified issues related to the Department’s administration of the CCDF program.

**Finding 2023-049
Federal Funding Accountability and Transparency Act**

The federal Child Care and Development Fund Cluster (CCDF) [ALN 93.575, Child Care and Development Block Grant; and ALN 93.596, Child Care Mandatory and Matching Funds of the Child Care and Development Fund] provides financial assistance to states to increase the availability, affordability, and quality of child care services for low-income families in which the parents or adult caretakers of the children are working, or attending training or educational programs. In Colorado, this program is referred to as the Colorado Child Care Assistance Program (CCCAP). The Department is responsible for overseeing CCCAP and ensuring that it complies with the program’s requirements. CCCAP is administered at the local level by the county departments of human/social services, and the Department is responsible for monitoring the counties’ administration of CCCAP.

The Department is required to comply with the Federal Funding Accountability and Transparency Act of 2006 (Transparency Act or FFATA) for CCDF. The 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 the federal government to make certain information on federal awards available to the public.

In accordance with the Transparency Act, the Department is required to report information about subgrants, or subawards, given to other governments or to nonprofit organizations, also referred to as subrecipients. Federal regulations [2 CFR 200.1] define a subaward as an award provided by a pass-through entity, in this case the Department, to an entity to carry out part of a federal grant award received by the pass-through entity. A subrecipient is defined in federal regulations [2 CFR 200.1] as “an entity, usually but not limited to non-Federal entities, that receives a subaward from a pass-through entity to carry out part of a federal award; but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other Federal awards directly from a federal awarding agency.” In Fiscal Year 2023, the Department submitted 19 FFATA reports, totaling approximately \$15.7 million for 15 subrecipients for the Child Care and Development Block Grant [ALN 93.575].

The Department is required to submit FFATA information through the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Once the Department submits a report to FSRS, the public can view information from the report, including the subrecipient’s name, subaward identification number, subaward obligation/action date, subaward amount, federal awarding agency and subagency, the Department’s name, and the Department’s grant award identification number.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether the Department had adequate internal controls over and complied with FFATA reporting requirements for the CCDF during Fiscal Year 2023.

As part of our audit work, we requested the Department’s policies and procedures over FFATA reporting, the 19 FFATA reports submitted by the Department in Fiscal Year 2023, supporting documentation for the reports, and a list of all subawards made by the Department during Fiscal Year 2023.

How were the results of the audit work measured?

We measured the results of our audit work against the following:

In accordance with federal regulation [2 CFR 170.330.1(a)], the Department is required to report subawards of \$30,000 or more to FSRS by the end of the month following the month in which the award was made. For example, the Department would have to submit a FFATA report to FSRS in May 2023 if an award or supplemental award equal to or greater than \$30,000 was made in April 2023.

Federal regulation [2 CFR 200.303] requires the non-federal entity—in this instance the Department—to establish and maintain effective internal controls over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

What problem did the audit work identify?

Based on our audit work, the Department did not provide us with the subawards it awarded to its subrecipients, and we could not determine if the Department submitted all of the reports required for CCDF for Fiscal Year 2023. Additionally, while the Department provided supporting spreadsheets for the reports submitted, including dates each report was submitted, the Department did not provide evidence of that date, such as a screen shot in FSRS, or any other evidence to show, that the reports they did submit were made in a timely manner and in accordance with federal regulations. The following table summarizes the results of our testing and groups each exception within the following categories: subaward not reported, report not timely, subaward amount incorrect, and subaward missing key elements.

Child Care and Development Block Grant — ALN 93.575

Transactions Tested	Subaward Not Reported ¹	Report Not Timely ¹	Subaward Amount Incorrect	Subaward Missing Key Elements
19	N/A	N/A	0	0
Dollar Amount of Tested Transactions	Subaward Not Reported ¹	Report Not Timely ¹	Subaward Amount Incorrect	Subaward Missing Key Elements
\$ 15,669,935	N/A	N/A	0	0

¹ Amounts shown above as “N/A” represent that, since there was no support for the reports submitted via FSRS, the remaining categories were not applicable and/or we were unable to test them.

Why did this problem occur?

CCDF was previously administered by the Department of Human Services (DHS), and this is the first year that the Department was in charge of the program. According to the Department, DHS performed FFATA reporting for Fiscal Year 2023 for CCDF, and the Department could not obtain the subaward documents made to the subrecipients from DHS or evidence that the reports were submitted on time. CCDF staff reported that they are working to implement effective internal controls, including policies and procedures to ensure they maintain the appropriate documentation, to ensure compliance with FFATA requirements.

Why does this problem matter?

By failing to obtain and maintain appropriate documentation, the Department cannot demonstrate that it complied with federal requirements to properly report subawards to FSRS, and, therefore, risks federal sanctions. In addition, it fails to meet the federal intent of transparency for federal program spending.

Federal Agency(ies)	Department of Health and Human Services	
Federal Award Number(s)	2101COCCC5 2101COCDC6 2101CO CSC6	2201COCCDD 2302COCCDD 2302COCCDF
Federal Award Year(s)	2022 and 2023	
Pass Through Entity	None	
Assistance Listing Number(s)	93.575, Child Care and Development Block Grant, COVID-19 – Child Care and Development Block Grant	
COVID-19 Funding	Yes	
Compliance Requirement(s)	Reporting (L)	
Classification of Finding	Material Weakness	
Total Known Questioned Costs	\$0	
Known Questioned Costs Related to COVID-19 Funding	\$0	
This finding does not apply to a prior audit recommendation.		

Recommendation 2023-049

The Department of Early Childhood (Department) should implement internal controls for the Child Care and Development Fund Cluster by developing policies and procedures to ensure that it complies with requirements under the Federal Funding Accountability and Transparency Act. These procedures should include requirements to maintain supporting documentation, including evidence of timely submission and subaward documentation for awards made to subrecipients, as required.

Response

Department of Early Childhood

Agree

Implementation Date: March 2024

The Department of Early Childhood agrees with this recommendation. HB 21-1304, created the

new state Department of Early Childhood beginning July 1, 2022. Previously, programs and services related to early childhood were primarily located in the Colorado Department of Human Services. The Department of Early Childhood has been transitioning out of the Colorado Department of Human Services and the operational support inter-agency agreement requiring CDHS to provide administrative support for CDEC, including Federal Funding Accountability and Transparency Act (FFATA) reporting, ended 12/31/23. CDEC is currently developing and implementing procedures to validate financial data used to compile FFATA reporting, this process will include steps to resolve identified discrepancies quickly to ensure that reports are submitted timely as required.

Finding 2023-050

Colorado Child Care Assistance Program

The Department is responsible for monitoring each county's administration of CCCAP. County caseworkers enter a CCCAP adult caretaker's application information, including household employment and income, household size, and the names and number of children needing care, into the Department's Child Care Automated Tracking System (CHATS). CHATS aggregates the information for the county caseworker to determine whether an adult caretaker applying for benefits will be eligible for CCCAP assistance. For example, the adult caretaker's household income must not exceed 85 percent of the State's median household income. CHATS uses the household income and the household size entered by the county caseworker to calculate the copayment amount, or parent fee, the household must pay per month for child care services. CHATS then generates a letter that must be sent by the county caseworker to the household that summarizes the information and must be verified by the adult caretaker.

In addition to families that apply for child care assistance, CCCAP also provides child care benefits for children in protective services and for families in the Temporary Assistance for Needy Families, or Colorado Works, program. Children in protective services have been placed by the county departments of human/social services in a foster care home. The Colorado Works program provides assistance to families in need by providing benefits to help families become self-sufficient.

During Fiscal Year 2023, the Department provided approximately \$133.2 million in child care benefits through CCCAP for 24,592 children.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department had adequate internal controls over CCCAP enrollment processing and to determine whether the Department complied with federal and state CCCAP requirements during Fiscal Year 2023.

During our audit, we reviewed the Department’s internal controls over CCCAP that were in place during Fiscal Year 2023. In addition, we performed testing of a sample of 60 children who were deemed eligible for child care services through CCCAP and received \$348,581 in CCCAP benefits during Fiscal Year 2023 to determine whether the children’s eligibility was correctly determined. Our testing included reviewing the supporting documentation and the case files for each sample, along with determining the accuracy of data entered into CHATS. We performed testwork to determine whether the county caseworkers obtained and maintained the required documents supporting the eligibility determinations and annual redeterminations in the case files and determined eligibility in a timely manner.

How were the results of the audit work measured?

We measured the results of our audit work against the following:

- According to federal regulation [45 CFR 98.11], the Department “has broad authority to administer the program through other governmental or non-governmental agencies”, such as county departments of human/social services. In addition, the regulation states that the Department “shall retain overall responsibility for the administration of the program” including monitoring programs and services, and ensuring that the departments of human/social services “operate according to the rules established for the program.”
- State regulation [8 CCR 1403-1, 3.103.YYY] defines a parent fee or copayment as the “household’s contribution to the total cost of child care paid directly to the child care provider(s) prior to any state/county child care funds being expended.”
- State regulation [8 CCR 1403-01, 3.124.A] states that “parent fees are based on gross countable income for the child care household compared to the household size, taking the number of children in care into account.”

What problems did the audit work identify?

We found that the Department did not fully comply with federal and state CCCAP requirements during Fiscal Year 2023. Specifically, we identified errors in 2 of the 60 case files (3 percent) that we tested, resulting in a total of \$1,543 in known questioned costs. Specifically, we identified the following:

In two cases, the caseworker incorrectly entered information into CHATS when determining eligibility, which resulted in the adult caretakers being charged an incorrect parent fee. In one case, the caseworker entered the adult caretaker’s income incorrectly as \$2,125 instead of the correct amount of \$2,215, which caused the parent fee to be incorrectly calculated as \$848 instead of the correct amount of \$879. In the other case, the caseworker incorrectly entered the number of hours

worked by the adult caretaker when calculating the caretaker's income, which resulted in the income being incorrectly calculated as \$1,974 instead of the correct amount of \$3,637, which caused the parent fee to be incorrectly calculated as \$352 instead of the correct amount of \$551. Because parent fees are required to be paid before CCCAP benefits are paid, the errors in these two case files resulted in \$1,543 in known questioned costs.

Why did these problems occur?

The Department lacked sufficient internal controls to ensure compliance with federal and state requirements for CCCAP during Fiscal Year 2023. The program was previously administered by the DHS, and this is the first year that the Department was in charge of the program. Program staff reported that they are working to implement effective internal controls, including policies and procedures requiring that Department CCCAP staff adequately monitor the county departments of human/social services to ensure the counties are conducting a secondary review over child care case files.

Why do these problems matter?

It is essential for the Department to ensure that child care eligibility is properly determined in accordance with federal and state regulations. Inaccurate processing of case file information for eligibility determination can result in counties improperly granting CCCAP benefits to ineligible individuals, denying benefits to eligible individuals who rely on those benefits in order to work and provide for their families, or assessing an incorrect parent fee. The federal government can disallow the payment of federal funds for program expenditures that do not adhere to regulations, which would require the State to use General Funds to cover the expenditures.

Federal Agency(ies)	Department of Health and Human Services	
Federal Award Number(s)	2101COCCC5* 2101COCDC6* 2101COCS6* 2201COCCDD* 2302COCCDD*	2302COCCDF* 2101COCCDF* 2201COCCDF* 2302COCCDF*
Federal Award Year(s)	2022 and 2023	
Pass Through Entity	None	
Assistance Listing Number(s)	93.575*, Child Care and Development Block Grant, COVID-19 – Child Care and Development Block Grant 93.596*, Child Care Mandatory and Matching Funds	
COVID-19 Funding	Yes	
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B)	
Classification of Finding	Significant Deficiency	
Total Known Questioned Costs	\$1,543	
Known Questioned Costs Related to COVID-19 Funding	\$0	
This finding does not apply to a prior audit recommendation. *Items associated with known questioned costs.		

Recommendation 2023-050

The Department of Early Childhood (Department) should strengthen its internal controls over, and ensure it complies with, requirements for the federal Child Care and Development Fund Cluster grant by monitoring the county departments of human/social services to ensure they are performing supervisory and/or secondary reviews over case files after eligibility is determined in order to ensure eligibility is appropriately determined and that parent fees are accurate, and to address the issues identified in the audit.

Response

Department of Early Childhood

Agree

Implementation Date: December 2024

In December 2023, CCCAP automated case reviews in CHATS and required counties to submit reviews monthly. The results of the reviews are included in the performance monitoring process. The information gathered from the reviews will be used to target policy and system improvements and identify future training needs. Policy and system improvements to identify future training needs will be completed by December 2024.

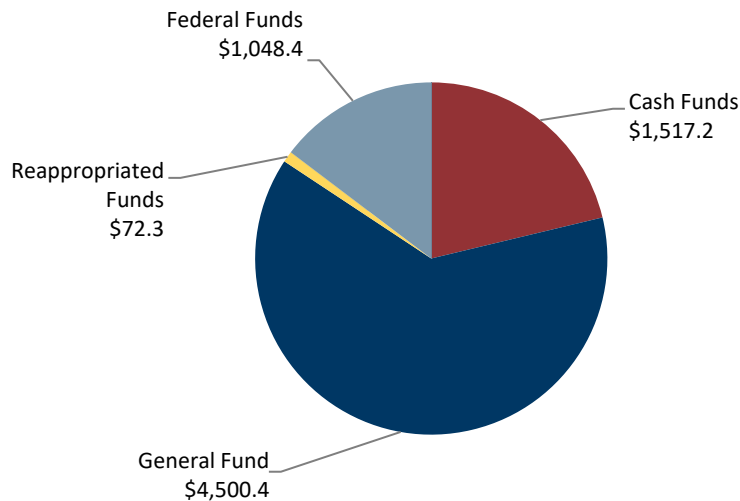
Department of Education

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 Board’s administrative arm by providing assistance to 178 local school districts.

For Fiscal Year 2023, the Department was appropriated approximately \$7.1 billion and 638 full-time-equivalent (FTE) staff.

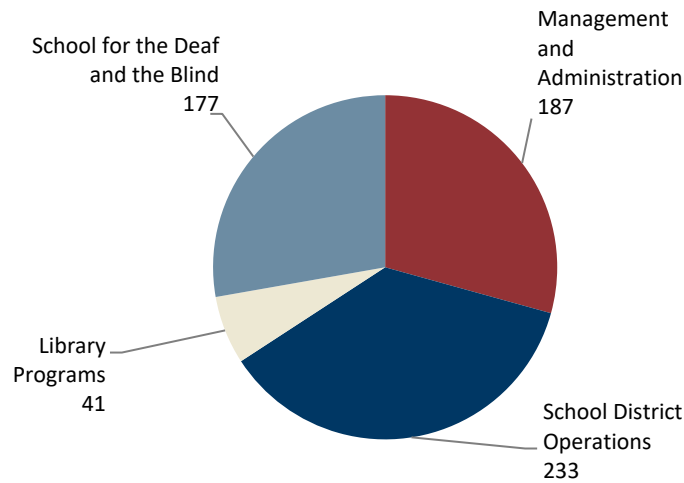
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2023.

Department of Education Fiscal Year 2023 Appropriations by Funding Source (in Millions)



Source: Joint Budget Committee Fiscal Year 2023-24 Appropriations Report.

Department of Education Fiscal Year 2023 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee Fiscal Year 2023-24 Appropriations Report.

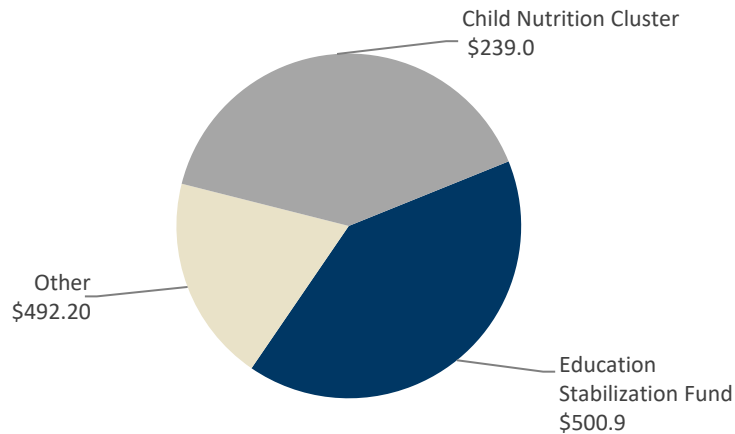
During Fiscal Year 2023, the Department expended approximately \$1.2 billion in federal funds. As part of our Fiscal Year 2023 audit, we tested the Department's compliance with federal grant requirements for the following two programs:

- Child Nutrition Cluster [ALNs 10.553, 10.555, 10.556, 10.559, 10.582]
- COVID-19 - Education Stabilization Fund (ESF) [ALN 84.425]

In Fiscal Year 2023, the Department's expenditures for these programs were approximately \$739.9 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 federal expenditures by federal program for the Department.

**Department of Education Fiscal Year 2023
Expenditures by Federal Program (in Millions)**



Source: 2023 Statewide Schedule of Expenditures of Federal Awards.

Our Fiscal Year 2023 audit identified issues related to the Department’s administration of the Education Stabilization Fund program.

**Finding 2023-051
Federal Funding Accountability and Transparency Act**

The Federal Funding Accountability and Transparency Act (Transparency Act or FFATA) 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 the federal government to make certain information on federal awards available to the public. In order to obtain this information, grant recipients are required to provide certain information to the federal government. For example, the federal Department of Education (DOE) requires the Department to report information about subgrants, or subawards, it gives to other governments or to nonprofit organizations (also referred to as subrecipients) from the DOE grants it receives. Federal regulations [2 CFR 200.1] define a subaward as an award provided by a pass-through entity, in this case the Department, to an entity to carry out part of a Federal grant award received by the pass-through entity. The Department is specifically required to file FFATA reports through the FFATA Subaward Reporting System (FSRS). Once the Department submits a report to FSRS, the public can view certain information from the report, including the subrecipient’s name, subaward identification number, subaward obligation/action date, subaward amount, federal awarding agency and subagency, the Department’s name, and the Department’s grant award identification number.

The Department is required to file a FFATA report in the following circumstances:

- If the initial award is equal to or more than \$30,000;
- If subsequent grant modifications result in a total award equal to or more than \$30,000;
- If the initial award is equal to or more than \$30,000, but funding is subsequently de-obligated such that the total award amount falls below \$30,000.

The Department's required FFATA reports for Fiscal Year 2023 included information on the COVID-19 Education Stabilization Fund (ESF) [ALN 84.425], specifically the Elementary and Secondary School Emergency Relief (ESSER) Fund [ALN 84.425D] and the American Rescue Plan — Elementary and Secondary School Emergency Relief (ARP ESSER) [ALN 84.425U]. FFATA reporting was required for the Department because the Department passed through funds to one or more subrecipients for both programs in excess of \$30,000.

The Department is required to report the subaward information in FSRS no later than the end of the month following the month in which the award was made. According to the Department, during Fiscal Year 2023, it was required to submit 562 FFATA reports for ESF.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department had adequate internal controls over FFATA reporting during Fiscal Year 2023 and whether the information in the Department's submitted FFATA reports was accurate and submitted in a timely manner. Another purpose of the audit work was to follow up on our Fiscal Year 2022 audit recommendation to improve the Department's process for determining the timing of reporting within FSRS, and, additionally, to continue developing and implementing FFATA reconciliation procedures to identify subawards that went unreported during the fiscal year. The Department planned to implement this recommendation by December 2022.

During the Fiscal Year 2023 audit, we requested a list of all ESF subawards the Department made during Fiscal Year 2023. We then selected a sample of 25 ESF subawards and requested copies of the FFATA reports that the Department uploaded to the FSRS system. The full FFATA reports are only accessible by the Department and are not fully viewable on FSRS.

Once the Department provided copies of the uploaded reports, we then reviewed the FFATA reports within FSRS for each subaward selected for testing to determine if the FFATA report was made in a timely manner in accordance with federal regulations.

How were the results of the audit work measured?

We measured the results of our audit work against the following requirements:

In accordance with federal regulations [2 CFR 170], direct recipients of federal grants are required to report subawards of \$30,000 or more to FSRS by the end of the month following the month in which the award was made. For example, the Department would have to submit a FFATA report to FSRS in May 2023 if an award or supplemental award equal to or greater than \$30,000 was made in April 2023.

Federal regulations [2 CFR 200.303] require the non-federal entity—in this instance the Department—to establish and maintain effective internal controls over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

What problem did the audit work identify?

Based on our audit work, we determined that the Department partially implemented the Fiscal Year 2022 recommendation by its planned implementation date of December 2022. While the Department improved its process for determining the timing of reporting within FSRS, for the Fiscal Year 2023 sample we tested, we determined that the Department was late in reporting 11 of 25 ESF subawards (44 percent) by approximately 2 to 7 months. Collectively, these subawards totaled about \$160.3 million for Fiscal Year 2023. The following table summarizes the results of our testing.

Transactions Tested	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements
25	0	11	0	0
Dollar Amount of Tested Transactions	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements
\$7,502,200	0	\$2,608,505	0	0

Why did this problem occur?

During part of Fiscal Year 2023, the Department did not have a control, such as a reconciliation, to help identify subawards that went unreported during the fiscal year. Further, when attempted submissions resulted in errors, the Department did not have a process in place to document the failed submission attempt.

Why does this problem matter?

By failing to properly report FFATA subawards through FSRS, the Department is out of compliance with federal reporting requirements and risks federal sanctions. In addition, the Department fails to meet the federal intent of transparency for federal program spending.

Federal Agency(ies)	Department of Education
Federal Award Number(s)	S425D210033 S425U210033 S425D200033 S425U210033-21A
Federal Award Year(s)	2020, 2021, 2022, and 2023
Pass Through Entity	None
Assistance Listing Number(s)	84.425D, 84.425R, 84.425U, 84.425V, and 84.425W, COVID-19 – Education Stabilization Fund
COVID-19 Funding	Yes
Compliance Requirement(s)	Reporting (L)
Classification of Finding	Significant Deficiency
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding applies to prior audit recommendation 2022-042B.	

Recommendation 2023-051

The Department of Education should strengthen its internal controls over and ensure it complies with requirements under the Federal Funding Accountability and Transparency Act reporting for the COVID-19 Education Stabilization Fund by:

- A. Continuing to develop and implement reconciliation procedures to identify subawards that need to be reported each month.
- B. Developing procedures for documenting submission attempts that were unsuccessful and documenting any and all resubmission attempts until final acceptance is achieved.

Response

Department of Education

A. Agree

Implementation Date: August 2023

The process improvement was implemented in January 2023. As such, there was ‘catch up’ to be completed over the following months as we re-reconciled all of our federal awards against our allocation database and USASpend.gov. This represents a portion of the uncompliant reports. The other portion would be made up of several awardees whose profiles in FSRS would not accept any uploaded allocations. As of August 30, 2023, the reconciliation process is occurring much more consistently, on a monthly basis.

B. Agree

Implementation Date: August 2023

It is worth noting that in FY22 and into FY23 the General Services Administration (GSA) made changes to the congressional district field in the FFATA upload process, which did finally allow some of the these that errored out, to finally post. In addition, some of these that we were able to finally post, as a result of our reconciliation, would only be accepted through the FSRS system if they were keyed individually, creating a tremendous burden. Currently, we have a process in place to save ‘error’ files when this occurs, as evidence of the timely submission, although failing in FSRS through no fault of our own.



Office of the Governor

The Office of the Governor (Office) is solely responsible for carrying out the directives of the Governor of the State of Colorado. In addition to the Governor’s Office, the Office also comprises the Office of the Lieutenant Governor, Office of State Planning and Budgeting, Office of Economic Development Programs, and Office of Information Technology. Please refer to the introduction to the Office’s chapter within Section II: Financial Statement Findings for additional background information.

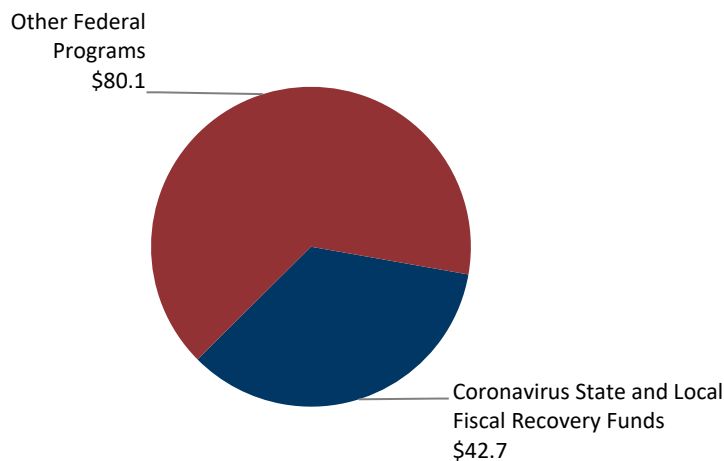
During Fiscal Year 2023, the Office expended approximately \$122.8 million in federal funds. As part of our Fiscal Year 2023 audit, we tested the Office’s compliance with federal grant requirements for the following program:

- COVID-19 - Coronavirus State and Local Fiscal Recovery Funds [ALN 21.027]

In Fiscal Year 2023, the Office’s expenditures for this program were approximately \$42.7 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 federal expenditures by federal program for the Department.

**Office of the Governor Fiscal Year 2023
Expenditures by Federal Program (in Millions)**



Source: 2023 Statewide Schedule of Expenditures of Federal Awards.

Office of Information Technology

During the 2008 Legislative Session, the Governor’s Office of Information Technology (OIT) was created through the enactment of Senate Bill 08-155—commonly referred to as the IT Consolidation Bill. This bill, along with other IT-related bills for the past nearly 15 years, have been codified under state statutes [C.R.S. Title 24, Article 37.5, Parts 1-9], which consolidated IT operations under OIT for most of the Executive Branch, but excluded the Departments of Education, Law, State, and Treasury, State-supported institutions of higher education, as well as the Judicial and Legislative branches. Overall, OIT’s statutory authority provides the following responsibilities:

- Delivering innovative and information technology (IT) to state agencies.
- Coordinating with state agencies to provide assistance, advice, and expertise.
- Assisting the General Assembly’s Joint Technology Committee (JTC), as necessary, to facilitate the JTC’s oversight of OIT.
- Establishing, maintaining, and keeping an inventory of IT-owned assets by or held in trust for every state agency.
- Establishing, maintaining, and enforcing IT oversight and standards.
- Reviewing and submitting budget requests for all IT resources to be used by state agencies.
- Ensuring IT purchases adhere to standards for data technology, architecture, and security and oversight of IT vendors.
- Overseeing the installation, services, maintenance, and retirement of all state applications, as well as IT infrastructure and hardware.

Our Fiscal Year 2023 audit identified issues related to federal programs at other state departments for (1) the Office’s access management IT general controls over Colorado Benefits Management System, a statewide eligibility system and (2) the Office’s governance over TRAILS, the statewide automated child welfare information system.

Finding 2023-065

Internal Controls Over the Colorado Benefits Management System

During Fiscal Year 2023, we conducted audit work that resulted in a finding and recommendation addressed jointly to OIT, the Department of Human Services, and the Department of Health Care Policy and Financing related to internal controls over the Colorado Benefits Management System (CBMS). This finding and recommendation, and the responses of these agencies, are included in the Department of Human Services chapter within this report. See Recommendation 2023-065.

This recommendation is classified as a **Significant Deficiency**.

Office of the Governor

The following finding and recommendation relating to an internal control deficiency classified as a **Significant Deficiency** was communicated to the Office of the Governor’s Office of Information Technology (OIT) in the previous year and has not been remediated as of June 30, 2023 because the original implementation date provided by OIT was in a subsequent fiscal year. This complete finding and recommendation can be found within the original report and the complete recommendation can be found within Section IV: Prior Audit Recommendations of this report.

Trails—Information Security	
Current Rec. Number	2023-052
Prior Rec. Number(s)	2022-084
Classification	Significant Deficiency
Implementation Date(s)	A. June 2024 B. December 2023 C. December 2023
Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	2101COFOST 2201COFOST 2301COFOST
Federal Award Year(s)	2021, 2022, and 2023
Pass Through Entity	None
Assistance Listing Number(s)	93.658, Foster Care Title IV-E
COVID-19 Funding	No
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Eligibility (E) Reporting (L) Special Tests and Provisions (N)
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID -19 Funding	\$0

Department of Health Care Policy and Financing

The Department of Health Care Policy and Financing (Department) is the state department responsible for developing financing plans and policies for publicly funded health care programs. The principal programs the Department administers are the federal Medicaid program—known in Colorado as Health First Colorado (also known as Colorado’s Medicaid Program or Medicaid)—which provides health services to eligible needy persons; and the federal Children’s Health Insurance Program—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 and pregnant women aged 19 and over who are not eligible for Medicaid. Please refer to the introduction to the Department of Health Care Policy and Financing chapter within Section II: Financial Statement Findings for additional background information.

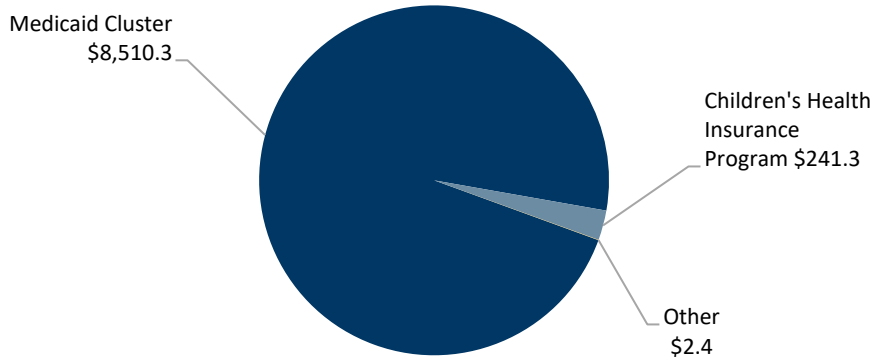
During Fiscal Year 2023, the Department expended approximately \$8.8 billion in federal funds. As part of our Fiscal Year 2023 audit, we tested the Department’s compliance with federal grant requirements for the following programs:

- Children’s Health Insurance Program, COVID-19 – Children’s Health Insurance Program [ALN 93.767]
- Medicaid Cluster, COVID-19 Medicaid Cluster [ALN 93.775, 93.777, 93.778]

In Fiscal Year 2023, the Department’s expenditures for these programs were approximately \$8.5 billion for Medicaid and \$241.3 million for CBHP. The Department is responsible for ensuring that all program expenditures are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows total federal expenditures by federal program for the Department.

**Department of Health Care Policy and Financing Fiscal Year 2023
Expenditures by Federal Program (in Millions)**



Source: 2023 Statewide Schedule of Expenditures of Federal Awards.

Between Fiscal Years 2022 and 2023, the Department’s average monthly caseload, or eligible beneficiaries, increased by 158,059 cases (10 percent) for Medicaid and decreased by 5,947 cases (11 percent) for CBHP, as shown in the following table.

**Department of Health Care Policy and Financing
Average Monthly Caseload Fiscal Years 2021 through 2023**

Fiscal Year	Average Medicaid Monthly Caseload	Percentage Change	Average CBHP Monthly Caseload	Percentage Change
2021	1,404,955	-	66,185	-
2022	1,561,560	11% ▲	53,341	19% ▼
2023	1,719,619	10% ▲	47,394	11% ▼

Source: Department of Health Care Policy and Financing, Fiscal Year 2024-25 Budget Request.

Impact of the Public Health Emergency on Medicaid and CBHP Eligibility and Benefits

On March 18, 2020, the President of the United States signed the Families First Coronavirus Response Act (Act) that provided a temporary increase in the federal share of Medicaid and CBHP assistance from 50 percent to 56.2 percent and 65 percent to 69.34 percent, respectively. The increase was effective from January 1, 2020 until the end of the COVID-19 Public Health Emergency (PHE). In addition, the Act required that the Department maintain Medicaid and CBHP eligibility for beneficiaries enrolled as of March 1, 2020 through the end of the COVID-19 PHE, except for the required terminations noted within the Center for Medicaid and Medicare Services’ (CMS) waivers, such as out-

of-state residency, termination upon the beneficiary's request, and death of the beneficiary. During continuous enrollment, the Department could not disenroll beneficiaries due to changes in circumstances (i.e., changes in household composition, employment, income, and resources) until the end of the COVID-19 PHE.

Many states pursued CMS waivers for federal Medicaid and CBHP requirements during the PHE. On March 26, 2020, CMS approved waivers for a number of Medicaid and CBHP requirements that resulted in, for example, the expansion of benefits to include all uninsured individuals; suspension of beneficiary deductibles, copayments, coinsurance, and other cost-sharing charges and fees; coverage of COVID-19 vaccines and testing; and the suspension of the requirement for a provider to have a current license if their license expired during the COVID-19 PHE. The COVID-19 PHE ended on May 11, 2023, at which point many of the waivers have ended or will end by November 11, 2023 (6 months after the end of the PHE).

On December 29, 2022, the Consolidated Appropriations Act, 2023 (CCA) was enacted and made significant changes to the Act's continuous enrollment condition that took effect April 1, 2023. The CCA did not address the end of the COVID-19 PHE, but instead addressed the end of the continuous enrollment condition, the temporary increase in the federal share of Medicaid and CBHP assistance, and the process for resuming regular eligibility and enrollment operations. Under the CCA, continuous enrollment and the temporary increase in federal assistance were no longer linked to the end of the COVID-19 PHE. The continuous enrollment condition ended on March 31, 2023, while the increase in federal assistance started to gradually reduce in April 2023 and fully ended in December 2023.

The ending of the continuous enrollment condition meant that state programs could begin to return to normal eligibility and enrollment operations, including terminating coverage for those individuals who are no longer eligible for Medicaid and CBHP. The move back to normal operations is known as the "unwinding" process. CMS required states to develop a comprehensive unwinding plan by February 2023 and the states will have up to 12 months to initiate all eligibility renewals. States also have 2 additional months (14 months total) to complete all renewals. The Department submitted its unwinding plan to CMS in February 2023 and received approval in March 2023. Based on the unwinding plan, the Department began its 12-month unwinding period with May 2023 eligibility renewals and began providing notices to beneficiaries in March 2023 to comply with the CCA and associated federal guidance for unwinding of the continuous coverage requirement.

Our Fiscal Year 2023 audit identified issues related to the Department's administration of Medicaid and CBHP, as we discuss in the following findings.

Finding 2023-053

Medicaid Controls Over Eligibility Determinations

The Department is responsible for ensuring that all expenditures under Medicaid are appropriate, and that the State complies with federal and state program requirements. In Colorado, the responsibility for determining recipient eligibility for Medicaid program benefits is shared between local counties, designated Medical Assistance eligibility sites (MA sites), and the State. For Medicaid, individuals and families apply for benefits at their local county departments of human/social services, designated MA sites, or online through the Program Eligibility and Application Kit (PEAK) system. Local counties and MA 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 or denying an applicant's eligibility. An eligible beneficiary's income and countable resources cannot exceed a limit set by federal and state regulations. CBMS has a system check to mark eligibility as "fail" if the applicant's reported income exceeds the limit. The CBMS eligibility data feeds into the Colorado interChange system (Colorado interChange), which pays providers for the services that they provide to Medicaid beneficiaries.

If the application is complete, the caseworker enters the information into CBMS, at which point CBMS determines the applicant's eligibility based on the information entered. If the application is incomplete, a caseworker is responsible for contacting the individual to assist with completing their application.

The Department is responsible for supervising and monitoring the local counties' and MA sites' administration of Medicaid eligibility determinations. 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.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to review the Department's internal controls over the Medicaid eligibility determination process, as well as to determine whether the Department complied with applicable federal and state Medicaid eligibility requirements during Fiscal Year 2023.

During our audit, we reviewed the Department's Medicaid eligibility internal controls in place during Fiscal Year 2023. In addition, we performed testing on a random non-statistical sample of 60 beneficiaries to determine if they were properly determined eligible and receiving Medicaid benefits during Fiscal Year 2023. The Department operated under the continuous enrollment condition from July 1, 2022 to March 31, 2023, or 75 percent of the fiscal year. We obtained a listing of 106,314 beneficiaries who were determined to be newly eligible and who had a payment made on their behalf to a Medicaid provider during this period. We noted approximately 63 percent of all beneficiaries that

received benefits during Fiscal Year 2023 had claims during the first 3 quarters of the fiscal year. From that listing we selected 38 beneficiaries (63 percent of the total sample) to determine whether those individuals' Medicaid eligibility determination was appropriate.

The Department started its unwinding process in April 2023 and continued the process through June 2023 (25 percent of the fiscal year). We obtained a list of 62,296 beneficiaries whose eligibility was reviewed as part of the Department's renewal unwinding process and who had a payment made on their behalf to a Medicaid provider during this period. We noted approximately 37 percent of all beneficiaries that received benefits during Fiscal Year 2023 had claims during the last quarter of the fiscal year. From that list, we selected 22 beneficiaries (37 percent of the total sample), to determine whether those individuals' Medicaid eligibility determination was appropriate.

Our testing included reviewing supporting documentation, including case files, information in CBMS data fields related to eligibility determination/redetermination, and Medicaid payment information in Colorado interChange. We performed testwork to determine whether the Department ensured that local county and MA site caseworkers obtained and maintained the required documents supporting eligibility determinations in the case files, correctly entered eligibility data into CBMS, and determined eligibility in a timely manner.

Additionally, we reviewed the Department's progress in implementing our Fiscal Year 2020 audit recommendation related to Medicaid eligibility. During the prior audit, we recommended the Department strengthen its internal controls over Medicaid by providing adequate training to caseworkers to ensure they properly determine eligibility when processing beneficiary applications.

What problems did the audit work identify and how were the results measured?

We identified at least 1 error in 3 of the 60 Medicaid case files tested (5 percent). These errors resulted in a total of \$95 in known questioned costs for Fiscal Year 2023, as follows:

Details of Errors Identified. Specifically, we found the following:

- **Timely Processing.** In one case, the caseworker processed the application in 73 days, or 28 days after the required time frame of 45 days. No questioned costs were identified in this instance because the beneficiary was appropriately approved for benefits.
 - *State regulation [10 CCR 2505-10, 8.100.3.D.] notes that eligibility sites shall process an application for benefits within 90 days for persons who require a disability determination, and 45 days for all other applications.*
- **Incorrect Income Threshold.** In one case, CBMS used the incorrect income threshold for the beneficiary's eligibility determination. Specifically, CBMS used the income standard that was

effective for Fiscal Year 2022 instead of the updated Fiscal Year 2023 income standard. The beneficiary's income was less than the correct income threshold and, therefore, this error did not result in questioned costs.

- *Federal regulation [42 USC 1395w-114] requires an individual to meet income limits in order to receive Medicaid benefits.*
- **Missing Case File Documentation.** In one case, we determined the case file did not have the documentation necessary to support the Medicaid eligibility determination, as required by federal and state regulations. Specifically, the case file was missing a copy of the beneficiary's birth certificate, or other evidence that the individual was a qualified non-citizen when processing the application. This resulted in known questioned costs of \$95.
 - *Federal regulation [42 CFR 435.914] requires the Department to obtain and maintain documentation to support each beneficiary's Medicaid eligibility determination.*
 - *State regulation [10 CCR 2505-10, 8.100.3.G.1.g] requires all individuals who apply for Medicaid to be either a citizen of the United States or its Territories, or be a qualified non-citizen. Citizenship or nationality along with identity status must be verified unless satisfactory documentary evidence has already been provided.*

Why did these problems occur?

We determined that the Department did not fully implement our prior audit recommendation related to ensuring caseworkers determine eligibility appropriately and in accordance with federal and state regulations. Specifically, caseworkers did not process applications timely, use the correct income thresholds to determine eligibility, and ensure that the required documentation to support eligibility was maintained within the case file.

Why do these problems matter?

As the state Medicaid agency, it is essential for the Department to ensure that Medicaid eligibility determinations are made appropriately and in accordance with federal and state regulations. This includes ensuring that inaccurate processing of information used to determine Medicaid eligibility does not result in Medicaid benefits being provided to, and paid on behalf of, ineligible individuals, or that eligible individuals are denied benefits. Ultimately, the federal government may disallow federal funds for Medicaid program expenditures that do not adhere to regulations, and the State would be required to bear the cost of these errors.

Federal Agency(ies)	Department of Health and Human Services	
Federal Award Number(s)	XIX-ADM21 XIX-ADM22 XIX-ADM23	XIX-MAP21* XIX-MAP22* XIX-MAP23*
Federal Award Year(s)	2021, 2022, and 2023	
Pass Through Entity	None	
Assistance Listing Number(s)	93.778*, Medical Assistance Program, COVID-19 – Medical Assistance Program	
COVID-19 Funding	Yes	
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Eligibility (E)	
Classification of Finding	Material Weakness	
Total Known Questioned Costs	\$95	
Known Questioned Costs Related to COVID-19 Funding	\$5	
This finding applies to prior audit recommendations 2022-048A, 2022-048C, 2021-047A, 2021-047C, 2020-034A, and 2020-034C. *Items associated with known questioned costs.		

Recommendation 2023-053

The Department of Health Care Policy and Financing should strengthen its internal controls over Medicaid eligibility to ensure compliance with federal and state regulations by addressing the issues identified in the audit. This should include ensuring that local counties and Medical Assistance site caseworkers are appropriately trained and are held to required timelines for processing beneficiary applications, using the correct income thresholds to determine eligibility, and maintaining the required documentation to support eligibility in the case file.

Response

Department of Health Care Policy and Financing

Agree

Implementation Date: January 2025

The Department recognizes that the training already exists so the Department will work with the individual eligibility sites to develop a Corrective Action plan for timelines for processing beneficiary applications, using the correct income thresholds to determine eligibility, and maintaining the required documentation to support eligibility in the case file.

Finding 2023-054

Children’s Basic Health Plan Controls Over Eligibility Determinations

The Department is responsible for ensuring that all federal CBHP expenditures are appropriate, and that the State complies with federal and state program requirements. In Colorado, the responsibility for determining recipient eligibility for CBHP program benefits is shared between local counties, designated MA sites, and the State. For CBHP, individuals and families apply for benefits in person at their local county departments of human/social services and designated MA sites, or online through the PEAK system. When applying in person, the local counties and MA sites are responsible for administering the benefits application process, entering the required data for eligibility determination into CBMS, and approving or denying applicants’ eligibility. The CBMS eligibility data feeds into Colorado interChange, which pays providers for the services that they provide to CBHP beneficiaries. Once eligibility is determined, the county or MA site is responsible for maintaining records on each applicant in a case file, and then retaining those case files for the periods required by federal and state laws. The Department provides eligibility staff copies of all policy and operational training documents and guides for reference. These documents are meant to provide staff with consistent and accurate program information, and are posted online for all county and MA sites to use.

For CBHP, the Department contracts with managed-care entities, which are groups or organizations of medical service providers that serve CBHP beneficiaries, to provide capitation payments to CBHP providers. Capitation payments are lump-sum monthly payments made to managed care entities, which contract with providers for services. These capitation payments are paid regardless of whether the providers serve beneficiaries during the month or not. Colorado interChange is programmed to pay capitation payments only on behalf of beneficiaries that are deemed eligible in Colorado interChange, based on eligibility information received from CBMS and requirements specified in federal and state regulations.

During the COVID-19 PHE, the State was required to maintain continuous enrollment for CBHP-eligible beneficiaries enrolled as of March 1, 2020. The CCA—enacted December 2022 and taking effect April 1, 2023—ended the continuous enrollment condition on March 31, 2023, which meant the State could begin the unwinding process, returning to normal eligibility and enrollment operations.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to review the Department’s internal controls over the CBHP eligibility determination process as well as to determine whether the Department complied with applicable federal and state CBHP eligibility requirements during Fiscal Year 2023.

During our audit, we reviewed the Department’s CBHP eligibility internal controls in place during Fiscal Year 2023. In addition, we performed testing on a random, non-statistical sample of 60 beneficiaries to determine if they were properly determined eligible and received CBHP benefits during Fiscal Year 2023. The Department operated under the continuous enrollment condition from July 1, 2022 to March 31, 2023, or 75 percent of the fiscal year. We obtained a list from the Department of 7,978 beneficiaries who were determined to be newly-eligible for CBHP during this period and who had a capitation payment made on their behalf to a CBHP provider between July 1, 2022 and March 31, 2023. From that listing we selected 45 beneficiaries (75 percent of the total sample) to determine whether those individuals’ CBHP eligibility determination was appropriate.

The Department started its unwinding process in April 2023 and continued the process through June 2023 (25 percent of the fiscal year). We obtained a list of 3,006 existing CBHP beneficiaries whose eligibility was reviewed as part of the Department’s renewal unwinding process and who had a capitation payment made on their behalf to a CBHP provider between April 1, 2023 and June 30, 2023. From that list, we selected 15 beneficiaries (25 percent of the total sample)—whose eligibility was ultimately reapproved during the renewal unwinding process—to determine whether those individuals’ CBHP eligibility determination or redetermination was appropriate.

Our testing included reviewing supporting documentation, including case files, information in CBMS data fields related to eligibility determination/redetermination, and CBHP payment information in Colorado interChange. We performed testwork to determine whether the Department ensured that local county and MA site caseworkers obtained and maintained the required documents supporting eligibility determinations in the case files, correctly entered eligibility data into CBMS, and determined eligibility in a timely manner.

Additionally, we reviewed the Department’s progress in implementing our prior audit recommendation related to CBHP eligibility. During our Fiscal Year 2020 audit, we reported that the Department lacked sufficient internal controls to ensure that it complied with federal and state eligibility requirements. At that time, we recommended that the Department strengthen its internal controls over CBHP by providing adequate training to caseworkers to ensure they properly determine eligibility when processing beneficiary applications.

What problems did the audit work identify and how were the results measured?

We identified at least 1 error in 6 of the 60 CBHP case files tested (10 percent). These errors resulted in a total of \$7,912 in known questioned costs for Fiscal Year 2023. Specifically, we found the following:

- **Timely Processing.** In 3 cases, the caseworkers did not process the application within the 45-day requirement. One case was processed 48 days late, one case was 34 days late, and the third case was

4 days late. No questioned costs were identified in these instances because the beneficiaries were appropriately approved for benefits.

- *State regulation [10 CCR 2505-3, 170.4] notes that eligibility sites shall make an eligibility determination within 45 days from the date of the application.*
- **Ineligible for Program.** In two cases, beneficiaries with third-party health insurance at the time of application were not determined ineligible, as required. This error resulted in known questioned costs of \$6,361.
 - *State regulation [10 CCR 2505-3, 120.1.A] notes that in order to be eligible for the CBHP program, an eligible person shall not be covered under a group health plan or under health insurance coverage, excluding coverage under the Consolidated Omnibus Budget Reconciliation Act (COBRA).*
- **Missing Case Documentation.** One case file was missing documentation necessary to support the CBHP eligibility determination, as required by federal and state regulations. Specifically, the case file was missing support for the applicant's income. This error resulted in known questioned costs of \$1,551.
 - *Federal regulation [42 CFR 457.965] notes the state must include in each applicant's record facts to support the State's determination of the applicant's eligibility for the Children's Health Insurance Program.*
 - *State regulation [10 CCR 2505-3, 110.1] requires all individuals who apply for CBHP to have a household income not exceeding 260 percent of the Federal Poverty Level, adjusted for household size.*

Why did these problems occur?

We determined that the Department did not fully implement our prior audit recommendation related to ensuring caseworkers determine eligibility appropriately and in accordance with federal and state regulations. Specifically, caseworkers did not process applications timely, confirm that applicants were not covered under other health insurance, and ensure that the required eligibility documentation was maintained within the case file.

Why do these problems matter?

As the State department responsible for ensuring that all expenditures under CBHP are appropriate, it is essential for the Department to ensure that eligibility determinations are made appropriately and in accordance with federal and state regulations. This includes ensuring that processing of information used to determine CBHP eligibility does not result in CBHP benefits being provided to, and paid on behalf of, ineligible individuals, or eligible individuals being denied benefits. Ultimately, the federal

government may disallow federal funds for CBHP program expenditures that do not adhere to regulations, and the State would be required to bear the cost of these errors.

Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	CHIP21* CHIP22* CHIP23*
Federal Award Year(s)	2021, 2022, and 2023
Pass Through Entity	None
Assistance Listing Number(s)	93.767*, Children’s Health Insurance Program, COVID-19 – Children’s Health Insurance Program
COVID-19 Funding	Yes
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Eligibility (E)
Classification of Finding	Material Weakness
Total Known Questioned Costs	\$7,912
Known Questioned Costs Related to COVID-19 Funding	\$459
<p>This finding applies to prior audit recommendation 2022-050B, 2022-050D, 2021-049B, 2021-049D, 2020-036B, and 2020-036D. *Items associated with known questioned costs.</p>	

Recommendation 2023-054

The Department of Health Care Policy and Financing should strengthen its internal controls over Children’s Basic Health Plan eligibility to ensure compliance with federal and state regulations by addressing the issues identified in the audit. This should include ensuring that local counties and Medical Assistance site caseworkers are appropriately trained and are held to required timelines for processing beneficiary applications, eligibility requirements related to applicants that have other health insurance, and requirements for maintaining the required documentation to support eligibility in the case file.

Response

Department of Health Care Policy and Financing

Agree

Implementation Date: January 2025

The Department recognizes that the training already exists so the Department will work with the individual eligibility sites to develop a Corrective Action plan for timelines for processing beneficiary applications, eligibility requirements related to applicants that have other health insurance, and requirements for maintaining the required documentation to support eligibility in the case file.

Finding 2023-055

Medicaid Eligibility—Social Security Numbers Associated with Multiple State IDs

Each beneficiary's Medicaid application must contain specific information, including the beneficiary's Social Security Number (SSN), a copy of their birth certificate, and support for their income in order for a caseworker to determine their Medicaid eligibility. The local counties and MA sites are responsible for administering the benefits application process, including entering the required data for eligibility determination into CBMS and approving or denying an applicant's eligibility. CBMS is a shared eligibility system between the Department and the Department of Human Services.

As each beneficiary has one SSN, similarly, the State Identification Module (SIDMOD)—managed by the Governor's Office of Information Technology (OIT)—assigns a unique State ID for each beneficiary. CBMS interfaces with Colorado interChange on a daily basis to update eligibility information, such as a beneficiary's eligibility status or termination of benefits. Colorado interChange uses this information to process and pay claims for services provided to eligible Medicaid beneficiaries. When a medical provider submits a claim to the Department, Colorado interChange checks the State ID and the date of birth, but not the SSN, submitted with the claim against the beneficiary's information on file. If the State ID and the date of birth match an eligible beneficiary within Colorado interChange and the claim is otherwise appropriate, then the claim will be processed and paid through the system. The Department requires local counties or MA site caseworkers to call the OIT Service Desk to obtain approval for changing or updating a SSN in CBMS.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department made claims payments on behalf of beneficiaries with the same SSN but different State IDs, including determining the

Department's progress in implementing our Fiscal Year 2021 audit recommendation related to this area. At that time, we recommended the Department ensure only eligible beneficiaries receive Medicaid benefits by monitoring and correcting any instances of multiple State IDs associated with the same SSN. Specifically, we recommended the Department improve its internal controls in this area by continuing to develop a report that can be used to identify SSNs associated with multiple State IDs, and then establishing and implementing written policies and procedures to outline how the Department will use the report to effectively monitor and correct those discrepancies.

As part of our testing, we reviewed the Department's Medicaid eligibility internal controls in place during Fiscal Year 2023. We requested a list of all Medicaid claims that were submitted by providers and paid by the Department for the fiscal year, including the beneficiaries' names, SSNs, and State IDs. The Department provided a list that included approximately 1.4 million beneficiaries who received benefits during the fiscal year. We analyzed this listing to identify any beneficiaries whose SSN was linked to more than one State ID, and to determine if any claims payments were made on behalf of those beneficiaries for Fiscal Year 2023.

How were the results of the audit work measured?

Federal regulation [42 CFR 435.910] states that the Department must require, as a condition of eligibility, that each individual (including children) seeking Medicaid services furnish a SSN. Federal regulation [42 CFR 435.914] further requires that the Department obtain and maintain documentation to support each beneficiary's Medicaid eligibility determination.

Federal regulation [42 CFR 447.56(e)(2)] states that federal funding will not be provided for payments made by the Department to providers for services provided on behalf of individuals who are not eligible for Medicaid. Further, the Department is required by federal regulations to repay the federal government the federal share of any overpayments within 1 year. Specifically, pursuant to 1903(d)(2)(C) of the Social Security Act [42 U.S.C. 1396b], states have up to 1 year from the date of the overpayment discovery to recover or attempt to recover the overpayment before the federal share must be refunded to CMS, regardless of whether recovery is made from the provider.

According to federal regulation [45 CFR 75.303(a)], the Department, as a recipient of federal funds, must establish and maintain effective internal controls over its federal awards that provide reasonable assurance that the Department is managing its federal grants in compliance with federal statutes, regulations, and the award terms and conditions. These internal controls should be in compliance with guidance in *Standards for Internal Control in the Federal Government* (Green Book), published by the U.S. Government Accountability Office. Under Paragraph 16.01 of the Green Book, the Department should establish and operate monitoring activities for its internal control system and evaluate the results. Monitoring activities include reviewing reports, performing reconciliations, and observing operations.

What problem did the audit work identify?

We determined that the Department has not fully implemented the prior audit recommendation to improve its internal controls over Medicaid eligibility to ensure it is monitoring and correcting any instances of multiple State IDs associated with the same SSN. During our testing, we identified 200 unique SSNs that each appeared to be inappropriately associated with two State IDs; in total, the 200 SSNs were tied to 400 State IDs. This could indicate that the Department determined eligibility without a beneficiary furnishing the correct SSN. Specifically, we found the following:

- 108 SSNs were tied to 2 separate State IDs (representing 216 potential beneficiaries) that appeared to be for different people based on the names and/or dates of birth. These could represent invalid claims payments on behalf of ineligible beneficiaries.
- 92 SSNs were tied to two separate State IDs (representing 184 potential beneficiaries) that had the same name and date of birth. These SSNs could be valid, but with more than 1 State ID, a provider could submit and have a claim paid for the same services under both State IDs.

We did not identify any instances of individual SSNs being tied to more than 2 State IDs.

These issues affected a total of 400 Medicaid State IDs that had not been corrected as of June 30, 2023, and represented a total of \$71,441 Medicaid claims paid through Colorado interChange for Fiscal Year 2023.

We selected a random, non-statistical sample of 12 SSN pairs (24 different State IDs) identified in our testing, representing \$6,050 in Medicaid claims, and provided the sample to the Department to research. The Department determined, and we confirmed, that as of the end of our audit in December 2023, payments made for 9 of the 12 SSN pairs were made on behalf of eligible beneficiaries. Of the 9 pairs, 4 had instances where an individual had incorrect information entered into CBMS. The remaining 5 SSN pairs each represented a single beneficiary, but with 2 separate Medicaid IDs that need to be merged within CBMS so that each beneficiary only has one unique Medicaid ID. In total, these 9 sample pairs represented \$2,224 of the \$6,050 sample.

The other 3 SSN pairs in our sample, totaling \$3,826, had at least 1 instance of a SSN not being verified when input into CBMS; therefore, we consider these amounts to be known questioned costs. Of these costs, \$2,105 were paid with federal grant funds.

We were unable to determine whether the payments in the remaining 188 SSNs that were each tied to 2 State IDs were made on behalf of eligible Medicaid beneficiaries; therefore, we consider the entire \$65,391 in Medicaid claims payments to be likely questioned costs. Of these costs, \$36,604 were paid with federal grant funds.

The breakdown of costs we questioned are shown in the following table:

	Number of Pairs	Identified Error	Amount	Known Questioned Costs	Likely Questioned Costs	Federal Funds
	4	Incorrect information initially entered in CBMS	\$765	\$0	\$0	\$0
	5	Medicaid ID profiles need to be merged in CBMS	\$1,459	\$0	\$0	\$0
	3	Either 1 or both individuals in the pair did not have their SSN verified	\$3,826	\$3,826	\$0	\$2,105
Total Sample Pairs	12		\$6,050	\$3,826	\$0	\$2,105
Total Pairs Not Sampled	188		\$65,391	\$0	\$65,391	\$36,604
Total Pairs Identified	200		\$71,441	\$3,826	\$65,391	\$38,709

Source: Office of the State Auditor’s Analysis of Questioned Costs related to Fiscal Year 2023.

A questioned cost, as defined in federal regulations [45 CFR 75.2 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards*] (Uniform Guidance), is “a cost that is questioned by the auditor ... (1) Which resulted from a violation or possible violation of a statute, regulation, or the terms and conditions of a Federal award, including for funds used to match Federal funds; [or] (2) Where the costs, at the time of the audit, are not supported by adequate documentation....” We have identified these questioned costs as “known questioned costs” that are further defined in Uniform Guidance [45 CFR 75.516] as questioned costs that are specifically identified by the auditor.

Why did this problem occur?

The Department did not have adequate internal controls in place to prevent or detect and correct all instances of multiple State IDs associated with a single SSN in Colorado interChange and, as a result, could not ensure only eligible beneficiaries received Medicaid services. In addition, we determined that the Department did not fully implement our prior audit recommendation related to developing a report to identify single SSNs associated with multiple State IDs, and establishing and implementing written policies and procedures outlining how the Department will use the report to effectively monitor and correct SSN and State ID discrepancies. Specifically, the Department deployed a dashboard report in

April 2023, but it did not provide enough detail for caseworkers to be able to effectively monitor and correct SSN and State ID discrepancies. In addition, Department staff reported they have not yet finalized written guidance on how to use the dashboard report at either the Department or county and MA-site level to identify and resolve discrepancies.

Why does this problem matter?

Failing to institute appropriate controls over the processing of Medicaid eligibility can result in the counties and MA sites granting Medicaid benefits to ineligible individuals. As the state Medicaid agency, it is essential for the Department to ensure that Medicaid benefits are paid only for eligible beneficiaries. This includes ensuring that the Department has sufficient internal controls to address risks related to instances in which multiple State IDs are associated with a single SSN. For example, without adequate controls in place to prevent multiple State IDs from being created or to identify and correct these instances, providers could erroneously or fraudulently submit duplicate claims under these State IDs for the same services, resulting in improper payments. Ultimately, the federal government may disallow federal funds for Medicaid program expenditures that do not adhere to regulations, and the State would be required to bear the cost of these errors.

Federal Agency(ies)	Department of Health and Human Services	
Federal Award Number(s)	XIX-MAP21*	XIX-ADM21
	XIX-MAP22*	XIX-ADM22
	XIX-MAP23*	XIX-ADM23
Federal Award Year(s)	2021, 2022, and 2023	
Pass Through Entity	None	
Assistance Listing Number(s)	93.778*, Medical Assistance Program, COVID-19 – Medical Assistance Program	
COVID-19 Funding	Yes	
Compliance Requirement(s)	Activities Allowed or Unhallowed (A) Allowable Costs / Cost Principles (B) Eligibility (E)	
Classification of Finding	Material Weakness	
Total Known Questioned Costs	\$3,826	
Known Questioned Costs Related to COVID-19 Funding	\$237	
This finding applies to prior audit recommendations 2022-044B, 2022-044C, 2021-041B, and 2021-041C. *Items Associated with Known Questioned Costs.		

Recommendation 2023-055

The Department of Health Care Policy and Financing (Department) should improve its internal controls over Colorado’s Medicaid Program eligibility by:

- A. Researching the remaining questioned claims payments that were identified during our audit to determine whether the local counties or Medical Assistance (MA) sites had a valid Social Security Number (SSN) when determining eligibility, if payments were appropriate—in accordance with federal regulation at the time the payments were made—and repaying the federal government for any payments made to providers on behalf of ineligible beneficiaries in accordance with federal regulations.
- B. Continuing to develop a report to identify instances of single SSNs associated with multiple State IDs that, once complete, can be used to monitor that caseworkers are addressing any identified discrepancies in a timely manner.
- C. Continuing to establish and implement written policies and procedures outlining how the Department and MA sites will use the report to effectively monitor and correct SSN and State ID discrepancies. The Department’s policies and procedures should include information on the report itself, such as the frequency and timing of when Department staff should generate and review the report, how to monitor caseworkers to ensure that discrepancies are being identified and corrected in a timely manner, and how to identify when additional training may be needed for local counties and MA sites; the MA site policies and procedures should include information on how to read and use the report to identify and correct discrepancies.

Response

Department of Health Care Policy and Financing

- A. Partially Agree

Implementation Date: December 2024

The Department implemented Social Security number (SSN) discrepancy reports within the Monitoring Dashboards in April 2023. The Department will develop and implement policies and procedures outlining how the report will be used to effectively monitor, research, and correct SSN and State ID discrepancies. Once that work is complete, the Department will send updated written guidance to our county and medical assistance sites on how to use system edits, reports, and dashboards to resolve duplicate SSN's with an implementation date of December 2024.

Further, the Department cannot recover any payments from providers since this issue is not related to services provided. When a provider checks a member's eligibility on the day of service and finds

the member eligible through the Department's system, that provider is guaranteed payment if they render an authorized service.

Auditor's Addendum

The Department is responsible for ensuring that only eligible beneficiaries receive Medicaid benefits by monitoring and correcting any instances of multiple State IDs associated with the same SSN. According to federal regulation [42 CFR 431.958], any payment to an ineligible beneficiary is considered an improper payment, which is any payment that should not have been made or that was made in an incorrect amount, and must be repaid to the federal government within 1 year. Eligibility errors include ineligible individuals who were authorized as eligible when they received services [42 CFR 431.960d(2)(i)].

B. Agree

Implementation Date: December 2024

The Department implemented Social Security number (SSN) discrepancy reports within the Monitoring Dashboards in April 2023. The Department will develop and implement policies and procedures outlining how the report will be used to effectively monitor, research, and correct SSN and State ID discrepancies. Once that work is complete, the Department will send updated written guidance to our county and medical assistance sites on how to use system edits, reports, and dashboards to resolve duplicate SSN's with an implementation date of December 2024.

C. Agree

Implementation Date: December 2024

The Department implemented Social Security number (SSN) discrepancy reports within the Monitoring Dashboards in April 2023. The Department will develop and implement policies and procedures outlining how the report will be used to effectively monitor, research, and correct SSN and State ID discrepancies. The Department will issue guidance such as the frequency and timing of when Department staff should generate and review the report, how to monitor caseworkers to ensure that discrepancies are being identified and corrected in a timely manner, how to identify when additional training may be needed for local counties and MA sites and information on how to read and use the report and identify and correct discrepancies. Once that work is complete, the Department will send updated written guidance to our county and medical assistance sites on how to use system edits, reports, and dashboards to resolve duplicate SSN's with an implementation date of December 2024.

Finding 2023-056

Presumptive Eligibility for Medicaid and CBHP

Colorado’s Medicaid and CBHP presumptive eligibility program is designed to provide eligible individuals—such as children under the age of 19 and pregnant people—immediate, temporary medical coverage of up to 45 days while they wait for caseworkers to process their regular Medicaid or CBHP application and determine their eligibility status. Although there are fewer eligibility requirements for presumptive eligibility in comparison with regular Medicaid or CBHP coverage, beneficiaries must submit a Medical Assistance application and appear eligible to receive temporary benefits while a caseworker is processing their application.

The Department works with clinics, health care centers, and community resource centers that are certified as presumptive eligibility sites (PE Site) to help manage the application process for individuals needing access to immediate temporary medical coverage. To be certified as a PE Site, the entity must be an existing provider, or have an affiliation with an existing provider, and complete the Presumptive Eligibility General Information Form (Form), which serves as the entity’s application to become a PE Site. Once an entity completes and submits a Form, Department staff review and either approve or deny the application. Final notice of acceptance or denial as an approved PE Site is then sent to the contact person listed on the Form.

The PE Site is in charge of helping individuals complete an application and ensuring that only people meeting the basic eligibility criteria are enrolled in presumptive eligibility programs. The process of enrolling an applicant into a presumptive eligibility program begins when a caseworker at a PE Site collects the minimum information needed to determine presumptive eligibility, including the applicant’s name, age, residency, citizenship, and income. The caseworker enters this information into CBMS, which is used to assist the caseworker in determining whether the applicant is eligible to receive Medicaid or CBHP temporary benefits. If the applicant is deemed presumptively eligible, then CBMS feeds relevant data to Colorado interChange, which issues payments to CBHP and Medicaid providers on behalf of these beneficiaries. If the applicant’s reported information is not in compliance with federal and state requirements, CBMS is programmed to deny the eligibility and mark the applicant’s eligibility as “fail” within CBMS. As a result, the applicant would not be eligible for the payment of services to providers on their behalf through Colorado interChange. Once an applicant’s presumptive eligibility has been determined, the PE Site is required to submit the application along with a transmittal form detailing the beneficiary’s reported information to the appropriate local county or designated MA site within 5 business days, at which point the county or MA site would complete the application process to determine regular (i.e., not presumptive) eligibility for Medicaid or CBHP benefits. The county or MA site must then make a final eligibility determination within 45 days of the application date. Once the applicant is enrolled in the regular Medicaid or CBHP program, the individual’s presumptive eligibility benefits should end.

All PE Sites must be certified by the Department to make presumptive eligibility determinations. PE Sites must also recertify with the Department every 2 years to maintain their active status as a certified PE Site. As part of the recertification process, Department staff will audit 5 percent of the applications the PE Site processed during the previous year to confirm that the applicant's information was correctly entered into CBMS and that the PE Site followed the appropriate guidance when making presumptive eligibility decisions. If the PE Site fails the audit, the Department requires PE Site staff to undergo customized Department training for the areas they failed within 6 months of the review. As of June 30, 2023, there were 50 certified PE Sites. During Fiscal Year 2023, 17 of those PE Sites determined presumptive eligibility for 531 Medicaid cases and 155 CBHP cases.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to review the Department's internal controls over the processing of presumptive eligibility for Medicaid and CBHP programs, as well as to determine whether the Department complied with the applicable federal and state requirements for Fiscal Year 2023. Additionally, we reviewed the Department's progress in implementing our prior audit recommendation related to internal controls over presumptive eligibility. Specifically, during the Fiscal Year 2020 audit, we identified problems with the Department's compliance with applicable federal and state requirements, and recommended that the Department strengthen its internal controls over Medicaid and CBHP presumptive eligibility by developing and implementing (1) a tracking mechanism for monitoring PE Sites; (2) written policies and procedures detailing the requirements for completion of PE Site reviews, timely training for PE Site staff, and timely recertification of PE Sites; and (3) resolving CBMS programming and system issues to appropriately terminate presumptive eligibility when the beneficiaries are enrolled in the regular Medicaid or CBHP program and ensuring CBMS displays consistent applicant information between various screens. As part of our Fiscal Year 2023 audit, we reviewed the Department's tracking mechanism for monitoring PE Sites, as well as the Department's updated policies and procedures for completion of PE Site reviews, training for PE Site staff, and timely recertification of PE Sites. In addition, we inquired with the Department about the CBMS programming issues identified during the audit. Department staff reported they implemented changes within CBMS that would address the programming and system issues identified.

As part of our Fiscal Year 2023 audit, we made inquiries with Department staff regarding the policies and procedures for applying to be a PE Site, recertification requirements, and Department site monitoring. During our internal controls testing, we reviewed a listing of all 50 PE Sites and noted that 40 sites were due for recertification in Fiscal Year 2023. We selected six PE Sites that were due for recertification and performed testing to determine whether the sites were appropriately recertified by the Department by performing the following procedures:

- We confirmed that the Department had performed the recertification and reviewed the related case file support for all 6 PE Sites in our sample.

- We noted that 4 of 6 PE Sites tested passed their recertification. We reviewed the Department’s case file support and confirmed the sites were appropriately recertified and mailed recertification letters from the Department.
- The eligibility status for the remaining two PE Sites in our sample was terminated by the Department as part of its recertification review. One site did not complete the required paperwork for the recertification and the other did not have a need to provide PE Site services anymore. We reviewed Department correspondence to these sites to confirm the Department notified them that their PE Site status was terminated.

In addition, we randomly selected a sample of 40 Medicaid and 37 CBHP cases for individuals who were deemed presumptively eligible at a PE Site during Fiscal Year 2023 to determine whether the Department complied with federal Medicaid and CBHP presumptive eligibility requirements. Our testing included reviewing the related supporting case file documentation, as well as the CBMS data fields related to presumptive eligibility determinations and payment information in Colorado interChange.

The Department’s process for presumptive eligibility determinations is the same for both Medicaid and CBHP and, therefore, our testing was used to determine compliance for both programs.

What problems did the audit work identify and how were the results measured?

We found that the Department did not fully comply with federal and state regulations regarding Medicaid and CBHP presumptive eligibility requirements during Fiscal Year 2023. Overall, we identified 8 instances of non-compliance with federal and state regulations over presumptive eligibility requirements at 4 separate PE Sites. Specifically, we identified the following:

- **Untimely End of Presumptive Eligibility.** In 4 of 40 Medicaid (10 percent) and 3 of 37 CBHP cases (8 percent), we found that the Department did not properly end presumptive eligibility within CBMS as required by the federal regulation. In these cases, the beneficiary’s presumptive eligibility did not end until between 6 and 31 days after the beneficiary was determined to be eligible for regular Medicaid and CBHP benefits.

Federal regulation [42 CFR 435.1101] states that presumptive eligibility should end the day on which a decision is made on the application for Medical Assistance or the last day of the month following the month in which the determination of presumptive eligibility was made.

- **Timeliness of Transmittal Letters.** In 1 of 40 Medicaid cases (3 percent), we found that the PE Site determining eligibility did not notify the county within five business days that the applicant was

presumptively eligible, as required by state regulation. In this case, notification was made 1 day late.

State regulation [10 CCR 2505-10, 8.100.4.F.4)] states that the presumptive eligibility sites are required to notify the local county within 5 business days that the client is presumptively eligible.

Why did these problems occur?

We determined that the Department's changes to CBMS to address the programing and system issues identified in our prior audit recommendation did not appropriately terminate beneficiaries' presumptive eligibility when the beneficiary is enrolled in the regular Medicaid or CBHP program. In addition, the Department lacked sufficient internal controls to ensure that it complied with federal and state presumptive eligibility requirements during Fiscal Year 2023. Specifically, the Department did not adequately train PE Site staff on presumptive eligibility requirements and, as a result, they did not properly end presumptive eligibility and process transmittal letters in a timely manner.

Why do these problems matter?

As the State's medical assistance agency, it is essential for the Department to ensure that PE Sites' eligibility determinations are made appropriately and in accordance with federal and state regulations. This includes ensuring that presumptive eligibility determinations are made correctly and do not result in Medicaid or CBHP benefits being provided to, and paid on behalf of, ineligible individuals. Ultimately, the federal government can disallow federal funds for program expenditures that do not adhere to regulations, and the State would be required to bear the cost of these errors.

Federal Agency(ies)	Department of Health and Human Services	
Federal Award Number(s)	XIX-ADM21 XIX-ADM22 XIX-ADM23 XIX-MAP21 XIX-MAP22 XIX-MAP23	CHIP21 CHIP22 CHIP23
Federal Award Year(s)	2021, 2022, and 2023	
Pass Through Entity	None	
Assistance Listing Number(s)	93.767, Children’s Health Insurance Program, COVID-19 – Children’s Health Insurance Program 93.778, Medical Assistance Program, COVID-19 – Medical Assistance Program	
COVID-19 Funding	Yes	
Compliance Requirement(s)	Eligibility (E)	
Classification of Finding	Material Weakness	
Total Known Questioned Costs	\$0	
Known Questioned Costs Related to COVID-19 Funding	\$0	
This finding applies to prior audit recommendations 2022-052C, 2021-051C, and 2020-038C.		

Recommendation 2023-056

The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over Colorado’s Medicaid Program (Medicaid) and the Children’s Basic Health Plan (CBHP) presumptive eligibility by:

- A. Resolving Colorado Benefits Management System (CBMS) programming and system issues to appropriately terminate applicants’ presumptive eligibility when the beneficiaries are enrolled in the regular Medicaid or CBHP.
- B. Providing training to presumptive eligibility site staff to emphasize issues that were identified during our audit or that the Department identifies during its ongoing monitoring, including the importance of properly ending presumptive eligibility benefits when the beneficiary is determined to be ineligible for Medicaid and CBHP benefits and processing applications timely.

Response

Department of Health Care Policy and Financing

A. Agree

Implementation Date: July 2023

The Colorado Benefits Management System (CBMS) programming and system discrepancies to appropriately terminate applicants' presumptive eligibility when the beneficiaries are enrolled in the regular Medicaid or Children's Basic Health Plan program was corrected with a data fix in July 2023. The Department found after further research that it is permissible for Presumptive Eligibility Medical Spans and Medical Assistance Medical spans to overlap as these are two separate High level Program groups. Department staff will continue to monitor for future discrepancies.

B. Agree

Implementation Date: August 2024

The Department will continue to train presumptive eligibility site staff on the errors identified during this audit including processing applications timely, and those errors that the Department identifies during ongoing monitoring.

The Colorado Benefits Management System (CBMS) automatically populates benefit end dates when the Eligibility site worker authorizes the Medicaid and CBHP benefits. The Department staff will continue to monitor for these discrepancies and work with the individual Eligibility sites on their application processing timeliness.

Finding 2023-057

Payments for Non-Emergent Medical Transportation Claims

Non-emergent medical transportation (NEMT) is a federally-required Medicaid benefit intended to provide recipients prompt, efficient, and medically-necessary transportation services to and from their Medicaid medical services [Section 42 USC 1396a(a)]. NEMT cannot be used as a convenience to the recipient, such as for a trip to a grocery store, or be used by non-recipients unless they are an escort for a recipient who is a child or an at-risk adult [10 CCR 2505-10 8.014.5.D.1]. NEMT is available to all individuals enrolled in Medicaid.

Federal law allows states to provide NEMT services through state-designated entities, such as contracted brokers, as long as the brokers provide cost-effective administration and delivery of services for Medicaid recipients [Section 42 USC 1396a(a)(70)]. Brokers are generally responsible for verifying recipient eligibility for NEMT services, scheduling recipient transportation with ride providers, paying the providers for services, submitting Medicaid claims to the Department through Colorado

interChange to cover the cost of services, and retaining supporting documentation for each Medicaid claim. Over the years, NEMT services in Colorado have been brokered in the following ways:

- **Prior to July 2020.** For 55 counties, various county offices brokered NEMT services for Medicaid recipients. In the remaining nine counties, the Department contracted with IntelliRide to serve as the broker for NEMT services in those areas. IntelliRide is a division of TransDev North America and manages NEMT, demand response transportation, and paratransit programs across the country.
- **July 1, 2020 to August 31, 2021.** For all 64 counties, the Department contracted with IntelliRide to be the broker for NEMT services; however, our 2021 audits found that the Department also paid about \$3.5 million in NEMT claims directly to 66 providers who brokered their own services during the prior audit review period of July 2020 through February 2021.
- **September 1, 2021 to Present.** The Department returned to having 55 counties broker NEMT services in their areas, and contracting with IntelliRide to serve as the NEMT broker in the remaining nine counties. For rides brokered by IntelliRide, providers upload trip information into IntelliRide's EcoLane transportation scheduling system, which maintains information on recipients' requests for rides; the names of the recipient and driver; and trip information, such as the trip date, scheduled pick-up time, and destination.

In our Fiscal Year 2021 Statewide audit and 2021 NEMT performance audit, we identified \$291,597 in known questioned costs and about \$5.2 million in likely questioned costs related to NEMT services that did not comply with federal and state Medicaid requirements. We recommended that the Department investigate each questioned claim to recover any payments determined to be inappropriate, and repay the federal portion, as appropriate. Federal regulations define known questioned costs as questioned costs that are specifically identified by the auditor and define likely questioned costs as the auditor's best estimate of total questioned costs [45 CFR 75.516]. Known and likely questioned costs should be investigated by the Department, inappropriate payments should be recovered, and those payments should be repaid to the federal government as appropriate; Medicaid overpayments are recoverable regardless of whether they occurred due to an error by the Department, entity acting on behalf of the Department, or a provider [Section 25.5-4-301(2), C.R.S.]. We also recommended that the Department implement controls to ensure taxi claims are paid in accordance with established requirements and rates. The Department agreed to implement these audit recommendations by December 2022.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to review the Department's implementation of the Fiscal Year 2021 audit recommendations to (1) investigate the known and likely questioned costs identified by the audits, recover inappropriate payments, and repay the federal portion, as appropriate, and (2) implement

controls to ensure taxi claims are paid in accordance with established requirements and rates. We reviewed documentation of the Department's efforts to investigate and recover the known questioned costs identified in the prior audits, and repay the federal portion of the claims. We interviewed Department staff to understand the extent to which steps had been taken to investigate, recover, and repay the likely questioned costs identified. We reviewed Department documentation and interviewed Department staff to understand the internal controls that were implemented to help ensure taxi claims are paid in line with requirements and rates. We also reviewed Department documentation and online information about NEMT fraud schemes that the Department identified starting in Summer 2023.

How were the results of the audit work measured?

The Department must investigate questioned costs related to NEMT claims, recover inappropriate payments, and repay the federal portion, as appropriate. According to federal regulation [45 CFR 75.303(a)], the Department, as a recipient of federal funds, must establish and maintain effective internal controls that provide reasonable assurance that the Department is managing federal funds in compliance with federal statutes, regulations, and federal program terms and conditions. A questioned cost is defined in Uniform Guidance [45 CFR 75.2] as “a cost that is questioned by the auditor ... (1) Which resulted from a violation or possible violation of a statute, regulation, or the terms and conditions of a Federal award, including for funds used to match Federal funds; [or] (2) Where the costs, at the time of the audit, are not supported by adequate documentation....” Questioned costs can result in the misappropriation of federal and state funds. Section 25.5-4-301(2), C.R.S., states that any overpayments of claims to providers are recoverable. These overpayments “are recoverable regardless of whether the overpayment is the result of an error by the state department, a county department of human or social services, an entity acting on behalf of either department, or by the provider or any agent of the provider....” According to federal law, states have up to 1 year from the date of discovery of the overpayment to recover or attempt to recover the overpayment before the federal share (also known as Federal Financial Participation or FFP) must be refunded to CMS, regardless of whether a recovery is made from the provider [42 USC 1396b].

The Department must have internal controls to pay claims based on accurate service rates and trip mileage. The Public Utilities Commission (PUC) sets the rate for each permitted taxi provider, which is generally based on trip mileage. According to the Department's NEMT Billing Manual and rate schedule for 2021, taxi claims should have been paid at the rate set by the PUC.

What problems did the audit work identify?

The Department has not investigated and recovered as appropriate, the \$5.2 million in likely questioned costs related to NEMT claims, or repaid the federal portion. Based on our testwork, we determined that the Department has not fully implemented the Statewide audit and performance audit recommendations from 2021 because it has not investigated the about \$5.2 million in likely questioned costs identified by the audits, or attempted to recover and repay the federal portion of those

questioned costs. As of June 30, 2023, the Department had investigated and recovered the \$291,597 in known questioned costs and repaid the federal portion. In addition, the Department has not fully implemented internal controls to help ensure taxi claims are paid appropriately.

The issues we identified in our 2021 Statewide and performance audits, which resulted in the likely questioned costs between July 2020 and February 2021 (the prior audit period), are summarized below:

- **About \$4.8 million paid for taxi claims without mileage.** For 29,049 taxi claims totaling \$4,763,071, the Department paid the claims without ensuring taxi providers were paid at their PUC approved per-mile rate, as required by the Department’s NEMT Billing Manual and rate schedule. These claims were submitted directly to the Department by 10 PUC-permitted taxi providers. For example, the Department paid \$4,000 to one taxi provider for what appeared to be four 400-mile one-way trips that were given to one recipient within a single day, which did not appear possible and was not paid based on taxi rates. The Department only required taxi providers to submit claims showing only the number of one-way trips driven, not the mileage, and paid the claims as long as they were not more than \$1,000 per one-way trip. As a result, the Department lacked internal controls to ensure taxi claims were paid at the correct rates. After the 2021 audits, the Department lowered the maximum per one-way taxi trip within Colorado interChange from \$1,000 to \$500, but the Department did not implement other internal controls to ensure taxi providers are paid based on their PUC-approved per-mile rates.
- **\$409,575 paid for taxi claims for providers not permitted as taxis.** For 3,284 NEMT claims for taxi services from eight providers, the providers were not permitted by the PUC to operate as taxis, as required by the NEMT Billing Manual and rate schedule. For example, one provider was paid for an NEMT taxi claim for \$5,875 for 12 trips, or \$490 per trip. Since these providers were not permitted as taxis, they did not have PUC-set taxi rates, so we could not determine how much these providers should have been paid. After the 2021 audits, the Department implemented an internal control to help ensure providers submitting NEMT taxi claims are permitted to operate as taxis.
- **\$4,718 paid for trips that may not have been to attend medical services.** Our 2021 audits found that 13 of a sample of 22 NEMT claims (59 percent) for trips in December 2020 had no medical claims for dates corresponding to the NEMT trips, and 6 of these 13 claims were for recipients who had both Medicaid and other types of medical insurance, such as Medicare. Department staff told us that it was possible that medical providers had not yet submitted medical claims yet, and that the six recipients may have used NEMT trips to access medical services but those services were paid by other insurance, as allowed by state regulations [10 CCR 2505-10 8.014.5.B.2]. Therefore, we could not determine whether the NEMT trips associated with the 13 claims had been for recipients to attend medical services. After the 2021 audits, the Department implemented an internal control to help ensure NEMT services are used to attend medical appointments.

- **\$3,598 paid for trips that may not have been completed.** For 61 of the 362,110 paid claims in the 2021 OSA audit timeframe, the scheduled trips were not marked as complete in IntelliRide’s EcoLane transportation scheduling system, so we could not determine whether they had been completed. After the 2021 audits, the Department worked with IntelliRide to help ensure its system began maintaining complete information on rides.

The Department is currently in the process of investigating NEMT fraud schemes.

According to the Department, in Summer 2023 it uncovered an “unprecedented fraud scheme” occurring in the NEMT benefit, affecting “tens of thousands” of NEMT claims. For example, the Department identified an increase in suspicious NEMT billings and program violations, such as recipients receiving inappropriately long trips.

The Department informed the OSA that, as of October 2023, it had issued 50 cease and desist letters to NEMT providers, placed 390 providers on pre-payment review, sent letters to providers with concerns of fraudulent behavior and steps taken, placed a moratorium on new NEMT provider applications—with approval of CMS—and, as a result, denied 632 NEMT provider applications. The Department told us that in addition to fraud schemes among NEMT providers, it is analyzing whether similar issues are occurring in different Medicaid provider types. The Department also informed the OSA that it is working with a number of entities, such as the Colorado Attorney General’s Office and its Medicaid Fraud Control Unit, the Colorado Department of Public Safety, county departments of human services, IntelliRide, CMS, the Office of the Inspector General, the Federal Bureau of Investigations, and other states experiencing NEMT fraud. The Department has posted alerts on its NEMT website to inform Medicaid members of potentially fraudulent NEMT practices.

Why did these problems occur?

The Department lacked sufficient internal controls to investigate questioned costs and to detect improper claims, payments, and provider applications. The Department did not investigate the \$5.2 million in likely questioned costs identified by our 2021 audits by December 2022, as it stated it would do within its responses to the prior audit recommendation, demonstrating that the Department did not have sufficient processes in place to implement the recommendation in a timely manner. The Department also reported to us that due to the recent detection of fraud schemes by NEMT providers, the Department does not “have the resources to investigate the likely questioned costs identified in the report” and “is currently unable to follow through on the previous agreement.” The Department stated that once it completes activities related to the recently detected NEMT fraud schemes, it “will go back and review post-payment, if resources allow” that “may include the likely questioned costs.” The Department’s process will need to include implementing internal controls to ensure taxi providers are paid based on their PUC-approved per-mile rates.

Regarding the recent surge in NEMT fraud, the Department indicated that it has developed stronger internal controls to process applications from those seeking to provide NEMT services and to manage

billing practices. For example, according to the Department, it is “updating [its NEMT] provider credentialing and billing processes” and conducting reviews to determine whether services and billing are in compliance with federal and state law. The Department stated that if its reviews reveal evidence of non-compliance or intentional fraud, the Department “will initiate additional actions, including but not limited to, referrals to law enforcement.” In the event that the Department identifies improper or overpayments to NEMT providers, it will need to recover those payments and repay the federal portion.

Why do these problems matter?

For the approximately \$5.2 million in likely questioned costs identified in our 2021 Statewide and performance audits, the Department paid the NEMT claims, yet there was no supporting documentation or data from IntelliRide, ride providers, or the Department to substantiate that the costs of the claims were accurate, or that the rides complied with federal and state requirements. As such, there was a significant risk of misappropriation of federal and state funds by providers and/or recipients. While we did not identify confirmed fraud by providers or recipients at that time, due to the lack of supporting documentation for these claims, the problems identified by the prior audits demonstrate a potential waste of public funds and abuse of the Medicaid program.

When the Department does not have sufficient internal controls in place to take timely action to investigate questionable claims, this can result in misuse of federal and state Medicaid funds. If the Department had started the recommended investigation in 2021 and completed it by the end of 2022, it may have been able to identify aspects of the NEMT provider fraud scheme and improper payments sooner than Summer 2023.

Federal Agency(ies)	Department of Health and Human Services	
Federal Award Number(s)	XIX-ADM19 XIX-ADM20 XIX-ADM21 XIX-ADM22 XIX-ADM23 XIX-ADM24	XIX-MAP19 XIX-MAP20 XIX-MAP21 XIX-MAP22 XIX-MAP23 XIX-MAP24
Federal Award Year(s)	2019, 2020, 2021, 2022, 2023, and 2024	
Pass Through Entity	None	
Assistance Listing Number(s)	93.778, Medical Assistance Program, COVID-19 – Medical Assistance Program	
COVID-19 Funding	Yes	
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B)	
Classification of Finding	Significant Deficiency	
Total Known Questioned Costs	\$0	
Known Questioned Costs Related to COVID-19 Funding	\$0	
This finding applies to prior audit recommendations 2022-047B, 2022-047G, 2021-045B, and 2021-045G.		

Recommendation 2023-057

The Department of Health Care Policy and Financing (Department) should comply with federal and state requirements for administering the non-emergent medical transportation (NEMT) benefit, and for paying Colorado Medicaid Program claims by:

- A. Investigating the payments that the OSA’s 2021 Statewide and performance audits identified that resulted in likely questioned costs, recover inappropriate payments identified, and repay the federal portion, as appropriate. This process should include implementing internal controls to ensure taxi providers are paid based on their PUC-approved per-mile rates.
- B. Continuing to investigate the overpayments and inappropriate payments that the Department identifies through its fraud investigations and that result in known or likely questioned costs, recover inappropriate payments identified, and repay the federal portion, as appropriate.

Response

Department of Health Care Policy and Financing

A. Partially Agree

Implementation Date: August 2024

HCPF disagrees with the likely questioned costs identified and that it should review these claims. Because supporting documents were not available, the OSA had nothing to review for these claims and so determined that they were likely questioned costs. Of the claims the OSA had documentation to review, though, the documentation supported the claim and so the Department believes it is likely the missing documentation would support the claims as well. HCPF isn't required to have the documentation up front, and it is the normal practice to pay claims and require the providers maintain the documentation, so this standard process should not create a presumption that the payments were in error. To review all these claims, HCPF would have to request each record from the provider, and the average review of an NEMT claim once the records have been received takes 15-30 minutes, so it would take an estimated 7,262.25-14,524.5 hours to review 29,049 claims. HCPF does it have existing resources to complete this review. HCPF agrees to review the claims where the OSA reviewed the records and determined that the claims were not paid properly. If an overpayment is identified, FFP will be returned as appropriate. We expect this project to be completed by 8/31/24.

HCPF agrees with the taxi rate problem and is implementing internal controls to ensure taxi providers are paid appropriately by discontinuing the specific rate for taxi services and replacing it with the generic mileage rate. This will prevent inaccurate payments. HCPF is no longer required to pay taxi providers the rate stipulated by their individual PUC rate. We expect this project to be completed by 7/31/24.

Auditor's Addendum

As noted in the audit finding, the Department, its NEMT contractor (IntelliRide), and ride providers did not have data or documentation to support \$5.2 million in paid claims for NEMT services, as required. These unsupported payments resulted in likely questioned costs that the Department should investigate, in order to recover inappropriate payments and repay the federal portion, as appropriate. Further, the Department's response describing the audit work and results is incorrect. During the audit, the OSA reviewed all data and documentation that the Department, its NEMT contractor, and ride providers provided to the OSA, and identified \$291,597 in known questioned costs for 4,503 claims because the amounts paid were not supported or the claims did not comply with federal or state requirements. For an additional about 29,100 NEMT claims totaling \$5.2 million, audit analysis determined that the paid claims appeared noncompliant, and the Department reported that neither it, nor its NEMT contractor or ride providers, could provide support for these claims, which resulted in the likely questioned costs. In 2021 and 2022, the Department agreed that the lack of documentation to support the paid claims was a problem, and agreed to investigate.

B. Partially Agree

Implementation Date: July 2024

As the Department previously responded to the OSA, the Department will continue to investigate NEMT billing and payments through pre-payment reviews and suspected fraud investigations, and it will further revise rules and policy as needed in order to avoid improper claims payments and to ensure there are improved controls over the NEMT program.

The Department has returned the FFP on the known questioned costs. As to the likely questioned costs, as mentioned in Part A, the Department cannot review every claim, however as previously stated the Department plans to conduct post-payment reviews on identified providers and service types that are suspected of having a high risk of improper payments, if resources allow, which may include reviewing claims identified by the OSA as likely questioned costs. Should the department identify an overpayment during said reviews, the department will return the FFP.

Auditor's Addendum

As noted in the audit finding, the Department has reported a recent surge in NEMT fraud that the Department is investigating. In the event that the Department's investigations identify improper payments or overpayments that result in additional known or likely questioned costs besides those identified by the prior audit, the Department will need to recover those payments and repay the federal portion, as appropriate.

Finding 2023-064

Internal Controls Over CBMS

During Fiscal Year 2023, we conducted audit work that resulted in a finding and recommendation addressed jointly to the Department, the Department of Human Services, and the Governor's Office of Information Technology related to internal controls over the Colorado Benefits Management System (CBMS). This finding and recommendation, and the responses of these agencies, are included in the Department of Human Services chapter within this report. See Recommendation 2023-064.

This recommendation is classified as a **Significant Deficiency**.

Department of Higher Education

The Department of Higher Education (Department) was established under state statute [Section 24-1-114, C.R.S.], and is responsible for higher education and vocational training programs in the State. The Department includes all public higher education institutions in the State; the Auraria Higher Education Center; the Colorado Commission on Higher Education; the Colorado Student Loan Program, dba College Assist; CollegeInvest; History Colorado; and the Division of Private Occupational Schools.

Please refer to the introduction to the Department of Higher Education chapter within Section II: Financial Statement Findings for additional information, including a list of schools.

Colorado Community College System

Colorado Community College System (System) is Colorado's largest institution of higher education and served approximately 113,000 students by headcount and approximately 45,000 full-time equivalent students during the Fiscal Year ended June 30, 2023. The System has approximately 5,300 employees by FTE, of which two-thirds are faculty and adjunct instructors. The colleges offer a wider variety of both academic and career programs leading either to degrees and certificates, or otherwise enhancing personal and professional growth. In addition to the 13 community colleges, CCCS also assists the State Board for Community Colleges and Occupational Education (SBCCOE) in exercising certain curriculum and funding authority over three Area Vocational Schools (AVSs), two Local District Colleges (LDCs), and secondary career and technical programs in over 150 school districts throughout the State. Please refer to the Department of Higher Education's chapter within Section II: Financial Statement Findings for additional background information.

Our Fiscal Year 2023 audit identified issues related to the System's administration of the COVID-19 Education Stabilization Fund program. The Education Stabilization Fund includes the Higher Education Emergency Relief Fund program.

Finding 2023-058 and 2023-059

Higher Education Emergency Relief Fund (HEERF) Allowable Costs and Activities Compliance

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was signed into law on March 27, 2020 and appropriated federal funds to provide economic aid to the American people negatively impacted by the COVID-19 pandemic. As part of the CARES Act, funds were given to the System under the Higher Education Emergency Relief Fund (HEERF) Program. The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA), was signed into law on December 27, 2020, and authorized additional funding under the HEERF program (HEERF II). Finally, the American Rescue Plan Act of 2021 (ARP), enacted on March 11, 2021, authorized a third round of funding (HEERF III) in order for higher education institutions to serve students and ensure learning continues during the COVID-19 pandemic. The HEERF Program is one of the subprograms of the federal Education Stabilization Fund [Assistance Listing No. 84.425]. The HEERF program contains two portions: the Student Aid portion [Assistance Listing No. 84.425E] and the Institutional portion, which is made up of the following:

- HEERF Institutional Aid Portion [Assistance Listing No. 84.425F];
- HEERF Minority Serving Institutions [Assistance Listing No. 84.425L];
- HEERF Strengthening Institutions Program [Assistance Listing No. 84.425M];
- Institutional Resilience and Expanded Postsecondary Opportunity [Assistance Listing No. 84.425P];
- HEERF Supplemental Assistance to Institutions of Higher Education program [Assistance Listing No. 84.425S].

Since April 2020, the System has been awarded a total of approximately \$255.6 million in HEERF funding. From inception through June 30, 2023, the System spent a total of approximately \$106.5 million for the HEERF program Student Aid portion and \$148.9 million for the HEERF Institutional portion. During Fiscal Year 2023, the System spent \$8.6 million for the Student Aid portion and \$35.0 million for the Institutional portion. The System reports that it will spend the remaining amount of funding during Fiscal Year 2024.

The Department of Education (ED) provided institutions of higher education significant flexibilities in how the HEERF funding could be spent. ED issued guidance in the form of “Frequently Asked Questions” (FAQ) which describe the specifics of how the funds could be use and what types of costs are allowable under the program. The FAQ allows for the following types of expenditures to be applied to the Institutional portion:

- **Indirect Costs.** Indirect costs are general management costs (i.e., activities for the direction and control of the organization as a whole). General management costs consist of costs for administrative activities necessary for the general operation of the agency, such as accounting,

budgeting, payroll preparation, personnel services, purchasing, and centralized data processing. Conversely, direct costs are costs that provide measurable, direct benefits to a particular program or grant. Indirect costs are charged to a grant via the use of an indirect cost rate, which is the percentage of an organization's indirect costs to its direct costs and is a standardized method of charging individual programs for their share of indirect costs. The indirect cost rate is established through either a federally negotiated rate or is outlined in the grant agreement. The indirect cost rate agreement establishes the base of direct costs that the indirect rate is to be applied.

- **Lost Revenue.** Lost revenue refers to those revenues an institution of higher education otherwise expected but that were reduced or eliminated as a result of the COVID-19 pandemic. As such, lost revenues can only be estimated. Sources of lost revenue reimbursable under the program include both academic and auxiliary sources. ED provided guidelines and criteria around how institutions should calculate their estimated lost revenue. The FAQs do not specify how institutions are required to calculate their lost revenue. Accordingly, per the FAQ, institutions have flexibility to reasonably calculate their estimated lost revenue. Example baselines that an institution could use include:
 - A year-over-year comparison using the prior year;
 - A semester-over-semester comparison using the prior year semester (fall 2019 compared to fall 2020 or summer term 2019 compared to summer term 2020);
 - A comparison using a 3- or 5-year combined average revenue as baseline revenue;
 - A comparison to previously budgeted revenue or projected revenue for the period; or
 - A comparison with a baseline year of a fiscal year prior to the March 13, 2020 national emergency declaration, such as the fiscal year from July 1, 2018 – June 30, 2019.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the System had effective internal controls in place over, and complied with, federal allowable activities and allowable cost requirements for the HEERF grant during Fiscal Year 2023. In total, the System charged \$42.7 million through 6,254 transactions to the HEERF grant during Fiscal Year 2023.

As part of our audit work, we tested a random sample of 44 expenditure transactions charged to the HEERF program across eight schools totaling \$15.2 million to determine whether the costs were allowable under the HEERF program and whether they complied with federal regulations. Specifically, we tested these transactions to determine whether the System used the proper indirect cost rate and whether it only applied the indirect cost rate to the direct cost base listed in the indirect cost rate agreement. In addition, we performed testing to determine whether the estimated lost revenues were calculated within the guidelines established by ED.

How were the results of the audit work measured?

We measured the results of our audit work against the following requirements:

- Federal regulation [2 CFR 200.303] states that the System’s campuses, as federal grant recipients, must “establish and maintain effective internal controls over the Federal awards that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulation, and the terms and conditions of the Federal award.”
- The System’s internal control procedure requires that all federal grant expenditures must have adequate supporting documentation, such as an invoice and/or packing slip, included with the transaction and the supporting documentation must be reviewed for appropriateness and allowability under the applicable federal grant program by two individuals.
- The HEERF Lost Revenue Frequently Asked Questions (FAQ) published on March 19, 2021 established how lost revenues are to be calculated. Specifically, FAQ 9 states that, consistent with the cost principles of the Uniform Guidance (2 CFR part 200 subpart E), the calculation of lost revenues must:
 - Be accorded consistent treatment (e.g., if using the institution’s fiscal year as a baseline, the institution must estimate lost revenue over the course of a fiscal year);
 - Measure the amount of baseline revenue and lost revenue consistently (e.g., an apples-to-apples comparison);
 - Be consistent with policies and procedures that apply uniformly to federally-financed and other activities of the institution;
 - Not include the estimated amount of lost revenue for the HEERF programs in the calculation of lost revenue for another Federal program, such as the CARES Act Provider Relief Fund (i.e., no double-dipping); and
 - Not include any refunds previously provided to students in the institution’s estimate of lost revenue.
- Within the Higher Education Emergency Relief Fund III Frequently Asked Questions published on May 11, 2021, FAQ 43 stated that indirect costs may be charged only to Institutional Portion awards, both new and supplemental, and may not be charged to any student grant awards because the student allocation represents an amount of funds that must be distributed to students. The allowed indirect cost rate will be the on-campus rate specified in an institution’s

negotiated indirect cost rate agreement or, if an institution does not have a current negotiated indirect cost rate with its cognizant agency, it may use the de minimis rate of 10 percent as allowed by the Uniform Guidance.

- Community College of Aurora (CCA) has an indirect cost rate agreement which allows an indirect cost rate of 25 percent to be applied to a base of direct salaries and wages including fringe benefits.

What problems did the audit work identify?

We identified two transactions out of the 44 expenditure transactions tested (5 percent) that did not meet the requirements of the HEERF grant. Specifically, we identified the following:

- The Community College of Aurora (CCA) incorrectly applied its 25 percent indirect cost rate to its total operating costs of \$431,633, rather than applying it only to the \$254,807 salaries and benefits portion of its operating costs, as required by its indirect cost rate agreement. Therefore, CCA incorrectly recorded \$107,908 as indirect costs to its HEERF grant, rather than \$63,701. This resulted in a total of \$44,207 in questioned costs.
- Pueblo Community College (PCC) incorrectly calculated lost revenue associated with tuition. Specifically, PCC used the incorrect baseline of full-time-equivalent students to calculate lost revenue, which was inconsistent with PCC's previous use of total tuition revenue as a baseline in its lost revenue calculation. Due to the error, PCC incorrectly calculated a lost revenue amount of \$1,351,850 rather than \$1,256,818. This error was caught by internal audit in a subsequent review of the HEERF program, but the error was not corrected by PCC until Fiscal Year 2024. This resulted in a total of \$95,032 in questioned costs.

Why did these problems occur?

CCA and PCC did not have adequate internal controls over federal allowable activities and allowable cost requirements for the HEERF grant during Fiscal Year 2023 and did not perform an adequate review of the costs charged to the program. Specifically:

- CCA did not adequately review transactions charged to the grant to ensure that the indirect cost rate was only applied to salaries and benefits as defined in its indirect cost rate agreement.
- PCC did not adequately review the lost revenue calculation to ensure that the correct baseline for the calculation was used for Fiscal Year 2023.

Why do these problems matter?

CCA's and PCC's failure to ensure compliance with federal requirements for the HEERF program could result in disallowed costs and federal sanctions, including the termination of the federal program.

Federal Agency(ies)	Department of Education
Federal Award Number(s)	CCA – P425F202122* PCC – P425F202125*
Federal Award Year(s)	2020 and 2021
Pass Through Entity	None
Assistance Listing Number(s)	84.425F*, COVID-19 – Education Stabilization Fund
COVID-19 Funding	Yes
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B)
Classification of Finding	Significant Deficiency
Total Known Questioned Costs	\$139,239
Known Questioned Costs Related to COVID-19 Funding	\$139,239
This finding does not apply to a prior audit recommendation. *Items associated with known questioned costs.	

Recommendation 2023-058

The Community College of Aurora (CCA) should strengthen its internal controls over, and ensure it complies with, the Higher Education Emergency Relief Fund (HEERF) program requirements by performing adequate reviews over costs charged to the HEERF grant to ensure it applies the indirect cost rate only to salaries and benefits, as defined in its federal indirect cost rate agreement.

Response

Community College of Aurora

Agree

Implementation Date: November 2023

An adjusting entry was made to the grant in September 2023 to reduce costs incurred of \$44,206.68, thus reducing the subsequent drawdown of grant funds by \$44,206.68. CCA will ensure the Grant Director will review charges to this award and all our federal grants before each draw or at least on a

quarterly basis. The review will be discussed with the Controller for additional assurance of propriety of allowability and accuracy of the calculations.

Recommendation 2023-059

Pueblo Community College (PCC) should strengthen its internal controls over, and ensure it complies with, the Higher Education Emergency Relief Fund (HEERF) program requirements by performing adequate reviews over its lost revenue calculations to ensure it uses the appropriate base in all future calculations.

Response

Pueblo Community College

Agree

Implementation Date: June 2024

The Vice President of Finance and Administration will review all HEERF revenue recovery entries for propriety in methodology and accuracy. The Fiscal Year 2023 calculation that was overstated was revised in Fiscal Year 2024, and the federal draw will be reduced for the correction prior to June 30, 2024.

Finding 2023-060

Higher Education Emergency Relief Fund (HEERF) Suspension and Debarment Compliance

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was signed into law on March 27, 2020 and appropriated federal funds to provide economic aid to the American people negatively impacted by the COVID-19 pandemic. As part of the CARES Act, funds were given to the System under the Higher Education Emergency Relief Fund (HEERF) Program. The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA), was signed into law on December 27, 2020, and authorized additional funding under the HEERF program (HEERF II). Finally, the American Rescue Plan Act of 2021 (ARP), enacted on March 11, 2021, authorized a third round of funding (HEERF III) in order for higher education institutions to serve students and ensure learning continues during the COVID-19 pandemic. The HEERF Program is one of the subprograms of the federal Education Stabilization Fund [Assistance Listing No. 84.425]. The HEERF program contains two portions: the Student Aid portion [Assistance Listing No. 84.425E] and the Institutional portion, which is made up of the following:

- HEERF Institutional Aid Portion [Assistance Listing No. 84.425F];
- HEERF Minority Serving Institutions [Assistance Listing No. 84.425L];

- HEERF Strengthening Institutions Program [Assistance Listing No. 84.425M];
- Institutional Resilience and Expanded Postsecondary Opportunity [Assistance Listing No. 84.425P];
- HEERF Supplemental Assistance to Institutions of Higher Education program [Assistance Listing No. 84.425S].

Since April 2020, the System has been awarded a total of approximately \$255.6 million in HEERF funding. From inception through June 30, 2023, the System spent a total of approximately \$106.5 million for the HEERF program Student Aid portion and \$148.9 million for the HEERF Institutional portion. During Fiscal Year 2023, the System spent \$8.6 million for the Student Aid portion and \$35.0 million for the Institutional portion; of this amount, \$10.4 million represented the System's procurement for goods and services. The System reports that it will spend the remaining amount of funding during Fiscal Year 2024.

Each of the System's 13 campuses separately signed an agreement titled the "Certification and Agreement" with the U.S. Department of Education (ED) to indicate each campus' acceptance of the HEERF funding and the applicable terms and requirements. Under federal suspension and debarment regulations, non-federal entities, including the System and its campuses, are prohibited from contracting with or making subawards under "covered transactions" to parties that are suspended or debarred from doing business with the federal government. "Covered transactions" include those procurement contracts for goods and services awarded under a grant or cooperative agreement. In order to comply with federal suspension and debarment requirements, the campuses can perform a search in the federal System of Award Management (SAM) website, which tracks the entities that the federal government has determined are ineligible to receive federal funding; collect a certification from the entity; or add a clause or condition to the entity's contract.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the System's campuses had effective internal controls in place over, and complied with, federal suspension and debarment requirements for the HEERF grant during Fiscal Year 2023. The System had 120 HEERF-related covered transactions totaling \$10.4 million.

As part of our audit work, we reviewed the campuses' internal controls over the HEERF grant suspension and debarment requirements. In addition, we tested a sample of 40 covered transactions totaling \$8.1 million of the campuses' HEERF-related covered transactions, to determine whether the campuses' contractors were suspended, debarred, or otherwise excluded from participating in the contract by the federal government, through verification on the SAM website exclusions listing or certification obtained from the entity.

How were the results of the audit work measured?

We measured the results of our audit work against the following requirements:

- Federal regulation [2 CFR 180.300] requires that when a non-federal entity enters into a covered transaction with another entity, the non-federal entity must verify that the person or entity they intend to do business with is not excluded or disqualified from receiving federal funds. This can be done by: (1) checking the SAM exclusions, (2) collecting a certification from that entity, or (3) adding a clause or condition to the covered transaction with that entity.
- Federal regulation [2 CFR 200.303] states that the System and its campuses, as recipients of federal funds, must establish and maintain effective internal control over their federal awards that provides reasonable assurance that the System's campuses are managing the federal awards in compliance with federal statutes, regulations, and the award terms and conditions.

What problem did the audit work identify?

We identified errors in 9 of the 40 transactions tested (23 percent). Specifically, we identified the following:

Community College of Denver (CCD), Front Range Community College (FRCC) and Pikes Peak State College (PPSC) could not provide documentation to support that suspension and debarment verification procedures were performed. We confirmed through additional audit work that none of the vendors were suspended or debarred; as a result, we determined that these errors did not result in questioned costs.

Why did this problem occur?

CCD, FRCC, and PPSC did not have documented policies and procedures for complying with suspension and debarment requirements. Specifically, they did not have a policy stating how they would comply with suspension and debarment requirements. Further, CCD, FRCC, and PPSC experienced staff turnover in key positions, and existing employees could not locate documentation that staff checked the SAM exclusion website, or that they obtained certification from their contracted entities.

Why does this problem matter?

CCD, FRCC, and PPSC's failure to perform procedures to ensure an entity is not suspended or debarred could result in the System paying funds to an entity that is disallowed from receiving such funds, thereby exposing the State to increased business risk and potential federal disallowances.

Federal Agency(ies)	Department of Education
Federal Award Number(s)	CCD – P425F204001 FRCC – P425F202141 PPSC – P425F204053
Federal Award Year(s)	2020 and 2021
Pass Through Entity	None
Assistance Listing Number(s)	84.425F, COVID-19 – Education Stabilization Fund
COVID-19 Funding	Yes
Compliance Requirement(s)	Procurement, Suspension and Debarment (I)
Classification of Finding	Significant Deficiency
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding does not apply to a prior audit recommendation.	

Recommendation 2023-060

Community College of Denver (CCD), Front Range Community College (FRCC) and Pikes Peak State College (PPSC) should strengthen their internal controls over and ensure they comply with suspension and debarment requirements for the Higher Education Emergency Relief Fund (HEERF) grant by:

- A. Developing, documenting, and implementing a policy to comply with suspension and debarment using one of the three allowable methods: (1) checking the federal System of Award Management (SAM) website exclusions, (2) collecting a certification from that entity, or (3) adding a clause or condition to the covered transaction with that entity.
- B. Providing training and cross-training to existing employees over the new policies and procedures to reduce impacts of turnover.

Response

Community College of Denver

Agree

Implementation Date: December 2023

- A. CCD will implement the following controls for monitoring the spending of the federal funds. 1) The Purchasing Coordinator will verify vendor suspension and debarment on the sam.gov website for purchases above \$5,000. 2) Purchasing will attach the System of Award Management (SAM) verification to the purchase requisition packet of every requisition related to

a grant fund. 3) Purchasing will ensure to include the grants manager as they send the purchase requisition for authorizing signatures, and 4) the Grants Manager will review the supporting documentation and confirm that the suspension/disbarment screenshot is included with the federal purchases.

- B. The Contracts and Procurement Manager and the Budget Director who supervises the purchasing will provide training to the purchasing staff and the grants personnel: Grants Manager, Sr. Grants Accountant and a Grant Accountant. The Controller will ensure that new policies and procedures are shared with the purchasing and grants staff, and new employees in those roles are trained accordingly.

Response

Front Range Community College

Agree

Implementation Date: December 2023

- A. FRCC will implement the following controls for expending of federal funds. 1) When a purchase order greater than \$25,000 is submitted, the grant accountant will cross check the vendor to the debarment list prior to approving the purchase order. The grant accountant will save a screenshot of the debarment check for documentation purposes. 2) During month end, the grant accountant will review all expenditures of federal funds greater than \$25,000 and ensure that a debarment check has been completed and documentation has been maintained.
- B. Controller will review and train the Grant accountants (2), Grant Senior accountant (1) on the new policy and procedures.

Response

Pikes Peak State College

Agree

Implementation Date: December 2023

- A. Regarding expenditures of federal funds at PPSC, Procurement Office will follow established internal guidelines regarding suspension and debarment regulations by checking the federal System of Award Management (SAM) website and documenting results with a screenshot. An additional step will be added to the current process, with Procurement staff verifying expenditures of federal funds through a review of federal grants and approved delegations. Controller will maintain a list of current federal grants and provide to Procurement Office.

- B. Director of Procurement and Contracts will provide training to Procurement Office staff and grant personnel on the new process step. Also, Controller will incorporate suspension and debarment requirements into training with grant personnel.

Department of Human Services

According to statute [Section 26-1-111(1), C.R.S.], the Department of Human Services (Department) is solely responsible 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 and social services. The Department also manages and directly administers programs in the areas of developmental disabilities, mental health, nursing homes, and youth corrections.

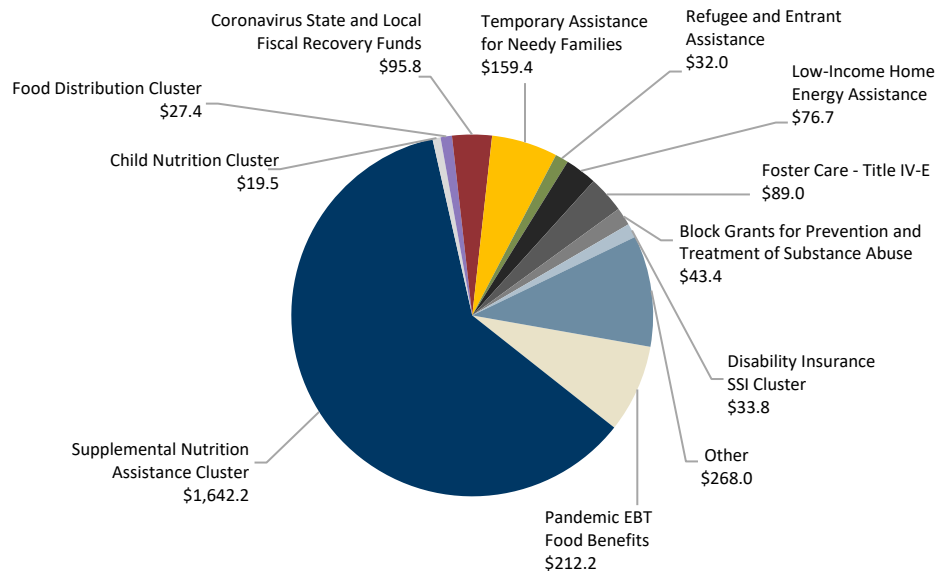
During Fiscal Year 2023, the Department expended approximately \$2.7 billion in federal funds, which included approximately \$734.2 million in COVID-19-related funding. As part of our Fiscal Year 2023 audit, we tested the Department's compliance with federal grant requirements for the following 11 programs:

- COVID-19 – Pandemic EBT Food Benefits [ALN 10.542]
- Supplemental Nutrition Assistance Cluster, COVID-19 – Supplemental Nutrition Assistance Cluster [ALNs 10.551, 10.561]
- Child Nutrition Cluster [ALNs 10.555, 10.559]
- Food Distribution Cluster, COVID-19 – Food Distribution Cluster [ALNs 10.565, 10.568]
- COVID-19 – Coronavirus State and Local Fiscal Recovery Funds [ALN 21.027]
- Temporary Assistance for Needy Families [ALN 93.558]
- Refugee and Entrant Assistance State/Replacement Designee Administered Programs [ALN 93.566]
- Low-Income Home Energy Assistance, COVID-19 – Low-Income Home Energy Assistance [ALN 93.568]
- Foster Care – Title IV-E [ALN 93.658]
- Block Grants for Prevention and Treatment of Substance Abuse, COVID-19 – Block Grants for Prevention and Treatment of Substance Abuse [ALN 93.959]
- Disability Insurance/SSI Cluster [ALN 96.001]

In Fiscal Year 2023, the Department’s expenditures for these programs were approximately \$2.4 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 federal expenditures by federal program for the Department.

**Department of Human Services Fiscal Year 2023
Expenditures by Federal Program (in Millions)**



Source: 2023 Statewide Schedule of Expenditures of Federal Awards.

Our Fiscal Year 2023 audit identified issues related to the Department’s administration of the Temporary Assistance for Needy Families (TANF), Refugee and Entrant Assistance (Refugee), Low-Income Home Energy Assistance (LIHEAP), Block Grants for Prevention and Treatment of Substance Abuse (Substance Abuse), and Supplemental Nutrition Assistance Program (SNAP) programs.

**Finding 2023-061
Federal Funding Accountability and Transparency Act Reporting**

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 the federal government to make certain information on federal awards available to the public. The Department is required to report information about subgrants, or subawards, given to other governments or to nonprofit organizations (also referred to as subrecipients). Federal regulation [2 CFR 200.1] defines a

subaward as an award provided by a pass-through entity, in this case the Department, to an entity to carry out part of a federal grant award received by the pass-through entity. A subrecipient is defined in federal regulation [2 CFR 200.1] as “an entity, usually but not limited to non-Federal entities, that receives a subaward from a pass-through entity to carry out part of a federal award; but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other Federal awards directly from a federal awarding agency.”

The Department is required to file Transparency Act reports—also known as FFATA reports—through the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Once the Department submits a report to FSRS, the public can view certain information from the report, including the subrecipient’s name, subaward identification number, subaward obligation/action date, subaward amount, federal awarding agency and subagency, the Department’s name, and the Department’s grant award identification number. Information submitted via the FSRS is made publicly available at <https://www.usaspending.gov/search>.

The Department’s required FFATA reports for Fiscal Year 2023 included information on the TANF [ALN 93.558]; Refugee [ALN 93.566]; LIHEAP [ALN 93.568]; and Substance Abuse [ALN 93.959] programs. FFATA reporting was required because the Department passed through funds to one or more subrecipients for each of the four programs in excess of \$30,000, as follows: TANF funds to one subrecipient, Refugee funds to 27 subrecipients, LIHEAP funds to one subrecipient, and Substance Abuse funds to 21 subrecipients for Fiscal Year 2023.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to evaluate the Department’s internal controls over the Transparency Act reporting and to determine whether the Department correctly and timely reported its subawards to the FSRS during Fiscal Year 2023.

We compared amounts reported by the Department for subawards in FSRS to the underlying financial records reported in the Colorado Operations Resource Engine (CORE), the State’s accounting system, for the TANF, Refugee, LIHEAP, and Substance Abuse programs and inquired about any differences. We reviewed the Department’s subawards and related federal expenditures in Fiscal Year 2023 to determine if the Department reported Transparency Act information through FSRS within the month following the month the subaward was made, as required. In addition, we made inquiries of Department staff regarding its internal control processes related to FFATA reporting, including supervisory reviews.

We reviewed the following number of subrecipient samples within each program for their internal control over compliance and compliance with FFATA reporting standards: TANF had one sample, Refugee had seven samples, LIHEAP had one sample, and Substance Abuse had 13 samples. We

reviewed the FFATA reports within FSRS for each subrecipient selected for testing to determine if the FFATA report was made timely in accordance with federal regulations and contained all of the required key data elements.

How were the results of the audit work measured?

In accordance with federal regulation [2 CFR 170], direct recipients of grants are required to report subawards of \$30,000 or more to FSRS by the end of the month following the month in which the award was made. If the Department makes additional subawards greater than or equal to \$30,000 under that same subaward at a later date or makes a supplemental award that increases an existing award to greater than or equal to \$30,000, it must file additional FFATA reports to reflect the new or amended subaward. If the subaward does not change, no additional reporting is required. The FFATA reports are required to include the following key data elements: subrecipient name, subrecipient DUNS number, amount of subaward, subaward obligation/action date, date of report submission, subaward number, subaward project description, and subrecipient names and compensation of highly compensated officers.

The Department's FFATA Quick Reference Guide, which it makes available to program staff, requires that program staff report these key data elements to eClearance—a document depository used by the Department—whenever the Department makes a subaward. Program staff are to enter the subaward information into eClearance via an online form called an eForm. Each day, the Department's accounting manager exports the subaward data that is accumulated in eClearance into a daily report. At the end of the month, the accounting manager combines the daily reports into a monthly summary and compares the monthly summary report to the daily reports to verify the summary report's accuracy. The accounting manager uses the information summarized within the monthly report to input the required FFATA information into FSRS, which ultimately is submitted as the required monthly FFATA report.

What problems did the audit work identify?

Based on our audit testwork, we determined that the Department did report its subawards in FSRS for all four federal grant programs we tested for Fiscal Year 2023—TANF, Refugee, LIHEAP, and Substance Abuse programs. However, for the four programs, the Department failed to provide evidence showing subawards were reported timely for our samples totaling about \$10.9 million (approximately \$42,000 for TANF, approximately \$419,000 for Refugee, approximately \$3.6 million for LIHEAP, and approximately \$6.8 million for Substance Abuse). The following tables summarize the results of our testing and groups each exception within the following categories: subaward not reported, timeliness of report unable to be determined, subaward amount incorrect, and subaward missing key elements.

Temporary Assistance to Needy Families [ALN 93.558]

Transactions Tested	Subaward Not Reported	Timeliness of Report Unable to be Determined	Subaward Amount Incorrect	Subaward Missing Key Elements
1	0	1	0	0
Dollar Amount of Transactions Tested	Subaward Not Reported	Timeliness of Report Unable to be Determined	Subaward Amount Incorrect	Subaward Missing Key Elements
\$42,451	\$0	\$42,451	\$0	\$0

Refugee and Entrant Assistance [ALN 93.566]

Transactions Tested	Subaward Not Reported	Timeliness of Report Unable to be Determined	Subaward Amount Incorrect	Subaward Missing Key Elements
7	0	7	0	0
Dollar Amount of Transactions Tested	Subaward Not Reported	Timeliness of Report Unable to be Determined	Subaward Amount Incorrect	Subaward Missing Key Elements
\$418,951	\$0	\$418,951	\$0	\$0

Low-Income Home Energy Assistance Program [ALN 93.568]

Transactions Tested	Subaward Not Reported	Timeliness of Report Unable to be Determined	Subaward Amount Incorrect	Subaward Missing Key Elements
1	0	1	0	0
Dollar Amount of Transactions Tested	Subaward Not Reported	Timeliness of Report Unable to be Determined	Subaward Amount Incorrect	Subaward Missing Key Elements
\$3,575,097	\$0	\$3,575,097	\$0	\$0

Substance Abuse [ALN 93.959]

Transactions Tested	Subaward Not Reported	Timeliness of Report Unable to be Determined	Subaward Amount Incorrect	Subaward Missing Key Elements
13	0	13	0	0
Dollar Amount of Transactions Tested	Subaward Not Reported	Timeliness of Report Unable to be Determined	Subaward Amount Incorrect	Subaward Missing Key Elements
\$6,813,073	\$0	\$6,813,073	\$0	\$0

In addition, the Department was unable to provide a complete population of subawards for our testing. Specifically, the Department provided the Fiscal Year 2023 actual payments/expenditures it made to its subrecipients, rather than subawards that it awarded to subrecipients. We, therefore, selected our samples based on actual expenditures rather than subawards made during Fiscal Year 2023. As a result, we were unable to determine if there were subawards made during Fiscal Year 2023 that were not included in our testing population. For instance, if the Department made a subaward in June 2023, but the Department did not make any payments under the subaward that month, then that subaward should have been included in our testing population, but would not have been included. Without a method for identifying subrecipient subawards, the Department will struggle to track the status of the subawards or subrecipients' compliance with subaward requirements.

Why did these problems occur?

The Department does not have adequate internal controls in place related to FFATA reporting, such as requirements for staff training over Transparency Act reporting and an appropriate supervisory review process to ensure that the Transparency Act reporting is completed in accordance with the instructions included within the Department's FFATA Quick Reference Guide, and that the reporting is completed in a timely manner. Specifically, because the FFATA reports do not contain a time identifier for when they were submitted and the Department does not have another procedure for documenting when reports are submitted, the Department was unable to demonstrate that its FSRS reporting was completed timely for each subaward. In addition, Department staff indicated that they did not keep a listing of all subawards that were made during Fiscal Year 2023 by program since they were relying on the FSRS reporting to document the population; however, the FSRS reporting does not indicate when a subaward was reported to FSRS. Also, if a subaward was required to be submitted to FSRS, but should have been, it would not be included in the testing population based on exclusion from FSRS.

Why do these problems matter?

By failing to provide evidence of timely subaward reporting through FSRS, the Department is out of compliance with federal reporting requirements and risks federal sanctions. In addition, untimely reporting of the information could be misleading to the public, which fails to meet the federal intent of transparency for federal program spending. By failing to provide a complete population of subawards by program, it is difficult for the auditor to determine if there are additional subawards that should be included in the testing population and subject to sample selection. Further, the Department is not able to accurately track the status of subawards made to subrecipients due to the lack of a complete population of subawards by program.

Federal Agency(ies)	Department of Health and Human Services	
Federal Award Number(s)	2101COTANF 2201COTANF 2301COTANF 2201CORSSS 2201CORCMA 2301CORSSS 2301CORCMA 2201COLIEA 2201COLEI4	2201COLIEI 2301COLIEA 2301COLEI4 2301COLIEI B08TI083931 B08TI084572 B08TI084634 B08TI085796
Federal Award Year(s)	2021, 2022, and 2023	
Pass Through Entity	None	
Assistance Listing Number(s)	93.558, Temporary Assistance to Needy Families 93.566, Refugee and Entrant Assistance State/Replacement Designee Administered Programs 93.568, Low-Income Home Energy Assistance, COVID-19 — Low-Income Home Energy Assistance 93.959, Block Grants for Prevention and Treatment of Substance Abuse, COVID-19 — Block Grants for Prevention and Treatment of Substance Abuse	
COVID-19 Funding	Yes	
Compliance Requirement(s)	Reporting (L)	
Classification of Finding	Significant Deficiency	
Total Known Questioned Costs	\$0	
Known Questioned Costs Related to COVID-19 Funding	\$0	
This finding does not apply to a prior audit recommendation.		

Recommendation 2023-061

The Department of Human Services (Department) should strengthen its internal controls over the Federal Funding Accountability and Transparency Act reporting and ensure its reporting meets federal requirements by:

- A. Ensuring that reporting occurs as required for subawards of \$30,000 or more in the Federal Funding Accountability and Transparency Act Subaward Reporting System by the end of the month following the month the subawards are made, and maintaining evidence to demonstrate when the reports were submitted.

- B. Creating a listing of all subawards by program that are awarded during the fiscal year, so that a complete population can be determined for single audit purposes and for the Department to accurately track the status of subawards made to subrecipients.

Response

Department of Human Services

- A. Agree

Implementation Date: March 2024

The Department agrees with the recommendation and will ensure monthly reporting of subaward information and will implement a digital signature process to maintain evidence when the reports are submitted.

- B. Agree

Implementation Date: March 2024

The Department agrees with this recommendation and will implement a system to record the complete population of the original grants awarded to subrecipients.

Finding 2023-062

Internal Controls Over Exhibit K1, *Schedule of Federal Assistance*

Each year, the Department is required to prepare an “exhibit” containing the Department’s federal expenditures and related reimbursements to aid the Colorado Office of the State Controller (OSC) in the preparation of the State’s *Schedule of Expenditures of Federal Awards* (SEFA); this exhibit is referred to as the *Schedule of Federal Assistance*, or Exhibit K1. The Exhibit K1 should include expenditures for grants received directly from the federal government and expended by the Department (direct expenditures), as well as expenditures for federal grants passed through by the Department to other State and/or non-State agencies (subrecipient expenditures). The SEFA is to be presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) to show the State’s expenditures of federal awards during the fiscal year.

A subrecipient is defined in federal regulation [2 CFR 200.1] as “an entity, usually but not limited to non-Federal entities, that receives a subaward from a pass-through entity to carry out part of a federal award; but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other Federal awards directly from a federal awarding agency.”

Annually, the Department prepares its Exhibit K1 by following a process documented in its program accounting manual. First, program accountants review and analyze information from CORE for the federal Assistance Listing Numbers (ALNs) related to the programs they support. The program accountants complete this review using a CORE report that the Department has created that pulls transaction detail-level data by ALN. Once the reviews and analysis are complete, the program accountants enter the information on the Department's Exhibit K1 template for the correlating ALN. After the exhibit is prepared, the Department's program accounting manual requires that it goes through two levels of review for accuracy. Once these reviews are completed, the Department submits the final Exhibit K1 to the OSC.

For Fiscal Year 2023, the Department administered more than 80 federal programs and expended approximately \$2.7 billion in federal funds. TANF and Substance Abuse were two of these federal programs administered by the Department during Fiscal Year 2023. The Department reported more than \$159.0 million in federal expenditures for the TANF program and approximately \$43.4 million in federal expenditures for Substance Abuse in Fiscal Year 2023.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to evaluate the Department's internal controls over the preparation of its Exhibit K1 during Fiscal Year 2023 and to determine whether the Department correctly reported its Fiscal Year 2023 federal grant expenditures to the OSC on its Exhibit K1.

As part of our audit testwork, we compared amounts reported by the Department for direct and subrecipient federal expenditures on its Fiscal Year 2023 Exhibit K1 to the underlying financial records in CORE for the TANF and Substance Abuse federal programs and inquired about any differences. In addition, we made inquiries of Department staff regarding its internal control processes over the Exhibit K1 preparation, including supervisory reviews.

How were the results of the audit work measured?

The OSC is required to present the State's SEFA in accordance with the federal requirements of the Uniform Guidance to show the State's expenditures of federal awards during the fiscal year. Federal regulation [2 CFR 200.38(b)] defines a federal award as, "The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance..." Federal regulations require that the SEFA must show both total federal awards expended for each individual federal program and the ALN [2 CFR 200.510(b)(3)], and the total amount passed through to subrecipients for each federal program [2 CFR 200.510(b)(4)].

In order to prepare the SEFA, the OSC requires state departments to submit an Exhibit K1 to report expenditures, receipts, and receivables for each federal grant program administered by the Department

during the fiscal year. The OSC's *Instructions for Exhibits Preparation* include guidelines for completing the Exhibit K1, including defining "direct and indirect expenditures" as "all monetary and non-monetary direct and indirect Federal award expenditures," and "pass-through expenditures" as "the amount of all monetary and non-monetary Federal award amounts passed through to a subrecipient."

State Fiscal Rule 1-2, *Internal Controls*, requires that state departments "implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to state fiscal rules, and reflect the underlying realities of the accounting transaction (substance rather than form)."

What problems did the audit work identify?

Based on our audit work, we determined that for Fiscal Year 2023, the Department misreported federal expenditures for TANF and Substance Abuse programs. Specifically:

- For TANF, \$12.2 million of expenditures were incorrectly identified on the Exhibit K1 as indirect and direct expenditures rather than expenditures passed through to subrecipients.
- For the Substance Abuse, \$323,000 of expenditures were incorrectly identified on the Exhibit K1 as indirect and direct expenditures rather than expenditures passed through to subrecipients.

The Department correctly reported total expenditures for both the programs. However, for the two programs, the Department misstated the allocation between expenditures passed through to subrecipients and indirect and direct expenditures on the Exhibit K1.

Why did these problems occur?

The Department does not have adequate internal controls, such as an appropriate supervisory review process, in place to ensure that the Exhibit K1 was completed in accordance with the instructions provided by the OSC. In addition, the Exhibit K1 was not reviewed for accuracy and compared to the underlying data. For the TANF program error, the Department did not exclude all revenue codes from the calculation of expenditures passed through to subrecipients. By including revenue codes with credit balances, expenditures passed through to subrecipients were understated. Indirect and direct expenditures were overstated as they are calculated using the difference between total TANF expenditures and the expenditures passed through to subrecipients. For the Substance Abuse error, the Department excluded an appropriation code from the calculation of expenditures passed through to subrecipients, resulting in indirect and direct expenditures being overstated and expenditures passed through to subrecipients being understated. For both programs, the Department did not have an adequate supervisory review process to ensure that the analysis and review performed by program accountants was accurate.

Why do these problems matter?

By failing to properly report grant expenditures to the OSC, who ultimately then fails to properly report expenditures to the federal government on the State’s SEFA, the Department is out of compliance with federal and state reporting requirements and risks federal sanctions. In addition, the Department could misstate its federal expenditure results for the fiscal year which results in an incorrect or unreliable picture of the grant’s overall status.

Federal Agency(ies)	Department of Health and Human Services	
Federal Award Number(s)	2101COTANF 2201COTANF 2301COTANF	B08TI083931 B08TI084572 B08TI084634 B08TI085796
Federal Award Year(s)	2021, 2022, and 2023	
Pass Through Entity	None	
Assistance Listing Number(s)	93.558, Temporary Assistance to Needy Families 93.959, Block Grants for Prevention and Treatment of Substance Abuse, COVID-19 – Block Grants for Prevention and Treatment of Substance Abuse	
COVID-19 Funding	Yes	
Compliance Requirement(s)	Reporting (L)	
Classification of Finding	Significant Deficiency	
Total Known Questioned Costs	\$0	
Known Questioned Costs Related to COVID-19 Funding	\$0	
This finding does not apply to a prior audit recommendation.		

Recommendation 2023-062

The Department of Human Services should strengthen its internal controls over its preparation of its Exhibit K1, *Schedule of Federal Assistance*, by improving the supervisory review process over the Exhibit K1 to ensure that the individual program analyses are accurate and complete prior to submitting the Exhibit K1 to the Office of the State Controller.

Response

Department of Human Services

Agree

Implementation Date: September 2024

The Department agrees with the recommendation and will implement a review process to ensure that the Exhibit K1 is accurate and complete.

Finding 2023-063, 2023-064, and 2023-065 Internal Controls Over Colorado Benefits Management System

The Department of Human Services uses the Colorado Benefits Management System (CBMS) for the TANF and SNAP programs. In addition, the Department of Health Care Policy and Financing (HCPF) uses CBMS for the federal Medicaid and the Children’s Basic Health Plan (CBHP) programs. For Fiscal Year 2023, the Governor’s Office of Information Technology (OIT) contracted with independent auditors (service auditors) to perform an evaluation of the Department, HCPF, and OIT’s internal controls for CBMS. For these types of evaluations, the service auditors follow the guidance issued by the American Institute of Certified Public Accountants (AICPA), *Statement on Standards for Attestation Engagements* (SSAE), within AT-C Section 320, and issue System and Organization Controls (SOC) reports at the conclusion of the evaluation. One type of SOC report—a SOC 1, Type II (SOC 1) report—provides the service auditor’s opinion on the service organization’s internal controls, specifically as to whether the internal controls are suitably designed, implemented, and operating effectively for a specified period. The Fiscal Year 2023 CBMS SOC 1 report covers the period of July 1, 2022 through June 30, 2023.

The Department, HCPF, and OIT can use the CBMS SOC 1 report to obtain assurance that CBMS’s internal controls are in place and working effectively in relation to the related federal programs administered through CBMS. If the SOC 1 report has issues noted, then the departments and office can assess how to address the issues. In addition, when service auditors provide a SOC 1 report with a modified opinion—which indicates that the service auditor has identified internal controls that fail to meet the standard upon which they are being measured or the service auditor was unable to obtain sufficient and appropriate evidence—the Department and HCPF should determine if actions to mitigate the increased risk to their federal programs and related internal control and compliance considerations are necessary.

In April 2023, the Department created a Business Innovation, Technology & Security (BITS) Division within the Department to help manage CBMS. The BITS Division is a new technology management division that works with OIT and vendors to ensure proper management of technology projects and assets. In 2023, the BITS Division took on much of the CBMS management through a joint-agency

effort between the Department, HCPF, and OIT. This project was called the “CBMS Realignment” and it shifted centralized OIT staff to the Department and HCPF in an effort to bring CBMS management closer to the programs and the constituents they serve.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether the Department and HCPF had effective internal controls in place related to their federal programs and CBMS for Fiscal Year 2023. Specifically, we requested a copy of the Fiscal Year 2023 CBMS SOC 1 report. We also inquired with the Department and HCPF on the timeline related to the receipt of the report.

How were the results of the audit work measured?

We measured the results of our audit work against the following requirements:

Federal regulation [2 CFR 200.303] requires the non-federal entity, in this instance the Department and HCPF, to establish and maintain effective internal controls over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

According to the OSC’s policy, *Internal Control System*, the OSC and state departments must use the *Standards for Internal Control in the Federal Government* (Green Book), published by the U.S. Government Accountability Office, as their framework for their systems of internal control. Green Book Paragraph OV4.01, *Service Organizations*, states that management retains responsibility for the performance of processes assigned to service organizations. Furthermore, the Green Book specifies that management needs to understand the internal controls that each service organization has designed, implemented, and operates, as well as how each service organization’s internal control system impacts the Department’s internal control systems. Additionally, the Green Book states the following:

- Principle 3.06 states that, to achieve the entity’s objectives, management should assign responsibility and delegate authority to key roles throughout the entity.
- Principle 10.13 states that management should ensure duties are segregated in relation to authority and operation activities, to reduce the risk of overriding existing or established controls and preventing abuse, through potential collusion, in the internal control system.
- Principle 14.3 states that management should communicate quality information down and across reporting lines to enable personnel to perform key roles in achieving objectives, addressing risks, and supporting the internal control system. In these communications, management assigns the internal control responsibilities for key roles.

The CBMS SOC 1 report should be received by the Department, HCPF, and OIT no later than the end of October of each year—or within 4 months of the end of the fiscal year, as identified by industry best practices. This ensures that timely information is provided to the reviewed agency about the system being reviewed on the internal controls in place during the prior fiscal year.

What problem did the audit work identify?

The Department, HCPF, and OIT did not receive the CBMS SOC 1 report for the July 1, 2022 through June 30, 2023 period by October 2023. Rather, the Department received the report on January 26, 2024, 86 days after the end of October. Historically, OIT received this report between September and October each fiscal year and then provided the report to the Department and HCPF.

Why did this problem occur?

The Fiscal Year 2023 CBMS SOC 1 report was late due to the realignment of the CBMS OIT team, which was previously in charge of obtaining the CBMS SOC 1 report. According to the Department, when the CBMS OIT team was transitioned to the Department and HCPF during Fiscal Year 2023, there were coordination issues between the Department, HCPF, and the service auditor regarding the performance of the CBMS SOC 1 audit. In addition, the service auditor identified exceptions that the Department and HCPF were required to respond to prior to issuance of the CBMS SOC 1 report. With the recent changes, the Department, HCPF, and OIT do not have an interagency agreement in place to properly delineate responsibilities for CBMS, including SOC 1 audit oversight and the responsibilities associated with that audit.

Why does this problem matter?

The Department and HCPF are responsible for ensuring they have effective internal controls over their federal programs. By not establishing interagency agreements between the Department, HCPF, and OIT—not having clear roles and responsibilities outlined—the Department and HCPF could miss major CBMS management responsibilities, such as obtaining the CBMS SOC 1 reports in a timely manner. Further, the Department and HCPF have been unable to review the CBMS SOC 1 report for updates to compensating user entity controls and determine if there was a modified opinion in the report and, if so, take action to correct the identified issues.

Federal Agency(ies)	Department of Agriculture Department of Health and Human Services	
Federal Award Number(s)	2101COTANF 2201COTANF 2301COTANF 22CO35050892501 23CO35050892501	XIX-ADM21 XIX-ADM22 XIX-ADM23 XIX-MAP21 XIX-MAP22 XIX-MAP23 CHIP21 CHIP22 CHIP23
Federal Award Year(s)	2021, 2022, and 2023	
Pass Through Entity	None	
Assistance Listing Number(s)	10.551, Supplemental Nutrition Assistance Program, COVID-19 – Supplemental Nutrition Assistance Program 93.558, Temporary Assistance to Needy Families 93.767, Children’s Health Insurance Program, COVID-19 – Children’s Health Insurance Program 93.778, Medical Assistance Program, COVID-19 – Medical Assistance Program	
COVID-19 Funding	Yes	
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Eligibility (E)	
Classification of Finding	Significant Deficiency	
Total Known Questioned Costs	\$0	
Known Questioned Costs Related to COVID-19 Funding	\$0	
This finding does not apply to a prior audit recommendation.		

Recommendation 2023-063

The Department of Human Services (Department) should improve its internal controls over the Colorado Benefits Management System (CBMS) by establishing the roles and responsibilities for the Department through interagency agreements with the Governor’s Office of Information Technology and Department of Health Care Policy and Financing.

Response

Department of Human Services

Agree

Implementation Date: September 2024

The Department will be working with HCPF and OIT on a Delegation of Authority per C.R.S. 24-37.5-105.4 which will serve in the same capacity as an IA. The Delegation of Authority will outline the roles and responsibilities of each party/agency are in place prior to the start of the yearly SOC audit. In addition, the CBMS Team (CDHS BITS) will be working to hire a resource to fill a new position that will help facilitate the coordination of the yearly SOC audit. The new role will serve as the main point of contact for the SOC auditors to gather support requests in a timely manner and ensure the timeline is on track, while escalating to management at State CBMS, HCPF, vendors and OIT as needed. This position will also work with the CDHS Internal Audit Division to document an internal control process to ensure proper alignment with all internal and external stakeholders. The CBMS Team and SOC auditors will agree to a timeline that will meet the industry standards best practices of delivering a final report within four months of the end of each fiscal year. The timeline will include a review of the draft report for not only the CBMS Team but also CDHS, HCPF and OIT.

Recommendation 2023-064

The Department of Health Care Policy and Financing (HCPF) should improve its internal controls over the Colorado Benefits Management System (CBMS) by establishing the roles and responsibilities for HCPF through interagency agreements with the Governor's Office of Information Technology and Department of Human Services.

Response

Department of Health Care Policy and Financing

Partially Agree

Implementation Date: November 2024

HCPF does not agree that the late delivery of the CBMS SOC report justifies this recommendation. As identified in Inter-agency Agreements between OIT and the Department and CDHS and OIT, the SOC report for CBMS compliance was owned by the OIT prior to 2022 and CDHS Product Manager currently. CBMS is a multi-agency system owned by CDHS, HCPF, and OIT and as a result OIT, CDHS, and the Department agreed to Inter-agency agreements specifically identifying OIT as the responsible party for reviewing and complying with CBMS SOC requirements.

However, HCPF does agree that establishing the roles and responsibilities for HCPF, OIT, and CDHS is important to its internal controls over CBMS. HCPF will work with CDHS and OIT to establish, document, and formalize the roles and responsibilities.

Auditor's Addendum

As discussed in the finding, the Department is responsible for ensuring they have effective internal controls over their federal programs, which includes maintaining responsibility for the performance of processes assigned to service organizations [Green Book Paragraph OV4.01]. By not reviewing the CBMS SOC report until almost 7 months after fiscal year end, the Department was unable to determine if any issues were identified in the report, or if any actions were needed to correct the issues identified.

Recommendation 2023-065

The Governor's Office of Information Technology (OIT) should improve its internal controls over the Colorado Benefits Management System (CBMS) by establishing the roles and responsibilities for OIT through interagency agreements with the Department of Health Care Policy and Financing and Department of Human Services.

Response

Governor's Office of Information Technology

Agree

Implementation Date: June 2024

OIT's roles and responsibilities related to the Colorado Benefits Management System (CBMS) are outlined in statute, C.R.S. 24-37.5-105. The "CBMS realignment" demonstrated OIT's commitment to focus on fulfilling the roles and responsibilities outlined in statute. OIT will work with CDHS and HCPF to reaffirm through interagency agreement that OIT will continue to work in alignment with statute, and its support of the CBMS program does not extend to roles and responsibilities that are outside of OIT's statute like program administration, including program audit and compliance.

Department of Human Services

The following findings and recommendations relating to internal control deficiencies classified as **Material Weaknesses** and a **Significant Deficiency** were communicated to the Department of Human Services (Department) in the previous year and have not been remediated as of June 30, 2023 because the original implementation dates provided by the Department were in a subsequent fiscal year. These complete findings and recommendations can be found within the original report and the complete recommendations can be found within Section IV: Prior Audit Recommendations of this report.

Foster Care Controls Over Eligibility Determinations	
Current Rec. Number	2023-066
Prior Rec. Number(s)	2022-080
Classification	Material Weakness
Implementation Date(s)	June 2024
Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	2101COFOST 2201COFOST 2301COFOST
Federal Award Year(s)	2021, 2022, and 2023
Pass Through Entity	None
Assistance Listing Number(s)	93.658, Foster Care Title IV-E
COVID-19 Funding	No
Compliance Requirement(s)	Eligibility (E)
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID -19 Funding	\$0

Federal Funding Accountability and Transparency Act

Current Rec. Number	2023-067
Prior Rec. Number(s)	2022-081
Classification	Material Weakness
Implementation Date(s)	December 2023
Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	2101COFOST 2201COFOST 2301COFOST
Federal Award Year(s)	2021, 2022, and 2023
Pass Through Entity	None
Assistance Listing Number(s)	93.658, Foster Care Title IV-E
COVID-19 Funding	No
Compliance Requirement(s)	Reporting (L)
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID -19 Funding	\$0

Quarterly Reporting of Foster Care Program Expenditures and Children Assisted

Current Rec. Number	2023-068
Prior Rec. Number(s)	2022-082
Classification	Material Weakness
Implementation Date(s)	January 2024
Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	2101COFOST 2201COFOST 2301COFOST
Federal Award Year(s)	2021, 2022, and 2023
Pass Through Entity	None
Assistance Listing Number(s)	93.658, Foster Care Title IV-E
COVID-19 Funding	No
Compliance Requirement(s)	Reporting (L)
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID -19 Funding	\$0

Trails—Information Security

Current Rec. Number	2023-069
Prior Rec. Number(s)	2022-083
Classification	Significant Deficiency
Implementation Date(s)	A. December 2023 B. September 2023
Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	2101COFOST 2201COFOST 2301COFOST
Federal Award Year(s)	2021, 2022, and 2023
Pass Through Entity	None
Assistance Listing Number(s)	93.658, Foster Care Title IV-E
COVID-19 Funding	No
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Eligibility (E) Reporting (L) Special Tests and Provisions (N)
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID -19 Funding	\$0

Department of Labor and Employment

The Department of Labor and Employment (Department) is responsible for ensuring compliance with regulations, performing safety inspections, and the administration of various programs—principal among them are Colorado’s Unemployment Insurance (UI) Program, Colorado’s Workers’ Compensation program, workforce development programs, and the Vocational Rehabilitation program. Please refer to the introduction in the Department of Labor and Employment chapter within Section II: Financial Statement Findings for additional background information.

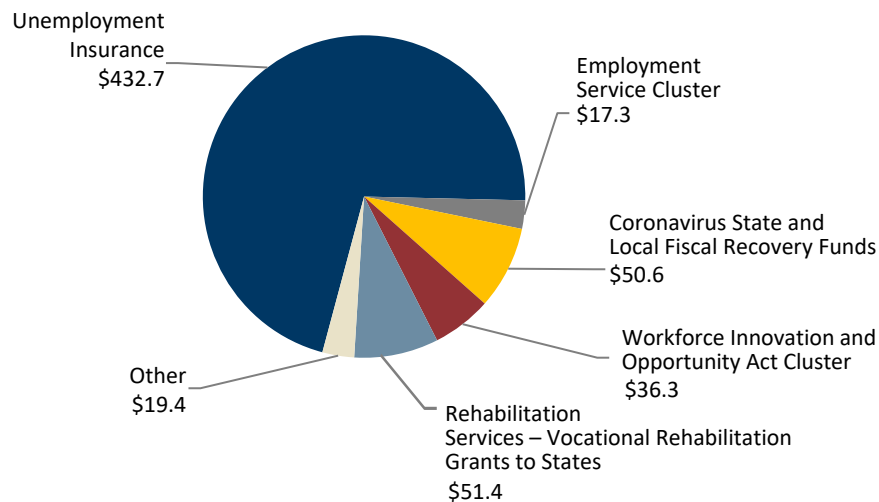
During Fiscal Year 2023, the Department expended approximately \$607.7 million in federal funds. As part of our Fiscal Year 2023 audit, we tested the Department’s compliance with federal grant requirements for the following five programs:

- Employment Service Cluster (ES) [ALNs 17.207, 17.801]
- Unemployment Insurance [ALN 17.225]
- Workforce Innovation and Opportunity Act Cluster (WIOA) [ALNs 17.258, 17.259, 17.278]
- COVID-19 – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) [ALN 21.027]
- Rehabilitation Services – Vocational Rehabilitation Grants to States (VR) [ALN 84.126]

In Fiscal Year 2023, the Department’s expenditures for these programs were approximately \$588.3 million—\$432.7 million for UI, \$51.4 million for VR, \$50.6 million for CSLFRF, \$36.3 million for WIOA, and \$17.3 million for ES. 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 the Department’s total federal expenditures by federal program during Fiscal Year 2023.

Department of Labor and Employment Fiscal Year 2023 Expenditures by Federal Program (in Millions)



Source: 2023 Statewide Schedule of Expenditures of Federal Awards.

Our Fiscal Year 2023 audit identified issues related to the Department’s administration of the Workforce Innovation and Opportunity Act Cluster and the Rehabilitation Services – Vocational Rehabilitation Grants to States programs.

Finding 2023-070 Federal Funding Accountability and Transparency Act

The Department is responsible for administering three programs as part of the Workforce Innovation and Opportunity Act (WIOA) Cluster—WIOA Adult Program [ALN 17.258], WIOA Youth Activities [ALN 17.259], and WIOA Dislocated Worker Formula Grants [ALN 17.278]. The overall purpose of these programs is to help job seekers access employment, education, training, and support services to success in the job market. The Department administers the programs and also passes WIOA Cluster funds through to Colorado counties so they can help provide these services to individuals.

The Department is required to comply with the Federal Funding Accountability and Transparency Act of 2006 (Transparency Act or FFATA) for the WIOA Cluster. The 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 the federal government to make certain information on federal awards available to the public.

In accordance with the Transparency Act, the Department is required to report information about subgrants, or subawards, given to other governments or to nonprofit organizations, also referred to as subrecipients. Federal regulation [2 CFR 200.1] defines a subaward as an award provided by a pass-through entity, in this case the Department, to an entity to carry out part of a federal grant award received by the pass-through entity. A subrecipient is defined in federal regulation [2 CFR 200.1] as “an entity, usually but not limited to non-Federal entities, that receives a subaward from a pass-through entity to carry out part of a federal award; but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other Federal awards directly from a federal awarding agency.”

In Fiscal Year 2023, the Department made 18 subawards totaling \$26.6 million to 10 subrecipients for the WIOA Cluster, as follows:

- \$7.1 million in subawards to 9 subrecipients for WIOA Adult Program,
- \$9.4 million in subawards to 9 subrecipients for WIOA Youth Activities,
- \$7.3 million in subawards to 9 subrecipients for WIOA Dislocated Worker Formula Grants, and
- \$2.8 million in subawards to 9 subrecipients for WIOA Colorado Rural Workforce Consortium

The Department is required to submit FFATA information through the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Once the Department submits a report to FSRS, the public can view information from the report, including the subrecipient’s name, subaward identification number, subaward obligation/action date, subaward amount, federal awarding agency and subagency, the Department’s name, and the Department’s grant award identification number.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether the Department had adequate internal controls over and complied with FFATA reporting requirements for the WIOA Cluster programs during Fiscal Year 2023.

As part of our audit work, we requested 4 months of FFATA reports for all 10 of the WIOA Cluster’s subrecipients. We compared the amounts reported by the Department for subawards in FSRS to the underlying support provided by the Department, as well as the underlying financial records reported in the Colorado Operations Resource Engine (CORE), the State’s accounting system, and inquired about any differences. In addition, we tested to determine whether the Department submitted the FFATA reports within the month following the month the subaward was made, as required by federal regulations.

We also requested and reviewed the Department’s policies and procedures over FFATA reporting, the FFATA reports submitted by the Department in Fiscal Year 2023, and a list of all subawards made by the Department during Fiscal Year 2023 for the WIOA Cluster.

How were the results of the audit work measured?

In accordance with federal regulation [2 CFR 170.330.l(a)], the Department is required to report subawards of \$30,000 or more to FSRS by the end of the month following the month in which the award was made. For example, the Department would have to submit a FFATA report to FSRS in May 2023 if an award or supplemental award equal to or greater than \$30,000 was made in April 2023.

What problem did the audit work identify?

Based on our audit work, we determined that the Department did not comply with FFATA reporting requirements for the WIOA Cluster during Fiscal Year 2023. Specifically, we determined that the Department incorrectly reported \$8.7 million in subawards to 10 subrecipients, while \$7.7 million was not reported timely. The following table summarizes our testing results and groups each exception within the following categories: subaward not reported, report not timely, subaward amount incorrect, and subaward missing key elements.

Transactions Tested	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements
38	0	16	16	0
Dollar Amount of Tested Transactions	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements
\$7,698,612	\$0	\$7,698,612	\$8,695,647	\$0

Why did this problem occur?

The Department did not have adequate internal controls in place to ensure it was in compliance with FFATA requirements. Specifically, the Department did not have sufficient documented policies and procedures that included how it tracked the money it passed to subrecipients. Additionally, the Department did not reconcile the spreadsheet it used to compile the reports in CORE, in order to ensure it accurately represented the WIOA Cluster funds the Department passed to subrecipients.

Why does this problem matter?

By failing to properly report subawards to FSRS, the Department is out of compliance with federal reporting requirements and risks federal sanctions. In addition, it fails to meet the federal intent of transparency for federal program spending.

Federal Agency(ies)	Department of Labor
Federal Award Number(s)	AA-38519-22-55-A-8 DW-39216-22-60-A-8
Federal Award Year(s)	2022, 2023, 2024, and 2025
Pass Through Entity	None
Assistance Listing Number(s)	17.258, WIOA Adult Program 17.259, WIOA Youth Activities 17.278, WIOA Dislocated Worker Formula Grants
COVID-19 Funding	No
Compliance Requirement(s)	Reporting (L)
Classification of Finding	Material Weakness
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding does not apply to a prior audit recommendation.	

Recommendation 2023-070

The Department of Labor and Employment (Department) should strengthen its internal controls over and ensure it complies with requirements under Federal Funding Accountability and Transparency Act (FFATA) reporting for the Workforce Innovation and Opportunity Act (WIOA) Cluster by:

- A. Updating its policies and procedures for FFATA reporting. These policies and procedures should include requirements for the method in which Department staff must track funds passed to subrecipients.
- B. Developing and implementing a reconciliation process between the Department's spreadsheet it uses to compile the FFATA reports and the Colorado Operations Resource Engine (CORE), the State's accounting system.

Response

Department of Labor and Employment

A. Agree

Implementation Date: June 2024

The Colorado Department of Labor and Employment Division of Employment and Training will refine our FFATA procedure to ensure the WIOA sub-award information is reported in the FSRS system within required deadlines. The procedure will include specific steps regarding the tracking of sub-awards and required timelines in which the data will be entered into the system.

B. Agree

Implementation Date: June 2024

The Colorado Department of Labor and Employment Division of Employment and Training will develop and implement a reconciliation process that ensures the information tracked in the Notice of Funding Allocation spreadsheet is reconciled with the information entered into CORE so that it will be accurately reported in FSRS.

Finding 2023-071

Rehabilitation Services – Vocational Rehabilitation Grants to States—Federal Reporting

The Department is responsible for administering the federal Rehabilitation Services -Vocational Rehabilitation Grants to States (VR) program [ALN 84.126]. The program’s overall purpose is to assist individuals whose disabilities result in barriers to employment with attaining and maintaining employment. At any of the 25 field and satellite offices located throughout the State, rehabilitation counselors work with individuals to assess their needs and identify appropriate vocational rehabilitation services.

The Department’s Division of Vocational Rehabilitation (Division) is responsible for completing the RSA-17, *Vocational Rehabilitation Financial Report*, a quarterly, federally-required report for the VR program for all VR grants open during the fiscal year. It is also responsible for the data used to complete the reports and ensuring the reports are accurate, complete, and submitted to the federal government by the required deadline. The Department’s Finance Office provides the Division with reports from CORE and creates a workbook with the applicable financial information that the Division uses to complete the reports. Division staff run reports from its electronic case management system, the Accessible Web-Based Activity and Reporting Environment (AWARE)—the system Division program staff use to track expenditures—and use some of this information to help complete the reports. The Department had three open grants during Fiscal Year 2023 and was,

therefore, required to submit one quarterly report for each grant for as long as the grant was open during the year, resulting in a total of 8 reports submitted during the fiscal year. During Fiscal Year 2023, the Department expended approximately \$51.4 million for the VR program.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether the Division had adequate internal controls in place over and complied with federal reporting requirements for the VR program during Fiscal Year 2023.

As part of our audit work, we gained an understanding of the Division's procedures that were in place during Fiscal Year 2023 to prepare the federal reports. In addition, we reviewed four RSA-17 reports—two related to the quarter ended September 30, 2022 and two related to the quarter ended June 30, 2023—submitted to the federal government for Fiscal Year 2023 to ensure they were accurate, complete, and submitted by the required deadline. We also requested the Division's policies and procedures related to RSA-17 report completion, as well as the supporting documentation for the reports we selected for testing.

How were the results of the audit work measured?

We measured the results of our audit against the following:

In accordance with federal regulation [2 CFR 200.303(a)], the Department, as a recipient of federal funds, must establish and maintain effective internal controls over its federal awards that provide reasonable assurance that the Department is managing its federal grants in compliance with federal statutes, regulations, and terms and conditions of the federal award.

In accordance with the Office of the State Controller's policy, *Internal Control System*, state agencies shall use the *Standards for Internal Control in the Federal Government* (Green Book), published by the U.S. Government Accountability Office, as its framework for its system of internal control. Green Book, Paragraph OV4.08, *Documentation Requirements*, states that documentation is required for the effective design, implementation, and operating effectiveness of an entity's internal control system. Green Book Paragraph 12.02, *Documentation of Responsibilities through Policies*, specifically indicates that management should document in their policies the internal control responsibilities of the organization.

The federal Rehabilitation Services Administration provides instructions for completing the RSA-17, as well as a template. The template provided in the instructions requires the Division to select the method of accounting used to prepare the reports, and requires the Division to maintain supporting documentation to substantiate the data reported in the report. The instructions also state that the

Division is responsible for having internal controls necessary to ensure the reports are accurate and reliable.

What problems did the audit work identify?

We identified at least one issue with all four (100 percent) of the RSA-17 reports we tested. For example, the Division could not provide documentation to support information for a total of over \$25 million in expenditures reported by the Division. Specifically, we found the following:

- Reports for the quarter ended September 30, 2022:
 - For one report, the Division could not provide documentation to support information on the following two lines of the report:
 - Administrative Expenditures—\$21.5 million
 - American Job Center Infrastructure Expenditures—\$467,083
 - In the other report, the Division could not provide documentation to support a \$3.1 million amount noted for the American Job Center Infrastructure Expenditures line on the report.
- Reports for the quarter ended June 30, 2023:
 - In one report, the Division could not provide documentation for \$7,315 of the \$8.6 million reported in the Administrative Expenditures line. Additionally, it did not include \$913,166 in expenditures from the month of June and, therefore, underreported, the following lines:
 - Administrative Expenditures - Reported—The Division reported \$8.6 million instead of the correct amount of \$9.5 million.
 - Expenditures incurred for the Provision of Pre-Employment Transition Services by Agency Staff Only - Reported—The Division reported \$96,903 instead of the correct amount of \$115,511.
 - In the other report, the Division could not provide documentation for \$22,707 of the \$8.5 million reported in the Administrative Expenditures line.

Why did these problems occur?

The Division did not have sufficient internal controls in place to ensure that its federal RSA-17 reports were accurate and complete, and that the associated documentation was maintained during Fiscal Year 2023. Although the Division has a procedure document that provides instructions on how to complete the federal reports, the procedures do not include a requirement to reconcile information that Division program staff obtains from AWARE to CORE to ensure the expenditures

agree in both systems and that any differences are identified and corrected, as appropriate. Additionally, the procedures do not include a requirement for a supervisory review of these reports prior to submitting them to the federal government. Some of the errors we identified were due to staff inputting the wrong information into the reports, which a review could have caught and corrected prior to submitting the report to the federal government.

Why do these problems matter?

Strong internal controls over federal reporting, including documented policies with adequate supervisory review, are necessary to ensure that the Department is in compliance with federal reporting requirements. Errors in the federal reports could cause report users to rely on incorrect information. This could have a negative impact on the Department’s future federal program funding.

Federal Agency(ies)	Department of Education
Federal Award Number(s)	H126A210091 H126A220091 H126A230091
Federal Award Years(s)	2022 and 2023
Pass Through Entity	None
Assistance Listing Number(s)	84.126, Rehabilitation Services – Vocational Rehabilitation Grants to States
COVID-19 Funding	No
Compliance Requirement(s)	Reporting (L)
Classification of Finding	Material Weakness
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding does not apply to a prior audit recommendation.	

Recommendation 2023-071

The Department of Labor and Employment’s (Department) Division of Vocational Rehabilitation (Division) should strengthen its internal controls over, and ensure compliance with, federal reporting for the Rehabilitation Services-Vocational Rehabilitation Grants to States program by developing, documenting, and implementing policies for completing its federal reports. These policies should require the Division to reconcile the expenditure information it uses from the Accessible Web-Based Activity and Reporting Environment (AWARE) system to the Colorado Operations Resource Engine (CORE) it receives from the Department’s Finance Section, and to ensure that a supervisory review occurs prior to submitting the reports to the federal government.

Response

Department of Labor and Employment

Agree

Implementation Date: October 2024

DVR is committed to collaborating with CDLE Finance to develop clear roles and responsibilities associated with the completion and submission of the RSA-17 report and further to develop the internal controls necessary to ensure the reports are compliant with all requirements, by developing, formally documenting, and implementing policies for completing its federal reports. These policies will require the Department to reconcile the expenditure information it uses from the Accessible Web-Based Activity and Reporting Environment (AWARE) system to the Colorado Operations Resource Engine (CORE), and will ensure that a supervisory review occurs prior to submitting the reports to the federal government.

Department of Labor and Employment

The following findings and recommendations relating to internal control deficiencies classified as a **Material Weakness** and a **Significant Deficiency** were communicated to the Department of Labor and Employment (Department) in the previous year and have not been remediated as of June 30, 2023 because the original implementation dates provided by the Department were in a subsequent fiscal year. These complete findings and recommendations can be found within the original report and the complete recommendation can be found within Section IV: Prior Audit Recommendations of this report.

Unemployment Insurance Program Integrity Fraud Holds	
Current Rec. Number	2023-072
Prior Rec. Number(s)	2022-070
Classification	Material Weakness
Implementation Date(s)	A. July 2024 D. July 2023 B. July 2024 E. [1] C. July 2024
Federal Agency(ies)	Department of Labor
Federal Award Number(s)	UI -34154-20 UI-34846-20-55-A-8 UI-34048-20-55-A-8 UI-37054-21-55-A-8
Federal Award Year(s)	2020, 2021, 2022, and 2023
Pass Through Entity	None
Assistance Listing Number(s)	17.225, Unemployment Insurance
COVID-19 Funding	Yes
Compliance Requirement(s)	Activities Allowed or Unallowed (A)
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0

MyUI+ and Connecting Colorado—Information Security

Current Rec. Number	2023-073	
Prior Rec. Number(s)	2022-072	
Classification	Significant Deficiency	
Implementation Date(s)	A. July 2023 B. July 2023 C. December 2023	D. October 2023 E. December 2023
Federal Agency(ies)	Department of Labor	
Federal Award Number(s)	ES-36744-21-55-A-8 ES-35332-20-55-A-8 DV-35784-21-55-5-8 ES-38720-22-55-A-8 UI -34154-20 UI-34846-20-55-A-8 UI-34048-20-55-A-8	UI-37054-21-55-A-8 UI-37971-22-60-A-8 UI- 382248-22-55-A-8 UI-38512-22-55-A-8 UI-34705-20-55-A-8 UI-37971-22-60-A-8 UI-38512-22-55-A-8
Federal Award Year(s)	2019, 2020, 2021, 2022, and 2023	
Pass Through Entity	None	
Assistance Listing Number(s)	17.207, Employment Service/ Wagner-Peyser Funded Activities; 17.225, Unemployment Insurance; 17.801, Jobs for Veterans State Grants	
COVID-19 Funding	Yes	
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B)	
Total Known Questioned Costs	\$0	
Known Questioned Costs Related to COVID-19 Funding	\$0	

[1] This part of the recommendation has been implemented, partially implemented, not implemented, or is no longer applicable. See Section IV: Prior Audit Recommendations of this report for information regarding this part of the recommendation.

Department of Public Health and Environment

The Department of Public Health and Environment (Department) is solely responsible, according to statute [Section 25-1-101, C.R.S.], for protecting and improving the health of the people of Colorado and protecting the quality of Colorado’s environment. Please refer to the introduction in the Department of Public Health and Environment chapter within Section II: Financial Statement Findings for additional background information.

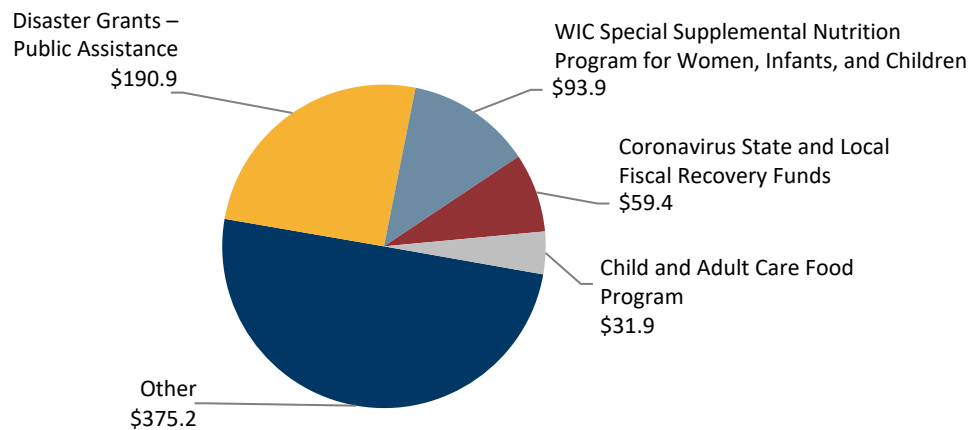
During Fiscal Year 2023, the Department expended approximately \$751.3 million in federal funds. As part of our Fiscal Year 2023 audit, we tested the Department’s compliance with federal grant requirements for the following programs:

- WIC Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) [ALN 10.557]
- Child and Adult Care Food Program [ALN 10.558]
- COVID-19 – Coronavirus State and Local Fiscal Recovery Funds (SLFRF) [ALN 21.027]
- Disaster Grants – Public Assistance (Presidentially Declared Disasters) (Disaster Grants), COVID-19 – Disaster Grants – Public Assistance (Presidentially Declared Disasters) [ALN 97.036]

In Fiscal Year 2023, the Department’s expenditures for these programs were \$376.1 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 federal expenditures by federal program for the Department.

Department of Public Health and Environment Fiscal Year 2023 Expenditures by Federal Program (in Millions)



Source: 2023 Statewide Schedule of Expenditures of Federal Awards.

Our Fiscal Year 2023 audit identified issues related to the Department’s administration of the SLFRF and Disaster Grants programs.

Finding 2023-074

Compliance with Federal Procurement and Suspension and Debarment Requirements

The Department receives federal grant funds from SLFRF and then subgrants, or passes through, a portion of the funds to cities and counties and other organizations that are considered to be either a subrecipient or a contractor.

A subrecipient is a non-federal entity that expends federal awards received from a pass-through entity to carry out a federal program, but does not include an individual that is a beneficiary receiving direct payments from such a program. A contractor is a dealer, distributor, merchant, or other seller providing goods or services that are required to conduct a federal program; these goods or services may be for an organization’s own use or for the use of beneficiaries of the federal program.

Under *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), the Department is required to follow the State’s procurement policies and procedures, unless the procurement requirements are exempted through an Executive Order by the Governor (emergency procurement order). In addition, non-federal entities are prohibited from

contracting with or making subawards under “covered transactions” to parties that are suspended or debarred from doing business with the federal government. “Covered transactions” include those procurement contracts for goods and services awarded under a grant or cooperative agreement. In order to comply with federal suspension and debarment requirements, the Department can perform a search in the federal System of Award Management (SAM) website, which tracks the entities that the federal government has determined are ineligible to receive federal funding; collect a certification from the entity; or add a clause or condition to the contract.

During Fiscal Year 2023, the Department expended \$59.4 million in SLFRF funds.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department had effective internal controls in place over, and complied with, federal procurement and suspension and debarment requirements for the SLFRF program during Fiscal Year 2023.

As part of our audit work, we reviewed the Department’s internal controls over the SLFRF program’s procurement and suspension and debarment requirements. In addition, we tested a sample of 9 of the 74 (12 percent) SLFRF procurement transactions subject to testing to determine if the Department was in compliance with federal procurement requirements. We also tested 23 of the 174 (13 percent) SLFRF subrecipients and contractors subject to testing for suspension and debarment to determine whether the Department’s subrecipients and contractors were suspended, debarred, or otherwise excluded from participating in the contract by the federal government, through verification on the SAM website’s exclusions listing.

How were the results of the audit work measured?

We measured the results of our audit work against the following requirements:

- Federal regulation [2 CFR 180.220] states that a contract for goods or services is a covered transaction if awarded as a grant or payment for specified use and if the amount of the contract is expected to equal or exceed \$25,000. Also, federal regulation [2 CFR 180.300] requires that when a non-federal entity enters into a covered transaction with another entity, the non-federal entity must verify that the person or entity they intend to do business with is not excluded or disqualified from receiving federal funds. This can be done by (1) checking the SAM exclusions, (2) collecting a certification from that entity, or (3) adding a clause or condition to the covered transaction with that entity.
- Federal regulation [2 CFR 200.303] states that the Department, as a recipient of federal funds, must establish and maintain effective internal control over federal awards that provides

reasonable assurance that the Department is managing the federal awards in compliance with federal statutes, regulations, and the award terms and conditions, which includes maintaining documentation of its compliance.

- Federal regulation [2 CFR 200.318] states that the Department must document its procurement procedures. The Department utilized State Fiscal Rule 3-1, *Commitment Vouchers*, as its procurement policy, which requires that a state contract or a purchase order be utilized for services purchased for more than \$10,000 but not more than \$250,000. A commitment voucher is a “document that authorizes the purchase of goods or services, encumbers the funds, and provides for disbursement of funds.” Examples of a commitment voucher include a purchase order, contract, or grant agreement. The rule also requires that a commitment voucher be executed as soon as possible if any future performance obligations are necessary after disbursements for emergency procurements. An emergency procurement is a procurement authorized by the State when there is a “threat to public health, welfare, or safety under emergency conditions”.

What problems did the audit work identify?

We identified the following:

- The Department could not provide documentation to support that suspension and debarment verification procedures were performed for 1 of the 23 (4 percent) transactions we reviewed. We confirmed through additional audit work that this vendor was not suspended or debarred; as a result, we determined that this error did not result in questioned costs.
- The Department could not provide documentation of a purchase order or a state contract for 1 of the 9 (11 percent) procurement transactions tested. For this transaction, the original contract for \$ 1,875,913 was signed in March 2020 and was covered by an emergency procurement order; the contract and emergency procurement order expired June 30, 2022. The Department paid the vendor \$184,433 during the year ended June 30, 2023, which was not covered by a contract or the emergency procurement order. This error resulted in questioned costs of \$184,433 for the year ended June 30, 2023.

Why did these problems occur?

The Department did not always follow its procurement policies and procedures, which include following the procurement guidelines in the State’s Fiscal Rules. Specifically, for the SLFRF program, as the Department transitioned away from emergency procurement orders, Department staff were not aware of the processes required to be followed for procurement, suspension, and debarment. Further, the Department had staff turnover during Fiscal Year 2023 in the Controller position, which contributed to the issues.

Why do these problems matter?

The Department is required to follow the State’s Fiscal Rules in relation to any procurements of its federal or state programs and be able to provide documentation to demonstrate compliance with these laws. In addition, the Department’s failure to perform procedures to ensure an entity is not suspended or debarred could result in the Department paying funds to an entity that is disallowed from receiving such funds, thereby exposing the State to increased business risk and potential federal disallowances.

Federal Agency(ies)	Department of Treasury
Federal Award Number(s)	4498DR-CO*
Federal Award Year(s)	2022 and 2023
Pass Through Entity	None
Assistance Listing Number(s)	21.027*, COVID-19 — Coronavirus State and Local Recovery Funds
COVID-19 Funding	Yes
Compliance Requirement(s)	Procurement, Suspension and Debarment (I)
Classification of Finding	Significant Deficiency
Total Known Questioned Costs	\$184,433
Known Questioned Costs Related to COVID-19 Funding	\$184,433
This finding does not apply to a prior audit recommendation. *Items associated with known questioned costs.	

Recommendation 2023-074

The Department of Public Health and Environment (Department) should strengthen its internal controls over, and ensure it complies with, COVID-19 – Coronavirus State and Local Fiscal Recovery Funds program requirements related to procurement and suspension and debarment by:

- A. Ensuring staff follow the State’s Fiscal Rules over procurement, suspension and debarment, including maintaining supporting documentation to demonstrate how the Department complied with one of the three suspension and debarment options for compliance.
- B. Providing training and cross-training to existing employees over procurement, suspension and debarment requirements.

Response

Department of Public Health and Environment

A. Agree

Implementation Date: June 2024

The Department has already begun development of an improved contracting process for this work. The Department will review and update existing guidance on suspension and debarment review as necessary. The Department has already begun development of an improved contracting process for division staff working with the COVID-19 Coronavirus State and Local Response Funds, which includes the development of program focused guidance. The Department will retrain existing central contract staff that review supporting documentation, emphasizing the need for proper suspension and debarment compliance.

B. Agree

Implementation Date: June 2024

The Department has already begun development of an improved contracting process for this work. As part of the new process, new and existing division contract and program staff that work with contracts will be trained on proper documentation to support suspension and debarment compliance. The Department will ensure division staff working with the COVID-19 Coronavirus State and Local Response Funds take existing and any future training on statutory violations, with a focus on commitment vouchers.

Finding 2023-077

Internal Controls Over Exhibit K1 FEMA Disaster Grants Program Reporting, Activities Allowed or Unallowed and Allowable Costs/Cost Principles

During Fiscal Year 2023, we conducted audit work that resulted in a finding and recommendation addressed jointly to the Department and the Department of Public Safety related to internal controls over the Department's Federal Emergency Management Agency (FEMA) Disaster Grants Program expenditures that are submitted to the Department of Public Safety through interdepartmental transactions and requests for reimbursement. This finding and recommendation, and the responses of these agencies, are included in the Department of Public Safety chapter within this report. See Recommendation 2023-077.

This recommendation is classified as a **Material Weakness**.

Department of Public Safety

The Department of Public Safety (Department) is responsible for providing a safe environment for the citizens of Colorado. The Department operates according to statute [Section 24-1-128.6, C.R.S.]. Please refer to the introduction in the Department of Public Safety chapter within Section II: Financial Statement Findings for additional background information.

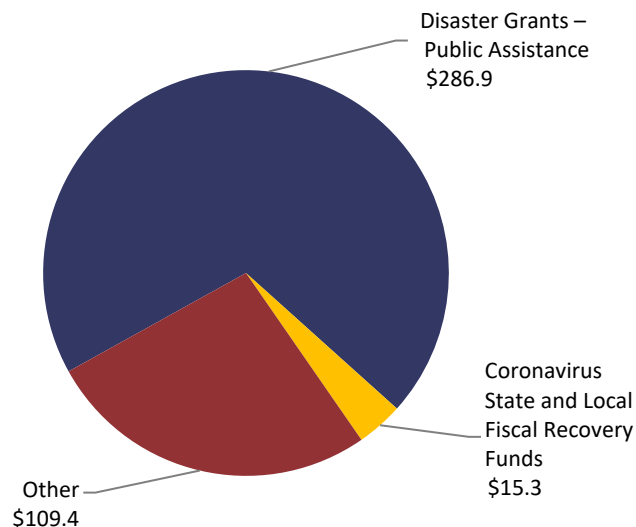
During Fiscal Year 2023, the Department expended approximately \$411.6 million in federal funds. As part of our Fiscal Year 2023 audit, we tested the Department's compliance with, and internal controls over, federal grant requirements for the following programs:

- COVID-19 - Coronavirus State and Local Fiscal Recovery Funds [ALN 21.027]
- Disaster Grants – Public Assistance (Presidentially Declared Disasters) (Disaster Grants), COVID-19 – Disaster Grants – Public Assistance (Presidentially Declared Disasters) [ALN 97.036]

In Fiscal Year 2023, the Department's expenditures for these programs were approximately \$302.2 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 the Department's total federal expenditures by federal program during Fiscal Year 2023.

**Department of Public Safety Fiscal Year 2023
Expenditures by Federal Program (in Millions)**



Source: 2023 Statewide Schedule of Expenditures of Federal Awards.

Our Fiscal Year 2023 audit identified issues related to the Department’s administration of the Disaster Grants and Coronavirus State and Local Fiscal Recovery Funds programs.

Finding 2023-075

Disaster Grants (Presidentially Declared Disasters)

Subrecipient Monitoring

Following a presidential declaration of a major disaster or an emergency, the Federal Emergency Management Agency (FEMA) within the U.S. Department of Homeland Security (DHS), awards grants to assist state, local, tribal, and territorial governments (SLTT) and certain private nonprofit (PNP) entities to respond to and recover from disasters.

The mission of FEMA’s Disaster Grants program is to provide assistance to SLTT governments and certain types of PNP organizations so that communities can quickly respond to and recover from major disasters or emergencies declared by the President. Through the Disaster Grants program, FEMA provides supplemental federal grant assistance for debris removal, emergency protective measures, and the restoration of disaster-damaged, publicly-owned facilities and specific facilities of certain PNP organizations. The Disaster Grants program also encourages protection of these damaged facilities from future incidents by providing assistance for hazard mitigation measures. FEMA provides this assistance based on authority in statutes, executive orders, regulations, and policies. The federal statute that authorizes FEMA to provide assistance via the Disaster Grants is the Robert T. Stafford Disaster Relief and Emergency Assistance Act, as Amended (Stafford Act), Title 42 of the United States Code (U.S.C.) § 5121 et seq.

For Fiscal Year 2023, the Department received funding for the following Disaster Grants programs:

- FEMA-4145-DR for the 2013 floods incident
- FEMA-4429-DR-CO for the 2015 floods incident
- FEMA-4498-DR for the COVID-19 incident
- FEMA-4581-DR for the 2020 wildfires incident
- FEMA-4634-DR for the 2021 wildfires and straight-line winds incident

The Disaster Grants program is based on a partnership with the recipient, which in these instances is the Department; the subrecipients (local governments or PNPs); and FEMA. FEMA is responsible for managing the program, approving grants, and providing technical assistance to the SLTT and subrecipients. The Department, as the recipient for the Disaster Grants program, is responsible for providing technical advice and assistance to eligible subrecipients, providing support for damage survey activities, ensuring that all potential applicants are aware of funding assistance available, and submitting documents necessary for grant awards. The subrecipient requests assistance, identifies the damaged facilities, provides information to support the request, maintains accurate documentation, and performs necessary work (a recipient can also be a subrecipient).

A subrecipient is defined in federal regulation [2 CFR 200.1] as, “an entity, usually but not limited to non-Federal entities, that receives a subaward from a pass-through entity to carry out part of a federal award; but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other Federal awards directly from a federal awarding agency.” Federal regulation [2 CFR 200.1] defines a subaward as an award provided by a pass-through entity (such as the Department) to an entity to carry out part of a federal grant award received by the pass-through entity.

As part of its subrecipient monitoring process, the Department should complete an annual risk assessment to determine the extent of its monitoring of its subrecipients. The risk assessment includes considerations of financial risk factors such as financial implications of operational and compliance failures, operational risk factors such as risks resulting from inadequate internal controls, and compliance risks, such as violations with laws, regulations, and internal policies. In addition, the Department should be using monitoring tools to track the status of whether the subrecipient had an audit, if applicable, and whether that audit has been reviewed and management decisions issued, if applicable.

During Fiscal Year 2023, the Department passed approximately \$48.4 million to 80 subrecipients for responses to various disasters covered by the Department’s Disaster Grants. In addition, the Department reported that they approved 78 new subawards during Fiscal Year 2023. In total, the Department reported that they had approximately 300 total subrecipients; many of these subrecipients had open projects that had been completed but were awaiting final approval and close out from FEMA.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department had adequate internal controls in place over and complied with subrecipient monitoring requirements over the federal Disaster Grants program for Fiscal Year 2023.

As part of our audit work, we tested 17 of 80 (21 percent) of the Department’s subrecipients who received approximately \$4.2 million of Disaster Grant funding during Fiscal Year 2023 to determine whether the Department performed the subrecipient risk assessments required by federal regulations. We also requested the Department’s annual Risk Assessment package to determine whether the subrecipients’ risk assessments were appropriate and in accordance with federal regulations, and to determine whether the Department completed its onsite monitoring for those subrecipients that met the risk criteria for onsite monitoring.

In addition, we performed testwork to determine whether the Department obtained the subrecipients’ single audit reports, and issued a management decision, if applicable.

How were the results of the audit work measured?

We measured the results of our audit work against the following requirements:

- Federal regulation [2 CFR 200.303] requires the Department to establish and maintain effective internal controls over the federal award that provide reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.
- Federal regulation [2 CFR 200.332] requires the Department to evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for the purposes of determining the appropriate subrecipient monitoring. Additionally, it requires the non-federal entity to verify that every subrecipient is audited, as required by 2 CFR 200, Subpart F, and to consider whether the results of the subrecipient's audits indicate conditions that necessitate adjustment to the pass-through entity's—in this case, the Department's own records.
- The Division of Homeland Security and Emergency Management's (DHSEM) Subrecipient Monitoring policy states that "DHSEM will perform an annual evaluation of Subrecipients' risks prior to the start of each fiscal year, incorporating active awards and Subrecipients for the upcoming year." The policy further indicates that each subrecipient will receive an overall risk score based on the quantitative and qualitative data used for the assessment inputs.
- The DHSEM Subrecipient Monitoring policy states that "DHSEM will perform reviews of single audit results for Subrecipients who have expended Federal grant funds in excess of \$750,000 of which some portion is passed through DHSEM." The policy further indicates that "The subrecipients included in a fiscal year are those who have a fiscal year end between 4/1 and 3/31 of the year prior. This is tracked by utilizing the 15-month period DHSEM has to issue a management decision letter (nine months for subrecipient to obtain the audit + six months to review and issue decision)."
- Federal regulation [2 CFR 200.329] stipulates that the Department is responsible for oversight of the operations of the federal award supported activities. The non-federal entity must monitor its activities under federal awards to assure compliance with applicable federal requirements and performance expectations are being achieved.
- Federal regulation [2 CFR 200.521] indicates that the Department must issue a management decision for audit findings that relate to federal awards it makes to subrecipients within 6 months of acceptance of the audit report by the Federal Audit Clearinghouse (FAC).

What problems did the audit work identify?

The Department did not comply with federal regulations or its own policies and procedures related to subrecipient monitoring during Fiscal Year 2023. Specifically, we identified issues with 16 of the 17 (94 percent) subrecipients we tested, as follows:

- The Department did not document risk assessments for 16 of the subrecipients selected for testing. Specifically, the Department did not document risk assessments for subrecipients related to the Disaster Grants for the 2013 floods incident (FEMA-4145-DR), the 2015 floods incident (FEMA-4429-DR-CO), small projects, and projects that were written at 100 percent work completed where FEMA had already approved the project worksheet. The Department subsequently provided its reasons for why these subrecipients were deemed to have low to no subrecipient risk based on the nature of the specific FEMA subawards, such as the projects were complete but waiting on final FEMA approval or had undergone a detailed approval process by FEMA prior to funds being obligated; however, the specific risk assessment for these subrecipients was not documented. We quantified the exposure for the lack of risk assessments by reviewing the Department's listing of amounts paid to subrecipients and cross-referencing the listing to the risk assessments that were performed, noting that 68 of the 80 subrecipients (85 percent) did not have a risk assessment performed. These subrecipients accounted for approximately \$15.2 million of the total \$48.4 million (31 percent) of the total payments made by the Department to subrecipients during the current year.
- The Department did not monitor whether 12 of the subrecipients were required to have a single audit, and if applicable, review the subrecipient's single audit report and issue a management decision on findings.
- The Department did not issue a management decision for 1 subrecipient until 8 months after the subrecipient filed its audit with the FAC, or 2 months after the time frame required by federal regulations.

In addition, there was no documented approval for a change in the subrecipient monitoring plan to require performance of a more lenient set of procedures. Specifically, the Department's original subrecipient monitoring plan specified that site visits would be performed for five specific subrecipients in Fiscal Year 2023; however, the Department indicated that they subsequently amended the subrecipient monitoring plan to revise the specific subrecipients subject to site visits, as well as reduced the total number of subrecipients that would receive site visits to four.

Why did these problems occur?

The Department did not have adequate internal controls in place to ensure it complied with subrecipient requirements or that it followed its own policies during Fiscal Year 2023. Specifically:

- The Department indicated that they excluded subawards related to the 2013 floods incident, 2015 floods incident, small awards, and awards written at 100 percent complete because they viewed those arrangements as having little risk of noncompliance based on reporting that occurred up until that point in time, and did not document a risk assessment for each of the individual subrecipients.
- The Department did not comply with its subrecipient monitoring policy or federal regulations, both of which require the Department to perform reviews of single audits for all subrecipients.
- The Department failed to comply with the required timeframes for issuing management decisions because its subrecipient monitoring policy does not align with federal regulations. Specifically, the Department's subrecipient monitoring policy requires management decisions to be issued within 15 months after the end of each subrecipient's fiscal year rather than within 6 months of acceptance of the subrecipient's audit report by the FAC. Additionally, the Department did not have an appropriate mechanism in place to identify, in a timely manner, when a subrecipient submitted an audit to the FAC.
- The Department does not have written policies to address requirements for approval when modifications to the initial subrecipient risk assessment are made.

Why do these problems matter?

The issues we found are important because of the following:

- By failing to properly document assessed risk of subrecipients, the Department is out of compliance with federal requirements and with its policy to assess risk for each subrecipient. This could result in the Department not timely identifying risks for subrecipients and modifying the extent of its monitoring activities to ensure the subrecipient has proper accountability and resources to be able to meet the program requirements.
- By failing to verify that all subrecipients are audited as required by 2 CFR 200, Subpart F, the Department is out of compliance with federal requirements and its internal policies. This could result in the Department not timely identifying enforcement actions that may be needed against noncompliant subrecipients and then making revisions to the monitoring risk assessment for the subrecipient.
- Failing to ensure that subrecipient monitoring policies are in compliance with federal regulations could result in the Department not timely issuing management responses to a subrecipient's findings. This could also result in the Department not timely identifying enforcement actions that may be needed against noncompliant subrecipients and including revisions to the subrecipient monitoring risk assessment.

Federal Agency(ies)	Department of Homeland Security
Federal Award Number(s)	FEMA-4145-DR FEMA-4429-DR-CO FEMA-4498-DR FEMA-4581-DR FEMA-4634-DR
Federal Award Year(s)	2013, 2015, 2020, and 2021
Pass Through Entity	None
Assistance Listing Number(s)	97.036, Disaster Grants – Public Assistance (Presidentially Declared Disasters), COVID-19 – Disaster Grants – Public Assistance (Presidentially Declared Disasters)
COVID-19 Funding	Yes
Compliance Requirement(s)	Subrecipient Monitoring (M)
Classification of Finding	Material Weakness
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding does not apply to a prior audit recommendation.	

Recommendation 2023-075

The Department of Public Safety should strengthen its internal controls over, and ensure it complies with federal Disaster Grants – Public Assistance (Presidentially Declared Disasters) program requirements for subrecipient monitoring by:

- A. Updating its current policy to address considerations specific to subrecipients with open subawards that were waiting for final approval or had undergone a detailed approval by the Federal Emergency Management Agency prior to funds being obligated and modifications to the subrecipients risk assessments.
- B. Reviewing all subrecipients' single audit reports.
- C. Updating its current subrecipient monitoring policy to be in compliance with federal regulations requiring management decisions to be issued within 6 months of acceptance of the subrecipient's audit report by the Federal Audit Clearinghouse (FAC), and implementing a mechanism to track when subrecipients submit single audits to the FAC.

Response

Department of Public Safety

A. Agree

Implementation Date: June 2024

The Department will make sure that all subrecipients have a documented risk assessment, and if any changes to the risk assessment process are made, those will also be documented.

B. Agree

Implementation Date: March 2024

There is a requirement is to ensure that all single audit reports are completed by all subrecipients, and we agree we need to implement this change with the annual Risk Assessment.

C. Agree

Implementation Date: June 2024

DHSEM Subrecipient Monitoring team will update their policy to reflect the following: single audits from the Subrecipients must be submitted to the Federal Audit Clearinghouse within the earlier of: 30 calendar days after receipt of the auditor's report(s); or nine months after the end of the audit period, unless a different period is specified in a program-specific audit guide.

DHSEM Subrecipient Monitoring team will monitor the FAC for subrecipients recognized on the annual Risk Assessment, review the Single Audit and a management letter will go out within six months of the acceptance date from the FAC.

Finding 2023-076 and 2023-077 Internal Controls Over Exhibit K1 FEMA Disaster Grants Program Reporting, Activities Allowed or Unallowed and Allowable Costs/Cost Principles

The Department's accounting staff is responsible for all of the Department's financial accounting and reporting, including the accurate and timely entry of financial transactions into the Colorado Operations Resource Engine (CORE), the State's accounting system. The Department is also required to prepare its financial transactions in accordance with Generally Accepted Accounting Principles (GAAP). The Office of the State Controller (OSC) uses the financial transactions in CORE to prepare the State's financial statements, which are also required to be prepared in accordance with GAAP. The Governmental Accounting Standards Board (GASB) establishes GAAP for state and local government entities through the issuance of GASB statements and

authoritative accounting guidance such as GASB implementation guides, that the Department and OSC must comply with when preparing financial transactions and statements.

The OSC has also established guidelines that require the Department to report its financial activities through forms, or exhibits, submitted to the OSC for inclusion in the State's financial statements. The OSC collects the information from state departments through submitted exhibits to assist in its preparation of the State's financial statements, required note disclosures, and the *Schedule of Expenditures of Federal Awards* (SEFA). The State is required to comply with the reporting requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) for the State's SEFA. The federal Office of Management and Budget's (OMB) *Compliance Supplement* is part of Uniform Guidance and provides additional information required to be included on the SEFA. For SEFA reporting, the OSC requires that state departments prepare and submit an Exhibit K1, *Schedule of Federal Assistance*, after each fiscal year end to provide information on their federal expenditures for the OSC's preparation of the State's SEFA. The OSC specifies that expenditures of federal funds that are received by one state agency and passed on to another state agency for spending should be reported on the first department's Exhibit K1. For example, the Department is required to report federal expenditures of FEMA Disaster Grants program funds that were passed by the Department to the Department of Public Health and Environment (CDPHE); this includes any expenditures that have been made by CDPHE but have not yet been reimbursed by the Department.

The Department's FEMA Disaster Grants program awards include funding for the purpose of responding to the COVID-19 pandemic. A portion of expenditures recognized by the Department under this award in the current year were for expenditures initially incurred by CDPHE for responding to the COVID-19 pandemic. CDPHE personnel have the option to either submit costs that are classified as "work to be completed" or "work completed" to FEMA directly, and then if FEMA agrees that the costs are allowable, they will obligate additional funding. Then CDPHE submits costs to the Department through a request for reimbursement, and the Department has policies and procedures to verify that CDPHE complied with all applicable rules and regulations and followed the scope of work, prior to disbursing funds to CDPHE. At the end of each fiscal year, CDPHE provides the Department summary-level detail of cumulative-to-date FEMA Disaster Grants program allowable expenditures that CDPHE incurred during prior fiscal years, as well as the current fiscal year, that have not been submitted for reimbursement through an interdepartmental transaction, and the Department in turn, recognizes an interdepartmental payable to CDPHE, along with the corresponding federal expenditures, federal revenues, and a federal receivable for the current fiscal year's activity. The Department also includes this additional CDPHE-provided expenditure amount in the federal FEMA Disaster Grants program amount it reports on the Exhibit K1 each year. The Department does not complete a detailed review of the allowability of CDPHE's expenditures until CDPHE submits supporting documentation for allowable expenditures to the Department's grants management information system—EM Grants. Once CDPHE provides all necessary supporting documentation in EM Grants, the Department reports that it will complete its

review of expenditures. After the Department has completed its review, CDPHE submits a request for reimbursement for the approved allowable expenditures. Ultimately, the Department is responsible for appropriate review and approval of all allowable expenditures within EM Grants and for the appropriate reporting of the FEMA Disaster Grants program expenditures on the Exhibit K1.

For Fiscal Year 2023, the Department reported \$286.9 million in total FEMA Disaster Grants program expenditures. Of this amount, the Department reported \$166.2 million (58 percent) of CDPHE's Program expenditures during Fiscal Year 2023.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department was in compliance with the FEMA Disaster Grants program requirements for incurring and recognizing allowable activities and allowable costs, and whether proper internal controls were in place over the FEMA Disaster Grants program during Fiscal Year 2023. In addition, the purpose of our audit work was to review the Department's internal controls over accounting and financial reporting of the FEMA Disaster Grants program activities within the Department's Exhibit K1, and to determine whether the Department complied with applicable accounting standards during Fiscal Year 2023.

We obtained an understanding of the Department's internal controls over account balances, financial processes, and fiscal year-end close processes. Specifically, we performed the following:

- Inquired of the Department to gain an understanding of its process for recognizing and reporting expenditures on its Exhibit K1, including the recognition of the FEMA Disaster Grants program expenditures incurred by CDPHE.
- Inquired of the Department and CDPHE personnel regarding their processes for determining allowability of the FEMA Disaster Grants program expenditures, and the associated Fiscal Year to report allowable expenditures in the Department's and CDPHE's Exhibit K1.
- Obtained and analyzed the Department's summary-level expenditure transactions recorded in CORE that represented the FEMA Disaster Grants program's pass-through expenditures at CDPHE during the fiscal year, totaling \$166.2 million, and compared to CDPHE's CORE transactional data for the FEMA Disaster Grants program's pass-through expenditures from the Department for Fiscal Year 2023, totaling \$137.0 million. In addition, we inquired how the Department reconciled the transactional data to CDPHE data to determine whether CDPHE FEMA Disaster Grants program expenditures were recognized for the proper amount and in the proper fiscal year on the Department's Exhibit K1.

- Selected a sample of 125 FEMA Disaster Grants program expenditures—totaling approximately \$172.7 million—reported as being incurred during Fiscal Year 2023 to test the Department’s internal controls and compliance. Of these expenditures, 64 expenditures were specific to CDPHE’s CORE transaction data of FEMA Disaster Grants program expenditures (related to 17 journal entries) and totaled approximately \$92.6 million. We performed testing on the 125 expenditures to determine whether the expenditures were made in accordance with FEMA’s Disaster Grants program requirements.

How were the results of the audit work measured?

We measured the results of our audit work against the following requirements:

- The OSC’s *Fiscal Procedures Manual*, Chapter 1, Section 3.3, *State of Colorado Accounting Organization Objectives*, states that one of the objectives of the State of Colorado reporting includes “maintaining accounting records in accordance with Generally Accepted Accounting Principles (GAAP) and in compliance with Governmental Accounting Standards Board (GASB) pronouncements.”
- State Fiscal Rule 1-2 (3.5), *Internal Controls*, requires that state agencies “implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to the Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form).” For example, internal accounting and administrative controls include periodic staff training on fiscal year-end accounting processes, development of procedures, and implementation of new governmental accounting standards.
- The OSC has adopted the *Standards for Internal Control in the Federal Government* (Green Book), published by the U.S. Government Accountability Office, as the State’s standard for internal controls, which all state agencies must follow. Green Book, Paragraph OV2.14, *Roles in an Internal Control System*, states that management is responsible for designing an internal control system. This should include controls over the preparation of financial reporting in accordance with professional standards and applicable laws and regulations.
- The OSC required departments to submit their Exhibit K1 by September 29, 2023.
- The OSC’s Exhibit Instructions indicated that “When one State department or IHE passes a federal award through to another State department or IHE, a duplication of expenditures will be reported if both entities report the federal award or subaward on their Exhibits. To prevent this duplication in reporting, federal subawards received by a State department or IHE from another State department or IHE must not be reported on the Exhibit. The federal award must only be reported on the Exhibit of the State department or IHE that received the award from an entity external to the state government of Colorado.”

- Federal regulation [2 CFR 200.303] requires the Department to establish and maintain effective internal controls over federal awards that provide reasonable assurance that the Department is managing its federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award.
- Federal regulation [2 CFR 200.334] requires the Department to keep all financial records and supporting documentation pertinent to a federal award for a minimum period of 3 years from the date of submission of the final expenditures report.
- Federal regulation [2 CFR 200.403(g)] requires that costs be adequately documented.
- The 2023 OMB *Compliance Supplement* requires FEMA Disaster Grants program expenditures to be reported on the SEFA when (1) FEMA has approved the project and (2) eligible expenditures have been incurred.

What problems did the audit work identify?

As a result of our audit work, we determined that the Department did not have adequate internal controls over financial reporting, and did not comply with applicable accounting standards during Fiscal Year 2023.

Specifically, the Department could not provide sufficient supporting documentation for \$29.2 million of the \$166.2 million (18 percent) of FEMA Disaster Grants program expenditures reported on its Fiscal Year 2023 Exhibit K1 related to FEMA Disaster Grants program funds expended by another state department—CDPHE. The Department did not properly reconcile summary-level reports received with the interdepartmental transactions to the amounts contained within CDPHE’s supporting transactional detail. We identified that the Department did not obtain detailed supporting documentation from CDPHE of FEMA Disaster Grants program expenditures that supported the interdepartmental payable, which represented cumulative-to-date FEMA Disaster Grants program allowable expenditures that CDPHE had incurred but for which it had not been reimbursed. We determined through follow-up testing of CDPHE’s expenditures of FEMA Disaster Grants program funds passed through from the Department that CDPHE’s records reflected \$137.0 million in Fiscal Year 2023 expenditures—\$29.2 million less than the Department reported on its Exhibit K1. During our audit and as of the completion of audit procedures, we were unable to obtain underlying support for the \$29.2 million difference noted.

Additionally, we identified issues with 28 of the 64 (44 percent) CDPHE pass-through expenditures reported on the Department’s Exhibit K1 that we selected for testing:

- We noted 26 invoices (41 percent) that were posted to CORE and the Department’s Exhibit K1 as Fiscal Year 2023 expenditures, but that had service dates prior to Fiscal Year 2023 totaling

\$19.9 million. As of the completion of our audit fieldwork, the Department was unable to substantiate whether these costs were included within the prior year's Exhibit K1. We were also unable to determine whether this \$19.9 million in expenditures related to the \$29.2 million difference we identified between the Department's amount reported on the Fiscal Year 2023 Exhibit K1 and CDPHE records.

- One transaction reported on the Department's Exhibit K1 was a \$10,000 estimate that was not adequately supported as of the completion of audit work.
- One invoice totaling \$53 was incorrectly coded to the FEMA Disaster Grants program within CORE and the Department's Exhibit K1.

Further, CDPHE improperly reported \$139.3 million on CDPHE's Exhibit K1 relating to the FEMA Disaster Grants program. These amounts were passed through from the Department to CDPHE and should not be included on CDPHE's Exhibit K1. After we brought the issue to CDPHE's attention, they corrected this error by submitting a revised Exhibit K1 to the OSC on January 31, 2024.

Why did these problems occur?

The Department and CDPHE did not have adequate internal controls, including sufficient policies and procedures, in place for Fiscal Year 2023 to ensure accurate and timely accounting and reporting of allowable FEMA Disaster Grants program expenditures on the Exhibit K1.

Overall, the Department did not have a process in place to perform a full reconciliation of amounts reported as FEMA Disaster Grants program expenditures for the fiscal year, including expenditures incurred by CDPHE but not yet reimbursed by the Department as of fiscal year-end; accrual amounts reported by CDPHE from the Department for the FEMA Disaster Grants program during the year; or fiscal period recording of reimbursement payments made by the Department to CDPHE during the year.

The Department stated that it reconciled CDPHE's FEMA Disaster Grants program expenditures based on the summary-level information provided with CDPHE's interdepartmental transactions of the FEMA Disaster Grants program expenditures. However, the Department did not have policies and procedures in place requiring that Department staff request, obtain, and review sufficiently-detailed FEMA Disaster Grants program expenditure data from CDPHE to ensure that the interdepartmental transactions were appropriate, and that the Department's Exhibit K1 reporting was correct when it was submitted to the OSC in September 2023.

Additionally, the Department did not reconcile Fiscal Year 2023 CDPHE requests for reimbursement of the FEMA Disaster Grants program's expenditures against transactions that were

included in Fiscal Year 2022's expenditures to ensure they were reported in the appropriate fiscal year. As a result of the lack of reconciliation of expenditures incurred, and due to the nature of some expenditures tested related to periods prior to Fiscal Year 2023, we were unable to determine the full extent to which the Department's Exhibit K1 FEMA Disaster Grants program expenditures ultimately were overstated or understated. Further, we were unable to determine whether CDPHE provided complete supporting documentation to the Department for all underlying costs incurred during Fiscal Year 2023, since the summary-level data utilized by the Department to prepare the Department's K1 and the transactional level data provided by CDPHE was not reconciled until the end of the audit in January 2024.

As part of the Department's current process, the Department does not complete a detailed review of CDPHE's FEMA Disaster Grants program expenditures at the time interdepartmental transactions are submitted by CDPHE, and reported on the Department's Exhibit K1. Rather, the Department completes a detailed review once CDPHE submits supporting documentation for allowable expenditures into EM Grants. Once CDPHE provides all necessary supporting documentation, the Department will complete its expenditures review. After the Department has completed its review, CDPHE submits a request for reimbursement for the approved allowable expenditures. As a result, any FEMA Disaster Grants program-eligible expenditures that CDPHE identified and reported to the Department as an interdepartmental accrual—but had not yet been reviewed by the Department within EM Grants—did not have a detailed review of allowability completed by the Department at the time the expenditures were reported on the Department's Exhibit K1.

Additionally, CDPHE did not review and identify the errors we identified in the two transactions where there was an estimated cost that was not adequately supported and one invoice that was incorrectly coded to the FEMA Disaster Grants program. Further, CDPHE was unable to provide a detailed reconciliation to the Department that reconciled summary-level information identified in the interdepartmental accrual to detailed transactions that were incurred. For instance, CDPHE did not reconcile Fiscal Year 2023 CDPHE requests for reimbursement of the FEMA Disaster Grants program's expenditures against transactions that were included in Fiscal Year 2022's expenditures to ensure they were reported in the appropriate fiscal year.

At the end of our audit test work in January 2024—nearly 4 months after the Exhibit K1 was due to the OSC—Department staff reported to us that they determined that the CDPHE-run report that was provided to us during the audit as support for the Disaster Grants program expenditures contained budget fiscal-year expenditures rather than fiscal year expenditures. Department staff further reported that, after identifying the fiscal year reporting issue, the Department compared the Exhibit K1 differences that we identified, and determined that the Exhibit K1 was actually *understated* by \$12.0 million, and that they should have reported \$178.2 million on the Exhibit K1 for the Disaster Grants program. Because our audit test work was complete, we did not review or test the Department's comparison or the recalculated documentation provided by the Department.

The current process for accounting and reporting over the FEMA Disaster Grants program did not include adequate communication and coordination between the Department and CDPHE to ensure that amounts were not duplicated by both the Department and CDPHE on each of their Exhibit K1s.

Why do these problems matter?

Without adequate internal controls in place over compliance with the FEMA Disaster Grants program requirements, including an appropriate reconciliation and review of allowable expenditures, the Department and CDPHE could be out of compliance with federal allowable cost requirements, which may result in the federal oversight agency relying on incorrect data reported in the State’s SEFA.

Further, failure to properly reconcile and report expenditures on the Department’s Exhibit K1, if uncorrected, could cause the State’s SEFA to be inaccurate and the Department to be out of compliance with federal reporting requirements.

Lastly, federal funds that are misapplied or used for unallowable purposes could be subject to repayment from the Department to the federal granting agency.

Federal Agency(ies)	Department of Homeland Security
Federal Award Number(s)	FEMA-4498-DR*
Federal Award Year(s)	2020
Pass Through Entity	None
Assistance Listing Number(s)	97.036*, Disaster Grants – Public Assistance (Presidentially Declared Disasters), COVID-19 – Disaster Grants – Public Assistance (Presidentially Declared Disasters)
COVID-19 Funding	Yes
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Reporting (L)
Classification of Finding	Material Weakness
Total Known Questioned Costs	\$10,053
Known Questioned Costs Related to COVID-19 Funding	\$10,053
This finding does not apply to a prior audit recommendation. *Items associated with known questioned costs.	

Recommendation 2023-076

The Department of Public Safety (Department) should strengthen its internal controls over the Federal Emergency Management Agency (FEMA) Disaster Grants – Public Assistance (Presidentially Declared Disasters) program funds, including financial accounting and reporting on its annual Exhibit K1, *Schedule of Federal Assistance*, by:

- A. Developing, documenting, and implementing policies and procedures to require that Department staff obtain and maintain sufficiently-detailed supporting documentation from the Department of Public Health and Environment (CDPHE) for CDPHE's expenditure accrual of FEMA's Disaster Grants program funds recorded by the Department and perform reconciliations of the information to underlying transactional data. This should include requiring that Department staff complete a full reconciliation on at least an annual basis of detailed amounts reported as FEMA Disaster Grants program expenditures for the fiscal year, including expenditures incurred by CDPHE but not yet reimbursed by the Department as of fiscal year end; reimbursement amounts requested by CDPHE from the Department for the FEMA Disaster Grants program during the year; and reimbursement payments made by the Department to CDPHE during the year and resolve any reconciling differences prior to submitting the Exhibit K1 to the Office of the State Controller.
- B. Developing, documenting, and implementing policies and procedures to require that Department staff have a monitoring and review process in place over CDPHE's Disaster Grants program federal expenditures that are reported on the Exhibit K1 in order to verify that expenditures are reported in the proper period and incurred under an approved project, and that expenditures are allowable under the federal program.

Response

Department of Public Safety

- A. Agree
Implementation Date: September 2024

Policies and procedures have been created requiring sufficient detailed documentation from other agencies for all expenses submitted for reimbursement, including applicable period and allowability of expenses as recorded in EMGrants. We will perform an annual reconciliation of expenditures reported for accruals and reconcile differences when compiling the Exhibit K1.

B. Agree

Implementation Date: September 2024

Policies and procedures will be updated to require an annual reconciliation of expenditures reported for interagency accruals. Detailed expenses will also be reconciled with EMGrants for verification of allowability and applicable period as part of compiling the Exhibit K1.

Recommendation 2023-077

The Colorado Department of Public Health and Environment (CDPHE) should improve its internal controls over Federal Emergency Management Agency (FEMA) Disaster Grants – Public Assistance (Presidentially Declared Disasters) program expenditures that are submitted to the Department of Public Safety (Department) through interdepartmental transactions and requests for reimbursement by:

- A. Ensuring that all Disaster Grants program expenditures are properly supported with appropriate documentation and are reviewed to ensure the expenditures are allowable under the FEMA Disaster Grants program and recorded for the correct fiscal year.
- B. Expanding the Department’s existing policies and procedures that outline the process CDPHE staff must follow when reporting fiscal year Disaster Grants program expenditures to the Department for the Exhibit K1, *Schedule of Federal Assistance*, reporting and for recording and reconciling interdepartmental reimbursements. The policies and procedures should also include required points of communication between staff of the Department and CDPHE to ensure that reported amounts are not duplicated.
- C. Providing applicable training to CDPHE staff responsible for Disaster Grants program reporting on the policies and procedures developed and implemented in part B of this finding.

Response

Department of Public Health and Environment

A. Partially Agree

Implementation Date: June 2024

CDPHE consistently saves every invoice related to requested reimbursement, and the CDPS Office of Grants Management/Preparedness reviews and approves them through the EMGrants system. CDPHE has not charged any expenditures to the CDPS through an interdepartmental charge that were not accompanied by an approved request for reimbursement (RFR). We do not charge or draw down any funds from CDPS until explicit approvals are received regarding FEMA eligibility, as reflected in EMGrants. Copies of the relevant EMGrants RFR approvals

are included every time CDPHE draws down funds from CDPS. This process will be written into a procedure to ensure consistency.

FEMA program expenditures will continue to be submitted, reviewed, and approved through the RFR process in EMGrants to determine allowability. Steps will be taken when requesting payment from CDPS to ensure the data is accurate. As a process improvement, these will be included in the procedure document, which will include identifying the Project Worksheet number for each transaction to match the FEMA listing and the applicable fiscal year on all documents. Individual transactions will continue to display this information, and additional backup will be included for adjusting entries.

Auditor's Addendum

At the time CDPHE submits interdepartmental charges to the Department through the year end interdepartmental payable, CDPHE should ensure that all individual transactions are adequately supported through documentation that supports the allowability of eligible costs under the FEMA Disaster Grants Program, this is in addition to approvals within the RFR process in EMGrants. Oftentimes there is a lag between when expenditures are required to be recognized on the Department of Public Safety's Exhibit K1 and when the RFR process is completed within EMGrants.

B. Agree

Implementation Date: June 2024

CDPHE currently has a written procedure in place to complete Exhibit K1. However, this wasn't completely followed due to turnover in the CDPHE Controller position during the Fiscal Year transition, as that document was not known to the new Controller. For FY23, CDPHE primarily followed the standard Exhibit Instructions from OSC, which included several pages on the K1. The internal procedure has now been identified and will be updated to incorporate any new OSC instructions for subsequent reporting to ensure CDPHE is maintaining compliance with all requirements. Additionally, the procedure will include steps to verify the K1 with CDPS before it's submission to ensure that the pass through Disaster Grant expenditures are not included with both agency's K1's.

As part of the procedure to be developed in response to part A of this finding, Disaster Grants Program staff will complete a full reconciliation of detailed amounts reported as FEMA Disaster Grants Program expenditures for the fiscal year, including accruals for expenses incurred but not yet reimbursed by CDPHE. CDPHE and CDPS will meet on a regular basis to ensure proper communication between the agencies.

C. Agree

Implementation Date: June 2024

To follow up on parts a and b of these recommendations, CDPHE accounting will work with the staff responsible for Disaster Grants Program to document the procedure for requesting reimbursement from CDPS. This training will ensure that transactions are recorded to the proper fiscal year and should simplify the year-end reporting process and reduce the likelihood of repeat errors.

In updating the specific K1 documented procedures, CDPHE accounting will make sure that the written K1 procedures have additional instructions to reflect amounts that are passed through from other state agencies. Those accounting staff responsible for generating the Exhibit K1 will be trained to ensure that interdepartmental charges are appropriate and that the department's Exhibit K1 report is correct when submitted to the OSC.

Finding 2023-078

Disaster Grants – Public Assistance (Presidentially Declared Disasters) Federal Reporting

The Department receives federal grant awards and is required to follow certain financial, performance, and other reporting requirements as specifically identified in the various grant award agreements. The Department allocates funds received from these federal awards to subrecipients and the Department is responsible for the reporting of the payments made to its subrecipients.

Federal Financial Reporting

The Department is required to submit Federal Financial Status Reports (FFR) quarterly to the FEMA Regional Office for each of its Disaster Grants. The FFRs are a way for the Department to show FEMA, as the granting agency, the status of its grant funds and demonstrate that it is meeting the grant's cost-sharing requirements. The FFRs provide cumulative-to-date information from project inception through the end of each reporting period. Financial information within the FFRs includes information such as federal cash disbursements from grant inception to the date of the report, total federal funds authorized, federal share of expenditures from grant inception to the date of the report, and recipient share of expenditures from grant inception to the date of the report.

During Fiscal Year 2023, the Department had five outstanding FEMA grant awards and was required to submit 20 quarterly FFRs.

Performance Reporting

The Department is required to submit Large Project Quarterly Progress Reports (QPR) to FEMA on a quarterly basis. The QPRs are a tool for FEMA and the Department to track the progress of Large Projects—defined by FEMA as an individual project with approved estimated, eligible costs of \$1,000,000 or greater.

The QPRs include information submitted from the Department’s FEMA subrecipients, such as:

- Subrecipient’s total expenditures from grant inception to report date,
- Status of the project(s) (e.g., the percent complete),
- Whether the work is complete, and
- Projected or actual completion date for the project(s).

The Department must review, verify, and submit the subrecipient’s information on the QPR, and the Department must then, on a quarterly basis, submit the following for each open Large Project:

- Total amount disbursed to the subrecipient from grant inception to report date.
- Whether final payment was made to that specific subrecipient and the subrecipient’s project was ready for closeout.
- Whether extensions to overall project closeout timing were submitted by the State and approved by FEMA.
- Applicable project closeout deadline approved by FEMA.

For Fiscal Year 2023, the Department had five outstanding FEMA grant awards with total federal funds obligated of approximately \$2.4 billion, as of June 30, 2023, and was required to submit eight QPRs in accordance with FEMA’s Large Project requirements.

Federal Funding Accountability and Transparency Act

The Department is required to comply with the Federal Funding Accountability and Transparency Act of 2006 (Transparency Act or FFATA) for its Disaster Grants. The 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 the federal government to make certain information on federal awards available to the public, including information about amounts passed through to subrecipients.

The Department is required to report information about subgrants, or subawards, given to other governments or to nonprofit organizations, also referred to as subrecipients. Federal regulation [2

CFR 200.1] defines a subaward as an award provided by a pass-through entity, in this case the Department, to an entity to carry out part of a Federal grant award received by the pass-through entity. A subrecipient is defined in federal regulation [2 CFR 200.1] as “an entity, usually but not limited to non-Federal entities, that receives a subaward from a pass-through entity to carry out part of a federal award; but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other Federal awards directly from a federal awarding agency.” In Fiscal Year 2023, the Department made 196 obligating actions totaling \$71.3 million to 75 subrecipients for its Disaster Grants.

The Department is required to submit FFATA information through the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Once the Department submits a report to FSRS, the public can view information from the report, including the subrecipient’s name, subaward identification number, subaward obligation/action date, subaward amount, federal awarding agency and subagency, the Department’s name, and the Department’s grant award identification number.

Accordingly, the Department was required to submit 196 FFATA reports for its Disaster Grants, with net obligating actions of approximately \$71.3 million for Fiscal Year 2023.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department had adequate internal controls over and complied with reporting requirements for its federal Disaster Grants for Fiscal Year 2023. In addition, the purpose of our audit work was to determine whether the information in these reports was accurate and complete, and submitted in accordance with federal regulations. As part of our audit work, we requested a listing of all ongoing Disaster Grants, the specific reporting requirements identified either in the grant award agreement or required by federal statute, and performed the following:

- We tested a sample of 8 FFRs submitted to the FEMA Regional Office and selected three key line items within those reports identified as (1) Federal Cash Disbursements, (2) Federal Share of Expenditures, and (3) Recipient Share of Expenditures, and compared these line item amounts to underlying support to determine if the federal financial reports were accurate and complete.
- We tested a sample of 4 QPRs submitted to the FEMA Regional Office to determine if the reports were appropriately completed in accordance with federal regulations. In addition, we selected a total of 60 large projects contained on six of the cumulative from grant inception to date QPR reports to determine whether the amounts reported for Federal Cash Disbursements to date for these large projects was accurate and complete.

- From the listing of 196 FFATA obligating actions, we selected a sample of 26 Disaster Grants subawards and requested copies of the FFATA reports that should have been uploaded to the FSRS system by the Department for Fiscal Year 2023 to determine if the Department uploaded the FFATA reports as required and whether the reports contained accurate and complete information.

How were the results of the audit work measured?

We measured the results of our audit work against the following requirements:

- Federal regulation [2 CFR 200.303] requires the Department to establish and maintain effective internal controls over federal awards, providing reasonable assurance that the Department is managing its federal awards in compliance with federal statutes, regulations, and a federal award's terms and conditions.
- Federal regulation [2 CFR 200.334] requires the Department to keep all financial records and supporting documentation pertinent to a federal award for a minimum period of 3 years from the submission date of the final expenditures report.
- In accordance with federal regulation [2 CFR 170.330.1(a)], the Department is required to report subawards of \$30,000 or more to FSRS by the end of the month following the month in which the award was made. For example, the Department would have to submit a FFATA report to FSRS in May 2023 if an award or supplemental award equal to or greater than \$30,000 was made in April 2023.

What problems did the audit work identify?

Based on the testwork performed, we identified the following:

- The Department did not accurately report the amount for the Recipient Share of Expenditures on any of the 8 (100 percent) FFRs tested. Specifically, Department staff overreported the amount of the cumulative-to-date recipient share of expenditures as of June 30, 2023 within the 8 FFRs by a total of approximately \$26.2 million.
- The Department understated the amount reported as Federal Funds Disbursed for 9 of 60 (15 percent) large projects tested on six QPRs by a total of approximately \$8.8 million.
- The Department did not report any Disaster Grant subawards in FSRS for Fiscal Year 2023 and, therefore, did not comply with FFATA reporting requirements. Specifically, the Department did not report approximately \$55.1 million in subawards for Fiscal Year 2023. The following table summarizes the results of our testing and groups each exception within the following categories: subaward not reported, report not timely, subaward amount incorrect, and subaward missing key elements.

Transactions Tested	Subaward Not Reported	Report Not Timely ¹	Subaward Amount Incorrect ¹	Subaward Missing Key Elements ¹
26	26	N/A	N/A	N/A
Dollar Amount of Tested Transactions	Subaward Not Reported	Report Not Timely ¹	Subaward Amount Incorrect ¹	Subaward Missing Key Elements ¹
\$55,080,104	\$55,080,104	N/A	N/A	N/A

¹ Amounts shown above as “N/A” represent that, since none of the reports were submitted via FSRS, the remaining categories were not applicable and/or we were unable to test them.

Why did these problems occur?

The Department did not have adequate internal controls over federal reporting requirements in place for its Disaster Grants during Fiscal Year 2023. Specifically:

- The Department did not adequately review the FFRs and did not identify that the preparer populated the line item for cumulative-to-date recipient share of expenditures based on an incorrect formula, rather than reporting actual recipient share of expenditures as supported in program records.
- The Department did not adequately review the QPRs. Additionally, Department staff did not fully investigate the differences they did identify through their review and reconciliation process and inaccurately identified differences as timing issues.
- The Department failed to file FFATA reports for its Disaster Grants because it does not have documented policies and procedures in place to designate responsibilities over FSRS reporting between fiscal staff and program staff. Further, the Department did not adequately assign resources to ensure FFATA reporting requirements were identified and that reports were submitted.

Why do these problems matter?

By failing to properly report its recipient share of expenditures on the FFRs, and the federal disbursements on the QPRs, the Department is out of compliance with federal reporting requirements which may result in the federal oversight agency for the applicable grants relying on incorrect data. Also, by failing to properly report FFATA subawards through FSRS, the Department is out of compliance with federal reporting requirements, risks federal sanctions, and does not meet the federal intent of transparency for federal program spending. Based on information provided by the Department, it had 196 FFATA obligating actions with a net total of approximately \$71.3 million that should have been reported to FSRS during Fiscal Year 2023.

Federal Agency(ies)	Department of Homeland Security
Federal Award Number(s)	FEMA-4145-DR FEMA-4429-DR-CO FEMA-4498-DR FEMA-4581-DR FEMA-4634-DR
Federal Award Year(s)	2013, 2015, 2020, and 2021
Pass Through Entity	None
Assistance Listing Number(s)	97.036, Disaster Grants – Public Assistance (Presidentially Declared Disasters), COVID-19 – Disaster Grants – Public Assistance (Presidentially Declared Disasters)
COVID-19 Funding	Yes
Compliance Requirement(s)	Reporting (L)
Classification of Finding	Material Weakness
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding does not apply to a prior audit recommendation.	

Recommendation 2023-078

The Department of Public Safety (Department) should improve its internal controls over, and ensure it complies with, federal reporting requirements for its Disaster Grants – Public Assistance (Presidentially Declared Disasters) program. This should include:

- A. Performing an adequate review over its Federal Financial Status Reports and correcting any identified errors prior to submission.
- B. Performing an adequate review over its Large Project Quarterly Progress Reports, and adequately investigating differences identified during its reconciliation process to ensure the reports are supported by program records.
- C. Developing, documenting, and implementing policies and procedures to ensure that staff, as applicable, are aware of, and comply with, requirements under the Federal Funding Accountability and Transparency Act of 2006 (FFATA) for its Disaster Grants. This should include improving the Department’s process for determining the timing of reporting within the FFATA Subaward Reporting System. This process should also include appropriately allocating staff resources for FFATA reporting responsibilities.

Response

Department of Public Safety

A. Agree

Implementation Date: June 2024

The Department has corrected the formula error for the cost share value and created controls to identify and prevent similar errors in the future. This error did not affect the accuracy of any other component of the reporting. The Department has also updated its procedures to include a secondary review process for the reporting.

B. Agree

Implementation Date: June 2024

The Department will modify its grant procedure to include reconciliation and investigation requirements.

C. Agree

Implementation Date: June 2024

The Department agrees and will update policies and procedures accordingly.

Finding 2023-079

Coronavirus State and Local Fiscal Recovery Funds (SLFRF) Procurement, Suspension and Debarment Compliance

Enacted on March 11, 2021, the American Rescue Plan Act of 2021 (ARPA) authorized the Coronavirus State and Local Fiscal Recovery Funds (SLFRF). Through SLFRF, recipient governments are investing funds to address the unique needs of their local communities and create a stronger national economy by using these essential funds to:

- Fight the pandemic and support families and businesses struggling with its public health and economic impacts.
- Maintain vital public services, even amid declines in revenue resulting from the crisis.
- Build a strong, resilient, and equitable recovery by making investments that support long-term growth and opportunity.

The U.S. Department of the Treasury’s Final Rule describes how recipients may use SLFRF funds to:

1. Respond to the public health emergency with respect to COVID-19 or its negative economic impacts, including by providing assistance to households, small businesses, nonprofits, and impacted industries, such as tourism, travel, and hospitality;
2. Respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers of the recipient that perform essential work or by providing grants to eligible employers that have eligible workers who are performing essential work;
3. Provide government services, to the extent of the reduction in revenue of the eligible entities due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year of the eligible entities prior to the emergency; and
4. Make necessary investments in water, sewer, or broadband infrastructure.

During Fiscal Year 2023, the Department reported federal SLFRF expenditures in the amount of approximately \$15.3 million. Of the total federal expenditures, \$12.0 million were passed through to subrecipients and the remaining \$3.3 million were direct Department expenditures subject to federal procurement, suspension, and debarment regulations.

Federal procurement regulations prohibit non-federal entities, including the Department, from contracting with or making subawards under “covered transactions” to parties that are suspended or debarred from doing business with the federal government. Covered transactions include those procurement contracts for goods and services awarded under a grant or cooperative agreement. In order to comply with federal suspension and debarment requirements, the Department can perform a search in the federal System of Award Management (SAM) website, which tracks the entities that the federal government has determined are ineligible to receive federal funding; collect a certification from the entity; or add a clause or condition to the contract.

During Fiscal Year 2023, the Department paid \$3.1 million to 37 vendors that were subject to the suspension and debarment criteria identified previously.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department had effective internal controls in place over, and complied with, federal suspension and debarment requirements for the SLFRF grant during Fiscal Year 2023. As part of our audit work, we tested a sample of 6 of the

Department's SLFRF-related 37 vendors, who represented a total of \$1.4 million of the Department's SLFRF expenditures during Fiscal Year 2023, to determine whether the Department complied with requirements to ensure the vendors were not suspended or debarred, or otherwise excluded from participating in the contract by the federal government, through verification on the SAM website exclusions listing.

How were the results of the audit work measured?

We measured the results of our audit work against the following requirements:

- Federal regulation [2 CFR 180.220] states that a contract for goods or services is a covered transaction if awarded as a grant or payment for specified use and if the amount of the contract is expected to equal or exceed \$25,000. Further, federal regulation [2 CFR 180.300] requires that when a non-federal entity enters into a covered transaction with another entity, the non-federal entity must verify that the person or entity they intend to do business with is not excluded or disqualified from receiving federal funds. This can be done by (1) checking the SAM exclusions, (2) collecting a certification from that entity, or (3) adding a clause or condition to the covered transaction with that entity.
- Federal regulation [2 CFR 200.303] states that the Department, as the recipient of federal funds, must establish and maintain effective internal control over its federal awards that provides reasonable assurance that the Department is managing the federal awards in compliance with federal statutes, regulations, and the award terms and conditions.
- Federal regulation [2 CFR 200.318] states that the Department must document procurement procedures. The Department utilizes Section 24-101 through 112, C.R.S., as its procurement policy. Specifically, the Procurement Code [R-24-109-105-02c] states that "The Director shall maintain a current list of debarred and suspended persons and shall send lists and updates of it to heads of all purchasing agencies."

What problem did the audit work identify?

We identified an issue with 1 of the 6 vendors tested (17 percent). The Department could not provide documentation to support that they performed suspension and debarment verification procedures for this vendor prior to paying them with federal funds. Specifically, the Department made payments to this vendor in December 2022, and did not perform a SAM check until after we notified them of the issue in November 2023. They confirmed at that time that the vendor was not suspended or debarred from receiving federal monies.

Why did this problem occur?

The Department did not have adequate internal controls in place to ensure they complied with SLFRF suspension and debarment requirements. Specifically, while the Department's current process is to follow the State's policy for federally funded projects, they do not have a process in place to ensure compliance with suspension and debarment requirements when funding changes from state to federal funding. Specifically, the Department initially funded the vendor's contract with State funds, however, the funding source was subsequently changed to SLFRF monies in the 2022-23 Long Appropriations Bill (HB22-1329), effective July 1, 2022. The change in funding source to federal awards required additional procurement procedures that were missed by the Department and not completed until identified during the audit. The Department's contract manager was not aware of SLFRF suspension and debarment requirements upon the State's decision to use the federal funds towards capital construction projects.

Why does this problem matter?

It is important for the Department to ensure that it obtains and maintains appropriate documentation to support procurement decisions, especially when they are the basis for determining the Department's compliance with specific SLFRF program requirements. In addition, the Department's failure to perform procedures to ensure an entity is not suspended or debarred could result in the Department paying funds to an entity that is disallowed from receiving such funds, thereby exposing the State to increased business risk and potential federal disallowances.

Federal Agency(ies)	Department of the Treasury
Federal Award Number(s)	SLFRP0126
Federal Award Year(s)	2021
Pass Through Entity	None
Assistance Listing Number(s)	21.027, COVID-19 – Coronavirus State and Local Fiscal Recovery Funds
COVID-19 Funding	Yes
Compliance Requirement(s)	Procurement, Suspension and Debarment (I)
Classification of Finding	Significant Deficiency
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding does not apply to a prior audit recommendation.	

Recommendation 2023-079

The Department of Public Safety (Department) should strengthen its internal controls to ensure it complies with suspension and debarment requirements for the federal Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program by developing a process to verify that a vendor is not suspended or debarred from receiving federal dollars when, for example, the funding source is moved to federal monies from another source. In addition, the Department should ensure staff is trained on the updated process.

Response

Department of Public Safety

Agree

Implementation Date: January 2024

This oversight occurred because the funding for some capital construction projects was changed to federal funds (State and Local Recovery Funds). Although this process is followed for federal grants at the Department, federal funding for capital projects is not common, so this requirement was inadvertently overlooked. The Department of Public Safety has implemented a department-wide process for suspension and debarment screening as of January 5, 2024 and training sessions were held in January as well.



Department of Transportation

The Department of Transportation (Department) is responsible for operating and maintaining Colorado's state highway system, including bridges, as well as aviation, rail, and multimodal transportation under the policy direction of the 11-member Transportation Commission. The Department's responsibilities include managing highway construction projects, implementing the State's 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 airports. Please refer to the introduction to the Department of Transportation chapter within Section II: Financial Statement Findings for additional background information.

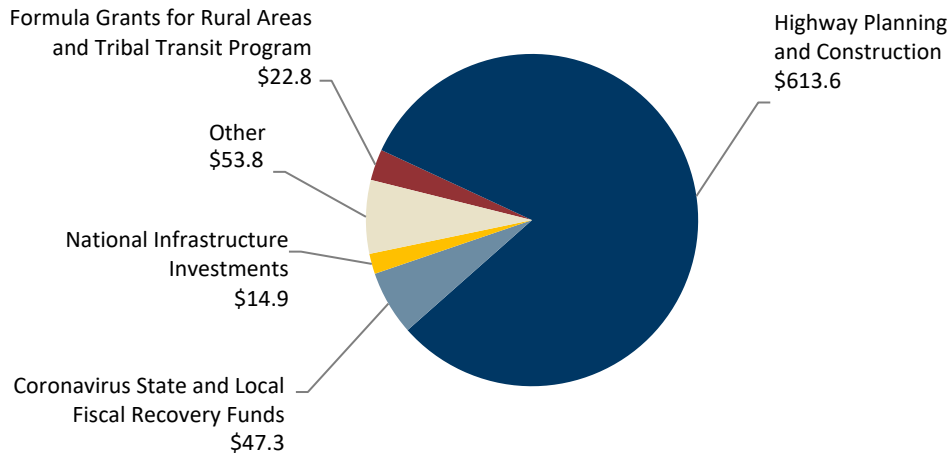
During Fiscal Year 2023, the Department expended a total of approximately \$752.4 million in federal funds. As part of our Fiscal Year 2023 audit, we tested the Department's compliance with federal grant requirements for the following programs:

- Highway Planning and Construction, COVID-19 – Highway Planning And Construction [ALN 20.205]
- Formula Grants for Rural Areas and Tribal Transit Program, COVID-19 Formula Grants for Rural Areas and Tribal Transit Program [ALN 20.509]
- National Infrastructure Investments [ALN 20.933]
- COVID-19 – Coronavirus State and Local Fiscal Recovery Funds (SLFRF) [ALN 21.027]

In Fiscal Year 2023, the Department's total expenditures for these programs were approximately \$698.6 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 federal expenditures by federal program for the Department:

Department of Transportation Fiscal Year 2023 Expenditures by Federal Program (in Millions)



Source: 2023 Statewide Schedule of Expenditures of Federal Awards.

Our Fiscal Year 2023 audit identified issues related to the Department's administration of the Highway Program and the Formula Grants Program.

Finding 2023-080 Compliance with Federal Subrecipient Monitoring Requirements

The Department receives federal grant funds directly from the federal government for the Highway Program and the Formula Grants Program and then subgrants, or passes through, a portion of the funds to cities and counties and other organizations that are considered to be either a subrecipient or a contractor.

A subrecipient is a non-federal entity that expends federal awards received from a pass-through entity to carry out a federal program, but does not include an individual that is a beneficiary receiving direct payments from such a program. A contractor is a dealer, distributor, merchant, or other seller providing goods or services that are required to conduct a federal program; these goods or services may be for an organization's own use or for the use of beneficiaries of the federal program. The Department executes an Intergovernmental Agreement (IGA) between the Department and the subrecipient.

Under *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), the Department is responsible for evaluating each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward, and, ultimately, for ensuring the subrecipient is determined eligible. In some instances, in coordination

with the Federal Highway Association, a Metropolitan Planning Organization—rather than the primary recipient, such as the Department—is responsible for performing eligibility determinations. In those instances, the Department does not perform risk-assessments on these contracts and only is responsible for ongoing monitoring.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department had effective internal controls in place over and complied with subrecipient monitoring requirements for the Highway Program and Formula Grants Program during Fiscal Year 2023, and to determine whether the Department had implemented our prior audit recommendations for both the Highway Program and the Formula Grants Program. In our Fiscal Year 2022 audit (for Highway Program) and Fiscal Years 2022, 2021, and 2020 (for Formula Grants Program), we recommended for both programs that the Department update its current subrecipient monitoring and risk assessment policy to clarify the risk assessment process and provide training to staff responsible for subrecipient monitoring activities.

As part of our audit work, we reviewed the Department’s internal controls over compliance for subrecipient monitoring requirements for the Highway Program and the Formula Grants Program, including the Department’s policies and procedures. We tested a random sample of 15 of the Department’s 98 subrecipients (15 percent) for the Highway Program and a random sample of 8 of the Department’s 44 subrecipients (18 percent) for the Formula Grants Program—for which the Department had an IGA in place during Fiscal Year 2023—to determine whether subrecipient monitoring procedures performed by Department staff during the year were compliant with federal regulations. Our testing included evaluating whether the Department performed risk assessments and determined the appropriate level of subrecipient monitoring for the entities, as required by federal Uniform Guidance.

How were the results of the audit work measured?

Our audit work was designed to measure the Department’s compliance with the following criteria:

- Federal regulation [2 CFR 200.303] states that the Department, as a federal grant recipient, must “establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.”
- Federal regulation [2 CFR 200.332 (a)(1)] states that the Department’s subawards must clearly identify certain information, including but not limited to, the subrecipient’s unique entity identifier (UEI).

- Federal regulation [2 CFR 200.332(b)] states that the Department must evaluate each subrecipient’s risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward, which may include various factors.
- Federal regulations [2 CFR 200.332(d) through (f) and 2 CFR 200.521] require the Department to monitor the activities of its subrecipients, as necessary, to ensure that each subaward is used for authorized purposes, the subrecipient complies with the terms and conditions of the subaward, and the subrecipient achieves performance goals. The Department’s monitoring must include:
 - Reviewing financial and performance reports submitted by the subrecipient.
 - Following up on and ensuring the subrecipient takes timely and appropriate action on all deficiencies pertaining to the federal award.
 - Issuing a management decision for audit findings pertaining to the federal award provided to the subrecipient from the pass-through entity.

What problems did the audit work identify?

We determined that the Department did not fully comply with subrecipient monitoring requirements for the Highway Program during Fiscal Year 2023 and did not fully implement our prior audit recommendation. Specifically:

- The Department did not perform a risk assessment for 1 of the 15 subrecipients (6.7 percent) we tested.
- The Department did not include the subrecipient’s unique entity identifier (UEI) number on the IGA, nor did they obtain the number from the subrecipient prior to signing of the IGA, for 1 of the 15 subrecipients (6.7 percent) we tested.

We also determined that, while the Fiscal Year 2023 sample testing revealed no exceptions for the Formula Grants Program, the Department did not fully implement our prior audit recommendation for the Formula Grants Program related to subrecipient monitoring by its planned implementation date of July 2022. When we inquired of the Department about what steps it had taken to implement the recommendation, Department staff indicated that they did not make significant progress on implementing the recommendation to provide training and to update the subrecipient monitoring and risk assessment policy during Fiscal Year 2023.

Why did these problems occur?

While the Department has created a subrecipient monitoring and risk assessment manual, which applies to all federal programs administered by the Department, its manual effective for Fiscal Year 2023—then in the process of being updated—lacks clarity in certain areas, including the following:

- For contracts which extend over multiple fiscal years, the policies do not specify the frequency with which subrecipient risk-assessments should be reviewed or updated.
- The current manual does not include guidance related to the requirement of the UEI being included on the IGA.

Further, while the Department was developing training during Fiscal Year 2023, the Department did not provide sufficiently detailed training to staff during the fiscal year to ensure they were aware of and conducted required subrecipient monitoring responsibilities.

Why do these problems matter?

Performing timely and appropriate subrecipient monitoring provides the Department with a method to ensure its subrecipients are complying with applicable federal grant requirements. By taking appropriate actions based on the results of its subrecipient monitoring activities, the Department can mitigate the risk of providing continuing funding to entities that may not be using funds in accordance with program requirements. Overall, the Department's failure to comply with federal requirements could result in a loss of funding from the federal government.

Federal Agency(ies)	Department of Transportation
Federal Award Number(s)	N4510.863 CO-2023-018-00 N4510.865 CO-2022-011-00 N4510.866 CO-2021-041-00 N4510.871 CO-2021-034-00 N4510.873 CO-2021-007-00 N4510.876 CO-2020-028-000 N4510.877 N4520.274 N4520.275 N4520.278
Federal Award Year(s)	2020, 2021, 2022, and 2023
Pass Through Entity	None
Assistance Listing Number(s)	20.205, Highway Planning and Construction, COVID-19 – Highway Planning and Construction 20.509, Formula Grants for Rural Areas and Tribal Transit Program, COVID-19 – Formula Grants for Rural Areas and Tribal Transit Program
COVID-19 Funding	Yes
Compliance Requirement(s)	Subrecipient Monitoring (M)
Classification of Finding	Significant Deficiency
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding applies to prior audit recommendations 2022-076A, 2022-076B, 2022-078A, 2022-078B, 2021-068A, 2021-068B, 2020-075A, and 2020-075B.	

Recommendation 2023-080

The Department of Transportation should strengthen internal controls over and ensure that it complies with federal subrecipient monitoring requirements for the Highway Planning and Construction program and the Formula Grants for Rural Areas Program and Tribal Transit Program by:

- A. Completing the process of updating its current subrecipient monitoring and risk assessment policy to clarify the frequency in which a risk assessment is required to be completed or updated, and updating the policy to address the nature of the requirement to include the unique entity identifier number on the intergovernmental agreement.
- B. Providing training to staff responsible for subrecipient monitoring activities related to the policies updated in Part A of the finding.

Response

Department of Transportation

A. Agree

Implementation Date: November 2023

A cross functional work-group with representatives from accounting, project support, compliance, engineering contract services, and internal audit have updated the subrecipient monitoring and risk assessment manual. This update was completed on November 30th and it includes the following clarifications:

- The frequency in which risk assessments are required to be completed for contracts that span multiple fiscal years on page 45 of the policy
- Exceptions and when it is acceptable to forgo a risk assessments on page 11 of the policy
- Requirements for the inclusion of a Unique Entity Identifier (UEI) on intergovernmental agreements on page 33 of the policy

B. Agree

Implementation Date: November 2023

The cross-functional work-group noted in the prior response provided training to staff responsible for the monitoring activities. Training was provided in November 2023 for all the updates related to the recommendation items in part A of the finding.



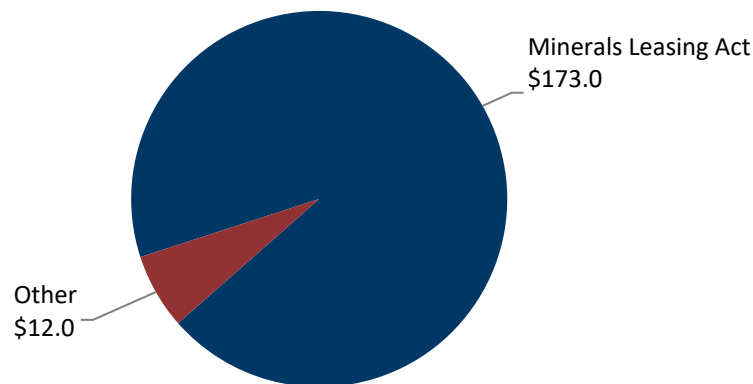
Department of the Treasury

The Department of the Treasury (Treasury) is established by the Colorado Constitution. The State Treasurer is an elected official who serves a 4-year term. Please refer to the introduction in the Department of the Treasury chapter within Section II: Financial Statement Findings for additional background information.

During Fiscal Year 2023, Treasury reported expenditures of approximately \$185.0 million in federal funds. As part of our Fiscal Year 2023 audit, we tested Treasury's compliance with federal grant requirements for the Minerals Leasing Act [ALN 15.437]. In Fiscal Year 2023, Treasury's expenditures for the Minerals Leasing Act totaled approximately \$173.0 million. Treasury is responsible for ensuring that all expenditures for federal programs are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows total federal expenditures by federal program for Treasury during Fiscal Year 2023.

**Department of the Treasury Fiscal Year 2023
Expenditures by Federal Program (in Millions)**



Source: 2023 Statewide Schedule of Expenditures of Federal Awards.

Our Fiscal Year 2023 audit identified issues related to Treasury's administration of the Minerals Leasing Act Program.

Finding 2023-081

Minerals Leasing Act—Subrecipient Monitoring

In 1920, the U.S. Congress passed the Minerals Leasing Act. This Act directs the federal Office of Natural Resources Revenue (ONRR) within the U.S. Department of the Interior to share 50 percent of mineral leasing revenue received by the ONRR with states that generate mineral lease revenue. Mineral lease revenue results from payments made to the federal government by companies that lease federal land for the right to extract minerals from that land. According to the Act, revenue is to be used by states as each individual state’s legislature directs, giving priority to those sections of the state that are socially or economically impacted by the extraction of minerals.

For Colorado, ONRR distributes Minerals Leasing Act Program (Program) funds to Treasury, which passes through Program funds to the Department of Local Affairs (DOLA), the Department of Natural Resources (DNR), the Department of Higher Education (DHE), and the Department of Education (DOE), as prescribed by Section 34-63-102, C.R.S. In turn, DOLA passes the majority of the Program funds it receives to local governments impacted by mineral leasing, such as cities and counties. These local governments may use Program funds for “...planning; construction and maintenance of public facilities; and provision of public services.”

During Fiscal Year 2023, ONRR distributed approximately \$173.0 million in Program revenue to Treasury. Treasury passed all of the Program funds to DOLA, DNR, DHE, and DOE. DOLA then passed approximately \$68.9 million of the \$72.3 million in Program funds it received to local government subrecipients. DOLA retained the remaining \$3.4 million in Program funds to cover administrative costs. DNR, DOE, and DHE spent the Program funds at the state level and did not pass any of the funds through to subrecipients.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether Treasury had adequate internal controls in place over, and complied with, federal subrecipient monitoring and reporting requirements for the Program during Fiscal Year 2023.

As part of our testing, we reviewed Treasury’s progress in implementing our Fiscal Year 2022 audit recommendation related to subrecipient monitoring and reporting requirements for the Program. During that audit, we found that Treasury did not communicate, or ensure that DOLA communicated, the required award information and applicable federal compliance requirements to all Program subrecipients in accordance with federal regulations. As a result of our testwork, we recommended that Treasury strengthen its internal controls to ensure that it complies with federal requirements for subrecipient monitoring for the Program by developing an effective monitoring

process to ensure that required federal award information is communicated to Program subrecipients, including the Assistance Listing Number, program name, and dollar amount made available to subrecipients, and the related federal requirements.

As part of our testing, we conducted interviews with Treasury staff regarding its process over the monitoring of Program funds during Fiscal Year 2023.

How were the results of the audit work measured?

We measured the results of our audit work against the following requirements:

Federal regulations [2 CFR 200.303] require that Treasury, as a federal grant recipient, establish and maintain effective internal controls over federal awards that provide reasonable assurance that awards are being managed in compliance with federal statutes, regulation, and the terms and conditions of the federal award.

The Minerals Leasing Act of 1920, as amended in 1976, states that Program funds should be provided to those subdivisions socially or economically impacted by the development of minerals leased for planning, construction, and maintenance of public facilities.

Federal regulations [2 CFR 200.331] require a pass-through entity to make case-by-case determinations regarding whether each agreement it makes for the disbursement of federal program funds casts the party receiving the funds in the role of a subrecipient or a contractor. A subrecipient is a non-federal entity that expends federal awards received from a pass-through entity to carry out a federal program, but does not include an individual that is a beneficiary receiving direct payments from such a program. A contractor is a dealer, distributor, merchant, or other seller providing goods or services that are required to conduct a federal program; these goods or services may be for an organization's own use or for the use of beneficiaries of the federal program. The following paragraphs detail requirements for subrecipients.

Federal regulations [2 CFR 200.332 (a)(1)(2) and (3)] require that Treasury, as the primary recipient of Program funds, ensure that every pass-through of federal funds it makes clearly identify all requirements that Treasury imposed on the subrecipient so that the federal award is used in accordance with federal statutes, regulations, and the terms and conditions of the award, as well as specify any additional requirements that Treasury imposes on the subrecipient in order for Treasury to meet its own responsibility for the federal award (e.g., financial, performance, and special reports). In addition, regulations require that Treasury, ensure that every subaward it makes is clearly identified to the subrecipient as a subaward, and that Treasury, or DOLA, provides specific information about the Program to the subrecipients, including, but not limited to, the following:

- Assistance Listing Number
- Name of the program, name of the federal awarding agency, and name of the department awarding the Program funds
- Contact information for Treasury
- Dollar amount made available to the subrecipient
- Reporting requirements

Federal regulation [2 CFR 200.332(b)] requires that Treasury, as the primary recipient of Program funds, ensure DOLA staff conducts risk assessments for each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward. In addition, the Treasury should ensure that DOLA staff use the risk assessments to determine the appropriate level of subrecipient monitoring that DOLA staff should perform on each subrecipient. Specifically, federal regulations [2 CFR 200.332(d)-(e)] require that Treasury, as the primary recipient of Program funds, ensure that DOLA staff monitor the subrecipient activities as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals. Monitoring must include:

- Reviewing financial performance reports.
- Following up and ensuring the subrecipient takes timely and appropriate action on all deficiencies pertaining to the federal award.
- Issuing a management decision for audit findings pertaining to the federal award provided to the subrecipient from the pass-through entity, as required by 2 CFR 200.521.

The State and any local governments receiving federal funds are required to present a *Schedule of Expenditures of Federal Awards* (SEFA) in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Federal regulations [2 CFR 200.501(b)] specifically require that the SEFA include information on each federal award expended during the year, including the total amount provided to subrecipients from each federal award. Any non-federal entity that expends \$750,000 or more in total federal awards during the entity's fiscal year must undergo a Single Audit or program-specific audit for that year. Federal regulation [2 CFR 200.332(f)] require that Treasury, as the primary recipient of the Program funds, ensure or communicate to DOLA that any non-state subrecipients receiving federal funds from the State during a given fiscal year report the funds on their respective SEFA and, if applicable, undergo a Single Audit.

The Exhibit K1, *Schedule of Federal Assistance*, is used by the State's departments and institutions of higher education to report federal expenditure information to the Office of the State Controller (OSC) to aid the OSC in preparing the State's SEFA. The instructions state that the OSC relies on the accuracy of amounts and other information reported on the various Exhibits in preparing the SEFA each year.

What problems did the audit work identify?

We found that Treasury did not implement our prior audit recommendation related to federal subrecipient monitoring for the Program during Fiscal Year 2023. Specifically, we identified the following:

- Treasury reported that DOLA did not perform a subrecipient versus contractor determination to ensure proper compliance with the subaward requirement and reporting of information to Treasury for its federal reporting.
- Treasury did not communicate, or ensure that DOLA communicated, the required award information and applicable federal compliance requirements to all Program subrecipients in accordance with federal regulations. In response to our prior audit recommendation, Treasury staff reported that they continue working with DOLA to ensure that required information is communicated to all subrecipients in compliance with federal and state regulations. In addition, Treasury reported that they are working with the Attorney General's Office toward the implementation of an interagency agreement that will establish expectations for DOLA. However, as of the end of the fiscal year, this interagency agreement was not signed or in place.
- Treasury did not ensure that DOLA performed risk assessments for each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward. In addition, Treasury did not ensure that DOLA used the risk assessments to determine the appropriate level of subrecipient monitoring on each subrecipient.
- Treasury did not have a process in place to ensure that DOLA monitors the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals.
- Further, Treasury, as the primary recipient of Program funds, did not ensure that it or DOLA communicated and followed up with any non-state subrecipients receiving federal funds from the State during Fiscal Year 2023 to ensure the subrecipients reported the funds on their respective SEFAs and, if applicable, underwent a Single Audit.

Why did these problems occur?

Overall, Treasury did not have adequate internal controls in place during Fiscal Year 2023 to ensure that it complied with federal subrecipient monitoring requirements for the Program. Specifically, Treasury staff indicated that DOLA determined during Fiscal Year 2023 that it does not have any Program subrecipients, but Treasury did not obtain and review any subrecipient versus contractor determinations from DOLA to verify the appropriateness of the determinations. Alternatively, Treasury did not perform its own assessment of subrecipient versus contractor status for the Program payments or obtain clarification from the Attorney General, as necessary, regarding the determination. Treasury also did not have a monitoring process in place to ensure that either Treasury or DOLA staff communicated required federal award information and related federal reporting requirements to all subrecipients of Program funds—including a communication that any subrecipients receiving Program funds from the State during Fiscal Year 2023 were required to report the funds on their respective SEFAs and, if applicable, undergo a Single Audit. In addition, Treasury did not ensure that DOLA performed risk assessments for each subrecipient’s risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward. Neither Treasury or DOLA monitored the activities of the subrecipients, as necessary, to ensure that the subawards are used for authorized purposes, comply with the terms and conditions of the subawards, and achieve performance goals.

Why do these problems matter?

The subrecipient versus contractor determinations help Treasury or DOLA to assess specific federal requirements that have to be followed, and ensure the proper reporting on Treasury’s Exhibit K1. Because the OSC uses the Exhibit K1 to prepare the State’s SEFA, errors on the Exhibit K1 can lead to the SEFA being misstated and the Department reporting erroneous information to the federal government. This is particularly important given the large amount of federal funds that Treasury pays annually to its subrecipients. By continuing to fail to fulfill the Program’s subrecipient monitoring requirements, Treasury, and the State as a whole, are out of compliance with the provisions of Program awards. Ultimately, insufficient monitoring of Program subrecipients could result in future federal funding being reduced. If Treasury does not appropriately communicate SEFA reporting requirements to other state agencies and non-state subrecipients in the future, it could result in local governments not undergoing Single Audits, as required. Further, without evaluating its subrecipients’ risks of noncompliance and using the results of that assessment to target monitoring of higher-risk entities, Treasury does not have assurance that it appropriately monitors its subrecipients and identifies issues.

Federal Agency(ies)	Department of the Interior
Federal Award Number(s)	N/A
Federal Award Year(s)	2021, 2022, and 2023
Pass Through Entity	None
Assistance Listing Number(s)	15.437, Minerals Leasing Act
COVID-19 Funding	No
Compliance Requirement(s)	Reporting (L) Subrecipient Monitoring (M)
Classification of Finding	Material Weakness
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding applies to prior audit recommendation 2022-079.	

Recommendation 2023-081

The Department of Treasury (Treasury) should strengthen its internal controls related to, and ensure it complies with, federal requirements for subrecipient monitoring and reporting for the Minerals Leasing Act Program (Program) by:

- A. Requiring other State agencies, including the Department of Local Affairs, to whom Treasury subgrants Program funds, to perform subrecipient versus contractor determinations to identify Program subrecipients and to perform appropriate subrecipient monitoring procedures. As needed, this should include obtaining clarification from the Attorney General as to whether parties to whom Treasury or its subgrantor state agencies send Program funds are subrecipients or vendors.
- B. Ensuring that it reports Program funds properly on its Exhibit K1, *Schedule of Federal Assistance*, including that expenditures are accurately presented as direct or pass-through subrecipient expenditures.
- C. Developing effective processes to ensure that required federal award information, including the Assistance Listing Number, federal program name, and dollar amount, are made available to the subrecipient, the related federal requirements are communicated to Program subrecipients, and the subrecipients report the funds on their respective annual *Schedule of Expenditures of Federal Awards* and, if applicable, undergo a Single Audit. This should include communicating all requirements imposed by the grantor agency on the subrecipient so Program funds are used in accordance with federal statutes, regulations, and the terms and conditions of the subaward, and that Treasury meets its own responsibility for the federal award.
- D. Developing an effective monitoring process to ensure risk assessments of subrecipients and monitoring of subrecipients are performed.

Response

Department of the Treasury

A. Agree

Implementation Date: December 2026

Treasury has been working with the Department of Local Affairs (DOLA) on a pilot program for monitoring and compliance of fund recipients and was in the process of instituting an Interagency Agreement with DOLA on this matter. Treasury will pursue further guidance from the Attorney General's office on federal rules interpretation regarding subrecipients. Treasury plans to continue to work with DOLA to aid in determining what financial resources and FTE may be necessary to ensure monitoring and compliance is successful.

B. Agree

Implementation Date: December 2026

The Department will seek guidance from the Attorney General's Office regarding federal rules interpretation to ensure distributions are properly identified. DOLA distributes the funds once received from Treasury, and therefore Treasury will work with DOLA as well to ensure there is agreement on subrecipient identification.

C. and D. Agree

Implementation Date: December 2026

As discussed in the Department response to Item A above, Treasury has been in the process of creating an Interagency Agreement with DOLA regarding compliance and monitoring of fund recipients. The Department will rely on guidance on this matter from the Attorney General, which is already in process. Additionally, the Department hopes to work in partnership with DOLA to determine what financial resources are necessary - and to be supportive of such a request - to implement a monitoring and compliance system, as the Attorney General's office may recommend.

Disposition of Prior Audit Recommendations

The following financial and single audit recommendations are summarized from the Statewide Financial and Single Audit for Fiscal Years 2019 through 2022 and include only the recommendations not fully implemented as of our Fiscal Year 2022 Statewide Audit. The disposition is the implementation status as of June 30, 2023.

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 and is not shown; if the disposition references a current audit recommendation, the classification will be included with the current audit finding. All findings classified as significant deficiencies or material weaknesses with a disposition of “deferred” will be listed in Section II: Financial Statement Findings or Section III: Federal Awards Findings, as applicable, following each department’s current findings, if any, and will include a new recommendation number for Fiscal Year 2023.

DEPARTMENT OF AGRICULTURE

Recommendation 2022-001

Status	Recommendation Text
	The Colorado State Fair Authority (Authority) should strengthen its internal controls over financial reporting by:
A. Implemented	Documenting and implementing the procedures necessary to prepare the Authority’s financial statements to ensure consistent, accurate, and timely reporting of financial transactions contained within the Colorado Operations Resource Engine. These procedures should specifically include the process for and timing of expense recognition of construction invoices to ensure expenses are recognized, or recorded, when incurred, which is in accordance with Generally Accepted Accounting Principles, and not when the invoice has been approved for payment.
B. Implemented	Seeking out appropriate, sufficient training opportunities for the Authority’s accounting staff and requiring them to attend that training on the implementation of new Governmental Accounting Standards Board (GASB) statements to ensure that all necessary, related transactions and changes to the Authority’s financial statements are made when a new GASB statement goes into effect.

DEPARTMENT OF EDUCATION

Recommendation 2022-042

Status	Recommendation Text
	The Department of Education (Department) should strengthen its internal controls over, and ensure it complies with requirements under, the Federal Funding Accountability and Transparency Act (Transparency Act or FFATA) reporting by:
A. Implemented	Improving the Department's process for determining the timing of reporting within the FFATA Subaward Reporting System. This process should include appropriately allocating staff resources for reporting responsibilities, and considerations such as expected future award allocations and communications with the federal awarding agency when it is determined to not be feasible to report information in a timely manner.
B. Partially Implemented	Continuing to develop and implement reconciliation procedures to identify subawards that went unreported during the fiscal year.
	Status Note: See Current Audit Recommendation 2023-051.

OFFICE OF THE GOVERNOR

Recommendation 2022-002

Status	Recommendation Text
	The Governor's Office of Information Technology (OIT) should improve information security controls by updating the Secure Configuration Exception Request (Exception Request) Standard Operating Procedures for delegating review and approval responsibilities by:
A. Not Implemented	Requiring documentation for instances in which the Chief Information Security Office delegates responsibilities of Exception Requests to other OIT staff.
	Status Note: See Current Audit Recommendation 2023-005.
B. Partially Implemented	Defining and documenting either specific staff or the appropriate qualifications for whom, within OIT, can be delegated the review and approval responsibilities.
	Status Note: See Current Audit Recommendation 2023-005.
C. Not Implemented	Documenting and ensuring that staff identified as part of recommendation Part B, are not also able to assist business owners in completing the Security Request, to eliminate any conflict of interest and maintain segregation of duties between operational and authorization activities.
	Status Note: See Current Audit Recommendation 2023-005.

Recommendation 2022-003

Status	Recommendation Text
	The Governor's Office of Information Technology should strengthen information security controls over the GenTax and Drivers' License, Record, Identification, and Vehicle Enterprise Solution systems by:
A. Not Implemented	Implementing the recommendation as noted in Part A of the confidential finding.
	Status Note: See Current Audit Recommendation 2023-003.
B. Not Implemented	Implementing the recommendation as noted in Part B of the confidential finding.
	Status Note: See Current Audit Recommendation 2023-003.

Recommendation 2022-004	
Status	Recommendation Text
Not Implemented	The Governor’s Office of Information Technology (OIT) should prioritize resolution of the access management team change issue impacting compliance with the IRS’s Publication 1075, <i>Tax Information Security Guidelines for Federal, State and Local Agencies, November 2021 Revision</i> , by implementing the recommendation as noted in the confidential finding. Status Note: See Current Audit Recommendation 2023-002.

Recommendation 2022-005	
Status	Recommendation Text
	The Governor’s Office of Information Technology (OIT) should comply with Colorado Information Security Policies over physical access by:
A. Partially Implemented	Implementing recommendation Part A as noted in the confidential finding. Status Note: See Current Audit Recommendation 2023-006.
B. Partially Implemented	Implementing recommendation Part B as noted in the confidential finding. Status Note: See Current Audit Recommendation 2023-006.
C. Implemented	Implementing recommendation Part C as noted in the confidential finding.
D. No Longer Applicable	Implementing recommendation Part D as noted in the confidential finding. Status Note: OIT addressed the confidential recommendation and associated IT risk through alternative means.

Recommendation 2022-006 and 2021-024	
Status	Recommendation Text
	The Governor’s Office of Information Technology should reprioritize staff in working with the Department of Labor and Employment to improve information security controls over the Colorado Unemployment Benefits System, the Colorado Automated Tax System, and the Colorado Labor and Employment Accounting Resource system by:
A. Not Implemented	Implementing the recommendation within Part A of the confidential finding. Status Note: See Current Audit Recommendation 2023-004.
B. Not Implemented	Implementing the recommendation within Part B of the confidential finding. Status Note: See Current Audit Recommendation 2023-004.
C. Implemented	Implementing the recommendation within Part C of the confidential finding. Status Note: Implemented in Fiscal Year 2022.
D. Implemented	Implementing the recommendation within Part D of the confidential finding.
E. No Longer Applicable	Implementing the recommendation within Part E of the confidential finding. Status Note: The Governor’s Office of Information Technology and the Department of Labor and Employment decommissioned CUBS in Fiscal Year 2023.
F. Not Implemented	Implementing the recommendation within Part F of the confidential finding. Status Note: See Current Audit Recommendation 2023-004.
G. Not Implemented	Implementing the recommendation within Part G of the confidential finding. Status Note: See Current Audit Recommendation 2023-004.

Recommendation 2022-018		
Status	Recommendation Text	
	The Department of Labor and Employment (Department) and the Governor’s Office of Information Technology (OIT) should work together to improve the overall control environment and computer operations general controls by:	
A.	Partially Implemented	Implementing recommendation Part A as noted in the confidential finding. Status Note: See Current Audit Recommendation 2023-026.
B.	Not Implemented	Implementing recommendation Part B as noted in the confidential finding. Status Note: See Current Audit Recommendation 2023-026.

Recommendation 2022-034		
Status	Recommendation Text	
	The Governor’s Office of Information Technology should work with the Department of Revenue to improve the safeguarding of Federal Tax Information within the GenTax system and to comply with the IRS’s Publication 1075 by:	
A.	Implemented	Implementing recommendation Part A as noted in the confidential finding.
B.	Implemented	Implementing recommendation Part B as noted in the confidential finding.

Recommendation 2022-037		
Status	Recommendation Text	
	The Governor’s Office of Information Technology should strengthen SAP IT internal controls by:	
A.	Implemented	Implementing recommendation Part A as noted in the confidential finding.
B.	Implemented	Implementing recommendation Part B as noted in the confidential finding.

Recommendation 2022-084		
Status	Recommendation Text	
	The Governor’s Office of Information Technology should improve access management IT general controls over Trails, its statewide automated child welfare information system, by:	
A.	Deferred	Implementing the recommendation noted in Part A of the confidential finding. Status Note: The Department plans to fully implement this recommendation by the June 2024 implementation date.
B.	Deferred	Implementing the recommendation noted in Part B of the confidential finding. Status Note: The Department plans to fully implement this recommendation by the December 2023 implementation date.
C.	Deferred	Implementing the recommendation noted in Part C of the confidential finding. Status Note: The Department plans to fully implement this recommendation by the December 2023 implementation date.
Classification: Significant Deficiency		

Recommendation 2021-003	
Status	Recommendation Text
	The Governor’s Office of Information Technology (OIT) should ensure that it has an appropriate IT governance framework in place that includes current IT policies, procedures, and standards by:
A. Partially Implemented	<p>Establishing and formalizing review time frames for those policies, procedures, and standards that currently do not have a documented review time frame. This establishment and formalization should apply to the Colorado Information Security Policies, OIT Cyber Policies, as well as those Technical Standards, Enterprise Policies and Procedures, and system-specific procedures communicated to management during the audit.</p> <p>Status Note: OIT continued to populate the knowledge management module, which will house OIT’s policies, procedures, and standards, within its IT service management tool. However, OIT did not roll out the module for staff’s usage during Fiscal Year 2023. OIT plans to fully implement this recommendation by December 2023.</p>
B. Partially Implemented	<p>Establishing, formalizing, and implementing a process, including identifying staff who could act in a backup role during times when OIT reprioritizes staff who are primarily in the roles of and have responsibilities for conducting reviews and updating policies, procedures, and standards, to ensure management’s goals, objectives, and expectations are met.</p> <p>Status Note: OIT established knowledge management ownership groups responsible for the review and approval of all knowledge articles, which includes policies, procedures, and standards, and requires at least two staff per ownership group. However, OIT did not ensure that each ownership group was assigned at least two staff. OIT plans to fully implement this recommendation by December 2023.</p>
C. Partially Implemented	<p>Reviewing, updating, and maintaining policies and procedures within established review time frames.</p> <p>Status Note: OIT continued to populate the knowledge management module, which will house OIT’s policies, procedures, and standards, within its IT service management tool. However, OIT did not roll out the module for staff’s usage during Fiscal Year 2023. OIT plans to fully implement this recommendation by December 2023.</p>
Classification: Deficiency in Internal Control	

Recommendation 2021-034	
Status	Recommendation Text
	The Governor’s Office of Information Technology should improve information security controls for the Colorado Personnel Payroll System (CPPS) by:
A. Implemented	Implementing the recommendation noted in Part A of the confidential finding.
B. Not implemented	<p>Implementing the recommendation noted in Part B of the confidential finding.</p> <p>Status Note: See Current Audit Recommendation 2023-037.</p>

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

Recommendation 2022-043

Status	Recommendation Text
	The Department of Health Care Policy and Financing should strengthen its internal controls over Medicaid claim payments by:
A. Implemented	Continuing to work with the Department of Human Services to fully implement the plan to eliminate the Colorado interChange issues between Colorado Benefits Management System (CBMS), TRAILS, and Colorado interChange to ensure that Colorado interChange only pays provider claims on behalf of eligible beneficiaries.
B. Implemented	Continuing to review the monthly eligibility reconciliation reports and identifying beneficiary records that need updating, and making necessary corrections in CBMS once the continuous enrollment condition ends.

Recommendation 2022-044 and 2021-041

Status	Recommendation Text
	The Department of Health Care Policy and Financing (Department) should improve its internal controls over Medicaid eligibility by:
A. No Longer Applicable	<p>Researching the claims payments that were identified during our audit to determine whether the local counties or Medical Assistance sites had a valid Social Security Number (SSN) when determining eligibility, if payments were appropriate—in accordance with federal regulation at the time the payments were made—and recovering any payments made to providers on behalf of ineligible beneficiaries in accordance with federal regulations.</p> <p>Status Note: The Department disagreed with this recommendation and did not implement it.</p>
B. Partially Implemented	<p>Continuing to develop a report to identify SSNs associated with multiple State IDs and establishing and implementing written policies and procedures outlining how the Department will use the report to effectively monitor and correct SSN and State ID discrepancies.</p> <p>Status Note: See Current Audit Recommendation 2023-055.</p>
C. Partially Implemented	<p>Implementing a process to monitor that caseworkers are addressing the Colorado Benefits Management System alerts related to SSN and State ID discrepancies appropriately and in a timely manner.</p> <p>Status Note: See Current Audit Recommendation 2023-055.</p>

Recommendation 2022-045 and 2021-042

Status	Recommendation Text
	The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over Medical Loss Ratio (MLR) reporting by:
A. Implemented	Updating its MLR report template provided to Managed Care Entities (MCEs) to comply with federal regulations and developing and implementing written policies and procedures. These policies and procedures should include the requirement for MCEs to submit MLR reports that include the data elements required by federal regulations and specify the Department's review process of those MLR reports to ensure they include accurate and complete information.
B. Implemented	Developing an enforcement mechanism to ensure it receives accurate and corrected information from the MCEs in a timely manner so the Department is able to complete its validation process of MLR reports and meet the June 30 deadline for report submission to the Centers for Medicare & Medicaid Services.

Recommendation 2022-046 and 2021-043

Status	Recommendation Text
Implemented	The Department of Health Care Policy and Financing (Department) should strengthen its internal controls by developing and implementing written policies and procedures for periodic audits that detail the process for (1) performing the initial review of the financial data reporting templates submitted by Managed Care Entities, and (2) posting complete periodic audit results on the Department’s website in accordance with federal regulations.

Recommendation 2022-047 and 2021-045

Status	Recommendation Text
	The Department of Health Care Policy and Financing should comply with federal and state requirements for administering the non-emergent medical transportation (NEMT) benefit and paying Medicaid claims by establishing and implementing:
A. Implemented	Information technology (IT) controls within the Colorado interChange system (interChange), and other controls as appropriate, to deny claims submitted by NEMT providers that bypass their assigned broker and submit claims directly to the Department. Status Note: Implemented in Fiscal Year 2022.
B. Partially Implemented	A process to evaluate and revise, as necessary, taxi claim billing requirements and rates, and controls to ensure that taxi claims are paid in accordance with established requirements and rates and that providers are permitted to operate as a taxi. Status Note: See Current Audit Recommendation 2023-057.
C. Implemented	IT controls within interChange or, at a minimum, staff manual review of NEMT claims that require the Department’s prior authorization, to ensure prior authorization occurs before the NEMT trip and before payment of any related claim. Status Note: Implemented in Fiscal Year 2022.
D. Not Implemented	Methods to monitor NEMT providers that are not served by the Department’s contracted broker, to ensure the providers’ paid claims are supported with appropriate documentation and represent the least costly option appropriate to meet each recipient’s needs. Status Note: The Department made changes to how NEMT services are brokered, and is working on methods to ensure providers' claims are supported and the least costly option. The Department plans to fully implement this recommendation by December 2023.
E. Implemented	Contract monitoring to ensure the Department’s NEMT contracted broker collects and maintains necessary documentation to support brokered services and claims. This should include ensuring that Department staff annually reconcile the contracted broker’s trip scheduling data with provider documentation for a sample of paid NEMT claims to ensure they are accurate, for NEMT services, and represent the least costly option appropriate for each recipient.
F. Implemented	Methods to ensure that NEMT rides and paid claims are for recipients to access medical care, such as a process to reconcile interChange data on NEMT trip claims to interChange data on Medicaid medical claims, and/or a process to confirm recipients used NEMT to attend medical appointments.
G. Partially Implemented	Processes to investigate and recover, as appropriate, the overpayments and inappropriate payments that the audit identified and resulted in known or likely questioned costs, and repay the federal portion, as appropriate. Status Note: See Current Audit Recommendation 2023-057.
H. Implemented	A process to ensure that the Department has sufficient staff assigned to oversee and administer NEMT.

Classification: Deficiency in Internal Control

Recommendation 2022-048, 2021-047, and 2020-034

Status		Recommendation Text
		The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over Medicaid eligibility to ensure compliance with state and federal regulations by:
A.	Partially Implemented	Educating caseworkers by incorporating the issues identified through the audit in training and support for the local counties and Medical Assistance (MA) sites to ensure that caseworkers are maintaining the required documentation to support eligibility, correctly calculating resources and resource thresholds, entering information correctly into Colorado Benefits Management System (CBMS), verifying income to the supporting documentation, terminating benefits appropriately, and enrolling beneficiaries in the correct Medicaid program. The training should focus on and target local counties and MA sites with issues identified in the audit. Status Note: See Current Audit Recommendation 2023-053.
B.	Implemented	Establishing an interim monitoring process over local counties and MA sites until the new oversight monitoring process is implemented, to ensure that Medicaid eligibility is processed in accordance with federal regulations and federal grant requirements. Status Note: Implemented in Fiscal Year 2022.
C.	Partially Implemented	Researching and resolving CBMS system issues to ensure that it is using the correct income information and income thresholds in determining eligibility, eligibility is reconciled between CBMS and Colorado interChange system, buy-in premiums are assessed, and any issues related to the transfer of inaccurate information from the Social Security Administration are resolved. Status Note: See Current Audit Recommendation 2023-053.

Recommendation 2022-049, 2021-048, and 2020-035

Status		Recommendation Text
		The Department of Health Care Policy and Financing should improve its internal controls over Medicaid and Children’s Basic Health Plan (CBHP) payments for deceased beneficiaries by:
A.	Implemented	Establishing and implementing written policies and procedures to monitor payments to deceased beneficiaries, recover any overpayments, and to ensure compliance with state and federal regulations.
B.	Implemented	Researching and resolving the Colorado interChange system (Colorado interChange) issues to ensure that all Medicaid and CBHP payments are stopped and recovered after a beneficiary’s date of death and developing a process to detect when Colorado interChange is not recovering payments on behalf of deceased beneficiaries.
C.	Implemented	Researching and recovering any overpayments made to providers on behalf of ineligible beneficiaries noted through the audit in accordance with state requirements.

Recommendation 2022-050, 2021-049, and 2020-036

Status		Recommendation Text
		The Department of Health Care Policy and Financing should improve its internal controls over Children’s Basic Health Plan (CBHP) payments by:
A.	No Longer Applicable	Resolving Colorado Benefits Management System (CBMS) programming issues to ensure that CBHP annual enrollment fees are being calculated correctly including when a beneficiary moves between programs, and to disallow benefits if the annual enrollment fee is not paid prior to enrollment in the program. Status Note: The system issues noted in our audit related to the CBHP enrollment fees. The CBHP enrollment fee was permanently eliminated as of July 1, 2022 per House Bill 22-1289.

B.	Partially Implemented	Educating caseworkers by incorporating the issues identified through the audit in training and support for the local counties and Medical Assistance (MA) sites, to ensure that caseworkers are maintaining the required documentation to support eligibility, obtaining required identity and citizenship status, and obtaining and verifying income reported by the beneficiary. Status Note: See Current Audit Recommendation 2023-054.
C.	Implemented	Establishing an interim monitoring process over local counties and MA sites until the new oversight monitoring process is implemented, to ensure that CBHP eligibility is processed in accordance with federal regulations and federal grant requirements. Status Note: Implemented in Fiscal Year 2022.
D.	Partially Implemented	Researching and resolving the CBMS and Colorado interchange system interface issues to ensure that the Colorado interChange system only pays providers capitation payments on behalf of eligible beneficiaries. Status Note: See Current Audit Recommendation 2023-054.
E.	No Longer Applicable	Identifying and correcting any additional cases affected by the system issues noted in our audit. Status Note: The system issues noted in our audit related to the CBHP enrollment fees. The CBHP enrollment fee was permanently eliminated as of July 1, 2022 per House Bill 22-1289.
F.	Implemented	Researching and recovering any overpayments made to providers on behalf of ineligible beneficiaries noted through the audit in accordance with federal and state regulations. Status Note: Implemented in Fiscal Year 2021.

Recommendation 2022-051, 2021-050, and 2020-037

Status	Recommendation Text	
	The Department of Health Care Policy and Financing (Department) should improve its internal controls over Medicaid and Children's Basic Health Plan (CBHP) overpayments and comply with the related payment and reporting requirements by:	
A.	Implemented	Providing adequate training to staff to ensure timely documentation and communication of recovery information between the Program Integrity Division and the Controller Division related to reporting and refunding of overpayments within 1 year of the date of discovery in accordance with federal regulation. Additionally, the training should focus on proper tracking and reporting of overpayments for Medicaid and CBHP, timely processing of recovery of overpayments, timely check processing, and correct refunding of the federal share of these overpayments on Centers for Medicare and Medicaid Services (CMS) quarterly reports.
B.	Implemented	Developing and implementing written policies and procedures to ensure that all necessary information required to correctly track Medicaid and CBHP overpayments is included on the tracking spreadsheet and recovered overpayments are refunded and reported to CMS within the 1 year of the discovery date, in accordance with federal regulations.
C.	Implemented	Creating overpayment account codes to report recovered overpayments accurately in the Colorado Operations Resource Engine (CORE) and subsequently under the correct federal reporting lines in CMS quarterly reports.
D.	Implemented	Implementing a supervisory review over the tracking spreadsheet and CORE overpayment recovery account codes to ensure completeness and accuracy of information to support timely recovery and reporting of overpayments by the divisions.

Recommendation 2022-052, 2021-051, and 2020-038

Status		Recommendation Text
		The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over presumptive eligibility by:
A.	Implemented	Developing and implementing written policies and procedures detailing the requirements for completion of site reviews, maintenance of supporting documentation, timely training for failed presumptive eligibility (PE) site staff, and performance of timely re-certification of PE sites.
B.	Implemented	Developing an effective tracking mechanism to identify and monitor PE sites that are due for re-certification every 2 years and ensuring the re-certifications are performed.
C.	Partially Implemented	Resolving Colorado Benefits Management Systems (CBMS) programming and system issues to appropriately terminate applicants' presumptive eligibility when the beneficiaries are enrolled in regular Medicaid or Children's Basic Health Plan program and ensuring CBMS displays consistent applicant information between various screens.
Status Note: See Current Audit Recommendation 2023-056.		

Recommendation 2022-053, 2021-052, and 2020-039

Status		Recommendation Text
		The Department of Health Care Policy and Financing (Department) should improve its internal controls over the Medicaid and Children's Basic Health Plan provider eligibility determination to ensure that it complies with federal and state requirements by:
A.	Implemented	Improving the Department's review process of provider licenses to ensure the license information in the Department of Regulatory Agencies (DORA) license database matches the license information in the Colorado interChange system and ensuring timely termination and imposing restrictions for the provider's whose licenses are suspended or expired.
B.	Implemented	Updating the current policies and procedures to match Centers for Medicare and Medicaid Services guidance to ensure there is adequate documentation of the determinations for providers with license limitations.
C.	Implemented	Effectively training and monitoring its fiscal agent to ensure that copies of active licenses are maintained and provider license information in the Colorado interChange system matches the information in DORA's license database.

Recommendation 2022-054, 2021-054, 2020-041, and 2019-043

Status		Recommendation Text
		The Department of Health Care Policy and Financing should improve its internal controls over Medicaid eligibility by:
A.	Implemented	Researching and, if feasible, instituting a mechanism for identifying Medicaid cases in the Colorado Benefits Management System (CBMS) that lack a Social Security Number.
B.	No Longer Applicable	Researching and resolving CBMS and Colorado interChange interface issues to ensure that Colorado interChange only pays provider claims on behalf of eligible beneficiaries and establishing an effective reconciliation process between CBMS and Colorado interChange to ensure that Medicaid beneficiaries' eligibility information is consistent in both systems.
Status Note: Included as part of Fiscal Year 2020 Recommendations 2020-034 and 2020-036.		
C.	Implemented	Effectively training and monitoring local counties and Medical Assistance sites to ensure that caseworkers are obtaining and documenting the Office of Information Technology Service Desk's approval for changes to beneficiaries' Social Security Numbers, and that beneficiaries are enrolled in the correct Medicaid program.
Status Note: Implemented in Fiscal Year 2022.		

D.	No Longer Applicable	Researching the cases identified in our audit to determine whether these beneficiaries were eligible and that the payments made on their behalf were appropriate, in accordance with federal and state regulations.
		Status Note: The Department disagreed with this recommendation and did not implement it.

Recommendation 2022-055, 2021-056, 2020-044, and 2019-046

Status		Recommendation Text
		The Department of Health Care Policy and Financing (Department) should improve its controls over Medicaid and Children’s Basic Health Plan (CBHP) program provider eligibility determination and enrollment to ensure that it complies with federal and state requirements by:
A.	Implemented	Working with its fiscal agent to ensure that Colorado interChange performs all required database matches and properly displays results of Social Security Number and Federal Employer Identification Number verifications for all providers.
B.	No Longer Applicable	Establishing an effective process to ensure that provider licensing information contained in Colorado interChange is current, that any expired licenses are identified, and that any ineligible providers are disallowed from providing Medicaid and CBHP services and receiving payments in accordance with <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> (Uniform Guidance).
		Status Note: Included as part of Fiscal Year 2020 Recommendation 2020-039.
C.	No Longer Applicable	Formalizing the Department’s monitoring policies and procedures called <i>Provider Enrollment Audit Process</i> over the fiscal agent to ensure required documentation is maintained in accordance with Uniform Guidance.
		Status Note: Included as part of Fiscal Year 2020 Recommendation 2020-039.
D.	No Longer Applicable	Ensuring that Colorado interChange displays provider information consistently throughout the system.
		Status Note: The Department disagreed with this recommendation and did not implement it.

Recommendation 2021-009

Status		Recommendation Text
		The Department of Health Care Policy and Financing should improve IT controls over the Colorado interChange and the Business Intelligence and Data Management systems by:
A.	Implemented	Implementing the recommendation as noted in Part A of the confidential finding.
B.	Implemented	Implementing the recommendation as noted in Part B of the confidential finding.
		Status Note: Implemented in Fiscal Year 2022.
C.	Implemented	Implementing the recommendation as noted in Part C of the confidential finding.
		Status Note: Implemented in Fiscal Year 2022.
D.	Implemented	Implementing the recommendation as noted in Part D of the confidential finding.
		Status Note: Implemented in Fiscal Year 2022.
E.	Implemented	Implementing the recommendation as noted in Part E of the confidential finding.
		Status Note: Implemented in Fiscal Year 2022.
F.	Implemented	Implementing the recommendation as noted in Part F of the confidential finding.
		Status Note: Implemented in Fiscal Year 2022.

Recommendation 2021-046

Status	Recommendation Text
	The Department of Health Care Policy and Financing (Department) should ensure non-emergent medical transportation (NEMT) providers are paid accurately for the services they provide to recipients by:
A. Implemented	Requiring its NEMT contractor to develop and implement effective processes and methods to pay providers accurately for their services, based on claims paid by the Department, and maintain accurate accounting records of payments to providers. Status Note: Implemented in Fiscal Year 2022.
B. Partially Implemented	Investigating each instance identified by the audit where the Department's NEMT contractor did not pay a provider accurately or did not have accurate accounting records, and requiring the contractor to pay each provider the accurate amounts they are owed and correct accounting records, as appropriate. Status Note: The Department reports that each instance identified by the audit has been investigated. The Department's contractor is in the process of paying 28 providers the accurate amounts they are owed and correcting accounting records, as appropriate. The Department plans to fully implement this recommendation by June 2024.
Classification: Deficiency in Internal Control	

DEPARTMENT OF HIGHER EDUCATION – ADAMS STATE UNIVERSITY

Recommendation 2022-007

Status	Recommendation Text
Deferred	Adams State University should strengthen its internal controls over financial reporting in order to ensure that its financial statements are prepared accurately and in accordance with all relevant accounting standards and that Office of the State Controller-required exhibits are accurate and submitted by their due dates. This could include filling vacant positions, evaluating the duties and responsibilities of the accounting staff to determine if additional support by the University can be provided to help with continued implementation of Workday, and continuing to have accounting staff attend trainings on financial reporting. Status Note: The Department plans to fully implement this recommendation by the July 2024 implementation date.
Classification: Material Weakness	

DEPARTMENT OF HIGHER EDUCATION – COLORADO COMMUNITY COLLEGE SYSTEM

Recommendation 2022-008

Status	Recommendation Text
Not Implemented	Pueblo Community College should enforce the implementation of Colorado Community College System's required internal controls over financial and reporting activities by following the existing policies and procedures relating to the performance of internal control activities. This includes ensuring that staff perform all required reconciliations and secondary reviews on a timely basis and ensuring appropriate segregation of duties is maintained. Status Note: See Current Audit Recommendation 2023-013.

Recommendation 2022-009		
Status		Recommendation Text
		The Colorado Community College System should improve information security IT internal controls related to access management and logging by:
A.	Implemented	Implementing recommendation Part A as noted in the confidential finding.
B.	Implemented	Implementing recommendation Part B as noted in the confidential finding.
C.	Partially Implemented	Implementing recommendation Part C as noted in the confidential finding.
Status Note: See Current Audit Recommendation 2023-014.		

Recommendation 2022-056		
Status		Recommendation Text
		Community College of Aurora should strengthen their internal controls over suspension and debarment and ensure they comply with the Higher Education Emergency Relief Fund (HEERF) requirements by:
A.	Implemented	Ensuring staff maintain supporting documentation of suspension and debarment checks.
B.	Implemented	Providing training and cross-training to existing employees over suspension and debarment requirements.

Recommendation 2022-057		
Status		Recommendation Text
		Otero College should strengthen their internal controls over procurement and ensure they comply with the Higher Education Emergency Relief Fund (HEERF) requirements and State procurement policies by:
A.	Implemented	Ensuring the secondary reviewer enforces compliance with the Colorado Community College System's (System) procurement procedures.
B.	Implemented	Ensuring staff maintain supporting documentation for procurements.
C.	Implemented	Providing training and cross-training to existing employees over procurement requirements.

Recommendation 2022-058		
Status		Recommendation Text
		Pueblo Community College should strengthen their internal controls over procurement, suspension and debarment and ensure they comply with the Higher Education Emergency Relief Fund (HEERF) requirements and State procurement policies by:
A.	Implemented	Ensuring the secondary reviewer enforces compliance with the Colorado Community College System's (System) procurement procedures and that staff perform procedures to verify contracted entities are not excluded or disqualified from receiving federal funds.
B.	Implemented	Ensuring staff maintain supporting documentation for procurements and suspension and debarment checks.
C.	Implemented	Providing training and cross-training to existing employees over procurement, suspension and debarment requirements.

Recommendation 2022-059	
Status	Recommendation Text
Implemented	Front Range Community College, Lamar Community College, and Pueblo Community College campuses should strengthen their internal controls over federal reporting and ensure they comply with the Higher Education Emergency Relief Fund reporting requirements by reviewing reports for accuracy and developing procedures for ensuring the required maintenance of all related supporting documentation.

DEPARTMENT OF HIGHER EDUCATION – COLORADO SCHOOL OF MINES

Recommendation 2022-060	
Status	Recommendation Text
Implemented	The Colorado School of Mines should strengthen its internal controls over reporting Student Financial Aid Pell Grants and Direct Loan Program student enrollment to the National Student Loan Data System (NSLDS) by implementing a review process over all student enrollment changes in the School's reporting system to ensure the changes are submitted to NSLDS within 60-days of the enrollment change, as required by federal regulations.

Recommendation 2022-061		
Status	Recommendation Text	
	The Colorado School of Mines should strengthen its internal controls over and ensure it complies with period of performance and procurement requirements for its Research and Development (R&D) grants by:	
A.	Implemented	Instituting an appropriate review of expenditures to ensure they are within the period of performance for the federal award, and ensuring that staff have an appropriate understanding of the related period of performance requirements or obtain clarification from the federal grantor, as appropriate.
B.	Implemented	Updating its published procurement policy to ensure it contains the current approval process and thresholds.

DEPARTMENT OF HIGHER EDUCATION – COLORADO STATE UNIVERSITY

Recommendation 2022-010		
Status	Recommendation Text	
	The Colorado State University's Department of Information Technology (CSU IT) should improve IT governance and access management control activities, by:	
A.	Implemented	Updating its Policy ID 4-1018-009, CSU POLICY: INFORMATION TECHNOLOGY SECURITY, to include: (1) reviews of non-IT security related policies and establish a frequency on which these policies should be reviewed, and (2) establish a frequency for the access management controls communicated through recommendation Part A (2) of the confidential finding to ensure both internal controls meet management's expectations.
B.	Implemented	Implementing the recommendation as noted in Part B of the confidential finding.

DEPARTMENT OF HIGHER EDUCATION – FORT LEWIS COLLEGE

Recommendation 2022-011

Status	Recommendation Text
Implemented	Fort Lewis College (College) should strengthen its internal controls over financial reporting in order to ensure that its financial statements are prepared accurately and that the Office of the State Controller required exhibits are submitted by their due dates. This could include evaluating the duties and responsibilities of its existing accounting staff to determine if additional support can be allocated to help with continued implementation of Workday, or potentially hiring temporary accounting personnel to assist with financial statement and exhibit preparation.

DEPARTMENT OF HIGHER EDUCATION – HISTORY COLORADO

Recommendation 2021-014

Status	Recommendation Text
	History Colorado should improve its internal controls over financial reporting by:
A.	<p>Implemented</p> <p>Updating and implementing policies and procedures related to the preparation and review of monthly capital asset reconciliations. The policies and procedures should include specific instructions regarding how and when to complete the capital asset reconciliations so that new staff are able to complete the reconciliations.</p> <p>Status Note: Implemented in Fiscal Year 2022.</p>
B.	<p>Implemented</p> <p>Ensuring the capital assets reconciliations are completed every month before the mass depreciation entry is run in the Colorado Operations Resource Engine (CORE).</p> <p>Status Note: Implemented in Fiscal Year 2022.</p>
C.	<p>Implemented</p> <p>Developing and providing training to new staff on the preparation and submission of exhibits and the timely and accurate recording of transactions in CORE.</p> <p>Status Note: Implemented in Fiscal Year 2022.</p>
D.	<p>Implemented</p> <p>Implementing a detailed review process over financial information recorded in CORE and exhibits reported to the Office of the State Controller to ensure financial information is recorded accurately and that exhibits are accurate, complete, and submitted by the deadline.</p>

DEPARTMENT OF HIGHER EDUCATION – METROPOLITAN STATE UNIVERSITY OF DENVER

Recommendation 2022-062

Status	Recommendation Text
Implemented	Metropolitan State University of Denver (University) should improve its internal controls over federal Higher Education Emergency Relief Funds by instituting appropriate segregation of duties over the awarding of federal funds to students. This should include requiring that no one employee can both award then disburse aid to students and developing and implementing a formal written policy that prohibits University employees from awarding financial aid to their family members.

Recommendation 2022-063	
Status	Recommendation Text
Implemented	Metropolitan State University of Denver (University) should strengthen its internal controls over reporting and ensure it complies with the Higher Education Emergency Relief Fund (HEERF) reporting requirements by developing and documenting policies and procedures for identifying and researching the specific reporting requirements and ensuring that staff post to the University's website the required reports within federally required timeframes. In addition, the University should ensure that all the HEERF reports that are currently required to be posted are on the website.

DEPARTMENT OF HIGHER EDUCATION – UNIVERSITY OF COLORADO

Recommendation 2022-012	
Status	Recommendation Text
	The University of Colorado should improve internal controls over incident management by:
A. Implemented	Implementing recommendation Part A as noted in the confidential finding.
B. Implemented	Implementing recommendation Part B as noted in the confidential finding.

Recommendation 2022-064	
Status	Recommendation Text
Implemented	The University of Colorado's Colorado Springs campus should strengthen its internal controls over and ensure that it complies with the Higher Education Emergency Relief Fund (HEERF) reporting requirements by establishing policies and procedures for identifying and researching changes in HEERF reporting requirements and posting reports to the campus website as required by federal regulations.

Recommendation 2022-065	
Status	Recommendation Text
	The University of Colorado's Boulder campus should strengthen its internal controls over equipment management and ensure that it complies with the Research and Development equipment management federal compliance requirements by:
A. Implemented	Ensuring the Campus Controller's Property Accounting Office and the individual departments adequately reconcile the equipment listing to the physical equipment on hand to ensure that the list is accurate, and remove equipment from the listing that has been disposed of or is no longer in use.
B. Implemented	Enforcing its current policies and procedures for ensuring all equipment is appropriately tagged and maintained.

Recommendation 2022-066	
Status	Recommendation Text
Implemented	The University of Colorado's Boulder campus should strengthen its internal controls over, and ensure compliance with, federal subrecipient monitoring requirements for the Research and Development Cluster grant programs by enforcing required reviews of the subrecipient checklist for completeness to ensure all of the appropriate steps are completed, including risk assessments, and by ensuring that appropriate levels of staff are assigned responsibility for the reviews.

DEPARTMENT OF HIGHER EDUCATION – WESTERN COLORADO UNIVERSITY

Recommendation 2022-013

Status	Recommendation Text
	Western Colorado University (University) should improve its IT governance, as well as access management controls related to the Banner application, by:
A. Implemented	Implementing the recommendation noted in Part A of the confidential finding.
B. Partially Implemented	Implementing the recommendation noted in Part B of the confidential finding. Status Note: See Current Audit Recommendation 2023-020.
C. Partially Implemented	Implementing the recommendation noted in Part C of the confidential finding. Status Note: See Current Audit Recommendation 2023-020.

DEPARTMENT OF HUMAN SERVICES

Recommendation 2022-014

Status	Recommendation Text
Partially Implemented	The Department of Human Services (Department) should improve controls surrounding payroll and ensure mitigating controls, such as additional overall Department-level review processes and regular checks over time certifications, are in place to compensate for turnover of employees. Further, the Department should enforce its existing document retention policies to ensure all Personnel Action Forms and timesheets are maintained. Status Note: The Department implemented Kronos at the end of Fiscal Year 2022 which addressed the issue of late and missing certifications. The Department is still working on updating policies and procedures. The Department plans to fully implement this recommendation by December 2023.
Classification: Deficiency in Internal Control	

Recommendation 2022-015

Status	Recommendation Text
Implemented	The Veterans Community Living Center at Rifle should strengthen its internal controls over financial reporting in order to ensure that its financial statements are prepared accurately and in accordance with all relevant accounting standards. This should include reaching out to the Department of Human Services or the Office of the State Controller for guidance in implementing new Governmental Accounting Standards Board pronouncements, and seeking out opportunities for and requiring accounting staff to attend trainings on financial reporting issues, including new GASB pronouncements.

Recommendation 2022-067 and 2021-059

Status	Recommendation Text
	The Department of Human Service (Department) should strengthen its internal controls over the Federal Funding Accountability and Transparency Act (Transparency Act or FFATA) reporting by:
A. Implemented	Correcting the automated reporting process from eClearance to ensure that data compiled for Transparency Act reporting contains all relevant data.

B.	Implemented	Developing and implementing procedures to validate that data derived from eClearance reports and ultimately used to compile Transparency Act reporting is complete and accurate by reviewing the population from an alternate source, such as the Colorado Operations Resource Engine.
C.	Implemented	Improving the Department's supervisory review process to provide for a complete and thorough review of the final FFATA report data that the Department will report within the Federal Funding Accountability and Transparency Act Subaward Reporting System. This process should include taking steps to ensure the compliance accountant follows up with the program staff if the necessary information is not input into eClearance, so that it can be obtained and reported accurately and timely.

Recommendation 2022-068 and 2021-060

Status		Recommendation Text
		The Department of Human Services (Department) should strengthen its internal controls over the preparation of federal reports and the Exhibit K1, <i>Schedule of Federal Assistance</i> , by:
A.	Implemented	Strengthening its internal controls over its monthly Pandemic Electronic Benefit Transfer Food Benefits (P-EBT) reporting to ensure its reporting is accurate and goes through supervisory review.
B.	Implemented	Improving communication between program and accounting staff to ensure the Exhibit K1 is accurately updated when errors in federal reporting are identified and resolved.
C.	Implemented	Improving the supervisory review process over the Exhibit K1 and the federal expenditures entered into the Colorado Operations Resource Engine (CORE), the state's accounting system, to ensure expenditures are coded correctly as direct or subrecipient expenditures and that, ultimately, the Exhibit K1 is accurate and complete.

Recommendation 2022-069, 2021-061, and 2020-054

Status		Recommendation Text
		The Department of Human Services (Department) should strengthen its internal controls over the Food Distribution Cluster's U.S. Department of Agriculture foods inventory by:
A.	Implemented	Developing and implementing policies and procedures requiring Department staff to review monthly inventory reports received from recipient agencies and Regional Food Banks to ensure they are accurate. Status Note: Implemented in Fiscal Year 2022.
B.	Implemented	Developing and implementing policies and procedures requiring Department staff to perform reconciliations of recipient agencies' and Regional Food Banks' physical inventories to the Web Supply Chain Management system to ensure inventory records are complete and accurate.
C.	Partially Implemented	Developing and implementing a tracking system to track recipient agencies and Regional Food Banks activities in the Web Supply Chain Management system and maintaining supporting documents. Status Note: The Department developed a tracking system in Fiscal Year 2023, however, the Department is still in the process of implementing this system. The Department plans to fully implement this recommendation by December 2023.

Classification: Deficiency in Internal Control

Recommendation 2022-080	
Status	Recommendation Text
Deferred	<p>The Department of Human Services should strengthen its internal controls over, and ensure compliance with, the Foster Care Title IV-E program (Program) eligibility requirements by ensuring that county caseworkers are appropriately trained on Program requirements. This should include training all caseworkers that work on the Program at a frequency that ensures that new caseworkers receive comprehensive training within a reasonable timeframe after hire, and requiring that there is at least one representative from each county in attendance for Department-provided training.</p> <p>Status Note: The Department plans to fully implement this recommendation by the June 2024 implementation date.</p>
Classification: Material Weakness	

Recommendation 2022-081	
Status	Recommendation Text
Deferred	<p>The Department of Human Services (Department) should ensure that it complies with the Federal Funding Accountability and Transparency Act of 2006 (FFATA) for the Department of Health and Human Services' (HHS) Foster Care Title IV-E program. The Department should work with HHS to obtain documented approval for its current approach. Otherwise, the Department must report its subawards in accordance with FFATA regulations.</p> <p>Status Note: The Department plans to fully implement this recommendation by the December 2023 implementation date.</p>
Classification: Material Weakness	

Recommendation 2022-082	
Status	Recommendation Text
Deferred	<p>The Department of Human Services (Department) should ensure that it provides accurate CB-496, Title IV-E Programs Quarterly Financial Reports (OMB No. 970-0205) (Report) to the federal Department of Health and Human Services for the Foster Care Title IV-E program. This should include periodically updating its Report procedures to ensure they agree to the federal program reporting requirements.</p> <p>Status Note: The Department plans to fully implement this recommendation by the January 2024 implementation date.</p>
Classification: Material Weakness	

Recommendation 2022-083	
Status	Recommendation Text
	<p>The Department of Human Services should improve access management IT general controls over Trails, its statewide automated child welfare information system, by:</p>
A. Deferred	<p>Implementing the recommendation noted in Part A of the confidential finding.</p> <p>Status Note: The Department plans to fully implement this recommendation by the December 2023 implementation date.</p>
B. Deferred	<p>Implementing the recommendation noted in Part B of the confidential finding.</p> <p>Status Note: The Department plans to fully implement this recommendation by the September 2023 implementation date.</p>
Classification: Significant Deficiency	

DEPARTMENT OF LABOR AND EMPLOYMENT

Recommendation 2022-016

Status		Recommendation Text
		The Department of Labor and Employment (Department) should improve its internal controls over its accounting for Unemployment Insurance (UI) benefit payments due from and owed to the Department at fiscal year end and ensure estimated amounts recorded are accurate by:
A.	Implemented	Reviewing the MyUI+ reports provided by the vendor to ensure that the reports include the information requested by the Department, and agree to the documented methodology in Part B of this recommendation.
B.	Partially Implemented	Continuing to update, implement, and formally document its accounting methodology for estimates at year end. This should include incorporating the criteria and specific reports that should be used for calculating estimated receivables and payables for UI benefit payments, and updating its methodology to include its conclusions and any reasoning for not recording an estimate for claims on fraud hold at fiscal year end or any other claims. Status Note: The Department updated its methodology for its estimates at year end. The Department did not document or update its methodology to include newly discovered facts it identified during the year that affected its calculation of the current year estimate. The Department plans to fully implement this recommendation by July 2024.
Classification: Deficiency in Internal Control		

Recommendation 2022-017

Status		Recommendation Text
		The Department of Labor and Employment should strengthen its internal controls over its preparation of its Exhibit K1, <i>Schedule of Federal Assistance</i> , by:
A.	Implemented	Ensuring staff perform adequate supervisory reviews over its Exhibit K1 and supporting spreadsheet in order to ensure the Exhibit K1 is accurate, complete, and in accordance with the Office of the State Controller's (OSC) instructions prior to submitting the Exhibit K1 to the OSC.
B.	Implemented	Instituting an adequate supervisory review of the accounting transactions used to help prepare the Exhibit K1 to ensure they are accurately recorded in the Colorado Operations Resource Engine (CORE), the State's accounting system.

Recommendation 2022-018

Status		Recommendation Text
		The Department of Labor and Employment (Department) and the Governor's Office of Information Technology (OIT) should work together to improve the overall control environment and computer operations general controls by:
A.	Partially Implemented	Implementing recommendation Part A, as noted in the confidential finding. Status Note: See Current Audit Recommendation 2023-025.
B.	Not Implemented	Implementing recommendation Part B as noted in the confidential finding. Status Note: See Current Audit Recommendation 2023-025.

Recommendation 2022-019 and 2021-021		
Status		Recommendation Text
		The Department of Labor and Employment should strengthen its internal controls over financial reporting by:
A.	Partially Implemented	Continuing to develop, document, and implement policies and procedures for its accounting processes. These policies should require its staff to perform an adequate review of its financial accounting and reporting information; perform sufficient reviews of legislation and ensure it receives transfers from other state departments; and perform routine reconciliations between its bank account balances and balances recorded in the Colorado Operations Resource Engine (CORE) throughout the year, and at fiscal year end. Status Note: See Current Audit Recommendation 2023-023.
B.	Partially Implemented	Performing an adequate review of its transactions prior to posting in CORE to ensure accounting entries are accurate. Status Note: See Current Audit Recommendation 2023-023.
C.	Implemented	Performing routine reconciliations between its bank account balances and balances recorded in CORE throughout the year, and at fiscal year end to identify, investigate, and correct reconciling items in a timely manner.
D.	Partially Implemented	Continuing to train existing and new employees on transaction posting and exhibit preparation to allow for appropriate transition when turnover occurs. Status Note: See Current Audit Recommendation 2023-023.

Recommendation 2022-020 and 2021-023		
Status		Recommendation Text
		The Department of Labor and Employment should reprioritize staff in working with the Governor's Office of Information Technology and the Colorado Labor and Employment Accounting Resource (CLEAR) vendor, as applicable, to improve information security controls over the Colorado Unemployment Benefits System, the Colorado Automated Tax System, and the CLEAR system by:
A.	Implemented	Implementing the recommendation within Part A of the confidential finding.
B.	Implemented	Implementing the recommendation within Part B of the confidential finding.
C.	Implemented	Implementing the recommendation within Part C of the confidential finding.
D.	No Longer Applicable	Implementing the recommendation within Part D of the confidential finding. Status Note: The Department and the Governor's Office of Information Technology decommissioned the CLEAR system in Fiscal Year 2023.
E.	Deferred	Implementing the recommendation within Part E of the confidential finding. Status Note: The Department plans to fully implement this recommendation by the October 2023 implementation date.
F.	Deferred	Implementing the recommendation within Part F of the confidential finding. Status Note: The Department plans to fully implement this recommendation by the October 2023 implementation date.
G.	Implemented	Implementing the recommendation within Part G of the confidential finding.
Classification: Material Weakness		

Recommendation 2022-021 and 2021-025

Status	Recommendation Text
	The Department of Labor and Employment should improve computer operation controls over the Colorado Labor and Employment Accounting Resource (CLEAR) system and ensure compliance with Colorado Information Security Policies by:
A.	No Longer Applicable
	Implementing the recommendation as noted in Part A of the confidential finding. Status Note: The Department and the Governor's Office of Information Technology decommissioned the CLEAR system in Fiscal Year 2023.
B.	No Longer Applicable
	Implementing the recommendation as noted in Part B of the confidential finding. Status Note: The Department and the Governor's Office of Information Technology decommissioned the CLEAR system in Fiscal Year 2023.
C.	No Longer Applicable
	Implementing the recommendation as noted in Part C of the confidential finding. Status Note: The Department and the Governor's Office of Information Technology decommissioned the CLEAR system in Fiscal Year 2023.

Recommendation 2022-070

Status	Recommendation Text
	The Department of Labor and Employment (Department) should strengthen its internal controls over Unemployment Insurance (UI) program integrity holds by:
A.	Deferred
	Ensuring all fraud holds are properly investigated and documented with a log note in Salesforce that explains the rationale for releasing the claim, prior to releasing the claim in MyUI+. Status Note: The Department plans to fully implement this recommendation by the July 2024 implementation date.
B.	Deferred
	Adequately reviewing claims for a fraud indicator to ensure the hold is sent to the appropriate UI section for resolution. Status Note: The Department plans to fully implement this recommendation by the July 2024 implementation date.
C.	Deferred
	Ensuring Department staff are given the appropriate access in MyUI+ to prevent individuals from clearing fraud holds inappropriately and periodically monitoring access to ensure access levels remain appropriate. Status Note: The Department plans to fully implement this recommendation by the July 2024 implementation date.
D.	Deferred
	Instituting policies and procedures over management override of internal controls related to UI claims and providing staff training on those policies and procedures. This should include ensuring that UI staff are aware of the importance of following all procedures related to fraud holds and that any inappropriate requests or pressures are communicated through the appropriate channels. Status Note: The Department plans to fully implement this recommendation by the July 2023 implementation date.
E.	No Longer Applicable
	Updating its current policies and procedures to require segregation of duties between the investigation of a fraud hold and the release of a fraud hold in MyUI+ to ensure more than one person is involved in the fraud hold process from beginning to end. Status Note: The Department disagreed with this part of the recommendation and did not implement it.

Classification: Material Weakness

Recommendation 2022-071	
Status	Recommendation Text
Partially Implemented	The Department of Labor and Employment should implement appropriate internal controls and related processes, such as detailed reviews of federal grant agreements, over the Employment Service Cluster to ensure that it is aware of, and in compliance with all federal reporting requirements, including requirements under the Federal Funding Accountability and Transparency Act of 2006.
	Status Note: The Department developed policies and procedures and implemented them in May 2023. The Department submitted all of the required reports for Fiscal Year 2023, but did not meet the federal deadline, due to the procedures not being implemented yet. The Department plans to fully implement this recommendation by November 2023.
Classification: Deficiency in Internal Control	

Recommendation 2022-072	
Status	Recommendation Text
	The Department of Labor and Employment (Department) should improve its overall Information Technology (IT) governance and information security IT general controls, and work with its IT service providers, as applicable, for the MyUI+ and Connecting Colorado information systems by:
A.	<p>Deferred</p> <p>Formalizing and communicating to Department staff and the Department’s IT service providers’ IT policies that comply with the Business Owner requirements listed within the Governor’s Office of Information Technology’s (OIT) March 2022 Colorado Information Security Policies (Security Policies). As an option, the Department could formally adopt the October 2021 Security Policies, identify any gaps between the October 2021 and March 2022 versions, and then formalize and communicate policies that address the identified gaps.</p> <p>Status Note: The Department plans to fully implement this recommendation by the July 2023 implementation date.</p>
B.	<p>Deferred</p> <p>Formalizing and communicating IT procedures to provide guidance to Department staff and the Department’s IT service providers performing IT general control activities that further address the IT policies formalized in recommendation Part A. The formalization and communication should include an organizationally defined, periodic review process of OIT’s Security Policies to ensure the Department’s IT policies, procedures, and rules are updated accordingly to align with the most current version of the Security Policies.</p> <p>Status Note: The Department plans to fully implement this recommendation by the July 2023 implementation date.</p>
C.	<p>Deferred</p> <p>Formalizing a vendor management process that ensures the Department’s IT service providers are held accountable to contract provisions requiring compliance with Colorado Information Security Policies and IT policies and procedures formalized in recommendation Parts A and B. This should include a review of the Department’s current external IT service providers’ contracts and a determination of whether amendments to those contracts are necessary, based on the formalization of recommendation Parts, A and B.</p> <p>Status Note: The Department plans to fully implement this recommendation by the December 2023 implementation date.</p>
D.	<p>Not Implemented</p> <p>Implementing recommendation Part D as noted in the confidential finding.</p> <p>Status Note: The Department did not implement the confidential recommendation during Fiscal Year 2023. The Department plans to fully implement this recommendation by October 2023.</p>

E.	Not Implemented	Implementing recommendation Part E as noted in the confidential finding. Status Note: The Department did not implement the confidential recommendation during Fiscal Year 2023. The Department plans to fully implement this recommendation by December 2023.
Classification: Significant Deficiency		

Recommendation 2022-073 and 2021-063		
Status	Recommendation Text	
Implemented	The Department of Labor and Employment should strengthen its internal controls over federal reporting by developing, formally documenting, and implementing policies for completing its federal reports for the Unemployment Insurance program. These policies should require the workbooks used to prepare the reports to be protected and a supervisory review occurs prior to submitting the reports to the federal government.	

Recommendation 2021-064 and 2020-066		
Status	Recommendation Text	
	The Department of Labor and Employment should improve its internal controls over the Unemployment Insurance (UI) program and ensure it complies with the related federal and state requirements by:	
A.	Implemented	Developing a disaster plan to address the adjudication of claims in the event of a significant increase in demand resulting from a disaster, such as the COVID-19 pandemic. Status Note: Implemented in Fiscal Year 2022.
B.	Implemented	Identifying the necessary reporting for the UI program and ensuring consistent reporting.
C.	Implemented	Continuing to use the data analytical tools to identify possible fraud that requires a Program Integrity Hold and, for any benefits that were paid in error and/or fraud, identifying overpayments and seeking recovery from the claimants. Status Note: Implemented in Fiscal Year 2021.
D.	Implemented	Resuming the quarterly wage crossmatch for all UI claims and, for any benefits that were paid in error and/or fraud, identifying overpayments and seeking recovery from the claimants. Status Note: Implemented in Fiscal Year 2022.
E.	Deferred	Resuming the Treasury Offset Program to recover allowable UI debt for all state and federal programs. Status Note: The Department plans to fully implement this recommendation by the December 2024 implementation date.
F.	Implemented	Performing crossmatch against prison records for all UI claims and, for any benefits that were paid in error and/or fraud, identifying overpayments and seeking recovery from the claimants. Status Note: Implemented in Fiscal Year 2021.
Classification: Deficiency in Internal Control		

DEPARTMENT OF LOCAL AFFAIRS

Recommendation 2022-022 and 2021-028

Status	Recommendation Text
	The Department of Local Affairs (Department) should strengthen its internal controls over its fiscal year-end accounting to ensure expenditures are recorded in the correct year. This should include:
A. Implemented	Developing and implementing policies and procedures regarding steps that accounting staff must take at fiscal year-end to record estimates for services provided but not billed to the Department by fiscal year end and portions of invoices that relate to services provided in an earlier or subsequent fiscal year.
B. Implemented	Ensuring that staff are appropriately trained on the policies and procedures developed in Part A of this recommendation.

Recommendation 2022-074

Status	Recommendation Text
Implemented	The Department of Local Affairs (Department) should implement internal controls to ensure it complies with federal regulations, specifically for activities allowed or unallowed and allowable costs/cost principles, for any new federal funds it receives, such as the Coronavirus Relief Fund. This should include developing and implementing policies and procedures that include a requirement that Department staff review and maintain records supporting the expenditures charged to the federal program.

Recommendation 2022-075 and 2021-066

Status	Recommendation Text
Implemented	The Department of Local Affairs (Department) should strengthen its internal controls to ensure it complies with waiting list requirements for the federal Section 8 Housing Choice Vouchers and Mainstream Vouchers programs. Specifically, this should include the Department developing and providing a training plan for its contractors that covers all of the programs' requirements on an ongoing basis. In addition, the Department should ensure its new employees are trained and able to properly run the waiting list in accordance with the Department's policies and procedures, which includes ensuring the waiting list is properly updated for new applicants and addressing unused vouchers prior to making waiting list selections.

DEPARTMENT OF MILITARY AND VETERANS AFFAIRS

Recommendation 2022-023

Status	Recommendation Text
	The Department of Military and Veterans Affairs should improve its internal controls over financial accounting and reporting by:
A. Partially Implemented	Developing and implementing policies and procedures for its accounting processes and exhibit preparation and review to ensure timely and accurate submissions to the Office of the State Controller (OSC). Status Note: The Department ensured timely submission of exhibits to the Office of the State Controller (OSC) during Fiscal Year 2023. However, the Department did not develop and implement policies and procedures for its accounting processes and exhibits preparation. The Department plans to fully implement this recommendation by September 2023.

B.	Partially Implemented	Instituting a supervisory review to ensure transactions are accurately recorded in the Colorado Operations Resource Engine (CORE), the State’s accounting system, the Exhibit K1, <i>Schedule of Federal Assistance</i> , is accurate and complete, and all required exhibits are properly and timely reported to the OSC.
		Status Note: The Department early implemented a supervisory review to ensure transactions are accurately recorded in the Colorado Operations Resource Engine (CORE), the State’s accounting system and submitted to the OSC timely. However, the Department did not ensure the Exhibit K1, <i>Schedule of Federal Assistance</i> , was prepared according to the OSC's exhibit instructions and understated total federal expenditures by approximately \$420,000. The Department plans to fully implement this recommendation by July 2024.
C.	Implemented	Cross-training accounting personnel in regard to the preparation and review of exhibits, so that in the event of turnover, the controls will continue to operate as designed.
D.	Implemented	Archiving documentation to support implementation of accounting standards
Classification: Deficiency in Internal Control		

DEPARTMENT OF PERSONNEL & ADMINISTRATION

Recommendation 2022-024		
Status	Recommendation Text	
	The Department of Personnel & Administration’s Office of the State Controller (OSC) should strengthen its internal controls over financial reporting to ensure that the OSC’s fiscal year-end accounting processes result in compliance with statutes and that the State’s Financial Statements and Annual Comprehensive Financial Report (Annual Financial Report) provided to decision-makers are accurate, complete, and prepared in accordance with generally accepted accounting principles (GAAP). This should include the following:	
A.	Implemented	Reviewing and updating its current process for posting annual fiscal year-end payroll adjustments and labor allocation entries in the Colorado Operations Resource Engine (CORE) to apply the knowledge gained during the Fiscal Year 2022 closing process to ensure these postings are performed accurately, in a timely manner, and in compliance with the statutory close date going forward.
B.	Implemented	Formalizing an effective implementation planning process for future Governmental Accounting Standards Board (GASB) statements to ensure an accurate and timely adoption, and communicating this plan to state entities. This implementation planning process should include, for example, estimated timetables, checklists, and/or data collection methods to ensure the OSC obtains the necessary financial information from departments prior to the beginning of the fiscal year when the applicable GASB statement goes into effect.
C.	Deferred	Working with the Governor’s Office of Information Technology to formalize and document IT policies and procedures, including those related to access management to ensure the Gravity system complies with Colorado Information Security Policies, and meets management’s expectations. This should also include working with State entities to determine the appropriate number of user access needed for Gravity and communicating these IT policies and procedures on Gravity access and usage to State entities.
		Status Note: The Department plans to fully implement this recommendation by the December 2023 implementation date.
Classification: Material Weakness		

Recommendation 2022-025	
Status	Recommendation Text
	The Department of Personnel & Administration's Office of the State Controller (OSC) should improve its internal controls related to the American Institute of Certified Public Accountants' Statement on Standards for Attestation Engagements—System and Organization Controls (SOC) 1, Type II (SOC 1) reports by:
A.	Partially Implemented Updating the OSC's SOC-related procedures to include a completeness check of Information Technology (IT) systems by the OSC staff that ensures staff apply their knowledge and expertise of the State's financially-significant IT systems when comparing department- and Institution of Higher Education (IHE)-provided information to ensure all financially-significant IT systems are identified and assessed for risk, and that SOC 1 reports are obtained and reviewed timely. Status Note: See Current Audit Recommendation 2023-034.
B.	Not Implemented Ensuring staff comply with the OSC's procedure to follow-up with departments and IHEs who fail to timely provide information necessary for annually updating the OSC's listing of financial IT systems and/or SOC 1 reports to the OSC, in order to ensure the OSC's IT systems list contains all relevant information and that the OSC reviews SOC 1 reports for each of the State's financially significant IT systems and assesses the impact on the State's financial statements. Status Note: See Current Audit Recommendation 2023-034.
C.	Not Implemented Establishing and implementing a formal review process over the OSC's SOC 1 risk assessment process to ensure all of the State's financially significant IT systems are assessed for risk, that SOC 1 reports are obtained and reviewed, and that all required follow-up actions are performed. Status Note: See Current Audit Recommendation 2023-034.

Recommendation 2022-026	
Status	Recommendation Text
Implemented	The Department of Personnel & Administration should strengthen its internal controls over its classification of its year-end liabilities for financed purchased agreements by instituting an adequate supervisory review of the fleet accounting transactions used to help prepare the Exhibit C1, <i>Schedule of Changes in Long-Term Liabilities</i> , and F1, <i>Principal and Interest Requirements to Maturity for Leases and Subscription Based Information Technology Agreements</i> , to ensure that they are accurately recorded in the Colorado Operations Resource Engine (CORE), the State's accounting system, and properly reported to the Office of the State Controller

Recommendation 2022-027 and 2021-029	
Status	Recommendation Text
	The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over financial reporting to ensure that the OSC's fiscal year-end accounting processes result in compliance with statutes and that the State's Financial Statements and Annual Comprehensive Financial Report (Annual Financial Report) provided to decision-makers are accurate, complete, and prepared in accordance with generally accepted accounting principles (GAAP). This should include the following:
A.	Implemented Strengthening the OSC's existing processes for preparing and reviewing the State's Financial Statements and Annual Financial Report. These processes should include requiring detailed reviews prior to the issuance of the Financial Statements and Annual Financial Report, respectively, to allow for significant issues, such as those identified in the audit, to be detected and corrected prior to issuance. Status Note: Implemented in Fiscal Year 2022.

B.	No Longer Applicable	Posting annual fiscal year-end payroll adjustments and labor allocation entries in the Colorado Operations Resource Engine in a timely manner and in compliance with statutory close. Status Note: Included as part of Fiscal Year 2022 Recommendation 2022-024.
C.	Partially Implemented	Improving the OSC's existing policies and procedures over its review of Standalone Financial Statements and the Exhibit J. These policies and procedures should include sufficient details and requirements on the OSC's processes related to timely obtaining and reviewing the Exhibit Js and Standalone Financial Statements, including any that were not provided by the applicable deadline, prior to its statutorily-required submission to the Governor and General Assembly on September 20. Status Note: See Current Audit Recommendation 2023-032.
D.	No Longer Applicable	Ensuring that new Governmental Accounting Standards Board (GASB) statements are implemented in a timely manner, including that any related changes to the financial accounting system, such as updates to the Chart of Accounts, are made at the beginning of the fiscal year when the applicable statement goes into effect. Status Note: Included as part of Fiscal Year 2022 Recommendation 2022-024.
E.	No Longer Applicable	Providing expanded, detailed training to the State's departments, agencies, and higher education institutions on the completion and submission of exhibits in order to reduce exhibit errors and delays to the completion of the financial statements. This should include a mechanism to evaluate errors found in prior years' exhibits, and provide training with instructions on steps for departments to take to prevent those errors and exhibit revisions in the current year. Status Note: Included as part of Fiscal Year 2022 Recommendation 2022-024.

DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT

Recommendation 2022-028

Status	Recommendation Text	
	The Department of Public Health and Environment (Department) should strengthen its internal controls to ensure that its inventory is properly tracked and safeguarded by:	
A.	Implemented	Retaining documentation of the inventory counts performed by Department staff with sufficient detail of the date of the count, the inventory counted, and unit of measurement used when counting inventory.
B.	Implemented	Retaining documentation of the cost of inventory, including estimated acquisition cost for inventory donated to the Department.
C.	Partially Implemented	Implementing a policy that requires all inventory of the Department to be tracked in a consistent manner within the same tracking system and requiring that monthly inventory counts are performed and reconciled timely to the inventory records with documented approval of the inventory count by a second individual. Status Note: See Current Audit Recommendation 2023-039.
D.	Implemented	Ensuring the external contractor counts all inventory rather than a sample of inventory.

Recommendation 2022-029

Status	Recommendation Text
Implemented	The Colorado Department of Public Health and Environment (Department) should strengthen its internal controls over financial reporting by documenting and implementing the procedures necessary to prepare the Department's financial statements to ensure consistent, accurate, and timely reporting of financial transactions contained within the Colorado Operations Resource Engine (CORE), the State's accounting system. These procedures should specifically include the process to incorporate diagnostics for all periods (including post-closing periods) to identify errors in revenue recognition compared to federally funded expenditures.

DEPARTMENT OF PUBLIC SAFETY

Recommendation 2022-030

Status	Recommendation Text
Implemented	The Colorado Department of Public Safety (Department) should strengthen its internal controls over financial reporting by following its established procedures for preparing the Department's financial statements to ensure consistent, accurate, and timely reporting of financial transactions contained within the Colorado Operations Resource Engine (CORE), the State's accounting system. This includes ensuring that staff incorporate diagnostics for all periods—including post-closing periods—to identify errors in revenue recognition, and provide more open and regular communication with departments that receive reimbursements for federally-funded expenditures through the Department.

DEPARTMENT OF REGULATORY AGENCIES

Recommendation 2022-031 and 2021-037

Status	Recommendation Text
Implemented	The Department of Regulatory Agencies should improve its internal controls over financial reporting to ensure the timely entry of fiscal year-end financial activity into the Colorado Operations Resource Engine and accurate reporting of financial information by developing and implementing policies and procedures for reinsurance payments made through the Colorado Reinsurance Program.

DEPARTMENT OF REVENUE

Recommendation 2022-032

Status	Recommendation Text
Implemented	The Department of Revenue (Department) should strengthen its internal controls over its fiscal year-end accruals process by ensuring an adequate supervisory review process is in place over the accruals and supporting workbooks before the accruals are recorded in the Colorado Operations Resource Engine (CORE), the State's accounting system. The Department should also revise its accruals policies and procedures to ensure they are accurate and require that supervisory staff review for formula errors as part of their review.

Recommendation 2022-033	
Status	Recommendation Text
	The Department of Revenue should prioritize staffing and improve governance, information security, and computer operations IT controls' compliance with IRS's Publication 1075 or Colorado Information Security Policies, where applicable, by:
A.	Partially Implemented Implementing recommendation Part A as noted in the confidential finding. Status Note: See Current Audit Recommendation 2023-045.
B.	Partially Implemented Implementing recommendation Part B as noted in the confidential finding. Status Note: See Current Audit Recommendation 2023-045.
C.	Partially Implemented Implementing recommendation Part C as noted in the confidential finding. Status Note: See Current Audit Recommendation 2023-045.

DEPARTMENT OF TRANSPORTATION

Recommendation 2022-035	
Status	Recommendation Text
	The Department of Transportation (Department) should improve its internal controls over financial reporting and ensure its accounting information is accurately reported and managed by:
A.	Implemented Strengthening its policies and procedures related to revenues and accounts receivables. This should include implementing policies and procedures, including required supervisory reviews, related to revenue recognition processes to ensure that appropriate revenue recognition criteria are met before booking revenue and the related accounts receivable, and requiring periodic reviews of the aging of accounts receivables to improve their collectability.
B.	Not Implemented Strengthening its policies and procedures related to accounts payable. This should include establishing a requirement that Department staff compare fiscal year end accounts payable estimates to amounts paid to the Department after fiscal year end and through a time period that is reasonably close to when the State's audited financial statements are available to be issued, in order to ensure that actual results are reasonable and any necessary adjustments are made timely. Status Note: See Current Audit Recommendation 2023-046.
C.	Implemented Implementing a detailed process to fully evaluate the required implementation of any new accounting standards and to provide the results of the analysis to the Office of the State Controller timely.
D.	Implemented Implementing a detailed review process over information reported to the Office of the State Controller and auditors, to ensure exhibits are accurate, complete, and submitted by the deadline and that supporting documentation provided to the auditors agree to the information recorded in the Department's accounting system.

Recommendation 2022-036	
Status	Recommendation Text
	The Colorado Department of Transportation should strengthen IT internal controls by:
A.	Implemented Implementing recommendation Part A as noted in the confidential finding.
B.	Implemented Implementing recommendation Part B as noted in the confidential finding.

Recommendation 2022-038	
Status	Recommendation Text
Implemented	The Statewide Bridge and Tunnel Enterprise (BTE) should improve internal controls over its fiscal year-end accounts payable accruals by implementing a reconciliation and review between the accounts payable estimate and actual amount and, if necessary, recording adjusting entries for any significant differences.

Recommendation 2022-039 and 2021-038	
Status	Recommendation Text
	The Department of Transportation's Accounting Division should strengthen its internal controls over fiscal year-end reconciliations and exhibit preparations, including supervisory reviews, to ensure it meets the Office of the State Controller's (OSC) financial reporting deadlines by:
A.	No Longer Applicable Following the OSC's year-end closing schedule to ensure timely year-end reconciliations and supervisory reviews prior to deadlines. Status Note: Included as part of Fiscal Year 2022 Recommendation 2022-035.
B.	Implemented Assigning backup responsibilities for exhibit preparation and reviews to staff to allow for appropriate segregation of duties and reviews and appropriate delegation when turnover occurs.
C.	Implemented Training employees on exhibit preparation and due dates for each exhibit.
D.	No Longer Applicable Ensuring exhibits are reviewed prior to submission to the OSC. Status Note: Included as part of Fiscal Year 2022 Recommendation 2022-035.

Recommendation 2022-040 and 2021-039	
Status	Recommendation Text
	The Department of Transportation's Colorado Bridge and Tunnel Enterprise should strengthen its internal controls over exhibit preparation and review by:
A.	Implemented Assigning back-up responsibilities for exhibit preparation and review to staff to allow for appropriate segregation of duties and review and appropriate delegation when turnover occurs.
B.	Implemented Appropriately training employees on exhibit preparation and reviews. Status Note: Implemented in Fiscal Year 2022.
C.	Implemented Ensuring exhibits are reviewed prior to submission to the Office of the State Controller.

Recommendation 2022-041 and 2021-040	
Status	Recommendation Text
	The Department of Transportation's Colorado High Performance Transportation Enterprise should strengthen its internal controls over exhibit preparation and review by:
A.	Implemented Assigning back-up responsibilities for exhibit preparation and review to staff to allow for appropriate segregation of duties and review and appropriate delegation when turnover occurs.
B.	Implemented Appropriately training employees on exhibit preparation and reviews. Status Note: Implemented in Fiscal Year 2022.
C.	Implemented Ensuring exhibits are reviewed prior to the submission to the Office of the State Controller.

Recommendation 2022-076		
Status	Recommendation Text	
		The Department of Transportation should strengthen internal controls over and ensure that it complies with federal subrecipient monitoring requirements for the Highway Planning and Construction program by:
A.	Not Implemented	Updating its current subrecipient monitoring and risk assessment policy to clarify the frequency in which a risk assessment is required to be completed or updated, as applicable for contracts that span multiple fiscal years, as well as direction regarding when it is acceptable to forgo performing a risk assessment and updating the policy to address the nature in which subrecipient programmatic and financial reports are reviewed Status Note: See Current Audit Recommendation 2023-080.
B.	Not Implemented	Providing training to staff responsible for subrecipient monitoring activities related to the policies updated in Part A of the finding. Status Note: See Current Audit Recommendation 2023-080.

Recommendation 2022-077		
Status	Recommendation Text	
		The Department Transportation (Department) should strengthen its internal controls and processes over and ensure that it complies with federal Cash Management Improvement Act requirements for the federal Highway Planning and Construction Program (Program) by:
A.	Implemented	Ensuring that Department personnel responsible for preparing and reviewing the cash draw requests are adequately informed of the draw pattern applicable for the current fiscal year, including any federally-approved changes that occur during the year.
B.	Implemented	Establishing procedures that specify draw request dates in relation to Program expenditures that ensure required draw patterns are met.

Recommendation 2022-078, 2021-068, and 2020-075		
Status	Recommendation Text	
		The Department of Transportation (Department) should ensure that it improves its internal controls over, and complies with, federal Formula Grants for Rural Areas and Tribal Transit Program requirements for subrecipient monitoring by:
A.	Not Implemented	Ensuring that subrecipient monitoring policies and procedures are centralized, condensed, and available to all personnel who are responsible for performing subrecipient monitoring activities. The policies and procedures should clearly list responsibilities for each division within the Department and be inclusive of all monitoring activities performed and contain clear directives for acting on subrecipients' failure to comply with requirements, including providing its single audit report, by assessing possible impacts from the noncompliance and instituting appropriate alternative procedures. Status Note: See Current Audit Recommendation 2023-080.
B.	Not Implemented	Implementing a process for analyzing its contracted entities during the contracting and awarding process by reviewing the nature and terms of contracts, separately identifying the contracted entities as vendors or subrecipients, and recording the contract expenditures appropriately based on this assessment. Status Note: See Current Audit Recommendation 2023-080.

DEPARTMENT OF TREASURY

Recommendation 2022-079

Status	Recommendation Text
Not Implemented	<p>The Department of the Treasury (Treasury) should strengthen its internal controls to ensure that it complies with federal requirements for subrecipient monitoring and reporting for the Minerals Leasing Act program (Program). This should include developing effective processes to ensure that required federal award information, including the Assistance Listing Number, federal program name, and dollar amount made available to the subrecipient, and the related federal requirements are communicated to Program subrecipients, and that the subrecipients report the funds on their respective annual <i>Schedules of Expenditures of Federal Awards</i> and, if applicable, undergo a Single Audit.</p> <p>Status Note: See Current Audit Recommendation 2023-081.</p>



Reports & Federal Awards Schedule





OFFICE OF THE STATE AUDITOR

KERRI L. HUNTER, CPA, CFE • 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, 2023, and the related notes to the financial statements, which collectively comprise the State's basic financial statements and have issued our reports thereon dated February 2, 2024. We have also audited the State's budgetary comparison schedule-general fund component and the related note for the year ended June 30, 2023, and have issued our reports thereon dated February 2, 2024.

Our report includes a reference to other auditors who audited the financial statements of the discretely presented component units along with the blended units of the University Physicians Inc., DBA CU Medicine; Altitude West, LLC; and University License Equity Holding Inc., as described in our report on the State of Colorado's financial statements. This report does not include 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. The financial statements of the University of Colorado Foundation, the Statewide Internet Portal Authority, and the Denver Metropolitan Major League Baseball Stadium District, which are discretely presented component units; Altitude West LLC, a blended component unit; and the University of Colorado Health and Welfare Trust, a fiduciary 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*.

Report on 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) as a basis for designing 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 Findings 2023-001 through 004, 009, 012, 013, 018, 021 through 023, 028 through 034, 038, 040 through 042, 076, and 077 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 Findings 2023-005 through 008, 010, 011, 014 through 017, 019, 020, 024 through 026, 035 through 037, 039, 043 through 048, 062, and 073 to be *Significant Deficiencies*.

Report on 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as Findings 2023-027, 032, 038, 076, and 077.

State of Colorado's Response to Findings

The State's responses to the findings identified in our audit engagement are included in the accompanying Schedule of Findings and Questioned Costs. The State's responses were not subjected to the auditing procedures applied in the engagement to audit the financial statements and, accordingly, we express no opinion on them.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an engagement to perform an audit 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

February 2, 2024





OFFICE OF THE STATE AUDITOR

KERRI L. HUNTER, CPA, CFE • STATE AUDITOR

Independent Auditor’s Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance and Report on *Schedule of Expenditures of Federal Awards* Required by the Uniform Guidance

Members of the Legislative Audit Committee:

Report on Compliance for Each Major Federal Program

Adverse, Qualified, and Unmodified Opinions

We have audited the State of Colorado’s (State) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the State’s major federal programs for the year ended June 30, 2023. 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.

The State’s basic financial statements include the operations of component units which received federal awards during the fiscal year ended June 30, 2023, that are not included in the State’s *Schedule of Expenditures of Federal Awards*. Our audit of the State’s major federal programs did not include the discretely presented component units. As applicable, federal awards administered by these component units are the subjects of audits completed by other auditors.

Adverse Opinion on Disaster Grants – Public Assistance (Presidentially Declared Disasters)

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse, Qualified, and Unmodified Opinions” section of this report, the State of Colorado did not comply, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Disaster Grants – Public Assistance (Presidentially Declared Disasters) program for the year ended June 30, 2023.

Qualified Opinion on the Major Federal Programs

In our opinion, except for the noncompliance described in the “Basis for Adverse, Qualified, and Unmodified Opinions” section of this report, the State complied, in all material respects, with the

compliance requirements in the OMB *Compliance Supplement* that could have a direct and material effect on the major programs, for the year ended June 30, 2023, on the following programs:

- Child Care and Development Fund (CCDF) Cluster
- Children’s Health Insurance Program
- Foster Care Title IV-E
- Medicaid Cluster
- Minerals Leasing Act
- Unemployment Insurance
- Workforce Innovation and Opportunity Act (WIOA) Cluster

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the State complied, in all material respects, with the compliance requirements in the OMB *Compliance Supplement* that could have a direct and material effect on each of its other major federal programs identified in the Summary of Auditor’s Results within Section I – Report Summary of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2023.

Basis for Adverse, Qualified, and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of this report.

We are required to be independent of the State and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse, qualified, and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the State’s compliance with the compliance requirements referred to above.

Matters Giving Rise to Adverse Opinion on the Disaster Grants – Public Assistance (Presidentially Declared Disasters)

As described in the accompanying Schedule of Findings and Questioned Costs, and in Finding Nos. 2023-075 through 078, the State did not comply with requirements for the following program:

- ALN 97.036, Disaster Grants – Public Assistance (Presidentially Declared Disasters), COVID-19-Disaster Grants – Public Assistance (Presidentially Declared Disasters);

- Subrecipient Monitoring; Finding No. 2023-075.
- Activities Allowed or Unallowed, Allowable Costs/Cost Principles; Finding No. 2023-076.
- Reporting; Finding Nos. 2023-076 through 078.

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

Matters Giving Rise to Qualified Opinion on the Major Federal Programs

As described in the accompanying Schedule of Findings and Questioned Costs, and in Finding Nos. 2023-049, 053 through 056, 066 through 068, 070, 072, and 081, the State did not comply with the compliance requirements noted for the following programs:

- ALN 15.437, Minerals Leasing Act;
 - Subrecipient Monitoring and Reporting; Finding No. 2023-081.
- ALN 17.225, Unemployment Insurance;
 - Activities Allowed or Unallowed; Finding No. 2023-072.
- ALNs 17.258, 17.259, 17.278, Workforce Innovation and Opportunity Act (WIOA) Adult Program, WIOA Youth Activities, WIOA National Dislocated Worker Grants (WIOA Cluster);
 - Reporting; Finding No. 2023-070.
- ALN 93.575, Child Care and Development Block Grant, COVID-19 – Child Care And Development Block Grant (CCDF Cluster);
 - Reporting; Finding No. 2023-049.
- ALN 93.658, Foster Care – Title IV-E;
 - Eligibility; Finding No. 2023-066.
 - Reporting; Finding Nos. 2023-067 and 068.
- ALN 93.767, Children’s Health Insurance Program, COVID-19 – Children’s Health Insurance Program;
 - Activities Allowed or Unallowed, Allowable Costs/Cost Principles; Finding No. 2023-054.
 - Eligibility; Finding Nos. 2023-054 and 056.
- ALN 93.778, Medical Assistance Program, COVID-19 Medical Assistance Program (Medicaid Cluster);
 - Activities Allowed or Unallowed, Allowable Costs/Cost Principles; Finding Nos. 2023-053 and 055.
 - Eligibility; Finding Nos. 2023-053, 055, and 056.

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the State's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the State's compliance based on our audit. Reasonable assurance is a high level of assurance but it is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the State's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with general accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures included examining, on a test basis, evidence regarding the State's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the State's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as Finding Nos. 2023-050 through 052, 057 through 061, 069, 071, 074, 079, and 080. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the State's responses to the noncompliance findings identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. The State's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance paragraph above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a 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 Finding Nos. 2023-049, 053 through 056, 066 through 068, 070 through 072, 075 through 078, and 081 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 Finding Nos. 2023-050 through 052, 057 through 065, 069, 073, 074, 079, and 080 to be Significant Deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the State's responses to the internal control over compliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The State's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the State's basic financial statements. We issued our report thereon dated February 2, 2024, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as whole. The accompanying *Schedule of Expenditures of Federal Awards* is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 financial statements or to the 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 financial statements as a whole.



Denver, CO

February 2, 2024

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2023

PROGRAM CLUSTER			
FEDERAL AGENCY, MAJOR SUBDIVISION			
ALN OR OTHER ID NUMBER / PROGRAM NAME		TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)		EXPENDITURES (\$)	THROUGH TO
			SUBRECIPIENTS (\$)
UNCLUSTERED PROGRAMS		5,088,809,264	2,255,995,741
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
94.003 / AMERICORPS STATE COMMISSIONS SUPPORT GRANT		689,229	0
EBBA		9,942	0
EBBA (COVID-19)		679,287	0
94.006 / AMERICORPS STATE AND NATIONAL 94.006		12,407,370	12,287,109
EBBA		1,152,718	1,152,718
EBBA (COVID-19)		11,254,652	11,134,391
94.008 / AMERICORPS COMMISSION INVESTMENT FUND 94.008		159,402	0
EBBA		159,402	0
94.021 / AMERICORPS VOLUNTEER GENERATION FUND 94.021		19,124	18,027
EBBA		19,124	18,027
DEPARTMENT OF AGRICULTURE, AGRICULTURAL MARKETING SERVICE			
10.153 / MARKET NEWS		15,000	0
BMAA		15,000	0
10.163 / MARKET PROTECTION AND PROMOTION		125,310	0
BDAA		85,345	0
BIAA		39,965	0
10.164 / WHOLESALE FARMERS AND ALTERNATIVE MARKET DEVELOPMENT		284,582	118,319
GGBA		284,582	118,319
10.168 / FARMERS MARKET PROMOTION PROGRAM		8,250	0
GCAA		8,250	0
10.170 / SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL		1,187,056	206,603
BMAA		1,187,056	206,603
10.175 / FARMERS MARKET AND LOCAL FOOD PROMOTION PROGRAM		143,832	33,225
GFCA		143,832	33,225
10.182 / FOOD BANK NETWORK		2,236,120	171,027
IHAA		2,236,120	171,027
10.185 / LOCAL FOOD FOR SCHOOLS COOPERATIVE AGREEMENT PROGRAM		709,308	709,308
DAAA		709,308	709,308
10.MOA DATED 7/1/22 / COLORADO BQA PROGRAM FUNDING FY2022-2023		56,399	0
GGBA / COLORADO BEEF COUNCIL (MOA DATED 7/1/22)		56,399	0
DEPARTMENT OF AGRICULTURE, AGRICULTURAL RESEARCH SERVICE			
10.001 / AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH		81,681	0
GGBA		55,000	0
GGBA / UNIVERSITY OF ARKANSAS (UA2023-332)		26,681	0
DEPARTMENT OF AGRICULTURE, ANIMAL AND PLANT HEALTH INSPECTION SERVICE			
10.025 / PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE		2,155,344	57,879
BDAA		156,059	0
BEAA		851,937	0
BPAA		209,664	57,879
GGBA		762,436	0
GGBA (COVID-19)		175,248	0
10.028 / WILDLIFE SERVICES		24,313	0
GGBA		24,305	0
PMAA		8	0
10.17-8508-1513-MU / USDA-APHIS-PPQ PHYTOSANITARY CERTIFICATE		483,056	0
BMAA		263,765	0
BPAA		219,291	0
DEPARTMENT OF AGRICULTURE, ECONOMIC RESEARCH SERVICE			
10.250 / AGRICULTURAL AND RURAL ECONOMIC RESEARCH, COOPERATIVE AGREEMENTS AND COLLABORATIONS		38,505	0
GGBA		38,505	0
DEPARTMENT OF AGRICULTURE, FARM SERVICE AGENCY			
10.435 / STATE MEDIATION GRANTS		93,433	0
BIAA		93,433	0
DEPARTMENT OF AGRICULTURE, FOOD AND NUTRITION SERVICE			
10.541 / CHILD NUTRITION-TECHNOLOGY INNOVATION GRANT		932,204	0
DAAA		622,038	0
FHLA		310,166	0
10.542 / PANDEMIC EBT FOOD BENEFITS		212,242,823	0
IHAA (COVID-19)		212,242,823	0
10.545 / FARMERS' MARKET SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM SUPPORT GRANTS		0	0
IHAA		0	0
10.557 / WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN		93,910,305	88,493,350
FHLA		93,910,305	88,493,350
10.558 / CHILD AND ADULT CARE FOOD PROGRAM		31,949,941	29,729,976
FHLA		31,949,941	29,729,976
10.560 / STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION		21,617,937	18,601,641
DAAA		20,520,823	18,601,641
IHAA		1,097,114	0
10.572 / WIC FARMERS' MARKET NUTRITION PROGRAM (FMNP)		166,281	63,865
FHLA		166,281	63,865
10.575 / FARM TO SCHOOL GRANT PROGRAM		62,218	47,353
DAAA		44,836	44,836

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION

ALN OR OTHER ID NUMBER / PROGRAM NAME

STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)

	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
FHLA	17,382	2,517
10.579 / CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY	469,611	466,631
DAAA	469,611	466,631
10.580 / SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM, PROCESS AND TECHNOLOGY IMPROVEMENT GRANTS	362,409	0
IHAA	362,409	0
10.645 / FARM TO SCHOOL STATE FORMULA GRANT	56,765	0
DAAA	56,765	0
10.649 / PANDEMIC EBT ADMINISTRATIVE COSTS	6,537,492	551,659
DAAA (COVID-19)	971,004	551,659
IHAA (COVID-19)	5,566,488	0
DEPARTMENT OF AGRICULTURE, FOOD SAFETY AND INSPECTION SERVICE		
10.477 / MEAT, POULTRY, AND EGG PRODUCTS INSPECTION	5,841	0
BIAA	5,841	0
10.479 / FOOD SAFETY COOPERATIVE AGREEMENTS	176,580	0
BIAA	176,580	0
DEPARTMENT OF AGRICULTURE, FOREST SERVICE		
10.19-CR-11221638-205 / INTERIOR WEST COMPONENTS OF THE FOREST INVENTORY AND ANALYSIS (FIA) PROGRAM	1,517,964	0
GGBA	1,517,964	0
10.19-CS-11021500-092 / BUTTERFLY AND BURRELL MINES NATIVE SHRUBS	11,760	0
GGBA	11,760	0
10.19-CS-11040300-064 / CHEATGRASS SEEDLING REDUCTION FOR RESTORATION OF NATIVE SAGEBRUSH GRASSLAND PLANT COMMUNITIES (MODIFICATION TO 5309263)	13,297	0
GGBA	13,297	0
10.20-CR-11221611-093 / CULTURAL RESOURCES MANAGEMENT STUDY AND SUPPORT: FWA CULTURAL RESOURCES EVALUATION	10,388	0
GGBA	10,388	0
10.20-CR-11221611-095 / CULTURAL RESOURCES MANAGEMENT STUDY AND SUPPORT: FGA ARCHITECTURAL EVALUATION	38,150	0
GGBA	38,150	0
10.20-CR-11221611-096 / NATURAL RESOURCES MANAGEMENT SUPPORT, USAG AK: NATURAL RESOURCE SUPPORT	27,597	0
GGBA	27,597	0
10.20-CR-11221611-098 / CONSERVATION AND COMPLIANCE GIS SUPPORT, USAG ALASKA	12,627	0
GGBA	12,627	0
10.20-CR-11221611-099 / CULTURAL RESOURCES MANAGEMENT STUDY AND SUPPORT FWA: ARCHAEOLOGICAL INVENTORY	38,304	0
GGBA	38,304	0
10.20-CS-11020000-050 / ROCKY MOUNTAIN REGION PODS DEVELOPMENT	82,355	0
GGBA	82,355	0
10.20-CS-11046000-017 / USFS REGION 4 FEN MAPPING: PHASE 2	54,502	0
GGBA	54,502	0
10.20-DG-11021600-019 / 2020 CAFA BO GOLD HILL FOREST RESTORATION PROJECT	16,442	0
GGBA	16,442	0
10.20-DG-11021600-019 / 2020 CAFA DU GLACIER ROCKWOOD FUELS	23,829	0
GGBA	23,829	0
10.20-DG-11021600-019 / 2020 CAFA PROGRAM - EVANS RANCH FUELS REDUCTION	7,726	0
GGBA	7,726	0
10.21-CR-11221611-012 / HILL AIR FORCE BASE, UT BALD AND GOLDEN EAGLE DATA COORDINATION	52,298	0
GGBA	52,298	0
10.21-CR-11221611-027 / SCHOFIELD BARRACKS AERIAL SUPPORT	14,074	0
GGBA	14,074	0
10.21-CR-11221611-047 / ECOLOGICAL SURVEYS, WATERS OF THE US MAPPING AND JURISDICTIONAL DETERMINATION AT HANSCOM AIRFORCE BASE (HAFB)	13,806	0
GGBA	13,806	0
10.21-CR-11221611-064 / TRAINING AREA MANAGEMENT SUPPORT TO SRP AND DAMO-TRS INSTALLATIONS	64,902	0
GGBA	64,902	0
10.21-CR-11221611-087 / INRMP NATURAL RESOURCES SUPPORT, USAG ALASKA	87,131	0
GGBA	87,131	0
10.21-CR-11221611-090 / CULTURAL RESOURCES MANAGEMENT STUDY AND SUPPORT, FORT WAINWRIGHT, ALASKA	109,287	0
GGBA	109,287	0
10.21-CR-11221611-092 / INRMP CONSERVATION AND COMPLIANCE GIS, USAG ALASKA	51,798	0
GGBA	51,798	0
10.21-CR-11221611-093 / CULTURAL RESOURCES MANAGEMENT STUDY AND SUPPORT, FWA, ALASKA	698	0
GGBA	698	0
10.21-CR-11221611-100 / OAHU LRAM SUPPORT	1,291	0
GGBA	1,291	0
10.21-CR-11221611-101 / INTEGRATED WILDLAND FIRE MANAGEMENT PLAN FOR TXARNG	34,023	0
GGBA	34,023	0
10.21-CR-11221611-102 / USARAK LAND REHABILITATION AND MAINTENANCE (LRAM) VEGETATION MAINTENANCE AND REPAIR	282,313	0
GGBA	282,313	0
10.21-CR-11221611-122 / NATURAL RESOURCES SUPPORT, ENHANCE ECOSYSTEM AND LONGLEAF MANAGEMENT SUPPORT, FORT STEWART, GEORGIA	52,228	0
GGBA	52,228	0
10.21-CR-11221611-136 / LRAM SUPPORT, ISLAND OF HAWAII	729,394	0
GGBA	729,394	0
10.21-CR-11221611-222 17-CR-11221611-001 / INRMP CONSERVATION AND COMPLIANCE GIS, USAG ALASKA	85,132	0
GGBA	85,132	0
10.21-CS-11021201-067 / PEEKABOO AND MCNASSAR GULCH NATIVE SHRUBS PROJECT	8,000	0
GGBA	8,000	0
10.21-JV-11120101-015 / FOREST INVENTORY AND ANALYSIS (FIA) SUBPLOTS	22,986	0
GGBA	22,986	0
10.21-PA-11021200-087 / PIKE SAN ISABEL- USPP WATERSHED COORDINATOR	87,235	0
GGBA	87,235	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
10.21PA69 / 21-PA-11021211-069 BIGHORN SHEEP HAB IMP-HARRIS PARK/DEER CR	9,197	0
PMAA	9,197	0
10.22-CR-11221611-047 / TRAINING AREA MANAGEMENT FOR DAMO-TRS	122,110	0
GGBA	122,110	0
10.22-CR-11221611-025 / ENDANGERED SPECIES MANAGEMENT SUPPORT, HARDWOOD MIDSTORY CONTROL, FORT STEWART, GA	131,997	0
GGBA	131,997	0
10.22-CR-11221611-044 / LRAM SUPPORT HAWAII	1,433,528	0
GGBA	1,433,528	0
10.22-CR-11221611-046 22-CR-11221611-001 / ITAM PROGRAM AND SRP SUPPORT FOR CAL GUARD	506,415	0
GGBA	506,415	0
10.22-CR-11221611-052 / SUSTAINABLE RANGE AWARENESS TRAINING MATERIALS AND MAPS SPECIFICATIONS, FORT IRWIN, CA	32,991	0
GGBA	32,991	0
10.22-CR-11221611-072 / USARAK VEGETATION MAINTENANCE	98,592	0
GGBA	98,592	0
10.22-CR11221611-073 / NATURAL RESOURCES SUPPORT, FORT STEWART, GA	141,344	0
GGBA	141,344	0
10.22-CR-11221611-075 / OAHU LRAM SUPPORT	836,943	0
GGBA	836,943	0
10.22-CR-11221611-082 / SCHOFIELD BARRACKS VEGETATION MANAGEMENT AND GIS	1,023,595	0
GGBA	1,023,595	0
10.22-CR-11221611-088 / LRAM SUPPORT ISLAND OF HAWAII	1,452,350	0
GGBA	1,452,350	0
10.22-CR-11221611-098 / ECOSYSTEM AND HERITAGE RESOURCE MANAGEMENT	97,388	0
GGBA	97,388	0
10.22-CR-11221611-099 / CULTURAL RESOURCES MANAGEMENT STUDY AND SUPPORT, FORT WAINWRIGHT, AK (TASK 2)	639	0
GGBA	639	0
10.22-CR-11221611-100 / CONSERVATION AND COMPLIANCE GIS, USAG AK	119,088	0
GGBA	119,088	0
10.22-CR-11221611-101 / CULTURAL RESOURCES MANAGEMENT STUDY AND SUPPORT, FORT WAINWRIGHT, AK (TASK 1)	172,652	0
GGBA	172,652	0
10.22-CR-11221611-123 / HILL AIR FORCE BASE, UT BALD AND GOLDEN EAGLE DATA COORDINATION	88,202	0
GGBA	88,202	0
10.22-CR-11242305-103 / USFS URBAN FIA ANALYSIS ASSISTANCE	3,668	0
GGBA	3,668	0
10.22-CS-11021200-049 / PAWNEE MONTANE SKIPPER CONSERVATION PARTNERSHIP	9,656	0
GGBA	9,656	0
10.22-GN-11021200-077 / SAN CARLOS FOREST HEALTH AND HAZARDOUS FUELS PROJECTS- BIPARTISAN INFRASTRUCTURE LAW	13,790	0
GGBA	13,790	0
10.23-CR-11221611-025 / INTEGRATED TRAINING AREA MANAGEMENT SUPPORT, CAMPS ROBERTS & SAN LUIS OBISPO	248,428	0
GGBA	248,428	0
10.23-CR-11221611-036 / SUSTAINABLE RANGE PROGRAM SUPPORT, ARMY CORPS, HUNTSVILLE, AL	13,995	0
GGBA	13,995	0
10.23-CR-11221611-060 / FY23 SRA TRAINING MATERIALS AND MAPS SPECIFICATIONS NATIONAL TRAINING CENTER, FORT IRWIN, CA	703	0
GGBA	703	0
10.652 / FORESTRY RESEARCH	145,896	0
GZAA	145,896	0
10.664 / COOPERATIVE FORESTRY ASSISTANCE	5,303,537	520,805
GGBA	5,033,317	385,663
GGBA / THE NATURE CONSERVANCY (SUBAWARD G052017-CFRI)	0	0
RCAA	270,220	135,142
10.674 / WOOD UTILIZATION ASSISTANCE	484	0
GGBA / NORTHERN ARIZONA UNIVERSITY (PTE 20-DG-11030000-001, SUB 1004496-01)	484	0
10.676 / FOREST LEGACY PROGRAM	13,273	0
GGBA	13,273	0
10.678 / FOREST STEWARDSHIP PROGRAM	44,390	0
GGBA	44,390	0
10.680 / FOREST HEALTH PROTECTION	484,715	46,774
BDAA	179,719	46,774
GGBA	304,996	0
10.684 / INTERNATIONAL FORESTRY PROGRAMS	804,271	0
GFEA	11,303	0
GGBA	792,968	0
10.691 / GOOD NEIGHBOR AUTHORITY	1,298,413	0
GGBA	1,288,413	0
PMAA	10,000	0
10.693 / WATERSHED RESTORATION AND ENHANCEMENT AGREEMENT AUTHORITY	752,864	0
PKAA	752,864	0
10.694 / SOUTHWEST FOREST HEALTH AND WILDFIRE PREVENTION	228,360	0
GGBA	189,221	0
GGBA / NORTHERN ARIZONA UNIVERSITY (1005227-01)	39,139	0
10.697 / STATE & PRIVATE FORESTRY HAZARDOUS FUEL REDUCTION PROGRAM	897,618	196,860
GGBA	897,618	196,860
10.698 / STATE & PRIVATE FORESTRY COOPERATIVE FIRE ASSISTANCE	110,868	0
GGBA	14,868	0
RCAA	96,000	0
10.699 / PARTNERSHIP AGREEMENTS	435,472	0
GWAA	261,925	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
PAAA	55,062	0
PMAA	118,485	0
10.720 / INFRASTRUCTURE INVESTMENT AND JOBS ACT COMMUNITY WILDFIRE DEFENSE GRANTS	8,314	0
GGBA	8,314	0
10.CO_CSFS_06012020 / PRESERVE AT PINE MEADOWS FUELS MITIGATION PROJECT- PHASE II	41,793	0
GGBA / THE NATURE CONSERVANCY (CO_CSFS_06012020)	41,793	0
10.RM-202 / CSA (5350208-5344042) WILDER PROJECT: LAYOUT, PREPARATION, ADMINISTRATION AND QUALITY CONTROL	14,062	0
GGBA / THE NATIONAL FOREST FOUNDATION (RM-202)	14,062	0
10.RM-202 / WILDER PROJECT: LAYOUT, PREPARATION, ADMINISTRATION AND QUALITY CONTROL	465	0
GGBA / THE NATIONAL FOREST FOUNDATION (RM-202)	465	0
10.TM22-1738 / WILDFIRE RISK REDUCTION; IMPLEMENTATION & CAPACITY BUILDING IN COLORADO DISTRICT 2	4,504	0
GGBA / JEFFERSON COUNTY, COLORADO (TM22-1738)	4,504	0
DEPARTMENT OF AGRICULTURE, NATIONAL INSTITUTE OF FOOD AND AGRICULTURE		
10.210 / HIGHER EDUCATION - GRADUATE FELLOWSHIPS GRANT PROGRAM	258,199	0
GFBA	78,075	0
GGBA	180,124	0
10.212 / SMALL BUSINESS INNOVATION RESEARCH	42,169	0
GGBA / RADIANT INNOVATION, LLC (2022-70015-36941)	42,169	0
10.215 / SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	97,843	0
GGBA / MONTANA STATE UNIVERSITY (G233--20-W7506)	77	0
GGBA / MONTANA STATE UNIVERSITY (SUBAWARD ID # G378-21-W8618)	59,604	0
GGBA / MONTANA STATE UNIVERSITY (SUBAWARD ID# G352-21-W8617)	26,154	0
GGBA / UNIVERSITY OF ARIZONA (PURCHASE ORDER NO. 643442)	12,008	0
10.217 / HIGHER EDUCATION - INSTITUTION CHALLENGE GRANTS PROGRAM	202,974	52,843
GGBA	202,974	52,843
10.229 / EXTENSION COLLABORATIVE ON IMMUNIZATION TEACHING & ENGAGEMENT	92,223	0
GGBA (COVID-19) / EXTENSION FOUNDATION (SUBAWARD NUMBER: EXC2-2021-2104)	92,223	0
10.237 / FROM LEARNING TO LEADING: CULTIVATING THE NEXT GENERATION OF DIVERSE FOOD AND AGRICULTURE PROFESSIONALS	1,986	0
GYAA	1,986	0
10.307 / ORGANIC AGRICULTURE RESEARCH AND EXTENSION INITIATIVE	57,569	0
BDAA	57,569	0
10.310 / AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	343,869	15,460
GGBA	343,869	15,460
10.311 / BEGINNING FARMER AND RANCHER DEVELOPMENT PROGRAM	243,994	32,155
GSAA	243,994	32,155
10.328 / NATIONAL FOOD SAFETY TRAINING, EDUCATION, EXTENSION, OUTREACH, AND TECHNICAL ASSISTANCE COMPETITIVE GRANTS PROGRAM	3,357	0
GGBA / OREGON STATE UNIVERSITY (SUBAWARD # C0595B-G)	3,357	0
10.329 / CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	25,786	0
BDAA / UTAH STATE UNIVERSITY (202542-655)	25,786	0
10.336 / VETERINARY SERVICES GRANT PROGRAM	41,777	0
GGBA	41,777	0
10.500 / COOPERATIVE EXTENSION SERVICE	552,969	75,917
GGBA	292,349	75,917
GGBA / EXTENSION FOUNDATION (NTAE20222188)	16,935	0
GGBA / KANSAS STATE UNIVERSITY (A22-0394-S004)	30,251	0
GGBA / PURDUE UNIVERSITY (F9000067402038)	40,817	0
GGBA / PURDUE UNIVERSITY (SUBAWARD# F9001573902012)	166,063	0
GGBA / WASHINGTON STATE UNIVERSITY (140322 WSU001005)	6,554	0
10.511 / SMITH-LEVER FUNDING (VARIOUS PROGRAMS)	4,606,428	0
GGBA	4,606,428	0
10.514 / EXPANDED FOOD AND NUTRITION EDUCATION PROGRAM	609,411	0
GGBA	609,411	0
10.515 / RENEWABLE RESOURCES EXTENSION ACT AND NATIONAL FOCUS FUND PROJECTS	50,585	0
GGBA	43,528	0
GGBA / UNIVERSITY OF ARIZONA (629612)	7,057	0
10.516 / RURAL HEALTH AND SAFETY EDUCATION COMPETITIVE GRANTS PROGRAM	255,886	0
GGBA	255,886	0
10.520 / AGRICULTURE RISK MANAGEMENT EDUCATION PARTNERSHIPS COMPETITIVE GRANTS PROGRAM	34,723	0
GGBA / WASHINGTON STATE UNIVERSITY (140322 SPC003960)	34,723	0
10.525 / FARM AND RANCH STRESS ASSISTANCE NETWORK COMPETITIVE GRANTS PROGRAM	202,165	0
BAAA	202,165	0
DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES CONSERVATION SERVICE		
10.0 / ADVANCING SOIL HEALTH TECHNICAL ASSISTANCE IN THE REPUBLICAN RIVER WATERSHED (CO)	57,663	12,000
BDAA / NATIONAL FISH AND WILDLIFE FOUNDATION (2004.21.072087)	57,663	12,000
10.093 / VOLUNTARY PUBLIC ACCESS AND HABITAT INCENTIVE PROGRAM	133,350	0
PMAA	133,350	0
10.902 / SOIL AND WATER CONSERVATION	1,426,205	1,179,538
BDAA	1,415,283	1,179,538
GGBA	10,922	0
10.912 / ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	384,546	168,457
BDAA	314,267	168,457
GGBA	65,493	0
GGBA / UNIVERSITY OF NEBRASKA (25-6342-0347-003)	4,786	0
10.NR193A750008G002 / NEXT GENERATION TECHNOLOGY FOR MONITORING EDGE-OF-FIELD WATER QUALITY IN ORGANIC AGRICULTURE	3,487	0
GGBA	3,487	0
DEPARTMENT OF AGRICULTURE, RURAL UTILITIES SERVICE		
10.855 / DISTANCE LEARNING AND TELEMEDICINE LOANS AND GRANTS	170,782	0

PROGRAM CLUSTER

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CAAA	-5,126	0
GJDA / NEW MEX. HIGHLND UNIV (034845)	10,258	0
GSAA	165,650	0
DEPARTMENT OF COMMERCE, ECONOMIC DEVELOPMENT ADMINISTRATION		
11.020 / CLUSTER GRANTS	55,446	0
GJKA	55,446	0
11.024 / BUILD TO SCALE	75,188	0
GSAA	75,188	0
DEPARTMENT OF COMMERCE, NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY		
11.617 / CONGRESSIONALLY-IDENTIFIED PROJECTS	154,822	0
GGBA	154,822	0
DEPARTMENT OF COMMERCE, NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION		
11.032 / STATE DIGITAL EQUITY PLANNING GRANTS	45,444	0
EGBA	45,444	0
11.035 / BROADBAND EQUITY, ACCESS, AND DEPLOYMENT PROGRAM	233,644	0
EGBA	233,644	0
DEPARTMENT OF DEFENSE		
12.1000300000950-CONFORMED / NATIVE PLANT SEED COLLECTION, SALVAGE, STORAGE AND NURSERY PROPAGATION FOR FOREST ENHANCEMENT AT NAVAL BASE GUAM TELECOMMUNICATIONS SITE	433,253	0
GGBA / HDR, INC. (1000300000950-CONFORMED)	433,253	0
12.420 / MILITARY MEDICAL RESEARCH AND DEVELOPMENT	184,717	0
GFEA	184,717	0
12.620 / TROOPS TO TEACHERS GRANT PROGRAM	129,073	0
DAAA	129,073	0
12.H98230-21-1-0214 / CYPSP@MINES: COLORADO SCHOOL OF MINES CYBER SCHOLARSHIP PROGRAM	21,750	0
GLAA	21,750	0
12.SUBCONTRACT #S20R0001-001; STUDY W81XWH20C0067 / EVALUATION OF STABLEPLATE RX AND STABLEPLASTM IN CANINE TRAUMA	2,083	0
GGBA / BODEVET (SUBCONTRACT #S20R0001-001; STUDY W81XWH20C0067)	2,083	0
12.W911KB-15-2-0001 TO#0026 / ENVIRONMENTAL GIS TASKS AFCEC/CZCA AT JBER IN ALASKA	88,240	0
GGBA	88,240	0
12.W9126G-22-2-0022 / CESU-GP: FORT POLK CULTURAL RESOURCES PROGRAM SUPPORT: CONSERVATION BRANCH, ENVIRONMENTAL NATURAL RESOURCES MANAGEMENT DIVISION, DIRECTORATE OF PUBLIC WORKS, JOINT READINESS TRAINING CENTER	333,280	0
GGBA	333,280	0
12.W912HQ17C0051 / INCORPORATING PHOTOPERIODISM IN INSECT PHENOLOGY MODELS WITH APPLICATION FOR BIOLOGICAL CONTROL OF WEEDS ON DOD	19,953	0
BDAA	19,953	0
DEPARTMENT OF DEFENSE, DEFENSE POW/MIA ACCOUNTING AGENCY		
12.740 / PAST CONFLICT ACCOUNTING	157,431	0
GGBA / HENRY M. JACKSON FOUNDATION (SUBAWARD # 5865)	157,431	0
DEPARTMENT OF DEFENSE, DEPARTMENT OF THE AIR FORCE		
12.800 / AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12,279	0
GFBA / UNIVERSITY OF CALIFORNIA LOS ANGELES (2000 P UJ529)	12,279	0
DEPARTMENT OF DEFENSE, DEPARTMENT OF THE ARMY		
12.005 / CONSERVATION AND REHABILITATION OF NATURAL RESOURCES ON MILITARY INSTALLATIONS	41,445,122	1,992,370
GGBA	29,062,424	1,992,370
GGBA (COVID-19)	12,382,698	0
12.010 / YOUTH CONSERVATION SERVICES	112,736	0
GGBA	112,736	0
12.113 / STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES	2,478,508	0
FEEA	2,478,508	0
12.114 / COLLABORATIVE RESEARCH AND DEVELOPMENT	72,483	0
GGBA	72,483	0
12.400 / MILITARY CONSTRUCTION, NATIONAL GUARD	5,950,155	0
OAAA	5,950,155	0
12.401 / NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	24,769,438	0
OAAA	24,769,438	0
12.632 / LEGACY RESOURCE MANAGEMENT PROGRAM	2,448,791	0
GGBA	2,392,804	0
GGBA (COVID-19)	55,987	0
12.W2LQAA-IGSA-A60SI-FY23-DPW02 / FORT AP HILL ENVIRONMENTAL COMPLIANCE SUPPORT INTERGOVERNMENTAL SUPPORT AGREEMENT - YEAR 1	39,095	0
GGBA	39,095	0
DEPARTMENT OF DEFENSE, DEPARTMENT OF THE NAVY		
12.300 / BASIC AND APPLIED SCIENTIFIC RESEARCH	40,983,878	25,008
GGBA	37,413,669	25,008
GGBA (COVID-19)	3,570,209	0
12.N40192-22-2-8002 / CESU-RM: LITTLE FIRE ANT PERIMETER/MONITORING CONTROL AND ERADICATION AT MARINE CORPS BASE CAMP BLAZ URBAN TRAINING COMPLEX, GUAM	107,666	0
GGBA	107,666	0
DEPARTMENT OF DEFENSE, NATIONAL GUARD BUREAU		
12.HI-ENV-20-004 / HAWAII ARMY NATIONAL GUARD INTEGRATED WILDLAND FIRE MANAGEMENT PLAN	10,599	0
GGBA	10,599	0
DEPARTMENT OF DEFENSE, NATIONAL SECURITY AGENCY		
12.902 / INFORMATION SECURITY GRANTS	251,992	0
GFC A	110,523	0
GFC A / UNIVERSITY ENTERPRISES CORPORATION CSUSB (20-126)	108,811	0
GTAA / FORDHAM UNIVERSITY (FORD005730353)	32,658	0
12.903 / GENCYBER GRANTS PROGRAM	245,768	0
GFC A	244,404	0
GFEA	1,364	0

PROGRAM CLUSTER

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12.905 / CYBERSECURITY CORE CURRICULUM	877,111	447,180
GFC A	877,111	447,180
DEPARTMENT OF DEFENSE, OFFICE OF THE SECRETARY OF DEFENSE		
12.630 / BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	31,208	0
GFC A / TECHNOLOGY STUDENT ASSOCIATION (20-078)	-12	0
GFC A / TECHNOLOGY STUDENT ASSOCIATION (22-070)	31,220	0
DEPARTMENT OF DEFENSE, U.S. ARMY CORPS OF ENGINEERS - CIVIL PROGRAM FINANCING ONLY		
12.10 USC 2665 / SALE OF PUBLIC LAND & MATERIALS	2,612	2,612
WAAA	2,612	2,612
DEPARTMENT OF DEFENSE, WASHINGTON HEADQUARTERS SERVICES		
12.002 / PROCUREMENT TECHNICAL ASSISTANCE FOR BUSINESS FIRMS	1,611,800	0
GGBA (COVID-19)	1,611,800	0
DEPARTMENT OF EDUCATION		
84.424 / STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM	10,777,684	10,371,638
DAAA	10,777,684	10,371,638
84.425C / EDUCATION STABILIZATION FUND	12,977,567	4,625,979
EAAA (COVID-19)	12,977,567	4,625,979
84.425D / EDUCATION STABILIZATION FUND	159,959,583	155,913,230
DAAA (COVID-19)	159,235,459	155,913,230
GFEA (COVID-19)	724,124	0
84.425E / EDUCATION STABILIZATION FUND	14,649,404	0
GFC A (COVID-19)	2,612,062	0
GFEA (COVID-19)	712,551	0
GGBA (COVID-19)	12,711	0
GGJA (COVID-19)	84,655	0
GJBA (COVID-19)	221,030	0
GJCA (COVID-19)	1,007,011	0
GJDA (COVID-19)	500	0
GJEA (COVID-19)	140,450	0
GJJA (COVID-19)	6,263,666	0
GJKA (COVID-19)	429,290	0
GJMA (COVID-19)	569,642	0
GJTA (COVID-19)	7,475	0
GKAA (COVID-19)	-25,553	0
GTAA (COVID-19)	2,072,655	0
GWAA (COVID-19)	750	0
GZAA (COVID-19)	540,509	0
84.425F / EDUCATION STABILIZATION FUND	30,570,829	0
GGJA (COVID-19)	241,218	0
GJBA (COVID-19)	1,717,269	0
GJCA (COVID-19)	3,403,320	0
GJDA (COVID-19)	5,209,457	0
GJEA (COVID-19)	6,966,724	0
GJGA (COVID-19)	54,467	0
GJHA (COVID-19)	53,322	0
GJJA (COVID-19)	4,920,696	0
GJKA (COVID-19)	4,075,198	0
GJLA (COVID-19)	3,629,429	0
GJMA (COVID-19)	299,729	0
84.425L / EDUCATION STABILIZATION FUND	1,941,828	0
GGJA (COVID-19)	532,252	0
GJCA (COVID-19)	951,854	0
GJGA (COVID-19)	82,562	0
GJKA (COVID-19)	106,604	0
GJMA (COVID-19)	268,556	0
84.425M / EDUCATION STABILIZATION FUND	5,163,528	0
GFEA (COVID-19)	1,294,082	0
GJBA (COVID-19)	398,061	0
GJEA (COVID-19)	1,724,614	0
GJLA (COVID-19)	830,135	0
GZAA (COVID-19)	916,636	0
84.425P / EDUCATION STABILIZATION FUND	2,000,040	0
GGJA (COVID-19)	1,177,043	0
GJFA (COVID-19)	822,997	0
84.425R / EDUCATION STABILIZATION FUND	13,153,617	2,783,412
DAAA (COVID-19)	7,309,574	389,627
EAAA (COVID-19)	5,844,043	2,393,785
84.425T / EDUCATION STABILIZATION FUND	149,209	0
GJFA (COVID-19)	149,209	0
84.425U / EDUCATION STABILIZATION FUND	327,936,639	326,646,768
DAAA (COVID-19)	327,936,639	326,646,768
84.425V / EDUCATION STABILIZATION FUND	3,983,178	0
DAAA (COVID-19)	3,983,178	0
84.425W / EDUCATION STABILIZATION FUND	2,410,063	2,271,055
DAAA (COVID-19)	2,410,063	2,271,055
84.P335A180119 / CSU CCAMPIS	111,119	48,097
GGBA	111,119	48,097

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
DEPARTMENT OF EDUCATION, INSTITUTE OF EDUCATION SCIENCES		
84.305 / EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION	841	0
GFEA / UNIVERSITY OF CHICAGO (AWD101210 (SUB00000438))	841	0
84.372 / STATEWIDE LONGITUDINAL DATA SYSTEMS	790,354	0
DAAA	790,354	0
DEPARTMENT OF EDUCATION, OFFICE OF CAREER, TECHNICAL, AND ADULT EDUCATION		
84.002 / ADULT EDUCATION - BASIC GRANTS TO STATES	7,905,051	6,252,458
DAAA	7,684,069	6,252,458
GJTA	220,982	0
84.048 / CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES	18,840,489	8,756,517
GJAA	18,840,489	8,756,517
DEPARTMENT OF EDUCATION, OFFICE OF ELEMENTARY AND SECONDARY EDUCATION		
84.004 / CIVIL RIGHTS TRAINING AND ADVISORY SERVICES (ALSO KNOWN AS EQUITY ASSISTANCE CENTERS)	687,126	0
GTAA	687,126	0
84.010 / TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES	167,102,626	164,833,704
DAAA	167,102,626	164,833,704
84.011 / MIGRANT EDUCATION STATE GRANT PROGRAM	7,545,929	6,019,201
DAAA	7,545,929	6,019,201
84.013 / TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH	301,285	301,285
DAAA	301,285	301,285
84.060 / INDIAN EDUCATION GRANTS TO LOCAL EDUCATIONAL AGENCIES	1,074,060	0
GJFA	1,074,060	0
84.144 / MIGRANT EDUCATION COORDINATION PROGRAM	10,991	10,696
DAAA	10,991	10,696
84.149 / MIGRANT EDUCATION COLLEGE ASSISTANCE MIGRANT PROGRAM	1,036,718	0
GFBA	109,643	0
GTAA	481,739	0
GYAA	445,336	0
84.184 / SCHOOL SAFELY NATIONAL ACTIVITIES	1,081,809	678,125
DAAA	1,041,004	678,125
GFEA	40,805	0
84.196 / EDUCATION FOR HOMELESS CHILDREN AND YOUTH	847,868	662,394
DAAA	847,868	662,394
84.282 / CHARTER SCHOOLS	5,450,028	4,666,252
DAAA	5,311,636	4,666,252
DACA	138,392	0
84.287 / TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS	12,752,978	11,963,203
DAAA	12,752,978	11,963,203
84.336 / TEACHER QUALITY PARTNERSHIP GRANTS	648,629	0
GFEA	648,629	0
84.358 / RURAL EDUCATION	570,995	564,116
DAAA	570,995	564,116
84.365 / ENGLISH LANGUAGE ACQUISITION STATE GRANTS	11,589,809	10,365,413
DAAA	10,825,387	10,355,413
GFBA	662,642	0
GFCA	51,210	10,000
GFEA / BOSTON UNIVERSITY (4500004632_PRE)	50,570	0
84.367 / SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS (FORMERLY IMPROVING TEACHER QUALITY STATE GRANTS)	23,133,271	21,912,784
DAAA	23,049,420	21,912,784
GFEA / STATE OF NEVADA DEPARTMENT OF EDUCATION (23-709-48250)	83,851	0
84.369 / GRANTS FOR STATE ASSESSMENTS AND RELATED ACTIVITIES	10,810,098	0
DAAA	10,810,098	0
84.371 / COMPREHENSIVE LITERACY DEVELOPMENT	4,589,456	4,424,718
DAAA	4,589,456	4,424,718
DEPARTMENT OF EDUCATION, OFFICE OF FEDERAL STUDENT AID		
84.032 / FEDERAL FAMILY EDUCATION LOANS	180,514,445	0
GDA A	176,327,664	0
GKAA	4,186,781	0
84.037 / PERKINS LOANS CANCELLATIONS	4,289,573	0
GFBA	3,915,810	0
GFEA	373,763	0
DEPARTMENT OF EDUCATION, OFFICE OF POSTSECONDARY EDUCATION		
84.015 / NATIONAL RESOURCE CENTERS PROGRAM FOR FOREIGN LANGUAGE AND AREA STUDIES OR FOREIGN LANGUAGE AND INTERNATIONAL STUDIES PROGRAM AND FOREIGN LANGUAGE AND AREA STUDIES FELLOWSHIP PROGRAM	125,582	0
GFBA	125,582	0
84.016 / UNDERGRADUATE INTERNATIONAL STUDIES AND FOREIGN LANGUAGE PROGRAMS	38,955	0
GFBA	38,955	0
84.021 / OVERSEAS PROGRAMS - GROUP PROJECTS ABROAD	5,554	0
GTAA	5,554	0
84.031 / HIGHER EDUCATION INSTITUTIONAL AID	7,105,937	0
GGJA	784,333	0
GJBA	440,500	0
GJCA	601,479	0
GJDA	155,140	0
GJEA	590,800	0
GJFA	357,562	0
GJGA	824,565	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
GJHA	500,205	0
GJKA	1,775,829	0
GJMA	303,434	0
GSAA	306,060	0
GTAA	466,030	0
84.103 / TRIO STAFF TRAINING PROGRAM	317,404	0
GGBA	317,404	0
84.116 / FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION	585,666	0
GFBA	26,044	0
GJDA / UTAH ST. UNIV (034760)	11,163	0
GJLA	46,435	0
GSAA	8,126	0
GTAA	1,869	0
GYAA	492,029	0
84.200 / GRADUATE ASSISTANCE IN AREAS OF NATIONAL NEED	95,554	0
GFEA	95,554	0
84.220 / CENTERS FOR INTERNATIONAL BUSINESS EDUCATION	504,066	0
GFEA	504,066	0
84.334 / GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS	3,797,768	0
GAAA	3,346,694	0
GFCA	58,000	0
GJKA	393,074	0
84.335 / CHILD CARE ACCESS MEANS PARENTS IN SCHOOL	614,383	0
GFCA	114,874	0
GJBA	47,994	0
GJEA	321,905	0
GJJA	32,569	0
GJLA	46,616	0
GSAA	50,425	0
DEPARTMENT OF EDUCATION, OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES		
84.126 / REHABILITATION SERVICES VOCATIONAL REHABILITATION GRANTS TO STATES	51,384,699	0
KAAA	5,506,488	0
KAVA	45,878,211	0
84.129 / REHABILITATION LONG-TERM TRAINING	198,382	0
GKAA	198,382	0
84.160 / TRAINING INTERPRETERS FOR INDIVIDUALS WHO ARE DEAF AND INDIVIDUALS WHO ARE DEAF-BLIND	455,618	0
GKAA	455,618	0
84.177 / REHABILITATION SERVICES INDEPENDENT LIVING SERVICES FOR OLDER INDIVIDUALS WHO ARE BLIND	475,412	431,702
KAAA	5,098	0
KAVA	470,314	431,702
84.181 / SPECIAL EDUCATION-GRANTS FOR INFANTS AND FAMILIES	14,276,911	11,503,377
IHAA	1,370	0
QAAA	9,238,772	6,588,262
QAAA (COVID-19)	5,036,769	4,915,115
84.187 / SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES	268,521	0
KAVA	268,521	0
84.323 / SPECIAL EDUCATION - STATE PERSONNEL DEVELOPMENT	1,281,728	307,373
DAAA	1,281,728	307,373
84.325 / SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	961,113	150,000
DAAA / UNIVERSITY OF FLORIDA (2100894476)	57,448	0
GFEA	164,532	0
GFEA / UNIVERSITY OF CONNECTICUT HEALTH CENTER (UUCHC7-127380056-A4)	63,154	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC14103_PRE)	54,660	0
GKAA	420,246	0
GSAA / UNIVERSITY OF FLORIDA (CEDAR CENTER) (H325A170003)	41,354	0
QAAA	159,719	150,000
84.326 / SPECIAL EDUCATION TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	318,475	0
DAAA	233,479	0
DAAA / UNIVERSITY OF NORTH CAROLINA (5109833)	8,422	0
GFEA / HELEN KELLER NATIONAL CENTER FOR THE DEA (AWD-190894)	20,916	0
GFEA / HELEN KELLER NATIONAL CENTER FOR THE DEA (AWD-190894_YR05)	55,658	0
DEPARTMENT OF ENERGY		
81.041 / STATE ENERGY PROGRAM	1,159,353	0
EFAA	1,159,353	0
81.042 / WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	12,165,498	11,257,495
EFAA	12,165,498	11,257,495
81.049 / OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	2,013,192	45,000
GGBA	2,013,192	45,000
81.0F-60222 / RADAR DEPLOYMENT FOR SURFACE ATMOSPHERE INTEGRATED LABORATORY	110,758	0
GGBA / UNIVERSITY OF CHICAGO, ARGONNE NATIONAL LABORATORY (0F-60222)	110,758	0
81.106 / TRANSPORT OF TRANSURANIC WASTES TO THE WASTE ISOLATION PILOT PLANT: STATES AND TRIBAL CONCERNS, PROPOSED SOLUTIONS	187,465	0
RBAA / WESTERN INTERSTATE ENERGY BOARD (WEIB-CO-22)	265	0
RBAA / WESTERN INTERSTATE ENERGY BOARD (WEIB-CO-23/26)	187,200	0
81.136 / LONG-TERM SURVEILLANCE AND MAINTENANCE	1,256,591	0
FEEA	324,891	0
PKAA	931,700	0
81.8650917 / NATIONAL GETTING TO NEUTRAL CARBON	91,556	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
GGBA	91,556	0
81.CONTRACT NO. 240116 / INL ARCHITECTURAL INVENTORY UPDATE AND HISTORIC CONTEXT EXPANSION	66,096	0
GGBA / BATTELLE ENERGY ALLIANCE, LLC (CONTRACT NO. 240116)	66,096	0
81.DE-SC0023596 / DEPT. OF ENERGY	8,896	0
GWAA	8,896	0
81.PO# 2354447 / EXTRACELLULAR PROTEIN PRODUCTION IN THERMOCOCCUS KODAKARENSIS	116,845	0
GGBA	116,845	0
81.SUBCONTRACT NO. 668784 / DUNE FAR DETECTOR COLD ELECTRONICS MECHANICAL PARTS.	10,724	0
GGBA	10,724	0
81.SUBCONTRACT NO. 684714 / DUNE PHOTON DETECTOR MODULES FOR CERN COLD BOX	148,624	0
GGBA	148,624	0
81.UGA-0-41027-53 / TECHNICAL ASSISTANCE FOR INTERNATIONAL ENERGY AGENCY (IEA) WIND TASK 28 AND NREL	15,921	0
GGBA	15,921	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES		
93.AWD-21-02-0220 / DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS	132,890	0
GFBA / MENTAL HEALTH CTR BOULDER CNTY (AWD-21-02-0220)	132,890	0
93.GRAD PROGRAM ENHANC / DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS	-5,635	0
GFBA	-5,635	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES		
93.086 / HEALTHY MARRIAGE PROMOTION AND RESPONSIBLE FATHERHOOD GRANTS	1,250,970	686,236
QAAA	1,250,970	686,236
93.087 / ENHANCE SAFETY OF CHILDREN AFFECTED BY SUBSTANCE ABUSE	499,261	45,116
JAAA	499,261	45,116
93.090 / GUARDIANSHIP ASSISTANCE	2,273,222	2,225,982
IHAA	2,273,222	2,225,982
93.092 / AFFORDABLE CARE ACT (ACA) PERSONAL RESPONSIBILITY EDUCATION PROGRAM	1,318,650	172,380
IHAA	1,318,650	172,380
93.235 / TITLE V STATE SEXUAL RISK AVOIDANCE EDUCATION (TITLE V STATE SRAE) PROGRAM	566,453	459,621
DAAA	566,453	459,621
93.434 / EVERY STUDENT SUCCEEDS ACT/PRESCHOOL DEVELOPMENT GRANTS	8,683,291	219,516
IHAA	342	0
QAAA	8,682,949	219,516
93.497 / FAMILY VIOLENCE PREVENTION AND SERVICES/ SEXUAL ASSAULT/RAPE CRISIS SERVICES AND SUPPORTS	99,172	37,848
IHAA (COVID-19)	99,172	37,848
93.499 / LOW INCOME HOUSEHOLD WATER ASSISTANCE PROGRAM	3,658,739	3,310,019
IHAA (COVID-19)	3,658,739	3,310,019
93.556 / MARYLEE ALLEN PROMOTING SAFE AND STABLE FAMILIES PROGRAM	5,698,396	3,271,595
GFEA / EASTERN BAND OF CHEROKEE INDIANS (2200598)	20,173	0
GFEA / EASTERN BAND OF CHEROKEE INDIANS (2300609)	7,538	0
GFEA / WASHINGTON STATE DEPARTMENT OF CHILDREN, (1865-55732_PRE)	208,922	0
IHAA	1,192,748	71,340
IHAA (COVID-19)	-342	0
QAAA	3,629,479	3,177,041
QAAA (COVID-19)	639,878	23,214
93.558 / TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	159,422,187	146,258,706
IHAA	159,422,187	146,258,706
93.563 / CHILD SUPPORT ENFORCEMENT	58,490,680	52,170,355
IHAA	58,490,680	52,170,355
93.564 / CHILD SUPPORT ENFORCEMENT RESEARCH	359,701	0
IHAA	359,701	0
93.566 / REFUGEE AND ENTRANT ASSISTANCE STATE/REPLACEMENT DESIGNEE ADMINISTERED PROGRAMS	32,021,997	27,340,556
IHAA	32,021,997	27,340,556
93.568 / LOW-INCOME HOME ENERGY ASSISTANCE	76,712,231	54,406,716
IHAA	75,586,163	52,272,007
IHAA (COVID-19)	1,126,068	2,134,709
93.569 / COMMUNITY SERVICES BLOCK GRANT	9,810,113	9,305,346
NLAA	7,924,449	7,578,795
NLAA (COVID-19)	1,885,664	1,726,551
93.576 / REFUGEE AND ENTRANT ASSISTANCE DISCRETIONARY GRANTS	1,517	0
IHAA	1,517	0
93.583 / REFUGEE AND ENTRANT ASSISTANCE WILSON/FISH PROGRAM	762,363	760,133
IHAA	762,363	760,133
93.586 / STATE COURT IMPROVEMENT PROGRAM	447,463	24,682
JAAA	447,463	24,682
93.590 / COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	1,704,186	389,876
IHAA	0	17,122
QAAA	1,100,127	349,540
QAAA (COVID-19)	604,059	23,214
93.592 / FAMILY VIOLENCE PREVENTION AND SERVICES/DISCRETIONARY	771,622	204,471
GFBA	771,622	204,471
93.597 / GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS	120,416	0
JAAA	120,416	0
93.599 / CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)	470,706	0
GJKA	10,000	0
IHAA	452,673	0
IHAA (COVID-19)	8,033	0
93.603 / ADOPTION AND LEGAL GUARDIANSHIP INCENTIVE PAYMENTS	229,167	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION

ALN OR OTHER ID NUMBER / PROGRAM NAME

STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)

TOTAL
EXPENDITURES (\$)AMOUNT PASSED
THROUGH TO
SUBRECIPIENTS (\$)

IHAA	229,167	0
93.643 / CHILDREN'S JUSTICE GRANTS TO STATES	364,529	0
IHAA	364,529	0
93.645 / STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM	4,036,028	3,827,125
IHAA	4,036,028	3,827,125
93.648 / CHILD WELFARE RESEARCH TRAINING OR DEMONSTRATION	1,030,607	655,497
GFEA / MCKING CONSULTING CORPORATION (UCDCN-02-4574_AMD05)	27,000	0
GFEA / MCKING CONSULTING CORPORATION (UCDCN-03-4577_OL1)	130,400	0
QAAA	873,207	655,497
93.658 / FOSTER CARE TITLE IV-E	89,043,674	73,592,059
IHAA	89,043,674	73,592,059
93.659 / ADOPTION ASSISTANCE	26,551,751	26,288,038
GFEA / CHAPIN HALL AT THE UNIVERSITY OF CHICAGO (AWD-164477_YR05_AMD01)	24,783	0
IHAA	26,526,968	26,288,038
93.667 / SOCIAL SERVICES BLOCK GRANT	27,067,375	20,379,793
IHAA	27,067,375	20,379,793
93.669 / CHILD ABUSE AND NEGLECT STATE GRANTS	1,393,245	0
IHAA	1,115,422	0
IHAA (COVID-19)	277,823	0
93.670 / CHILD ABUSE AND NEGLECT DISCRETIONARY ACTIVITIES	11,300	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-23-0364)	11,300	0
93.671 / FAMILY VIOLENCE PREVENTION AND SERVICES/DOMESTIC VIOLENCE SHELTER AND SUPPORTIVE SERVICES	3,515,614	3,057,172
IHAA	2,145,618	1,994,876
IHAA (COVID-19)	1,369,996	1,062,296
93.674 / JOHN H. CHAFEE FOSTER CARE PROGRAM FOR SUCCESSFUL TRANSITION TO ADULTHOOD	3,395,885	2,794,928
IHAA	1,329,159	930,186
IHAA (COVID-19)	2,066,726	1,864,742
93.872 / TRIBAL MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING	51,196	0
GFEA	51,196	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR COMMUNITY LIVING		
93.041 / SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 3, PROGRAMS FOR PREVENTION OF ELDER ABUSE, NEGLECT, AND EXPLOITATION	65,564	65,564
IHAA	65,564	65,564
93.042 / SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 2, LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	243,684	243,684
IHAA	332,630	332,630
IHAA (COVID-19)	-88,946	-88,946
93.043 / SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART D, DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	213,639	212,018
IHAA	559,761	558,140
IHAA (COVID-19)	-346,122	-346,122
93.047 / SPECIAL PROGRAMS FOR THE AGING, TITLE VI, PART A, GRANTS TO INDIAN TRIBES, PART B, GRANTS TO NATIVE HAWAIIANS	9,237,453	9,105,616
IHAA	9,237,453	9,105,616
93.048 / SPECIAL PROGRAMS FOR THE AGING, TITLE IV, AND TITLE II, DISCRETIONARY PROJECTS	251,974	66,094
IHAA (COVID-19)	-44,517	-108,383
SFAA	296,491	174,477
93.052 / NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	1,913,370	1,693,276
IHAA	3,126,573	2,930,904
IHAA (COVID-19)	-1,213,203	-1,237,628
93.071 / MEDICARE ENROLLMENT ASSISTANCE PROGRAM	377,269	375,094
SFAA	377,269	375,094
93.072 / LIFESPAN RESPITE CARE PROGRAM	383,486	378,312
IHAA	383,486	378,312
93.234 / TRAUMATIC BRAIN INJURY STATE DEMONSTRATION GRANT PROGRAM	316,706	0
IHAA	316,706	0
93.324 / STATE HEALTH INSURANCE ASSISTANCE PROGRAM	938,330	633,865
SFAA	822,332	517,867
SFAA (COVID-19)	115,998	115,998
93.369 / ACL INDEPENDENT LIVING STATE GRANTS	428,195	329,116
KAVA	428,195	329,116
93.433 / ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	794,973	0
GKAA	328,970	0
KAAA	24,004	0
KAVA	441,999	0
93.464 / ACL ASSISTIVE TECHNOLOGY	479,301	0
GFEA	479,301	0
93.630 / DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	802,647	64,889
IHAA	792,647	64,889
IHAA (COVID-19)	10,000	0
93.632 / UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE	28,408	0
GFEA	28,408	0
93.747 / ELDER ABUSE PREVENTION INTERVENTIONS PROGRAM	1,497,007	922,814
IHAA (COVID-19)	1,497,007	922,814
DEPARTMENT OF HEALTH AND HUMAN SERVICES, AGENCY FOR HEALTHCARE RESEARCH AND QUALITY		
93.226 / RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	130,843	0
GFEA	126,857	0
GFEA / SOCIETY FOR ACADEMIC EMERGENCY MEDICINE (AWD-222780)	3,986	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR DISEASE CONTROL AND PREVENTION		
93.068 / CHRONIC DISEASES: RESEARCH, CONTROL, AND PREVENTION	171,107	0
FHLA	171,107	0

PROGRAM CLUSTER	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)		
93.069 / PUBLIC HEALTH EMERGENCY PREPAREDNESS	8,106,703	6,942,715
FHCA	8,106,703	6,942,715
93.070 / ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE	586,359	0
FEFA	586,359	0
93.079 / COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENT HEALTH THROUGH SCHOOL-BASED HIV/STD PREVENTION AND SCHOOL-BASED SURVEILLANCE	16,220	0
FHLA	16,220	0
93.116 / PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	732,570	175,846
FHCA	732,570	175,846
93.136 / INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	7,386,094	3,423,735
FHIA	336,093	0
FHLA	7,050,001	3,423,735
FHLA / UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL (NONE)	0	0
93.185 / IMMUNIZATION RESEARCH, DEMONSTRATION, PUBLIC INFORMATION AND EDUCATION TRAINING AND CLINICAL SKILLS IMPROVEMENT PROJECTS	28,366	0
GFEA / ASSOCIATION OF UNIVERSITY CNTRS ON DISAB (14-8818-23)	28,366	0
93.197 / CHILDHOOD LEAD POISONING PREVENTION PROJECTS, STATE AND LOCAL CHILDHOOD LEAD POISONING PREVENTION AND SURVEILLANCE OF BLOOD LEAD LEVELS IN CHILDREN	420,403	0
FEFA	420,403	0
93.240 / STATE CAPACITY BUILDING	415,713	0
FEFA	415,713	0
93.262 / OCCUPATIONAL SAFETY AND HEALTH PROGRAM	2,772,104	1,056,178
FHCA	483	0
GFEA	1,765,243	801,894
GGBA	1,006,378	254,284
93.268 / IMMUNIZATION COOPERATIVE AGREEMENTS	84,426,833	10,100,474
FHCA	67,199,914	2,519,203
FHCA (COVID-19)	17,226,919	7,581,271
93.270 / VIRAL HEPATITIS PREVENTION AND CONTROL	508,440	148,240
FHOA	508,440	148,240
93.283 / CENTERS FOR DISEASE CONTROL AND PREVENTION INVESTIGATIONS AND TECHNICAL ASSISTANCE	1,352,188	172,352
FHOA	578,867	18,237
FHOA (COVID-19)	684,898	154,115
GFEA	88,423	0
93.305 / PPHF 2018: OFFICE OF SMOKING AND HEALTH-NATIONAL STATE-BASED TOBACCO CONTROL PROGRAMS-FINANCED IN PART BY 2018 PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	1,545,439	100,000
FHLA	1,545,439	100,000
93.314 / EARLY HEARING DETECTION AND INTERVENTION INFORMATION SYSTEM (EHDI-IS) SURVEILLANCE PROGRAM	808,377	10,000
GFBA	808,377	10,000
93.317 / EMERGING INFECTIONS PROGRAMS	3,972,570	654,265
FHCA	2,664,728	624,744
FHCA (COVID-19)	1,307,842	29,521
93.323 / EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	141,171,434	41,973,470
FHCA	5,187,678	1,371,630
FHCA (COVID-19)	135,983,756	40,601,840
93.334 / THE HEALTHY BRAIN INITIATIVE: TECHNICAL ASSISTANCE TO IMPLEMENT PUBLIC HEALTH ACTIONS RELATED TO COGNITIVE HEALTH, COGNITIVE IMPAIRMENT, AND CAREGIVING AT THE STATE AND LOCAL LEVELS	187,151	0
FHLA	187,151	0
93.336 / BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM	320,086	0
FHIA	320,086	0
93.354 / PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	14,625,161	9,096,730
FHCA (COVID-19)	14,625,161	9,096,730
93.366 / STATE ACTIONS TO IMPROVE ORAL HEALTH OUTCOMES AND PARTNER ACTIONS TO IMPROVE ORAL HEALTH OUTCOMES	758,427	125,729
FHLA	758,427	125,729
93.391 / ACTIVITIES TO SUPPORT STATE, TRIBAL, LOCAL AND TERRITORIAL (STLT) HEALTH DEPARTMENT RESPONSE TO PUBLIC HEALTH OR HEALTHCARE CRISES	3,266,777	114,715
FHCA (COVID-19)	3,266,777	114,715
93.421 / STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH	750,220	124,320
FHLA / ASSOCIATION OF STATE AND TERRITORIAL HEALTH OFFICIALS (NONE)	203,405	124,320
FHLA / NATIONAL ASSOCIATION OF CHRONIC DISEASE DIRECTORS (N/A)	56,700	0
GFEA (COVID-19) / COUNCIL OF STATE AND TERRITORIAL EPIDEMI (NU38OT000297-02_AMD01_NCE)	335,744	0
GFEA / NATIONAL NETWORK OF PUBLIC HEALTH INSTIT (G2428 AG-1056)	41,081	0
GFEA / NATL ASSN OF CHRONIC DISEASE DIRECTORS (210401)	-2,800	0
GFEA / NATL ASSN OF CHRONIC DISEASE DIRECTORS (220217_NCE_PRE)	7,940	0
GFEA / NATL ASSN OF CHRONIC DISEASE DIRECTORS (5-NU38OT000286-05_NCE)	72,212	0
GFEA / NATL ASSN OF CHRONIC DISEASE DIRECTORS (AWD-220217_NCE)	34,734	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-21-0511_AMD02)	1,204	0
93.426 / IMPROVING THE HEALTH OF AMERICANS THROUGH PREVENTION AND MANAGEMENT OF DIABETES AND HEART DISEASE AND STROKE	2,601,854	664,065
FHLA	2,601,854	664,065
93.430 / PPHF 2018: PREVENTION HEALTH AND HEALTH SERVICES - STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH - FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	52,757	0
GFEA / NATIONAL COUNCIL OF BEHAVIORAL HEALTH (2405.0002_AMD04)	52,757	0
93.435 / INNOVATIVE STATE AND LOCAL PUBLIC HEALTH STRATEGIES TO PREVENT AND MANAGE DIABETES AND HEART DISEASE AND STROKE-	2,269,384	590,770
FHLA	2,269,384	590,770
93.436 / WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)	599,790	308,010
FHLA	599,790	308,010
93.439 / STATE PHYSICAL ACTIVITY AND NUTRITION (SPAN)	1,009,405	168,718
FHLA	1,009,405	168,718
93.478 / PREVENTING MATERNAL DEATHS: SUPPORTING MATERNAL MORTALITY REVIEW COMMITTEES	364,381	28,755
FHLA	364,381	28,755

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
93.752 / CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS	0	0
FHLA	0	0
93.800 / ORGANIZED APPROACHES TO INCREASE COLORECTAL CANCER SCREENING	822,423	366,684
FHLA	822,423	366,684
93.898 / CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS	4,475,321	2,831,463
FHLA	4,475,321	2,831,463
93.940 / HIV PREVENTION ACTIVITIES HEALTH DEPARTMENT BASED	4,899,215	1,777,144
FHOA	4,899,215	1,777,144
93.944 / HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY VIRUS SYNDROME (AIDS) SURVEILLANCE	454,654	436,928
FHOA	454,654	436,928
93.946 / COOPERATIVE AGREEMENTS TO SUPPORT STATE-BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS	248,361	0
FHIA	173,313	0
FHIA / TRAILHEAD INSTITUTE (NONE)	1,930	0
FHLA	73,118	0
93.967 / CDC'S COLLABORATION WITH ACADEMIA TO STRENGTHEN PUBLIC HEALTH	353,173	0
FAAA	353,173	0
93.977 / SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS	5,148,490	1,871,892
FHCA	1,579,774	390,974
FHCA (COVID-19)	3,568,716	1,480,918
93.981 / IMPROVING STUDENT HEALTH AND ACADEMIC ACHIEVEMENT THROUGH NUTRITION, PHYSICAL ACTIVITY AND THE MANAGEMENT OF CHRONIC CONDITIONS IN SCHOOLS	514,925	140,803
DAAA	412,372	78,727
DAAA (COVID-19)	102,553	62,076
93.991 / PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT	1,928,891	604,955
FAAA	1,928,891	604,955
DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR MEDICARE AND MEDICAID SERVICES		
93.413 / THE STATE FLEXIBILITY TO STABILIZE THE MARKET GRANT PROGRAM	300,100	0
SFAA	300,100	0
93.423 / 1332 STATE INNOVATION WAIVERS	196,705,975	196,697,975
SFAA	196,705,975	196,697,975
93.639 / SECTION 9813: STATE PLANNING GRANTS FOR QUALIFYING COMMUNITY-BASED MOBILE CRISIS INTERVENTION SERVICES	651,500	0
UHAA (COVID-19)	651,500	0
93.687 / MATERNAL OPIOID MISUSE MODEL	209,505	0
UHAA	209,505	0
93.767 / CHILDREN'S HEALTH INSURANCE PROGRAM	242,135,958	838,158
UHAA	224,858,918	838,158
UHAA (COVID-19)	17,277,040	0
93.774 / MEDICARE SUPPLEMENTARY MEDICAL INSURANCE	107,051	0
FHCA	107,051	0
93.791 / MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	1,081,574	0
UHAA	1,081,574	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, FOOD AND DRUG ADMINISTRATION		
93.103 / FOOD AND DRUG ADMINISTRATION RESEARCH	698,352	31
BIAA	38,623	0
FEFA	504,977	0
FEFA / ASSOC OF FOOD AND DRUG (G-ME-2004-02295)	21,612	0
FHCA	104,037	31
GGBA	29,103	0
93.367 / FLEXIBLE FUNDING MODEL - INFRASTRUCTURE DEVELOPMENT AND MAINTENANCE FOR STATE MANUFACTURED FOOD REGULATORY PROGRAMS	199,460	0
FEFA	199,460	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, HEALTH RESOURCES AND SERVICES ADMINISTRATION		
93.059 / TRAINING IN GENERAL, PEDIATRIC, AND PUBLIC HEALTH DENTISTRY	18,245	0
GJKA	18,245	0
93.107 / AREA HEALTH EDUCATION CENTERS	873,569	710,400
GFEA	873,569	710,400
93.110 / MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	2,442,621	575,448
FHLA	1,085,490	575,448
GFEA	840,496	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0072-S008_AMD05)	48,117	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0072-S016)	232,579	0
GGBA / UNIVERSITY OF CALIFORNIA, LOS ANGELES (1920 G WA069)	23,148	0
QAAA	212,791	0
93.117 / PREVENTIVE MEDICINE RESIDENCY	350,020	17,445
GFEA	350,020	17,445
93.127 / EMERGENCY MEDICAL SERVICES FOR CHILDREN	41,632	0
GFEA	41,632	0
93.130 / COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES	178,624	0
FHLA	178,624	0
93.145 / HIV-RELATED TRAINING AND TECHNICAL ASSISTANCE	711,741	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC11356_AMD04)	17,149	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC11356_AMD06)	252,606	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC11357_AMD04)	208	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC11357_MOD06)	441,778	0
93.165 / GRANTS TO STATES FOR LOAN REPAYMENT	926,246	0
FHLA	926,246	0
93.191 / GRADUATE PSYCHOLOGY EDUCATION	207,544	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
GFEA	207,544	0
93.236 / GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES	207,278	200,979
FHLA	207,278	200,979
93.251 / EARLY HEARING DETECTION AND INTERVENTION	245,925	0
IHAA	245,925	0
93.359 / NURSE EDUCATION, PRACTICE QUALITY AND RETENTION GRANTS	390,340	103,142
GFEA / MONTANA STATE UNIVERSITY (G322-23-WA100)	18,774	0
GZAA	371,566	103,142
93.365 / SICKLE CELL TREATMENT DEMONSTRATION PROGRAM	49,876	0
GFEA / CENTER FOR INHERITED BLOOD DISORDERS (CIBDIX2014HRSA-CO-08)	10,216	0
GFEA / CENTER FOR INHERITED BLOOD DISORDERS (CIBDIX2021HRSA-CO-09_YR02)	39,660	0
93.516 / PUBLIC HEALTH TRAINING CENTERS PROGRAM	1,172,220	320,230
GFEA	1,004,040	303,730
GFEA / TRAILHEAD INSTITUTE (HRSA01)	168,180	16,500
93.732 / MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS	544,598	0
GFEA / NATIONWIDE CHILDRENS HOSPITAL (710072-1222-00)	65,563	0
GFEA / NATIONWIDE CHILDRENS HOSPITAL (710072-1223-00_AMD01)	20,503	0
GTAA (COVID-19)	458,532	0
93.822 / HEALTH CAREERS OPPORTUNITY PROGRAM (HCOP)	571,515	0
GTAA	571,515	0
93.870 / MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT	7,988,205	7,339,008
IHAA	26,715	0
QAAA	7,377,233	6,785,284
QAAA (COVID-19)	584,257	553,724
93.884 / PRIMARY CARE TRAINING AND ENHANCEMENT	432,073	70,731
GJLA	92,666	0
GZAA	339,407	70,731
93.917 / HIV CARE FORMULA GRANTS	15,090,872	9,068,196
FHOA	15,090,872	9,068,196
93.924 / RYAN WHITE HIV/AIDS DENTAL REIMBURSEMENT AND COMMUNITY BASED DENTAL PARTNERSHIP GRANTS	282,948	196,846
GFEA	282,948	196,846
93.926 / HEALTHY START INITIATIVE	15,221	0
GFEA / COLORADO NONPROFIT DEVELOPMENT CENTER (AWD-223898_POP REDUCTION)	15,221	0
93.928 / SPECIAL PROJECTS OF NATIONAL SIGNIFICANCE	134,169	0
FHOA / NATIONAL ALLIANCE OF STATE AND TERRITORIAL AIDS DIRECTORS (NASTAD) (NONE)	134,169	0
93.994 / MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	7,696,322	4,129,285
FHLA	7,696,322	4,129,285
DEPARTMENT OF HEALTH AND HUMAN SERVICES, INDIAN HEALTH SERVICE		
93.284 / INJURY PREVENTION PROGRAM FOR AMERICAN INDIANS AND ALASKAN NATIVES COOPERATIVE AGREEMENTS	362,151	0
GFEA	362,151	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OFFICE OF ASSISTANT SECRETARY FOR HEALTH		
93.217 / FAMILY PLANNING SERVICES	4,772,064	3,908,942
FHLA	4,772,064	3,908,942
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OFFICE OF THE SECRETARY OF HEALTH AND HUMAN SERVICES		
93.817 / HOSPITAL PREPAREDNESS PROGRAM (HPP) EBOLA PREPAREDNESS AND RESPONSE ACTIVITIES	318,492	323,105
FHCA	308,747	310,686
FHCA (COVID-19)	9,745	12,419
93.889 / NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	3,004,932	2,088,754
FHCA	3,004,932	2,088,754
DEPARTMENT OF HEALTH AND HUMAN SERVICES, SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION		
93.104 / COMPREHENSIVE COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES (SED)	1,538,815	950,526
IHAA	1,538,815	950,526
93.150 / PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)	1,034,931	568,211
IHAA	1,034,931	568,211
93.243 / SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	5,836,803	2,327,238
DAAA	2,167,626	1,637,856
FHLA	1,787,703	796,741
GFC A	501,729	29,550
GFEA	245,358	0
GFEA / UNIVERSITY OF DENVER (SC38368-01-00)	23,096	0
GGBA	96,841	0
GTAA	98,943	0
IHAA	252,079	-136,909
JAAA	663,428	0
93.665 / EMERGENCY GRANTS TO ADDRESS MENTAL AND SUBSTANCE USE DISORDERS DURING COVID-19	651,559	380,599
FHLA (COVID-19)	0	0
IHAA (COVID-19)	651,559	380,599
93.788 / OPIOID STR	27,703,936	18,904,664
GFEA	396,184	0
IHAA	27,307,752	18,904,664
93.958 / BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	24,917,569	19,640,866
IHAA	16,216,983	11,875,345
IHAA (COVID-19)	8,700,586	7,765,521
93.959 / BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	43,429,633	26,029,291
IHAA	33,501,750	19,496,696
IHAA (COVID-19)	9,927,883	6,532,595
93.982 / MENTAL HEALTH DISASTER ASSISTANCE AND EMERGENCY MENTAL HEALTH	-230,542	-256,757

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
ALN OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)		
FHCA	544,639	518,424
FHCA (COVID-19)	-775,181	-775,181
DEPARTMENT OF HOMELAND SECURITY		
97.EMW-2021-GR-00055 / DEPARTMENT OF HOMELAND SECURITY PROGRAMS	508,139	0
GFBA	508,139	0
DEPARTMENT OF HOMELAND SECURITY, COUNTERING WEAPONS OF MASS DESTRUCTION		
97.091 / HOMELAND SECURITY BIOWATCH PROGRAM	404,718	0
FAAA	404,718	0
97.NONE / SECURING THE CITIES	32,776	0
RBAA / CITY OF DENVER OFFICE OF EMERGENCY MANAGEMENT (44662)	32,776	0
DEPARTMENT OF HOMELAND SECURITY, FEDERAL EMERGENCY MANAGEMENT AGENCY		
97.008 / NON-PROFIT SECURITY PROGRAM	1,276,681	1,276,681
RFAA	1,276,681	1,276,681
97.029 / FLOOD MITIGATION ASSISTANCE	158,825	152,485
RFAA	158,825	152,485
97.036 / DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	338,501,955	48,407,534
FAAA	48,516,814	0
FHCA	3,104,794	0
FHCA (COVID-19)	0	0
RFAA	48,086,906	41,008,743
RFAA (COVID-19)	238,793,441	7,398,791
97.039 / HAZARD MITIGATION GRANT	1,085,099	272,327
GGBA / SONOMA COUNTY WATER AGENCY (TW 21/22-004)	14,958	0
RFAA	1,070,141	272,327
97.040 / CHEMICAL STOCKPILE EMERGENCY PREPAREDNESS PROGRAM	4,224,111	3,700,327
RFAA	4,224,111	3,700,327
97.041 / NATIONAL DAM SAFETY PROGRAM	206,936	0
PEAA	206,936	0
97.042 / EMERGENCY MANAGEMENT PERFORMANCE GRANTS	5,693,997	2,975,575
RFAA	3,897,714	1,179,292
RFAA (COVID-19)	1,796,283	1,796,283
97.044 / ASSISTANCE TO FIREFIGHTERS GRANT	354,362	0
RCAA	354,362	0
97.045 / COOPERATING TECHNICAL PARTNERS	5,790,017	0
PDAA	5,790,017	0
97.046 / FIRE MANAGEMENT ASSISTANCE GRANT	11,812,470	0
RCAA	11,812,470	0
97.047 / BRIC: BUILDING RESILIENT INFRASTRUCTURE AND COMMUNITIES	15,360,094	15,056,605
RFAA	15,360,094	15,056,605
97.050 / PRESIDENTIAL DECLARED DISASTER ASSISTANCE TO INDIVIDUALS AND HOUSEHOLDS - OTHER NEEDS	2,446,947	0
KABA	2,446,947	0
97.067 / HOMELAND SECURITY GRANT PROGRAM	7,309,945	5,730,412
RFAA	7,309,945	5,730,412
DEPARTMENT OF HOMELAND SECURITY, U.S. CITIZENSHIP AND IMMIGRATION SERVICES		
97.010 / CITIZENSHIP EDUCATION AND TRAINING	34,620	0
GJCA / COLORADO AFRICAN ORGANIZATION AND LUTHERAN SOCIAL SERVICES OF COLORADO (PROJECT 134819)	34,620	0
DEPARTMENT OF HOMELAND SECURITY, U.S. COAST GUARD		
97.012 / BOATING SAFETY FINANCIAL ASSISTANCE	1,351,941	0
PMAA	1,351,941	0
DEPARTMENT OF HOMELAND SECURITY, U.S. IMMIGRATION AND CUSTOMS ENFORCEMENT		
97.COCSP4100 / DEPARTMENT OF HOMELAND SECURITY	95,051	0
RBAA	95,051	0
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT		
14.228 / COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	10,958,504	10,169,250
NHAA	3,214,408	3,134,950
NHAA (COVID-19)	2,679,324	2,300,950
NLAA	2,524,842	2,287,325
NLAA (COVID-19)	2,539,930	2,446,025
14.231 / EMERGENCY SOLUTIONS GRANT PROGRAM	8,713,650	8,346,828
NHAA	1,879,421	1,843,446
NHAA (COVID-19)	6,834,229	6,503,382
14.239 / HOME INVESTMENT PARTNERSHIPS PROGRAM	8,071,690	7,327,772
NHAA	8,071,690	7,327,772
14.241 / HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	654,203	653,414
NHAA	652,783	651,994
NHAA (COVID-19)	1,420	1,420
14.267 / CONTINUUM OF CARE PROGRAM	8,464,707	1,820,734
NHBA	8,464,707	1,820,734
14.275 / HOUSING TRUST FUND	1,512,419	1,053,750
NHAA	1,512,419	1,053,750
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY		
14.401 / FAIR HOUSING ASSISTANCE PROGRAM STATE AND LOCAL	819,290	0
SDAA	819,290	0
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF HOUSING-FEDERAL HOUSING COMMISSIONER		
14.171 / MANUFACTURED HOME DISPUTE RESOLUTION	11,655	0
NHAA	11,655	0
14.326 / PROJECT RENTAL ASSISTANCE DEMONSTRATION (PRA DEMO) PROGRAM OF SECTION 811 SUPPORTIVE HOUSING FOR PERSONS WITH DISABILITIES	950,831	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
NHBA	950,831	0
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF PUBLIC AND INDIAN HOUSING		
14.896 / FAMILY SELF-SUFFICIENCY PROGRAM	64,996	51,174
NHBA	64,996	51,174
DEPARTMENT OF JUSTICE, BUREAU OF JUSTICE ASSISTANCE		
16.034 / CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM	990,664	765,473
RDAA (COVID-19)	990,664	765,473
16.2018-CZ-BX-0018 / EVAL OF BEXAR CO REENTRY	21,551	0
GKAA / BEXAR COUNTY, TX (2018-CZ-BX-0018)	21,551	0
16.741 / DNA BACKLOG REDUCTION PROGRAM	739,806	0
REAA	739,806	0
16.742 / PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	429,176	121,703
RDAA	429,176	121,703
16.820 / POSTCONVICTION TESTING OF DNA EVIDENCE	175,083	0
GFBA	175,083	0
DEPARTMENT OF JUSTICE, CRIMINAL DIVISION		
16.922 / EQUITABLE SHARING PROGRAM	1,217,376	0
LAAA	89,792	0
RBAA	1,123,744	0
REAA	3,840	0
DEPARTMENT OF JUSTICE, DRUG ENFORCEMENT ADMINISTRATION		
16.001 / LAW ENFORCEMENT ASSISTANCE NARCOTICS AND DANGEROUS DRUGS LABORATORY ANALYSIS	37,285	0
RBAA	37,285	0
16.G18RM0018A/OCDETF / DEPARTMENT OF JUSTICE	15,447	0
REAA	15,447	0
DEPARTMENT OF JUSTICE, FEDERAL BUREAU OF INVESTIGATION		
16.50D-DN-A6194333 / DEPARTMENT OF JUSTICE	30,241	0
RBAA	30,241	0
DEPARTMENT OF JUSTICE, OFFICE OF JUSTICE PROGRAMS		
16.320 / SERVICES FOR TRAFFICKING VICTIMS	24,855	0
GGBA / DENVER DISTRICT ATTORNEY'S OFFICE (202366405)	24,855	0
16.321 / ANTITERRORISM EMERGENCY RESERVE	1,390,842	1,390,842
RDAA	1,390,842	1,390,842
16.540 / JUVENILE JUSTICE AND DELINQUENCY PREVENTION	361,580	24,398
RDAA	361,580	24,398
16.554 / NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)	364,040	0
RDAA	364,040	0
16.575 / CRIME VICTIM ASSISTANCE	34,861,191	30,833,434
GFEA / OFFICE FOR VICTIMS OF CRIME (2020-VA-21-571-00)	243,768	97,145
GFEA / OFFICE FOR VICTIMS OF CRIME (2022-VA-23-248-00)	90,461	17,362
RDAA	34,526,962	30,718,927
16.576 / CRIME VICTIM COMPENSATION	3,530,165	3,346,245
RDAA	3,530,165	3,346,245
16.582 / CRIME VICTIM ASSISTANCE/DISCRETIONARY GRANTS	177,544	104,758
IHAA	126,544	104,758
RDAA	51,000	0
16.585 / TREATMENT COURT DISCRETIONARY GRANT PROGRAM	1,079,233	0
JAAA	1,079,233	0
16.593 / RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS	258,225	0
RDAA	258,225	0
16.606 / STATE CRIMINAL ALIEN ASSISTANCE PROGRAM	2,400,000	0
CAAA	2,400,000	0
16.609 / PROJECT SAFE NEIGHBORHOODS	480,628	412,931
RDAA	480,628	412,931
16.726 / JUVENILE MENTORING PROGRAM	11,281	0
GGBA / NATIONAL 4-H COUNCIL (JJ&DP AWARD # 2020-JU-FX-0031)	11,281	0
16.735 / PREA PROGRAM: STRATEGIC SUPPORT FOR PREA IMPLEMENTATION	32,643	0
CAAA	32,643	0
16.738 / EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	3,507,259	2,805,296
RDAA	3,507,259	2,805,296
16.745 / CRIMINAL AND JUVENILE JUSTICE AND MENTAL HEALTH COLLABORATION PROGRAM	79	0
RDAA	79	0
16.750 / SUPPORT FOR ADAM WALSH ACT IMPLEMENTATION GRANT PROGRAM	40,653	23,252
RDAA	40,653	23,252
16.751 / EDWARD BYRNE MEMORIAL COMPETITIVE GRANT PROGRAM	26,638	0
RDAA	26,638	0
16.754 / HAROLD ROGERS PRESCRIPTION DRUG MONITORING PROGRAM	463,583	377,108
FHLA	86,475	0
SJAA	377,108	377,108
16.827 / JUSTICE REINVESTMENT INITIATIVE	18,178	0
RDAA	18,178	0
16.834 / DOMESTIC TRAFFICKING VICTIM PROGRAM	379,386	218,584
RDAA	379,386	218,584
16.835 / BODY WORN CAMERA POLICY AND IMPLEMENTATION	51,255	0
RBAA	51,255	0
16.838 / COMPREHENSIVE OPIOID, STIMULANT, AND OTHER SUBSTANCES USE PROGRAM	1,596,847	621,187
FHLA	1,596,847	621,187

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
16.839 / STOP SCHOOL VIOLENCE RFAA	228,946	189,253
DEPARTMENT OF JUSTICE, OFFICE ON VIOLENCE AGAINST WOMEN		
16.017 / SEXUAL ASSAULT SERVICES FORMULA PROGRAM RDAA	594,373	591,299
16.021 / JUSTICE SYSTEMS RESPONSE TO FAMILIES JAAA / TESSA/CASA (TESA_2019-FJ-AX-0010CASA JOVW-22-00230-JFFX)	30,183	0
16.526 / OVW TECHNICAL ASSISTANCE INITIATIVE GFEA	-769	0
16.588 / VIOLENCE AGAINST WOMEN FORMULA GRANTS RDAA	1,916,598	1,626,181
16.590 / GRANTS TO ENCOURAGE ARREST POLICIES AND ENFORCEMENT OF PROTECTION ORDERS PROGRAM JAAA	391,591	318,410
RDAA	154,979	82,422
	236,612	235,988
DEPARTMENT OF LABOR, BUREAU OF LABOR STATISTICS		
17.002 / LABOR FORCE STATISTICS KAAA	1,735,019	0
KAFA	312,551	0
17.005 / COMPENSATION AND WORKING CONDITIONS FHCA	1,422,468	0
KAAA	73,401	0
KAFA	17,986	0
	8,134	0
	47,281	0
DEPARTMENT OF LABOR, EMPLOYMENT AND TRAINING ADMINISTRATION		
17.225 / UNEMPLOYMENT INSURANCE KAAA	432,683,566	662,790
KABA	13,006,040	0
KADA	418,837,806	0
KARA	662,790	662,790
17.235 / SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM IHAA	176,930	0
	791,181	766,608
17.245 / TRADE ADJUSTMENT ASSISTANCE KAAA	791,181	766,608
KADA	1,600,268	0
KARA	184,657	0
	1,313,497	0
	102,114	0
17.268 / H-1B JOB TRAINING GRANTS GAAA	4,198,646	0
GFC A	4,064,903	0
GJKA	871	0
	132,872	0
17.270 / REENTRY EMPLOYMENT OPPORTUNITIES KAAA	1,299,923	988,750
KADA	58,992	0
	1,240,931	988,750
17.271 / WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC) KAAA	159,911	0
KADA	27,907	0
	132,004	0
17.273 / TEMPORARY LABOR CERTIFICATION FOR FOREIGN WORKERS KAAA	305,722	26,686
KADA	60,763	0
KARA	162,995	26,686
	81,964	0
17.277 / WIOA NATIONAL DISLOCATED WORKER GRANTS / WIA NATIONAL EMERGENCY GRANTS KAAA	2,435,955	1,521,544
KADA	177,969	0
KARA	1,686,940	1,505,309
	571,046	16,235
17.285 / APPRENTICESHIP USA GRANTS KAAA	3,580,248	2,623,775
KADA	162,756	0
KAPP	-98	0
KARA	3,390,160	2,623,775
	27,430	0
17.286 / HURRICANES AND WILDFIRES OF 2017 SUPPLEMENTAL- NATIONAL DISLOCATED WORKER GRANTS GJAA	472,173	0
	472,173	0
DEPARTMENT OF LABOR, MINE SAFETY AND HEALTH ADMINISTRATION		
17.602 / MINE HEALTH AND SAFETY EDUCATION AND TRAINING PKAA	100,718	0
17.603 / BROOKWOOD-SAGO GRANT PKAA	100,718	0
	31,555	0
	31,555	0
DEPARTMENT OF LABOR, OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION		
17.502 / OCCUPATIONAL SAFETY AND HEALTH SUSAN HARWOOD TRAINING GRANTS GJLA	31,150	0
17.503 / OCCUPATIONAL SAFETY AND HEALTH STATE PROGRAM GFEA / EASTERN RESEARCH GROUP, INC. (DSG-0001-04)	3,107	0
17.504 / CONSULTATION AGREEMENTS GGBA	3,107	0
	1,127,537	0
	1,127,537	0
DEPARTMENT OF LABOR, WOMENS BUREAU		
17.700 / WOMEN'S BUREAU FHLA	208,979	0
	208,979	0
DEPARTMENT OF STATE, BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS		
19.009 / ACADEMIC EXCHANGE PROGRAMS - UNDERGRADUATE PROGRAMS GFEA	14,383	0
	14,383	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
ALN OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)		
19.401 / ACADEMIC EXCHANGE PROGRAMS - SCHOLARS	73,011	0
GGBA / INSTITUTE OF INTERNATIONAL EDUCATION (3000240793)	42,340	0
GGBA / INSTITUTE OF INTERNATIONAL EDUCATION (3000250028)	30,671	0
DEPARTMENT OF STATE, BUREAU OF INTERNATIONAL NARCOTICS AND LAW ENFORCEMENT AFFAIRS		
19.703 / CRIMINAL JUSTICE SYSTEMS	1,281,769	0
CAAA	1,281,769	0
DEPARTMENT OF STATE, OFFICE OF THE UNDER SECRETARY FOR PUBLIC DIPLOMACY AND PUBLIC AFFAIRS		
19.040 / PUBLIC DIPLOMACY PROGRAMS	54,411	0
GKAA	54,411	0
DEPARTMENT OF THE INTERIOR		
15.140D0421P0129 / DEPARTMENT OF THE INTERIOR PROGRAMS	23,265	0
GFBA	23,265	0
15.8P0042 / 140L1718P0042 CPW WATER AUGMENTATION LEASE	41,366	0
PMAA	41,366	0
DEPARTMENT OF THE INTERIOR, BUREAU OF LAND MANAGEMENT		
15.140L0618D0058 / TRAVEL ONLY: REFINING SUITABLE HABITAT MODELS TO IMPROVE MODEL PERFORMANCE ON BLM LANDS	3,316	0
GGBA	3,316	0
15.140R4018P0075 / 8P0075, HYDRA DATA COLLECTION 140R4018P0075	21,721	0
PEAA	21,721	0
15.14X5016, 14X5032, 14X5044 / TAYLOR GRAZING	76,878	76,878
WAAA	76,878	76,878
15.224 / CULTURAL AND PALEONTOLOGICAL RESOURCES MANAGEMENT	31,780	0
GCAA	31,780	0
15.225 / RECREATION AND VISITOR SERVICES	229,330	0
GFEA	20,594	0
GWAA	164,262	0
GZAA	22,575	0
GZAA / UNIVERSITY OF ALASKA FAIRBANKS (UAF 18-0060)	21,899	0
15.231 / FISH, WILDLIFE AND PLANT CONSERVATION RESOURCE MANAGEMENT	42,394	0
GWAA	5,361	0
PMAA	37,033	0
15.232 / JOINT FIRE SCIENCE PROGRAM	143,059	3,902
GGBA	143,059	3,902
15.233 / FOREST AND WOODLANDS RESOURCE MANAGEMENT	251,626	0
GGBA	251,626	0
15.236 / ENVIRONMENTAL QUALITY AND PROTECTION	61,794	0
PKAA	61,794	0
15.244 / FISHERIES AND AQUATIC RESOURCES MANAGEMENT	24,009	0
GGBA	5,553	0
GZAA	18,456	0
15.247 / WILDLIFE RESOURCE MANAGEMENT	133,942	0
PMAA	133,942	0
15.PG21-62076-01 / 2021 BLM WESTERN RIVERS AND STREAMS ASSESSMENT (WRSA)	53,679	0
GGBA / UNIVERSITY OF MONTANA (PG21-62076-01)	53,679	0
15.PG22-62107-01 / 2022 BLM UTAH LOTIC AIM SAMPLING	82,554	0
GGBA / UNIVERSITY OF MONTANA (PG22-62107-01)	82,554	0
15.PG22-62108-01 / 2022 BLM UTAH WETLAND AIM SAMPLING	73,243	0
GGBA / UNIVERSITY OF MONTANA (PG22-62108-01)	73,243	0
15.PG22-62109-01 / 2022 BLM WYOMING WETLAND AIM SAMPLING	85,835	0
GGBA / UNIVERSITY OF MONTANA (PG22-62109-01)	85,835	0
15.PG22-62110-01 / 2022 BLM WYOMING LOTIC AIM SAMPLING	87,387	0
GGBA / UNIVERSITY OF MONTANA (PG22-62110-01)	87,387	0
15.PG22-62114-01 / 2022 BLM LOTIC AIM TRAINING	15,801	0
GGBA / UNIVERSITY OF MONTANA (PG22-62114-01)	15,801	0
15.PG23-62128-01 / 2023 BLM WY R&W AIM SAMPLING	80,265	0
GGBA / UNIVERSITY OF MONTANA (PG23-62128-01)	80,265	0
15.PG236212901 / CEN AW-12 LOTIC AIM UT 2023	125,859	0
GGBA / UNIVERSITY OF MONTANA (PG236212901)	125,859	0
15.PG23-62130-01 / CEN-AQ-11 WYOMING 2023	80,515	0
GGBA / UNIVERSITY OF MONTANA (PG23-62130-01)	80,515	0
15.PG23-62133-01 / 2023 BLM UT LOTIC AIM DATA SPECIALIST	60,295	0
GGBA / UNIVERSITY OF MONTANA (PG23-62133-01)	60,295	0
15.PG23-62135-01 / LOTIC AIM NOC-AQ-2	13,727	0
GGBA / UNIVERSITY OF MONTANA (PG23-62135-01)	13,727	0
15.PG23-62136-01 / CEN LEN-3 UT 2023	66,383	0
GGBA / UNIVERSITY OF MONTANA (PG23-62136-01)	66,383	0
DEPARTMENT OF THE INTERIOR, BUREAU OF RECLAMATION		
15.509 / TITLE II, COLORADO RIVER BASIN SALINITY CONTROL	364,729	0
BCAA	110,592	0
PMAA	254,137	0
15.511 / CULTURAL RESOURCES MANAGEMENT	16,548	0
GCAA	16,548	0
15.517 / FISH AND WILDLIFE COORDINATION ACT	361,009	0
PMAA	361,009	0
15.524 / RECREATION RESOURCES MANAGEMENT	679,952	0
PMAA	679,952	0
15.529 / UPPER COLORADO AND SAN JUAN RIVER BASINS ENDANGERED FISH RECOVERY	140,153	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION

ALN OR OTHER ID NUMBER / PROGRAM NAME

STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)

TOTAL
EXPENDITURES (\$)AMOUNT PASSED
THROUGH TO
SUBRECIPIENTS (\$)

GGBA	54,212	0
PEAA	6,051	0
PMAA	79,890	0
15.560 / SECURE WATER ACT - RESEARCH AGREEMENTS	27,612	0
GGBA	21,526	0
PDAA	6,086	0
DEPARTMENT OF THE INTERIOR, DEPARTMENTAL OFFICES		
15.018 / ENERGY COMMUNITY REVITALIZATION PROGRAM (ECRP)	8,069,668	0
PHAA	8,069,668	0
DEPARTMENT OF THE INTERIOR, NATIONAL PARK SERVICE		
15.140P13221P0083 / GFHAOPIKE	5,757	0
GCAA	5,757	0
15.904 / HISTORIC PRESERVATION FUND GRANTS-IN-AID	1,289,917	0
GCAA	1,289,917	0
15.916 / OUTDOOR RECREATION ACQUISITION, DEVELOPMENT AND PLANNING	2,029,903	1,030,749
PMAA	2,029,903	1,030,749
15.922 / NATIVE AMERICAN GRAVES PROTECTION AND REPATRIATION ACT	14,749	0
GCAA	1,074	0
GKAA	13,675	0
15.945 / COOPERATIVE RESEARCH AND TRAINING PROGRAMS - RESOURCES OF THE NATIONAL PARK SYSTEM	722,631	15,812
GFEA	186,336	0
GGBA	535,811	15,812
GWAA	484	0
15.946 / CULTURAL RESOURCES MANAGEMENT	38,952	0
GGBA	38,952	0
15.954 / NATIONAL PARK SERVICE CONSERVATION, PROTECTION, OUTREACH, AND EDUCATION	92,954	0
PMAA	92,954	0
DEPARTMENT OF THE INTERIOR, NATURAL RESOURCES REVENUE		
15.427 / FEDERAL OIL AND GAS ROYALTY MANAGEMENT STATE AND TRIBAL COORDINATION	650,830	0
TAAA	650,830	0
15.433 / FLOOD CONTROL ACT LANDS	17,651	17,651
WAAA	17,651	17,651
15.435 / GOMESA	2,484,353	1,726,751
PMAA	2,484,353	1,726,751
15.437 / MINERALS LEASING ACT	173,016,661	77,272,360
WAAA	173,016,661	77,272,360
DEPARTMENT OF THE INTERIOR, OFFICE OF SURFACE MINING, RECLAMATION, AND ENFORCEMENT		
15.250 / REGULATION OF SURFACE COAL MINING AND SURFACE EFFECTS OF UNDERGROUND COAL MINING	2,194,253	0
PKAA	2,194,253	0
15.252 / ABANDONED MINE LAND RECLAMATION (AMLR)	5,776,096	0
PKAA	5,776,096	0
DEPARTMENT OF THE INTERIOR, U.S. FISH AND WILDLIFE SERVICE		
15.608 / FISH AND WILDLIFE MANAGEMENT ASSISTANCE	334,331	0
GGBA	22,176	0
PMAA	312,155	0
15.615 / COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	214,056	43,703
PMAA	214,056	43,703
15.616 / CLEAN VESSEL ACT	-7,000	-7,000
PMAA	-7,000	-7,000
15.634 / STATE WILDLIFE GRANTS	1,169,493	0
PMAA	1,169,493	0
15.657 / ENDANGERED SPECIES RECOVERY IMPLEMENTATION	208,636	0
GGBA	208,636	0
15.664 / FISH AND WILDLIFE COORDINATION AND ASSISTANCE	125,220	0
GGBA	114,871	0
PMAA	10,349	0
15.670 / ADAPTIVE SCIENCE	62,642	0
PMAA	62,642	0
15.679 / COMBATING WILDLIFE TRAFFICKING	216,225	51,263
GGBA	216,225	51,263
DEPARTMENT OF THE INTERIOR, U.S. GEOLOGICAL SURVEY		
15.140G0320P0326 / ER ANALYTICAL FACILITIES	23,469	0
GGBA	23,469	0
15.820 / NATIONAL AND REGIONAL CLIMATE ADAPTATION SCIENCE CENTERS	88,640	0
GGBA / UNIVERSITY OF ARIZONA (680644)	35,388	0
GGBA / UNIVERSITY OF ARIZONA (SUBAWARD # 678404)	53,252	0
15.980 / NATIONAL GROUND-WATER MONITORING NETWORK	20,069	0
PEAA	20,069	0
DEPARTMENT OF THE TREASURY		
21.016 / EQUITABLE SHARING	500,090	0
RBAA	500,000	0
REAA	90	0
21.999 / JOBS AND GROWTH TAX RELIEF RECONCILIATION ACT OF 2003	112,771	0
EAAA	112,771	0
DEPARTMENT OF THE TREASURY, DEPARTMENTAL OFFICES		
21.019 / CORONAVIRUS RELIEF FUND	3,468,301	-143,568
AABA (COVID-19)	144,375	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION

ALN OR OTHER ID NUMBER / PROGRAM NAME

STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)

	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
DAAA (COVID-19)	-41,393	-41,393
FAAA (COVID-19)	426,907	0
GJKA (COVID-19)	55,056	0
IHAA (COVID-19)	-477	-477
NHBA (COVID-19)	-101,698	-101,698
NLAA (COVID-19)	0	0
RFAA (COVID-19)	2,985,531	0
21.023 / EMERGENCY RENTAL ASSISTANCE PROGRAM	150,961,522	66,769,927
NHAA (COVID-19)	0	0
NHBA (COVID-19)	150,961,522	66,769,927
21.026 / HOMEOWNER ASSISTANCE FUND	53,876,718	52,787,000
NHAA (COVID-19)	53,876,718	52,787,000
21.027 / CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	424,747,499	120,714,686
AAAA (COVID-19)	45,519	0
AABA (COVID-19)	186,588	0
AADA (COVID-19)	474,000	0
AAEA (COVID-19)	2,488,885	0
AAHA (COVID-19)	756,944	0
BAAA (COVID-19)	12,529	0
BMAA (COVID-19)	114,480	0
CAAA (COVID-19)	2,039,927	0
CBAA (COVID-19)	3,081,825	0
DAAA (COVID-19)	3,221,397	1,842,206
DACA (COVID-19)	115,955	115,955
DBAA (COVID-19)	225,074	0
EAAA (COVID-19)	507,594	0
EBBA (COVID-19)	2,014,160	2,014,160
ECAA (COVID-19)	1,348,704	0
EDAA (COVID-19)	20,507,150	10,827,391
EGBA (COVID-19)	18,299,342	12,843,891
FAAA (COVID-19)	59,310,474	6,179,594
GAAA (COVID-19)	10,006,275	4,170,798
GFC A (COVID-19)	1,663,956	0
GFC A (COVID-19) / EL PASO COUNTY (CIG-2022-049)	106,694	0
GFC A (COVID-19) / EL PASO COUNTY (CIG-2022-050)	138,193	0
GFEA (COVID-19)	3,946,284	0
GGBA (COVID-19)	4,194,463	0
GGBA (COVID-19) / LARIMER COUNTY (SLFRP0126)	8,837	0
GGJA (COVID-19)	1,092,201	0
GJAA (COVID-19)	2,848,535	1,177,294
GJBA (COVID-19)	2,793,396	0
GJCA (COVID-19)	977,341	0
GJDA (COVID-19)	1,382,266	0
GJEA (COVID-19)	6,455,149	0
GJFA (COVID-19)	152,712	0
GJGA (COVID-19)	418,616	0
GJHA (COVID-19)	300,913	0
GJJA (COVID-19)	3,784,664	0
GJKA (COVID-19)	1,890,884	0
GJLA (COVID-19)	1,332,361	0
GJMA (COVID-19)	917,321	0
GJRA (COVID-19)	426,211	0
GJTA (COVID-19)	359,473	0
GKAA (COVID-19)	3,305,778	0
GLAA (COVID-19)	692,934	0
GMAA (COVID-19)	70,733	70,733
GSAA (COVID-19)	4,234,686	0
GTAA (COVID-19)	4,079,514	0
GWAA (COVID-19)	4,120,010	0
GYAA (COVID-19)	4,495,849	0
GZAA (COVID-19)	7,585,996	0
HAAA (COVID-19)	47,307,855	17,278,974
IHAA (COVID-19)	95,793,351	35,109,363
JAAA (COVID-19)	7,476,372	2,712,982
KAAA (COVID-19)	1,559,415	78,503
KABA (COVID-19)	20,000,000	0
KADA (COVID-19)	15,235,236	0
KARA (COVID-19)	2,228,689	134,679
KFAM (COVID-19)	11,581,407	0
NAAA (COVID-19)	161,898	0
NHAA (COVID-19)	636,954	0
NLAA (COVID-19)	10,216,994	9,609,363
OAAA (COVID-19)	42,893	0
PAAA (COVID-19)	3,167	0
PDAA (COVID-19)	1,325,716	1,224,627
QAAA (COVID-19)	3,813,980	3,283,813
RBAA (COVID-19)	72,281	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
RDAA (COVID-19)	10,648,005	10,621,152
RFAA (COVID-19)	4,599,174	1,419,208
TAAA (COVID-19)	3,043,348	0
UHAA (COVID-19)	467,972	0
21.029 / CORONAVIRUS CAPITAL PROJECTS FUND	595,113	0
EGBA (COVID-19)	595,113	0
21.031 / STATE SMALL BUSINESS CREDIT INITIATIVE TECHNICAL ASSISTANCE GRANT PROGRAM	27,802,002	0
EDAA	27,802,002	0
DEPARTMENT OF TRANSPORTATION, FEDERAL AVIATION ADMINISTRATION		
20.111 / AIRCRAFT PILOTS WORKFORCE DEVELOPMENT GRANT PROGRAM	112,577	0
GGBA	112,577	0
DEPARTMENT OF TRANSPORTATION, FEDERAL HIGHWAY ADMINISTRATION		
20.200 / HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM	2,807,675	0
HAAA	2,807,675	0
20.215 / HIGHWAY TRAINING AND EDUCATION	102,350	0
GFEA	0	0
HAAA	102,350	0
20.240 / FUEL TAX EVASION-INTERGOVERNMENTAL ENFORCEMENT EFFORT	5,439	0
HAAA	5,439	0
DEPARTMENT OF TRANSPORTATION, FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION		
20.232 / COMMERCIAL DRIVER'S LICENSE PROGRAM IMPLEMENTATION GRANT	330,104	0
TAAA	330,104	0
DEPARTMENT OF TRANSPORTATION, FEDERAL TRANSIT ADMINISTRATION		
20.505 / METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH	864,843	731,496
HAAA	864,843	731,496
20.509 / FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	22,817,922	18,669,338
HAAA	7,452,851	6,082,572
HAAA (COVID-19)	15,365,071	12,586,766
20.528 / RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE SAFETY OVERSIGHT FORMULA GRANT PROGRAM	450,508	0
SGAA	450,508	0
DEPARTMENT OF TRANSPORTATION, NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION		
20.608 / MINIMUM PENALTIES FOR REPEAT OFFENDERS FOR DRIVING WHILE INTOXICATED	884,914	884,914
HAAA	884,914	884,914
20.609 / SAFETY BELT PERFORMANCE GRANTS	72,788	0
HAAA	72,788	0
DEPARTMENT OF TRANSPORTATION, OFFICE OF THE SECRETARY		
20.933 / NATIONAL INFRASTRUCTURE INVESTMENTS	14,859,980	1,828,914
HAAA	14,859,980	1,828,914
20.934 / NATIONALLY SIGNIFICANT FREIGHT AND HIGHWAY PROJECTS	26,738,842	0
HAAA	26,738,842	0
DEPARTMENT OF TRANSPORTATION, PIPELINE AND HAZARDOUS MATERIALS SAFETY ADMINISTRATION		
20.700 / PIPELINE SAFETY PROGRAM STATE BASE GRANT	1,085,163	0
SGAA	1,085,163	0
20.703 / INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS	93,323	9,520
RFAA	93,323	9,520
DEPARTMENT OF VETERANS AFFAIRS		
64.36C26021P0912 / BIAXIAL STRETCH ANALYSIS OF MICE INFERIOR VENA CAVA (IVC)	36,546	0
GGBA	36,546	0
DEPARTMENT OF VETERANS AFFAIRS, VA HEALTH ADMINISTRATION CENTER		
64.014 / VETERANS STATE DOMICILIARY CARE	708,392	0
IHAA	708,392	0
64.015 / VETERANS STATE NURSING HOME CARE	33,453,434	0
IHAA	33,453,434	0
DEPARTMENT OF VETERANS AFFAIRS, VETERANS BENEFITS ADMINISTRATION		
64.027 / POST-9/11 VETERANS EDUCATIONAL ASSISTANCE	8,384	0
GJEA	8,384	0
64.101 / BURIAL EXPENSES ALLOWANCE FOR VETERANS	191,657	0
OAAA	191,657	0
64.124 / ALL-VOLUNTEER FORCE EDUCATIONAL ASSISTANCE	3,688	0
GJBA	3,688	0
ELECTION ASSISTANCE COMMISSION		
90.401 / HELP AMERICA VOTE ACT REQUIREMENTS PAYMENTS	314,875	0
VAAA	314,875	0
90.404 / 2018 HAVA ELECTION SECURITY GRANTS	1,763,275	60,454
VAAA	1,763,275	60,454
ENVIRONMENTAL PROTECTION AGENCY		
66.034 / SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT	787,299	63,197
FEDA	49,300	0
FEGA	737,999	63,197
66.039 / DIESEL EMISSION REDUCTION ACT (DERA) NATIONAL GRANTS	781,390	0
GFBA	781,390	0
66.040 / DIESEL EMISSIONS REDUCTION ACT (DERA) STATE GRANTS	622,493	0
FEDA	622,493	0
66.419 / WATER POLLUTION CONTROL STATE, INTERSTATE, AND TRIBAL PROGRAM SUPPORT	101,600	50,000
FEGA	101,600	50,000
66.433 / STATE UNDERGROUND WATER SOURCE PROTECTION	224,000	0
PHAA	224,000	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
ALN OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)		
66.442 / WATER INFRASTRUCTURE IMPROVEMENTS FOR THE NATION SMALL AND UNDERSERVED COMMUNITIES EMERGING CONTAMINANTS GRANT PROGRAM	507,928	448,503
FEGA	507,928	448,503
66.444 / VOLUNTARY SCHOOL AND CHILD CARE LEAD TESTING AND REDUCTION GRANT PROGRAM (SDWA 1464(D))	258,164	109,184
FEGA	258,164	109,184
66.454 / WATER QUALITY MANAGEMENT PLANNING	194,464	78,526
FEGA	194,464	78,526
66.460 / NONPOINT SOURCE IMPLEMENTATION GRANTS	1,523,383	1,447,978
FEGA	1,461,802	1,447,978
GGBA / COLORADO AG WATER ALLIANCE (2022-151709)	61,581	0
66.605 / PERFORMANCE PARTNERSHIP GRANTS	9,504,005	434,840
BDAA	94,225	0
BPAA	415,691	38,875
FAAA	8,994,089	395,965
66.608 / ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE	129,616	0
FEDA	30,853	0
FEGA	98,763	0
66.716 / RESEARCH, DEVELOPMENT, MONITORING, PUBLIC EDUCATION, OUTREACH, TRAINING, DEMONSTRATIONS, AND STUDIES	691,380	109,871
GGBA	681,913	109,871
GGBA / EXTENSION FOUNDATION (SA-2022-19)	9,467	0
66.802 / SUPERFUND STATE, POLITICAL SUBDIVISION, AND INDIAN TRIBE SITE-SPECIFIC COOPERATIVE AGREEMENTS	5,341,235	0
FEEA	5,341,235	0
66.804 / UNDERGROUND STORAGE TANK (UST) PREVENTION, DETECTION, AND COMPLIANCE PROGRAM	453,823	0
KAAA	71,455	0
KATA	382,368	0
66.805 / LEAKING UNDERGROUND STORAGE TANK TRUST FUND CORRECTIVE ACTION PROGRAM	917,742	0
KAAA	81,861	0
KATA	835,881	0
66.809 / SUPERFUND STATE AND INDIAN TRIBE CORE PROGRAM COOPERATIVE AGREEMENTS	33,493	0
FEEA	33,493	0
66.815 / BROWNFIELDS JOB TRAINING COOPERATIVE AGREEMENTS	60,834	56,884
GGBA / GROUNDWORK DENVER (95812100)	3,950	0
NHAA	56,884	56,884
66.817 / STATE AND TRIBAL RESPONSE PROGRAM GRANTS	852,885	42,108
FEEA	852,885	42,108
66.818 / BROWNFIELDS MULTIPURPOSE, ASSESSMENT, REVOLVING LOAN FUND, AND CLEANUP COOPERATIVE AGREEMENTS	90,642	0
FEEA	90,642	0
66.961 / SUPERFUND STATE AND INDIAN TRIBE COMBINED COOPERATIVE AGREEMENTS (SITE-SPECIFIC AND CORE)	672,808	20,404
FEEA	672,808	20,404
EXECUTIVE OFFICE OF THE PRESIDENT		
95.001 / HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	400,071	0
RBAA	256,351	0
RBAA / EL PASO COUNTY SHERIFF'S OFFICE (G21RM0049A)	1	0
RBAA / EL PASO COUNTY SHERIFF'S OFFICE (G22RM0049A)	5,087	0
RBAA / EL PASO COUNTY SHERIFF'S OFFICE (G23RM0049A)	1,875	0
REAA	136,757	0
FEDERAL COMMUNICATIONS COMMISSION		
32.001 / COMMUNICATIONS INFORMATION AND ASSISTANCE AND INVESTIGATION OF COMPLAINTS	375,396	0
GFEA	237,320	0
IHAA	138,076	0
INSTITUTE OF MUSEUM AND LIBRARY SERVICES		
45.301 / MUSEUMS FOR AMERICA	388,903	0
GCAA	309,990	0
GFBA	51,140	0
GGBA	27,773	0
45.310 / GRANTS TO STATES	5,624,386	2,039,241
DAAA	5,618,604	2,039,241
GZAA (COVID-19)	5,782	0
45.312 / NATIONAL LEADERSHIP GRANTS	320,816	0
DAAA	13,718	0
GCAA	307,098	0
45.313 / LAURA BUSH 21ST CENTURY LIBRARIAN PROGRAM	71,609	0
DAAA / PACIFIC LIBRARY PARTNERSHIP (RE-13-19-0061-19)	461	0
GFBA	71,148	0
LIBRARY OF CONGRESS		
42.GA08C0018 / LIBRARY OF CONGRESS-TPS REGIONAL	619,790	168,520
GTAA	619,790	168,520
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION		
43.001 / SCIENCE	172,816	0
GFBA	12,487	0
GGBA	160,329	0
43.008 / OFFICE OF STEM ENGAGEMENT (OSTEM)	1,073,848	373,027
GFBA	1,060,641	373,027
GJKA	13,207	0
43.SUBCONTRACT NO. 1647029 / AEROSOL FILTER ANALYSIS RELATED SERVICES FOR JET PROPOSAL LABORATORIES	13,329	0
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (SUBCONTRACT NO. 1647029)	13,329	0
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION		
89.003 / NATIONAL HISTORICAL PUBLICATIONS AND RECORDS GRANTS	212,573	37,909

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
ALN OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)		
AADA	39,943	37,909
GCAA	93,342	0
GFBA	79,288	0
NATIONAL ENDOWMENT FOR THE ARTS		
45.024 / PROMOTION OF THE ARTS GRANTS TO ORGANIZATIONS AND INDIVIDUALS	80,876	0
GCAA	3,000	0
GFBA	1,934	0
GFBA / ARTS MIDWEST (31176)	25,000	0
GFCA	25,000	0
GFCA / ARTS MIDWEST (21-114)	5,966	0
GGBA	10,550	0
GKAA	2,599	0
GTAA	6,827	0
45.025 / PROMOTION OF THE ARTS PARTNERSHIP AGREEMENTS	912,280	0
EDAA	869,530	0
EDAA (COVID-19)	42,750	0
45.FORD0089-30394 / NATIONAL ENDOWMENT FOR THE ARTS PROGRAMS	16,214	0
GFBA / FORDHAM UNIVERSITY (FORD0089-30394)	16,214	0
NATIONAL ENDOWMENT FOR THE HUMANITIES		
45.129 / PROMOTION OF THE HUMANITIES FEDERAL/STATE PARTNERSHIP	1,118	0
GFCA / COLORADO HUMANITIES (22-034)	1,118	0
45.149 / PROMOTION OF THE HUMANITIES DIVISION OF PRESERVATION AND ACCESS	377,365	0
GCAA	258,666	0
GGBA	19,110	0
GGJA	99,589	0
45.160 / PROMOTION OF THE HUMANITIES FELLOWSHIPS AND STIPENDS	60,003	0
GFEA	3	0
GTAA	60,000	0
45.161 / PROMOTION OF THE HUMANITIES RESEARCH	35,487	0
GFBA	35,487	0
45.162 / PROMOTION OF THE HUMANITIES TEACHING AND LEARNING RESOURCES AND CURRICULUM DEVELOPMENT	127,357	0
GFBA	24,130	0
GFCA	41,415	0
GFEA	15,897	0
GSAA	8,361	0
GSAA / TEAGLE FOUNDATION (2005508)	37,554	0
45.163 / PROMOTION OF THE HUMANITIES PROFESSIONAL DEVELOPMENT	2,300	0
GCAA	2,300	0
45.164 / PROMOTION OF THE HUMANITIES PUBLIC PROGRAMS	591,484	0
GCAA	581,865	0
GZAA (COVID-19)	9,619	0
45.169 / PROMOTION OF THE HUMANITIES OFFICE OF DIGITAL HUMANITIES	83,129	0
GFCA / VANDERBILT UNIVERSITY (21-126)	59,540	0
GSAA	23,589	0
OFFICE OF PERSONNEL MANAGEMENT		
27.011 / INTERGOVERNMENTAL PERSONNEL ACT (IPA) MOBILITY PROGRAM	653,991	0
GFEA	653,991	0
SECURITIES AND EXCHANGE COMMISSION		
58.AWD-21-09-0110 / U S SECURITIES EXCHANGE COMMISSION	292,263	0
GFBA	292,263	0
SMALL BUSINESS ADMINISTRATION		
59.037 / SMALL BUSINESS DEVELOPMENT CENTERS	2,237,820	957,761
EDAA	2,031,148	957,761
GJKA	206,672	0
59.058 / FEDERAL AND STATE TECHNOLOGY PARTNERSHIP PROGRAM	123,849	123,849
EDAA	123,849	123,849
59.061 / STATE TRADE EXPANSION	1,103,865	327,494
EDAA	1,103,865	327,494
59.075 / SHUTTERED VENUE OPERATORS GRANT PROGRAM	152,923	0
GFCA	0	0
GSAA (COVID-19)	152,923	0
SOCIAL SECURITY ADMINISTRATION		
96.009 / SOCIAL SECURITY STATE GRANTS FOR WORK INCENTIVES ASSISTANCE TO DISABLED BENEFICIARIES	2,745,922	0
KAVA	2,745,922	0
AGING CLUSTER	17,740,981	14,814,572
DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR COMMUNITY LIVING		
93.044 / SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART B, GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	6,560,339	6,018,053
IHAA	9,785,727	9,343,684
IHAA (COVID-19)	-3,225,388	-3,325,631
93.045 / SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART C, NUTRITION SERVICES	9,757,131	8,796,519
IHAA	15,361,973	14,536,703
IHAA (COVID-19)	-5,604,842	-5,740,184
93.053 / NUTRITION SERVICES INCENTIVE PROGRAM	1,423,511	0
IHAA	1,423,511	0
CCDF CLUSTER	336,145,275	158,058,807
DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES		
93.575 / CHILD CARE AND DEVELOPMENT BLOCK GRANT	287,688,947	117,268,143

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
GFC / EARLY MILESTONES COLORADO (22-138)	93,233	0
GFEA / DIVISION OF EARLY CHILDHOOD (24 QAAA 184049_AMD01)	38,121	0
GJKA	724,412	0
GJLA	28,727	0
GKAA	15,587	0
IHAA	34,202	0
IHAA (COVID-19)	0	100,000
QAAA	63,488,906	49,424,030
QAAA (COVID-19)	223,265,759	67,744,113
93.596 / CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND	48,456,328	40,790,664
IHAA	8,900	0
QAAA	48,447,428	40,790,664
CDBG - DISASTER RECOVERY GRANTS - PUB. L. NO. 113-2 CLUSTER	2,063,825	1,811,586
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT		
14.269 / HURRICANE SANDY COMMUNITY DEVELOPMENT BLOCK GRANT DISASTER RECOVERY GRANTS (CDBG-DR)	2,063,825	1,811,586
NDRA	1,809,209	1,801,455
NHAA	35,534	0
NLAA	219,082	10,131
CHILD NUTRITION CLUSTER	258,510,988	238,631,764
DEPARTMENT OF AGRICULTURE, FOOD AND NUTRITION SERVICE		
10.553 / SCHOOL BREAKFAST PROGRAM	43,006,955	43,006,955
DAAA	43,006,955	43,006,955
10.555 / NATIONAL SCHOOL LUNCH PROGRAM	159,778,716	152,132,979
DAAA	152,132,979	152,132,979
IHAA	7,645,737	0
10.556 / SPECIAL MILK PROGRAM FOR CHILDREN	137,411	137,411
DAAA	137,411	137,411
10.559 / SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	52,019,532	39,872,358
DAAA	40,133,869	39,872,358
IHAA	11,885,663	0
10.582 / FRESH FRUIT AND VEGETABLE PROGRAM	3,568,374	3,482,061
DAAA	3,568,374	3,482,061
CLEAN WATER STATE REVOLVING FUND CLUSTER	1,619,301	538,919
ENVIRONMENTAL PROTECTION AGENCY		
66.458 / CLEAN WATER STATE REVOLVING FUND	1,619,301	538,919
FEA / CO WATER RES & POWER DEV. (NONE)	1,491,248	538,919
NLAA / COLORADO WATER RESOURCE & POWER DEVELOPMENT AUTHORITY (SRF PROGRAM)	128,053	0
COMMUNITY FACILITIES LOANS AND GRANTS CLUSTER	5,448	0
DEPARTMENT OF AGRICULTURE, RURAL HOUSING SERVICE		
10.766 / COMMUNITY FACILITIES LOANS AND GRANTS	5,448	0
GSA	5,448	0
DISABILITY INSURANCE/SSI CLUSTER	33,827,810	0
SOCIAL SECURITY ADMINISTRATION		
96.001 / SOCIAL SECURITY DISABILITY INSURANCE	33,827,810	0
IHAA	33,827,810	0
DRINKING WATER STATE REVOLVING FUND CLUSTER	10,353,013	191,477
ENVIRONMENTAL PROTECTION AGENCY		
66.468 / DRINKING WATER STATE REVOLVING FUND	10,353,013	191,477
FEA / CO WATER RES & POWER DEV. (FS-99883212)	9,858,278	191,477
FEA / CO WATER RES & POWER DEV. (NONE)	494,735	0
ECONOMIC DEVELOPMENT CLUSTER	9,458,137	656,512
DEPARTMENT OF COMMERCE, ECONOMIC DEVELOPMENT ADMINISTRATION		
11.300 / INVESTMENTS FOR PUBLIC WORKS AND ECONOMIC DEVELOPMENT FACILITIES	735,075	0
GFC	735,075	0
11.307 / ECONOMIC ADJUSTMENT ASSISTANCE	8,723,062	656,512
EDAA (COVID-19)	1,694,784	118,072
GFEA	325,195	50,000
GGBA (COVID-19)	325,563	55,000
GJKA	4,866,349	0
GZAA	319,355	0
NLAA (COVID-19)	1,191,816	433,440
EMPLOYMENT SERVICE CLUSTER	17,298,526	8,950,837
DEPARTMENT OF LABOR, EMPLOYMENT AND TRAINING ADMINISTRATION		
17.207 / EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	14,385,478	8,717,429
KAAA	1,115,487	0
KADA	8,787,836	8,604,990
KAFA	1,806,810	0
KARA	2,675,136	112,439
SJAA	209	0
DEPARTMENT OF LABOR, VETERAN'S EMPLOYMENT AND TRAINING SERVICE		
17.801 / JOBS FOR VETERANS STATE GRANTS	2,913,048	233,408
KAAA	494,446	0
KADA	2,411,767	233,408
KARA	6,835	0
FEDERAL TRANSIT CLUSTER	11,218,445	10,888,360
DEPARTMENT OF TRANSPORTATION, FEDERAL TRANSIT ADMINISTRATION		
20.526 / BUSES AND BUS FACILITIES FORMULA, COMPETITIVE, AND LOW OR NO EMISSIONS PROGRAMS	11,218,445	10,888,360

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
ALN OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)		
HAAA	11,218,445	10,888,360
FISH AND WILDLIFE CLUSTER	32,251,306	808,659
DEPARTMENT OF THE INTERIOR, U.S. FISH AND WILDLIFE SERVICE		
15.605 / SPORT FISH RESTORATION	8,911,170	120,160
PMAA	8,911,170	120,160
15.611 / WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	23,094,871	633,146
GGBA / ALASKA DEPARTMENT OF FISH AND GAME (22-078)	34,952	0
GGBA / STATE OF KANSAS (W-109-R-1)	36,644	779
GGBA / UNIVERSITY OF GEORGIA (SUB00002743)	77,996	0
PMAA	22,945,279	632,367
15.626 / ENHANCED HUNTER EDUCATION AND SAFETY	245,265	55,353
PMAA	245,265	55,353
FMCSA CLUSTER	6,234,841	0
DEPARTMENT OF TRANSPORTATION, FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION		
20.218 / MOTOR CARRIER SAFETY ASSISTANCE	5,476,280	0
RBAA	5,476,280	0
20.237 / MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS	758,561	0
GGBA	81,033	0
RBAA	677,528	0
FOOD DISTRIBUTION CLUSTER	27,406,517	1,910,682
DEPARTMENT OF AGRICULTURE, FOOD AND NUTRITION SERVICE		
10.565 / COMMODITY SUPPLEMENTAL FOOD PROGRAM	1,321,935	922,968
IHAA	1,321,935	922,968
10.568 / EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)	26,084,582	987,714
IHAA	25,135,135	979,614
IHAA (COVID-19)	949,447	8,100
FOREST SERVICE SCHOOLS AND ROADS CLUSTER	11,920,745	11,920,745
DEPARTMENT OF AGRICULTURE, FOREST SERVICE		
10.665 / SCHOOLS AND ROADS - GRANTS TO STATES	11,920,745	11,920,745
WAAA	11,920,745	11,920,745
HEAD START CLUSTER	9,540,594	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES		
93.600 / HEAD START	9,540,594	0
GFEA	322,355	0
GFEA / CITY AND COUNTY OF DENVER (201841860_20180803_154129)	78,400	0
GFEA / EDUCATION DEVELOPMENT CENTER (12555 (2021-0016)_02)	60,223	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6201-1244-00-A)	15,637	0
GJHA	8,367,884	0
GJHA (COVID-19)	591,456	0
QAAA	104,639	0
HEALTH CENTER PROGRAM CLUSTER	2,331,873	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, HEALTH RESOURCES AND SERVICES ADMINISTRATION		
93.224 / HEALTH CENTER PROGRAM (COMMUNITY HEALTH CENTERS, MIGRANT HEALTH CENTERS, HEALTH CARE FOR THE HOMELESS, AND PUBLIC HOUSING PRIMARY CARE)	1,889,578	0
GFEA	1,889,578	0
93.527 / GRANTS FOR NEW AND EXPANDED SERVICES UNDER THE HEALTH CENTER PROGRAM	442,295	0
GFEA	442,295	0
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	629,171,566	98,970,250
DEPARTMENT OF TRANSPORTATION, FEDERAL HIGHWAY ADMINISTRATION		
20.205 / HIGHWAY PLANNING AND CONSTRUCTION	627,763,648	97,718,074
GFBA / MINNESOTA DEPARTMENT OF TRANSPORTATION (1045229)	0	0
HAAA	594,312,573	96,747,188
HAAA (COVID-19)	19,292,968	970,886
HTBA	14,158,107	0
20.219 / RECREATIONAL TRAILS PROGRAM	1,358,215	1,252,176
PMAA	1,358,215	1,252,176
20.224 / FEDERAL LANDS ACCESS PROGRAM	49,703	0
HAAA	49,703	0
HIGHWAY SAFETY CLUSTER	9,019,148	4,827,607
DEPARTMENT OF TRANSPORTATION, NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION		
20.600 / STATE AND COMMUNITY HIGHWAY SAFETY	5,349,923	3,157,080
HAAA	5,349,923	3,157,080
20.616 / NATIONAL PRIORITY SAFETY PROGRAMS	3,669,225	1,670,527
HAAA	3,669,225	1,670,527
HOPE VI CLUSTER	13,140	0
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF PUBLIC AND INDIAN HOUSING		
14.889 / CHOICE NEIGHBORHOODS IMPLEMENTATION GRANTS	13,140	0
GJDA / DENVER HOUSING (034840)	13,140	0
HOUSING VOUCHER CLUSTER	82,472,429	3,237,973
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF PUBLIC AND INDIAN HOUSING		
14.871 / SECTION 8 HOUSING CHOICE VOUCHERS	76,284,667	2,994,673
NHAA	0	0
NHBA	72,092,600	2,955,915
NHBA (COVID-19)	4,192,067	38,758
14.879 / MAINSTREAM VOUCHERS	6,187,762	243,300
NHBA	6,187,762	243,300
NHBA (COVID-19)	0	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
ALN OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)		
MEDICAID CLUSTER	8,627,242,194	108,617,425
DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR MEDICARE AND MEDICAID SERVICES		
93.775 / STATE MEDICAID FRAUD CONTROL UNITS	2,263,608	0
LAAA	2,263,608	0
93.777 / STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE	10,671,987	0
FHMA	6,053,146	0
UHAA	4,618,841	0
93.778 / MEDICAL ASSISTANCE PROGRAM	8,614,306,599	108,617,425
UHAA	8,060,519,964	107,822,573
UHAA (COVID-19)	553,786,635	794,852
RESEARCH AND DEVELOPMENT CLUSTER	1,286,159,920	157,398,135
AGENCY FOR INTERNATIONAL DEVELOPMENT		
98.001 / USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	2,187,610	588,676
GFBA	560,312	531,399
GFBA / CHEMONICS INTERNATIONAL (SUB-913)	809,023	24,844
GFBA / KANSAS STATE UNIVERSITY (A20-0163-S015)	196,488	0
GFEA / TUFTS UNIVERSITY (104042-AMD01)	99,703	0
GFEA / TUFTS UNIVERSITY (EP0229392)	2,052	0
GGBA / FLORIDA INTERNATIONAL UNIVERSITY (SUBAWARD NO. 000654)	51,738	0
GGBA / KANSAS STATE UNIVERSITY (A00-0868-S022)	59,594	0
GGBA / KANSAS STATE UNIVERSITY (SUBAWARD # AOO-0868-S024)	82,912	0
GGBA / KANSAS STATE UNIVERSITY (SUBAWARD # AOO-0868-S025)	325,788	32,433
98.012 / USAID DEVELOPMENT PARTNERSHIPS FOR UNIVERSITY COOPERATION AND DEVELOPMENT	47,150	0
GFBA	47,150	0
98.111648-1 / AGENCY FOR INTERNATIONAL DEVELOPMENT RESEARCH AND DEVELOPMENT PROGRAMS	4,625	0
GFBA / DELOITTE (111648-1)	4,625	0
98.89915-21006 / FEED THE FUTURE INNOVATION LAB FOR CROP IMPROVEMENT	145,717	0
GGBA / CORNELL UNIVERSITY (89915-21006)	145,717	0
DEPARTMENT OF AGRICULTURE		
10.17-CS-11221636-119 / DEPARTMENT OF AGRICULTURE RESEARCH AND DEVELOPMENT PROGRAMS	0	0
GFBA	0	0
10.21A517-01 / EVALUATING RAPID EVAPORATIVE IONIZATION MASS SPECTROMETRY (REIMS) AS A NOVEL, MINIMALLY INVASIVE, REAL TIME METHOD FOR MEASURING AND PREDICTING THE EFFECTS OF AGING ON BEEF TENDERNESS, FLAVOR, AND JUI	2,865	0
GGBA / TEXAS TECH UNIVERSITY (21A517-01)	2,865	0
10.21-CS-11021400-029 / DEPARTMENT OF AGRICULTURE RESEARCH AND DEVELOPMENT PROGRAMS	2,533	0
GFBA	2,533	0
10.21-CS-11221636-125 / DEPARTMENT OF AGRICULTURE RESEARCH AND DEVELOPMENT PROGRAMS	235,899	0
GFBA	235,899	0
10.21-CS-11221637-185 / DEPARTMENT OF AGRICULTURE RESEARCH AND DEVELOPMENT PROGRAMS	95,215	0
GFBA	95,215	0
10.AGREEMENT DATED 10/27/22 / EXPLORING REPRODUCTIVE CONSEQUENCES OF GESTATIONAL HEAT STRESS IN EWE LAMBS	5,405	0
GGBA	5,405	0
10.FS AGMT # 18-JV-11111133-011 / STACKED 2-STORY CONVENTIONAL SHEAR WALL TEST	29,655	0
GGBA	29,655	0
10.R-202109-68100 / REPORT-REGIONAL PROSPECTIVE OBSERVATIONAL RESEARCH FOR TUBERCULOSIS IN THE REPUBLIC OF SOUTH AFRICA	109,614	0
GGBA / CRDF GLOBAL (R-202109-68100)	109,614	0
DEPARTMENT OF AGRICULTURE, AGRICULTURAL MARKETING SERVICE		
10.156 / FEDERAL-STATE MARKETING IMPROVEMENT PROGRAM	6,641	0
GGBA	6,641	0
10.164 / WHOLESALE FARMERS AND ALTERNATIVE MARKET DEVELOPMENT	25,745	0
GGBA / THE OHIO STATE UNIVERSITY (SPC-1000007336 GR130019)	25,745	0
10.170 / SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	66,341	0
GGBA / COLORADO POTATO ADMINISTRATIVE COMMITTEE (POGG1, BMAA2021-2528)	29,099	0
GGBA / COLORADO POTATO ADMINISTRATIVE COMMITTEE (POGG1BMAA202200002707)	28,066	0
GGBA / WASHINGTON STATE UNIVERSITY (141872 WSU001025)	9,176	0
10.19-LPQAD-CO-0029 / CATTLE & CARCASS TRAINING CENTERS: SHORT-COURSE AND PROGRAM REVISIONS	35,840	0
GGBA	35,840	0
10.3200003264-21-019 / CROSS-STATE HETEROGENEITY OF FARM-SCALE HEMP PRODUCTION COSTS	53,302	0
GGBA / UNIVERSITY OF KENTUCKY (3200003264-21-019)	53,302	0
DEPARTMENT OF AGRICULTURE, AGRICULTURAL RESEARCH SERVICE		
10.001 / AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH	2,563,078	0
GFBA	205,832	0
GFEA / ARKANSAS CHILDREN'S HOSPITAL (3647 - SHANKAR)	6,368	0
GGBA	2,318,634	0
GGBA / UNIVERSITY OF NEBRASKA (25-6235-0354-006)	-4	0
GSAA	32,248	0
10.SUB00002872 / UNDERSTANDING THE IMPACTS OF CLIMATE ON LIVESTOCK	13,707	0
GGBA / UNIVERSITY OF FLORIDA (SUB00002872)	13,707	0
DEPARTMENT OF AGRICULTURE, ANIMAL AND PLANT HEALTH INSPECTION SERVICE		
10.025 / PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	1,589,034	58,138
GGBA	1,525,428	58,138
GGBA / CORNELL UNIVERSITY (SUBAWARD# 137755-21416)	37,670	0
GGBA / UNIVERSITY OF CALIFORNIA, DAVIS (A21-2762-S002)	25,936	0
10.028 / WILDLIFE SERVICES	1,844,173	0
GGBA	1,474,767	0
GGBA (COVID-19)	270,936	0
GGBA / TENNESSEE WILDLIFE RESOURCES AGENCY (PROFESSIONAL SERVICES CONTRACT 22-1001)	98,470	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
DEPARTMENT OF AGRICULTURE, ECONOMIC RESEARCH SERVICE		
10.250 / AGRICULTURAL AND RURAL ECONOMIC RESEARCH, COOPERATIVE AGREEMENTS AND COLLABORATIONS	213,708	102,304
GFEA	20,355	0
GGBA	193,353	102,304
10.253 / CONSUMER DATA AND NUTRITION RESEARCH	26,847	0
GGBA	26,847	0
DEPARTMENT OF AGRICULTURE, FARM SERVICE AGENCY		
10.22-JV11221635-194 / USING SMARTPHONE GPS LOCATIONS TO TRACK INCREASED VISITATION AND MINIMIZE IMPACTS ON WILDLIFE	1,226	0
GGBA	1,226	0
DEPARTMENT OF AGRICULTURE, FOREIGN AGRICULTURAL SERVICE		
10.20-JV-11221633-140 / CHARACTERIZATION OF FOREST STRUCTURAL HETEROGENEITY AND ITS IMPACTS ON TREE GROWTH	56,348	0
GGBA (COVID-19)	56,348	0
10.620 / SCIENTIFIC EXCHANGES PROGRAM	2,644	0
GGBA	2,644	0
10.777 / NORMAN E. BORLAUG INTERNATIONAL AGRICULTURAL SCIENCE AND TECHNOLOGY FELLOWSHIP	36,144	0
GGBA	36,144	0
10.960 / TECHNICAL AGRICULTURAL ASSISTANCE	24,766	0
GGBA	20,667	0
GGBA / UNIVERSITY OF MINNESOTA (P010343301)	2,895	0
GGBA / UNIVERSITY OF TENNESSEE (9500107540)	1,204	0
DEPARTMENT OF AGRICULTURE, FOREST SERVICE		
10.15-CS-11132422-240 / DEVELOPING TOOLS FOR ASSESSING THE POTENTIAL EFFECTS OF WATER DEVELOPMENT ON NATIONAL FORESTS IN THE WESTERN UNITED STATES	6,703	0
GGBA	6,703	0
10.17-CS-11020000-077 / DEVELOPING MOLECULAR TOOLS TO IDENTIFY EMERGING CONIFER FOLIAGE PATHOGENS	30	0
GGBA	30	0
10.17-JV-11221632-165 / FIRE EFFECTS ON HERBACEOUS REGENERATION ACROSS AN INVASION GRADIENT OF GRASSLANDS AND SHRUBLANDS	10,074	0
GGBA	10,074	0
10.17-JV-11221633-135 / PINE-FUNGAL INTERACTIONS IN A CHANGING CLIMATE	1,114	0
GGBA	1,114	0
10.17-JV-11221634-194 / IDENTIFYING REGENERATION OBSTACLES AND RESTORATION OPPORTUNITIES FOR LARGE PILE BURNS IN HIGH ELEVATION FORESTS	1,734	0
GGBA	1,734	0
10.18-CR-11242305-109 / EMISSION/REMOVAL ESTIMATES FOR THE U.S. GHG INVENTORY'S AFOLU SECTOR, AND ECONOMIC ANALYSES AND PROJECTIONS	103,838	0
GGBA	103,838	0
10.18-CS-11221634-213 / VALIDATION AND ERROR ESTIMATION OF FEN RANKINGS FOR WETLAND MAPPING PRODUCTS: USFS R2 AND R4	5,159	0
GGBA	5,159	0
10.18-JV-11221633-145 / INCORPORATING EARLY CAREER NATURAL RESOURCE PROFESSIONALS INTO THE ROCKY MOUNTAIN RESEARCH STATION SILVICULTURE PROGRAM	11,784	0
GGBA	11,784	0
10.18-JV-11221636-099 / STRATEGIC WILDFIRE MANAGEMENT PLANNING	10,896	0
GGBA	10,896	0
10.19-CS-11021000-028 / FIELD INVESTIGATIONS FOR GREENBACK CUTTHROAT TROUT RECOVERY	26,535	0
GGBA	26,535	0
10.19-CS-11052007-027 / 2020 SPOTTED OWL DEMOGRAPHIC STUDY: WILLOW CREEK STUDY AREA (MOD FOR 5350078)	311,363	0
GGBA	311,363	0
10.19-DG-11100106-801 / USDA TREE ON THE EDGE/2019	7,180	0
GFEA	7,180	0
10.19-JV-11221611-097 / MODIFICATION TO COLLABORATIVE SUPPORT FOR MEDIA, JOURNALISM, AND COMMUNICATION	16,196	0
GGBA	16,196	0
10.19-JV-11221630-064 / COOPERATIVE RESEARCH IN ECOLOGICAL STATISTICS	19,494	0
GGBA	19,494	0
10.19-JV-11221632-154 / FIRE EFFECTS ON HERBACEOUS REGENERATION ACROSS AN INVASION GRADIENT OF GRASSLANDS AND SHRUBLANDS	80,827	0
GGBA (COVID-19)	80,827	0
10.19-JV-11221633-114 / QUANTIFYING TRADEOFFS AMONG POTENTIAL FIRE BEHAVIOR AND SPATIAL HETEROGENEITY TO ENHANCE FUEL HAZARD REDUCTION AND RESTORATION TREATMENT DESIGN - (YEAR 4 OF PROJECT THROUGH NEW AWARD EXPECTED)	10,961	0
GGBA	10,961	0
10.19-JV-11221633-126 / RISK OF DISEASE TO GREAT BASIN FORESTS	6,476	0
GGBA	6,476	0
10.19-JV-11221633-138 / DISTRIBUTION AND PATHOGENICITY OF A HYBRID RUST IN THE ROCKY MOUNTAINS	4,319	0
GGBA	4,319	0
10.19-JV-11221633-198 / RESTORING RESILIENCY IN CONIFEROUS FORESTS OF THE WESTERN UNITED STATES	22,734	0
GGBA (COVID-19)	22,734	0
10.19-JV-11221636-135 / CESU-RM: CONTINUATION: VULNERABLE COMMUNITIES AND ORGANIZATIONAL SYSTEMS	4,207	0
GGBA	4,207	0
10.19-JV-11221636-164 / BEHAVIORAL INTERVENTIONS TO IMPROVE OUTCOMES IN FOREST SERVICE CAMPSITES	6,720	0
GGBA	6,720	0
10.19-JV-11221636-170 / STRATEGIC WILDFIRE MANAGEMENT PLANNING	166,836	0
GGBA	166,836	0
10.19-JV-11221636-211 / HYDROLOGICAL MODELING TO ASSESS VULNERABILITY OF WATER SUPPLY IN THE CONTIGUOUS US	29,379	0
GGBA	29,379	0
10.19-JV-11221637-188 / IMPROVING FIRE-MANAGEMENT DECISION MAKING THROUGH ADVANCED MODELING AND FORECASTING OF FIRE-WEATHER INTERACTIONS, SMOKE DISPERSION, FIRE DANGER, LARGE-FIRE IGNITION PROBABILITIES AND THE DEVELOPMENT	200,005	0
GGBA	200,005	0
10.19-JV-11242305-066 / MODELING AND ESTIMATING TREE COVER AND LAND CHANGE IN DRAINAGE BASINS OF THE GREAT LAKES, USA	17,241	0
GGBA	17,241	0
10.19-JV-11261957-078 / DEVELOPMENT OF TOOLS FOR EARLY DETECTION, MONITORING, AND MANAGEMENT OF FOREST PATHOGENS AND MICROBES ASSOCIATED WITH DIVERSE FOREST ECOSYSTEMS AND TREE NURSERIES	96,634	0
GGBA	96,634	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
10.19-JV-11261972-136 / MODELING POPULATION MOVEMENT DYNAMICS OF RED TREE VOLES IN NORTH COASTAL OREGON	20,038	0
GGBA	20,038	0
10.19-JV-11261987-085 / ADVANCING WILDLAND FIRE SCIENCE THROUGH THE DEVELOPMENT, EVALUATION AND APPLICATION OF PHYSICS BASED FIRE BEHAVIOR MODELS.	32,827	0
GGBA	32,827	0
10.19-PA-11221610-186 / CESU-RM: USDA FOREST SERVICE HISTORY, 1960-2020	17,300	0
GGBA	17,300	0
10.20-CR-11242306-100 / FOREST, GRASSLAND, AND WEB-BASED ADAPTATION STRATEGIES FOR DECISION SUPPORT: A COLLABORATIVE APPROACH BETWEEN THE NORTHERN FORESTS AND SOUTHWEST HUBS	55,744	0
GGBA	55,744	0
10.20-CS-11015600-048 / DEVELOP A SOFTWARE TOOL TO SUPPORT EFFICIENT NATIONAL FOREST SERVICE PLANNING (MOD 8 FOR 5309172)	807	0
GGBA	807	0
10.20-CS-11020000-033 / DROUGHT RESPONSES OF WALNUT INOCULATED WITH GEOSMITHIA MORBIDA	28,298	0
GGBA	28,298	0
10.20-CS-11020400-018 / SPRUCE BEETLE EPIDEMIC AND ASPEN DECLINE MANAGEMENT RESPONSE (SBEADMR)	77,708	0
GGBA	77,708	0
10.20-CS-11020400-035 / SCIENCE-BASED SUPPORT TO INFORM FOR COLLABORATIVE ADAPTIVE MANAGEMENT ON THE GMUG NATIONAL FOREST	39,177	0
GGBA	39,177	0
10.20-CS-11021000-034 / EVALUATING THE EFFECTS OF PISCICIDE USE ON AQUATIC INSECTS FOR GREENBACK CUTTHROAT RECOVERY	12,537	0
GGBA	12,537	0
10.20-CS-11021000-036 / COLLABORATIVE ADAPTIVE MANAGEMENT TO SUPPORT WILDFIRE-RESILIENT FORESTS, WATERSHEDS, AND COMMUNITIES ON THE COLORADO FRONT RANGE	223,364	0
GGBA	223,364	0
10.20-CS-11021500-068 / RARE PLANT AND WILDLIFE SURVEYS ON THE WHITE RIVER NATIONAL FOREST	38,992	0
GGBA	38,992	0
10.20-CS-11132422-159 / VERDE RIVER WILD AND SCENIC RIVER RIVERINE ENVIRONMENTAL FLOW DECISION SUPPORT SYSTEM (REFDSS)	44,333	0
GGBA	44,333	0
10.20-CS-11132422-274 / GEOSPATIAL FLOOD PREDICTION TOOL FOR INFRASTRUCTURE RESILIENCE	71,045	0
GGBA	71,045	0
10.20-JV-11221633-049 / A BOTTOM-UP, STAKEHOLDER-DRIVEN CMS FOR REGIONAL BIOMASS CARBON DYNAMICS: PHASE 2 (ORIGINAL KRPD 142787)	79,938	0
GGBA	79,938	0
10.20-JV-11221633-141 / SURVEYS AND GENETIC ANALYSES OF FOREST PATHOGENS, HOSTS, AND ASSOCIATED MICROBES	56,629	0
GGBA (COVID-19)	56,629	0
10.20-JV-11221633-158 / VEGETATIVE RESPONSES TO COLLABORATIVE FOREST RESTORATION TREATMENTS	17,292	0
GGBA	17,292	0
10.20-JV-11221633-160 / TREE PLANTING IN SEVERELY-BURNED FORESTS: ASSESSING THE FACTORS THAT CONTROL PLANTED TREE SEEDLING SURVIVAL AND GROWTH IN THE SOUTHWESTERN UNITED STATES	56,750	0
GGBA	56,750	0
10.20-JV-11221633-176 / ASSESSING REGENERATION IN MANAGED AND UNMANAGED WESTERN CONIFER STANDS	78,666	0
GGBA	78,666	0
10.20-JV-11221634-169 / MICROBIOME DRIVERS OF POST-FIRE NUTRIENT CYCLING IN FOREST SOILS	18,897	0
GGBA	18,897	0
10.20-JV-11221636-120 / FRONT RANGE URBAN AREAS STUDY	400	0
GGBA	400	0
10.20-JV-11221636-122 / ASSESSMENT OF FUELS TREATMENT EFFECTIVENESS FROM PLANNING AND RESPONSE PERSPECTIVES	7,642	0
GGBA	7,642	0
10.20-JV-11221636-123 / EXTENDING UTILIZATION OF THE OUTPUTS AND PRODUCTS OF NATIONAL FOREST MANAGEMENT TO PROMOTE BENEFITS AND SUSTAINABILITY	12,732	0
GGBA	12,732	0
10.20-JV-11221636-142 / INFORMING STRATEGIC DEVELOPMENT WITHIN THE USFS RESEARCH AND DEVELOPMENT DEPUTY AREA	16,688	0
GGBA	16,688	0
10.21-00192 / TALLWOOD PROJECT 10-STORY TESTING	3,227	0
GGBA / U.S. ENDOWMENT FOR FORESTRY AND COMMUNITIES (21-00192)	3,227	0
10.21-CR-11242305-058 / AGRICULTURE, FORESTRY AND OTHER LAND USE SECTOR TOOL DEVELOPMENT FOR NATIONAL GHG INVENTORY SYSTEM	176,000	0
GGBA	176,000	0
10.21-CR-11242305-072 / REMOTE SENSING-BASED TIME SERIES ANALYSIS OF EASTERN REDCEDAR EXPANSION IN KANSAS	14,594	0
GGBA	14,594	0
10.21-CS-11020000-002 20-CS-11020000-025 / DEVELOPING AND APPLYING OUTCOME BASED MEASURES WITH U.S. FOREST SERVICE REGION 2 WATERSHED PARTNERSHIPS	4,539	0
GGBA	4,539	0
10.21-CS-11020600-021 / MAPPING AND MONITORING CHEATGRASS FOLLOWING THE MULLEN FIRE	52,765	0
GGBA	52,765	0
10.21-CS-11021500-045 / CAVE BAT INVENTORY AND MONITORING PARTNERSHIP	2,065	0
GGBA	2,065	0
10.21-CS-11030000-023 / IDENTIFICATION OF A NEW BISCOGNIAUXIA SPECIES ON OAKS IN THE SOUTHWEST	5,680	0
GGBA	5,680	0
10.21-CS-11132400-158 / INCORPORATING CLIMATE CHANGE CONSIDERATIONS INTO FOREST SERVICE PLANNING AND ACTIVITIES	10,688	0
GGBA	10,688	0
10.21-CS-1122161137-201 / ARE WE THINNING ENOUGH? COST SHARE: QUANTITATIVE EVALUATION OF FUEL TREATMENT EFFECTIVENESS	31,346	0
GGBA	31,346	0
10.21-CS-11221634-088 / EVALUATING HILLSLOPE SOIL EROSION AND FOREST RECOVERY AFTER TETHERED LOGGING ON STEEP SLOPES	10,649	0
GGBA (COVID-19)	10,649	0
10.21-CS-11221634-195 / RESAMPLING OF FENS AND RIPARIAN PLOTS FOLLOWING 2020 WILDFIRES	16,475	0
GGBA (COVID-19)	16,475	0
10.21-CS-11221636-129 / WORKING WITH THE WILDFIRE RESEARCH TEAM TO SUPPORT COMMUNITY WILDFIRE RESILIENCE	20,066	0
GGBA	20,066	0
10.21-CS-11221636-151 / COST DRIVERS, EFFECTIVENESS OF WILDFIRE SUPPRESSION OPERATIONS, AND INVESTMENTS IN PREPAREDNESS	41,271	0
GGBA	41,271	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
10.21-CS-11221636-174 / EXPANDING THE ASSESSMENT OF FUELS TREATMENT EFFECTIVENESS FROM PLANNING AND RESPONSE PERSPECTIVES	55,161	0
GGBA	55,161	0
10.21-JV-11120101-031 / TREE ATTRIBUTES AND DIVERSITY IN THE CARIBBEAN FIA (FIA SPECIES)	6,664	0
GGBA	6,664	0
10.21-JV-11221632-224 / DROUGHT RECOVERY IN THE NORTHERN GREAT PLAINS: UNDERSTANDING SEASONAL PRECIPITATION LEGACY EFFECTS ON GRAZING AND FORAGE PRODUCTION	30,100	0
GGBA	30,100	0
10.21-JV-11221636-119 / MASBIO 2.4: MULTI-FEEDSTOCK BIOMASS SUPPLY CHAIN MODELING TO EXPAND THE BIOECONOMY	75,293	0
GGBA (COVID-19)	75,293	0
10.21-JV-11221638-132 / SATELLITE-BASED ACTIVE REMOTE SENSING FOR IMPROVING AND QUANTIFYING SENSITIVITIES OF TCC PRODUCTS ACROSS WESTERN U. S FOREST SYSTEMS	23,016	0
GGBA	23,016	0
10.22-CS-11020000-041 22-CS-11020000-006 / DEVELOPMENT OF ROCKY MOUNTAIN REGION NATIVE PLANT MATERIALS PROGRAM	38,992	0
GGBA	38,992	0
10.22-CS-11020400-045 / UNCOMPAHGRE PLATEAU COLLABORATIVE FOREST LANDSCAPE RESTORATION PROGRAM MONITORING	19,924	0
GGBA	19,924	0
10.22-CS-11021200-033 / BOREAL TOAD MONITORING AND SURVEYS ON THE SAN ISABEL NATIONAL FOREST 2022.	2,453	0
GGBA	2,453	0
10.22-CS-11031000-226 / COLORADO NATURAL HERITAGE SMALL MAMMAL COMMUNITY SURVEYS	11,914	0
GGBA	11,914	0
10.22-CS-11132422-391 / INFORMING WOOD PLACEMENT FOR STREAM AND RIPARIAN RESTORATION PROJECTS	5,793	0
GGBA	5,793	0
10.22-CS-11132422-400 / VERDE RIVER INSTREAM FLOW RECOMMENDATIONS - OUTSTANDINGLY REMARKABLE VALUES	8,889	0
GGBA	8,889	0
10.22-CS-11221634-065 / EVALUATING POST-FIRE TREE REGENERATION PATTERNS TO IDENTIFY PLANTING NEEDS ON THE MEDICINE BOW-ROUTT NATIONAL FOREST	39,734	0
GGBA	39,734	0
10.22CS11221636189 / IMPROVING ANALYTICS AND UNDERSTANDING EFFECTIVENESS TO SUPPORT WILDFIRE RISK MANAGEMENT	57,966	0
GGBA	57,966	0
10.22JV11111133035 / CAPSTONE SEISMIC TESTING OF MASS TIMBER BUILDING	90,501	0
GGBA	90,501	0
10.22-JV-11221633-152 / MOLECULAR TOOLS FOR DETECTION, IDENTIFICATION, AND MONITORING OF FOREST PATHOGENS	1,938	0
GGBA	1,938	0
10.22JV11221633170 / OBJECT-BASED AGGREGATION OF FUEL STRUCTURES, PHYSICS-BASED FIRE BEHAVIOR AND SELF-ORGANIZING SMOKE PLUMES FOR IMPROVED FUEL, FIRE, AND SMOKE MANAGEMENT ON MILITARY LANDS	24,024	0
GGBA	24,024	0
10.22-JV-11221638-132 / FIRE IMPACTS ON FOREST CARBON IN THE SOUTHERN ROCKY MOUNTAINS	20,687	0
GGBA	20,687	0
10.22-JV-11261975-092 / A COMPARATIVE ANALYSIS OF WILDFIRE IMPACTS ON WESTERN DRINKING WATER SYSTEMS	16,249	0
GGBA	16,249	0
10.22-PA-11272136-045 / DEVELOPMENT OF A MYRTLE RUST SURVEILLANCE NETWORK IN HAWAII TO DISTINGUISH AUSTROPUCCINIA PSIDII BIOTYPES USING A NEWLY DEVELOPED DIAGNOSTIC TOOL	70	0
GGBA	70	0
10.23-JV-11221635-089 / PROVIDING BACKGROUND MATERIAL FOR THE BIODIVERSITY RESEARCH AND POLICY CENTER'S WORKING GROUPS	1,051	0
GGBA	1,051	0
10.652 / FORESTRY RESEARCH	9,035	0
GFCB	9,035	0
10.664 / COOPERATIVE FORESTRY ASSISTANCE	14,709	0
GGBA / IOWA STATE UNIVERSITY (024244A)	14,709	0
10.674 / WOOD UTILIZATION ASSISTANCE	400,650	218
GLAA	400,650	218
10.675 / URBAN AND COMMUNITY FORESTRY PROGRAM	61,308	52,111
GGBA	61,308	52,111
10.680 / FOREST HEALTH PROTECTION	58,361	0
GGBA	58,361	0
10.694 / SOUTHWEST FOREST HEALTH AND WILDFIRE PREVENTION	2,103,682	0
GFBA / NORTHERN ARIZONA UNIVERSITY (1004841-01)	20,179	0
GGBA	2,083,503	0
10.698 / STATE & PRIVATE FORESTRY COOPERATIVE FIRE ASSISTANCE	118,385	45,161
GGBA	93,569	45,161
RCAA	24,816	0
10.699 / PARTNERSHIP AGREEMENTS	18,715	0
GGBA	18,715	0
10.707 / RESEARCH JOINT VENTURE AND COST REIMBURSABLE AGREEMENTS	25,365	0
GGBA	25,365	0
10.AP21PPQS&T00C177 / EXPANSION OF THE PDI DATA MANAGEMENT TOOLS SUITES AND SYSTEMS TO DIRECTLY SUPPORT APHIS PPQ FUNDING CITRUS PROGRAMS	273,636	0
GGBA	273,636	0
10.NONE / NAIL AND DOWEL LAMINATED TIMBER DIAPHRAGMS FOR SEISMIC REGIONS	39,886	0
GLAA / BINATIONAL SOFTWOOD LUMBER COUNCIL (CSM-210222)	39,886	0
DEPARTMENT OF AGRICULTURE, NATIONAL INSTITUTE OF FOOD AND AGRICULTURE		
10.200 / GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	1,252,277	97,676
GGBA	1,015,735	97,676
GGBA / KANSAS STATE UNIVERSITY (SUBAWARD AGREEMENT NO. A22-0149-5004)	15,769	0
GGBA / TEXAS A AND M UNIVERSITY (M2000230)	-19,346	0
GGBA / TEXAS A AND M UNIVERSITY (SUBAWARD # M2103083)	240,119	0
10.202 / COOPERATIVE FORESTRY RESEARCH	374,784	0
GGBA	374,784	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
10.203 / PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT	4,799,550	0
GGBA	4,799,550	0
10.207 / ANIMAL HEALTH AND DISEASE RESEARCH	191,880	0
GGBA	191,880	0
10.212 / SMALL BUSINESS INNOVATION RESEARCH	-30	0
GGBA / MEMBRANE PROTECTIVE TECHNOLOGIES, INC. (CSU SUB 01-2019-33610-29786)	-30	0
10.215 / SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	269,244	19,479
GGBA / MONTANA STATE UNIVERSITY (G136-23-W9212)	15,860	0
GGBA / MONTANA STATE UNIVERSITY (G171-21-W7899)	125,349	0
GGBA / MONTANA STATE UNIVERSITY (G235-21-W7902)	846	0
GGBA / MONTANA STATE UNIVERSITY (G345-20-W7901)	15,739	0
GGBA / MONTANA STATE UNIVERSITY (SUBAWARD # G325-21-W8612)	71,098	19,479
GGBA / MONTANA STATE UNIVERSITY (SUBAWARD ID# G343-21-W8617)	40,352	0
10.217 / HIGHER EDUCATION - INSTITUTION CHALLENGE GRANTS PROGRAM	28,611	0
GGBA	-3,306	0
GGBA / UNIVERSITY OF NORTH CAROLINA AT GREENSBORO (20200443.2)	31,917	0
10.219 / BIOTECHNOLOGY RISK ASSESSMENT RESEARCH	70,894	11,682
GFCA	70,894	11,682
10.220 / HIGHER EDUCATION - MULTICULTURAL SCHOLARS GRANT PROGRAM	27,468	0
GGBA	27,468	0
10.223 / HISPANIC SERVING INSTITUTIONS EDUCATION GRANTS	77,161	0
GGJA	59,058	0
GYAA	18,103	0
10.303 / INTEGRATED PROGRAMS	192	0
GGBA	192	0
10.304 / HOMELAND SECURITY AGRICULTURAL	17,510	0
GGBA / KANSAS STATE UNIVERSITY (A23-0126-S001)	16,660	0
GGBA / KANSAS STATE UNIVERSITY (SUBAWARD # A22-0145-S001)	850	0
10.307 / ORGANIC AGRICULTURE RESEARCH AND EXTENSION INITIATIVE	105,557	9,281
GGBA	105,557	9,281
10.309 / SPECIALTY CROP RESEARCH INITIATIVE	910,474	235,039
GGBA	406,133	235,039
GGBA / NEW MEXICO CONSORTIUM (PTE 2020-70029-33199 SUB 734-002)	108,133	0
GGBA / UNIVERSITY OF GEORGIA (SUB00002160)	90,658	0
GGBA / UNIVERSITY OF IDAHO (AN4829-846780)	217,262	0
GGBA / UNIVERSITY OF MINNESOTA (H007082501)	77,216	0
GGBA / WASHINGTON STATE UNIVERSITY (133321-G004113)	11,072	0
10.310 / AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	8,461,518	877,640
GFBA	982,370	106,489
GFBA / AUBURN UNIVERSITY (21-SFWS-205223-UCOLORADO)	34,648	0
GFBA / LOUISIANA STATE UNIVERSITY (PO-000018825)	32,036	0
GFBA / MISSISSIPPI STATE UNIVERSITY (060500.361432.02)	23,585	0
GFEA / CORNELL UNIVERSITY (138112-21116_AMD02)	33,420	0
GFEA / OKLAHOMA STATE UNIVERSITY (1-580820-3)	68,314	0
GGBA	5,136,584	781,151
GGBA / CLEMSON UNIVERSITY (SUBAWARD # 2289-207-2014537)	161,085	0
GGBA / NEW MEXICO STATE UNIVERSITY (Q02326)	61,889	0
GGBA / OKLAHOMA STATE UNIVERSITY (SUBAWARD # 2-570360.CSU)	109,678	0
GGBA / PURDUE UNIVERSITY (SUBAWARD# F9000074302046)	21,175	0
GGBA / SOUTH DAKOTA STATE UNIVERSITY (SUBAWARD # 3TJ156)	6,015	0
GGBA / UNIVERSITY OF ARIZONA (SUBAWARD #426108)	487,579	0
GGBA / UNIVERSITY OF CALIFORNIA, DAVIS (A22-1483-S005)	105,360	0
GGBA / UNIVERSITY OF FLORIDA (SUB00002044)	37,616	0
GGBA / UNIVERSITY OF IDAHO (AD5027-884757)	3,060	0
GGBA / UNIVERSITY OF ILLINOIS (106174-18625)	364,069	0
GGBA / UNIVERSITY OF MARYLAND (91307-Z5208201)	100,063	0
GGBA / UNIVERSITY OF MINNESOTA (H008644301)	14,835	0
GGBA / UNIVERSITY OF NEBRASKA (25-6234-0016-002)	65,842	0
GGBA / UNIVERSITY OF NEVADA (UNR-19-02)	122,756	0
GGBA / UNIVERSITY OF NEVADA RENO (UNR-22-98)	71,471	0
GGBA / UNIVERSITY OF NEVADA RENO (UNR-23-24)	8,797	0
GGBA / UNIVERSITY OF VERMONT (AWD00000135SUB00000067)	43,092	0
GGBA / UNIVERSITY OF WYOMING (1004952-CSU)	13,696	0
GGBA / UTAH STATE UNIVERSITY (203909-778)	2,162	0
GKAA	116,686	0
GLAA	61,790	-10,000
GLAA / THE TRUSTEES OF PRINCETON UNIVERSITY (SUB0000474)	140,284	0
GLAA / UNIVERSITY OF ARKANSAS (SA1909231)	31,561	0
10.311 / BEGINNING FARMER AND RANCHER DEVELOPMENT PROGRAM	22,505	0
GGBA / UNIVERSITY OF MINNESOTA (P009357601)	22,505	0
10.319 / FARM BUSINESS MANAGEMENT AND BENCHMARKING COMPETITIVE GRANTS PROGRAM	16,380	0
GGBA	16,380	0
10.329 / CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	397,670	5,325
GGBA	396,729	5,325
GGBA / UNIVERSITY OF CALIFORNIA, DAVIS (SA18-4060-19)	941	0
10.330 / ALFALFA AND FORAGE RESEARCH PROGRAM	143,066	109,471
GGBA	143,066	109,471

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
10.331 / FOOD INSECURITY NUTRITION INCENTIVE GRANTS PROGRAM	89,034	0
GGBA / CENTURA HEALTH (AGREEMENT DATED 9/1/2021)	18,768	0
GGBA / GRETCHEN SWANSON CENTER FOR NUTRITION (17116683)	70,266	0
10.500 / COOPERATIVE EXTENSION SERVICE	120,140	102,049
GGBA	120,140	102,049
10.525 / FARM AND RANCH STRESS ASSISTANCE NETWORK COMPETITIVE GRANTS PROGRAM	225,667	0
GGBA / WASHINGTON STATE UNIVERSITY (139244 G004271)	225,667	0
10.SUB00001742 / SOUTHEAST PARTNERSHIP OF ADVANCED RENEWABLES FROM CARINATA	3,210	0
GGBA / UNIVERSITY OF FLORIDA (SUB00001742)	3,210	0
DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES CONSERVATION SERVICE		
10.072 / WETLANDS RESERVE PROGRAM	30,808	0
GGBA	30,808	0
10.902 / SOIL AND WATER CONSERVATION	809,661	12,317
GGBA	809,661	12,317
10.903 / SOIL SURVEY	73,354	0
GGBA	73,354	0
10.907 / SNOW SURVEY AND WATER SUPPLY FORECASTING	432,987	0
GGBA	432,987	0
10.912 / ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	326,668	0
GGBA	261,333	0
GGBA / COLORADO CONSERVATION TILLAGE ASSOCIATION (FARMS-2020-3)	63,880	0
GGBA / TROUT UNLIMITED (CONTRACT FOR SERVICES DATED 1/25/2023)	1,455	0
10.932 / REGIONAL CONSERVATION PARTNERSHIP PROGRAM	939	0
GGBA / THE NATURE CONSERVANCY (RCPP-3)	939	0
DEPARTMENT OF AGRICULTURE, OFFICE OF THE CHIEF ECONOMIST		
10.290 / AGRICULTURAL MARKET AND ECONOMIC RESEARCH	570,112	0
GGBA	570,112	0
10.291 / AGRICULTURAL AND FOOD POLICY RESEARCH CENTERS	46,253	0
GFBA / UNIVERSITY OF NEBRASKA AT LINCOLN (25-6238-0965-005)	6,940	0
GGBA / UNIVERSITY OF NEBRASKA (25-6238-0965-002)	39,313	0
DEPARTMENT OF COMMERCE		
11.0415.09.0870B / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	297,677	0
GFBA	297,677	0
11.150313 IPA / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	-932	0
GFBA	-932	0
11.IP1806 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	-358	0
GFBA	-358	0
11.NA230AR4050183D / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	16,763	0
GFBA	16,763	0
11.OCG6354B / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	0	0
GFBA	0	0
11.OCG6839B / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	37,551	0
GFBA / RIVERSIDE TECHNOLOGY INC (OCG6839B)	37,551	0
11.PC3.1-157 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	-1,236	0
GFBA / UNIVERSITY OF DELAWARE (PC3.1-157)	-1,236	0
11.ST1330-17-CQ-0058 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	56,773	0
GFBA / RIVERSIDE TECHNOLOGY INC (ST1330-17-CQ-0058)	56,773	0
11.SUBCON004091 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	11,566	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBCON004091)	11,566	0
DEPARTMENT OF COMMERCE, ECONOMIC DEVELOPMENT ADMINISTRATION		
11.313 / TRADE ADJUSTMENT ASSISTANCE FOR FIRMS	1,215,675	0
GFBA	1,215,675	0
DEPARTMENT OF COMMERCE, NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY		
11.609 / MEASUREMENT AND ENGINEERING RESEARCH AND STANDARDS	12,363,463	2,674,977
GFBA	7,620,213	57,314
GFBA / UNIVERSITY OF ALABAMA (A20-0320-S001)	105,465	0
GGBA	4,351,830	2,617,663
GGBA (COVID-19) / INTELLIGENT FIBER OPTIC SYSTEMS CORPORATION (IFOS-CSU-NIST-2022)	63,450	0
GLAA	222,505	0
11.617 / CONGRESSIONALLY-IDENTIFIED PROJECTS	681,396	0
GFBA	681,396	0
11.619 / ARRANGEMENTS FOR INTERDISCIPLINARY RESEARCH INFRASTRUCTURE	122,731	-2,275
GFBA / NORTH CAROLINA STATE UNIVERSITY (2022-0444-05)	125,006	0
GGBA	-2,275	-2,275
11.620 / SCIENCE, TECHNOLOGY, BUSINESS AND/OR EDUCATION OUTREACH	15,476,516	0
GFBA	14,702,736	0
GFEA	202,864	0
GLAA	570,916	0
DEPARTMENT OF COMMERCE, NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION		
11.008 / NOAA MISSION-RELATED EDUCATION AWARDS	131,708	0
GFBA	102,960	0
GGBA	28,748	0
11.011 / OCEAN EXPLORATION	15,014	0
GFBA	15,014	0
11.012 / INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)	331,107	166,743
GFBA	221,895	166,743
GFBA / TEXAS A&M UNIVERSITY (M2201252-02-410041-02001)	12,695	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
GLAA / GREAT LAKES OBSERVING SYSTEM (IOOS098/FY2-MODEL-01)	96,517	0
11.022 / BIPARTISAN BUDGET ACT OF 2018	495,832	0
GFBA	452,917	0
GGBA	42,915	0
11.405 / COOPERATIVE INSTITUTE (INTER-AGENCY FUNDED ACTIVITIES)	286,695	0
GFBA	52,700	0
GGBA	233,995	0
11.417 / SEA GRANT SUPPORT	26,176	0
GFBA / UNIVERSITY OF MARYLAND CENTER (SA075258860 PO 110047)	26,176	0
11.431 / CLIMATE AND ATMOSPHERIC RESEARCH	3,443,141	62,489
GFBA	2,057,953	62,489
GFBA / DESERT RESEARCH INSTITUTE (GR09898)	9,900	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD00003038)	64,912	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD002605)	363,304	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD002612)	31,992	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD003039)	31,253	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (116709117)	1,670	0
GGBA	882,157	0
11.432 / NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA) COOPERATIVE INSTITUTES	78,063,017	35,521
GFBA	58,291,569	35,521
GFBA / UNIVERSITY OF MARYLAND COLLEGE PARK (93467-27554211)	92,408	0
GGBA	19,531,858	0
GLAA / UNIVERSITY OF ALABAMA (A22-0303-5004)	85,197	0
GLAA / UNIVERSITY OF ALABAMA (A22-0310-5001)	61,985	0
11.440 / ENVIRONMENTAL SCIENCES, APPLICATIONS, DATA, AND EDUCATION	162,708	8,125
GFBA	162,708	8,125
11.459 / WEATHER AND AIR QUALITY RESEARCH	2,840,677	159,427
GFBA	1,291,393	159,427
GFBA / UNIVERSITY OF OKLAHOMA (2023-47)	5,217	0
GGBA	1,450,912	0
GGBA / TEXAS TECH UNIVERSITY (SUBAWARD NO: 21B053-01)	60,115	0
GLAA / UNIVERSITY OF MICHIGAN (SUBK00016687)	33,040	0
11.460 / SPECIAL OCEANIC AND ATMOSPHERIC PROJECTS	455,253	0
GFBA	359,453	0
GGBA	95,800	0
11.467 / METEOROLOGIC AND HYDROLOGIC MODERNIZATION DEVELOPMENT	452,016	0
GFBA	-2,269	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD003278)	228,211	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD003937)	159,161	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBCON003282)	66,913	0
11.468 / APPLIED METEOROLOGICAL RESEARCH	426,306	9,845
GFBA	266,371	-2,020
GGBA	159,935	11,865
11.478 / CENTER FOR SPONSORED COASTAL OCEAN RESEARCH COASTAL OCEAN PROGRAM	25,408	0
GFBA / OLD DOMINION UNIVERSITY RESEARCH FOUNDAT (23-117-100963-010)	25,408	0
DEPARTMENT OF DEFENSE		
12.006 / NATIONAL DEFENSE EDUCATION PROGRAM	607,958	269,307
GFBA	607,958	269,307
12.101052 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	0	0
GFBA / MITRE CORPORATION (101052)	0	0
12.10869 / NEXT GENERATION BIOSECURITY MONITORING OF INVASIVE ALIEN ARTHROPOD SPECIES	107,701	0
GGBA / UNIVERSITY OF CALIFORNIA, BERKELEY (10869)	107,701	0
12.1158-00078 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	115,815	0
GFBA / VERUS RESEARCH (1158-00078)	115,815	0
12.13000844-058 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	293,646	0
GFBA / PURDUE UNIVERSITY (13000844-058)	293,646	0
12.13270 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	104,921	0
GFBA / QORVO (13270)	104,921	0
12.1629-2296 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	20,000	0
GFBA / APTIMA, INC. (1629-2296)	20,000	0
12.18-033 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	18,486	0
GFCA / SEMQUEST INC (18-033)	18,486	0
12.18998 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	182,709	0
GFBA / KAPTEYN-MURNANE LABORATORIES (18998)	182,709	0
12.18-C-0100 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	17,233	0
GFBA	17,233	0
12.18-C-0104 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	285	0
GFBA	285	0
12.212014.05.00.2016.00.19C3 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	0	0
GFBA / ARCTOS TECHNOLOGY SOLUTIONS, LLC (212014.05.00.2016.00.19C3)	0	0
12.22-C-0059 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	398,561	0
GFBA	398,561	0
12.22-C-0067 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	382,027	150,000
GFBA	382,027	150,000
12.22-C-0098 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	180,742	0
GFBA	180,742	0
12.23107-CO / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	205,970	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
GFBA / DONALD DANFORTH PLANT SCIENCE CENTER (23107-CO)	205,970	0
12.237-01 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	3,096	0
GFBA / ATMOSPHERIC SPACE TECHNOLOGY RESEARCH AS (237-01)	3,096	0
12.238-013-UOC / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	8,758	0
GFBA / AZIMUTH CORPORATION (238-013-UOC)	8,758	0
12.289-CU / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	29,443	0
GFBA / OPTO-KNOWLEDGE SYSTEMS, INC. (289-CU)	29,443	0
12.4104498429 / DARPA MATA RAY	-12,907	0
GLAA / LOCKHEED MARTIN CORPORATION (4104498429)	-12,907	0
12.420 / MILITARY MEDICAL RESEARCH AND DEVELOPMENT	20,289,475	3,459,934
GFBA	1,166,812	238,523
GFBA / ARIZONA STATE UNIVERSITY (ASUB00000935)	164,836	0
GFBA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-22-0101)	67,531	0
GFEA	14,687,082	2,624,124
GFEA / ABSS SOLUTIONS, INC. (¿ASi¿) (ID07200010-301-12_CR)	3,846	0
GFEA / ABSS SOLUTIONS, INC. (¿ASi¿) (ID07200010-301-12_FR)	61,564	0
GFEA / ABSS SOLUTIONS, INC. (¿ASi¿) (ID07200010-301-16.1_NCE)	152,223	0
GFEA / ABSS SOLUTIONS, INC. (¿ASi¿) (ID07200010-301-17_CR)	136,015	101,571
GFEA / ABSS SOLUTIONS, INC. (¿ASi¿) (ID07200010-301-17_FR)	108,619	0
GFEA / ABSS SOLUTIONS, INC. (¿ASi¿) (ID07200010-301-23_FR)	16,460	0
GFEA / ABSS SOLUTIONS, INC. (¿ASi¿) (ID07200010-301-25_FR)	17,565	0
GFEA / ABSS SOLUTIONS, INC. (¿ASi¿) (ID07200010-301-26_CR)	9,526	0
GFEA / ABSS SOLUTIONS, INC. (¿ASi¿) (ID07200010-301-26_FR)	35,410	0
GFEA / ABSS SOLUTIONS, INC. (¿ASi¿) (ID07200010-301-28.1_FR)	8,277	0
GFEA / ABSS SOLUTIONS, INC. (¿ASi¿) (ID07200010-301-31_FR)	56,453	0
GFEA / ABSS SOLUTIONS, INC. (¿ASi¿) (ID07200010-301-33.1)	12,947	0
GFEA / ABSS SOLUTIONS, INC. (¿ASi¿) (ID07200010-301-33_CR)	9,456	0
GFEA / ABSS SOLUTIONS, INC. (¿ASi¿) (ID07200010-301-34.1_CR)	2,990	0
GFEA / ABSS SOLUTIONS, INC. (¿ASi¿) (ID07200010-301-8_CR)	61,550	30,157
GFEA / ABSS SOLUTIONS, INC. (¿ASi¿) (ID07200010-301-8_FR)	32,973	0
GFEA / ADVANCED TECHNOLOGY INTERNATIONAL (MTEC-19-08-MULTI-0043_PR)	6,966	0
GFEA / ASSESSMENT TECHNOLOGY INSTITUTE (ATI) (2019-632_MOD05)	886,797	460,991
GFEA / BOSTON UNIVERSITY (4500004541)	21,474	0
GFEA / CEDARS-SINAI MEDICAL CENTER (1623827_AMD02)	43,315	0
GFEA / DANA FARBER CANCER INSTITUTE (3086101)	32,577	0
GFEA / DENVER RESEARCH INSTITUTE (W81XWH2210077)	8,252	0
GFEA / IHP THERAPEUTICS INC (AWD-221333_AMD01_NCE)	119,546	0
GFEA / LOVELACE RESPIRATORY RESEARCH INSTITUTE (6010596 SUBN2)	9,066	0
GFEA / MELANOMA RESEARCH ALLIANCE (W81XWH2110819-UCOLO1)	1,230	0
GFEA / METIS FOUNDATION (S-W81XWH-21-2-0053-02)	110,233	0
GFEA / MICHIGAN STATE UNIVERSITY (RC111509-UC)	-274	0
GFEA / NATIONAL JEWISH HEALTH (20108401_AMD02)	14,448	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (13950SC)	9,079	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00013872_AMD01)	20,649	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC109193)	26,393	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-20-242-MOD03_NCE)	1,416	0
GGBA	863,065	4,568
GGBA / JOHNS HOPKINS UNIVERSITY (2004142877)	2,531	0
GGBA / MEDSHAPE SOLUTIONS, INC. (RESEARCH AGREEMENT DATED 8/15/2020)	830,784	0
GGBA / STANFORD UNIVERSITY (62971179-137358)	113,413	0
GGBA / THE GENEVA FOUNDATION (S-11000-01)	30,110	0
GGBA / VETERANS MEDICAL RESEARCH FOUNDATION (099550000-324329)	5,344	0
GGBA / VETERANS MEDICAL RESEARCH FOUNDATION (099550000-327278)	10,879	0
GKAA / CREARE INC (S666)	9,831	0
GLAA	300,216	0
12.4-312-0216908-65567L / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	727,480	0
GFBA / RTI INTERNATIONAL (4-312-0216908-65567L)	727,480	0
12.5018 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	-2,940	0
GFBA / THE WATER RESEARCH FOUNDATION (5018)	-2,940	0
12.544467-78001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	346	0
GFBA / LEHIGH UNIVERSITY (544467-78001)	346	0
12.544468-78001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	4,970	0
GFBA / LEHIGH UNIVERSITY (544468-78001)	4,970	0
12.544637-78001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	15,601	0
GFBA / LEHIGH UNIVERSITY (544637-78001)	15,601	0
12.62326995-156499 / LOCALIZED GENE THERAPY FOR PROLONGED ANTI-INFLAMMATORY TREATMENT TO PREVENT OR DELAY PTOA IN AN EQUINE MODEL	418,236	0
GGBA / STANFORD UNIVERSITY (62326995-156499)	418,236	0
12.62681767-227888 / TOWARDS ENHANCED SEISMIC MONITORING WITH DISTRIBUTED ACOUSTIC SENSING	17,917	0
GLAA / THE BOARD OF TRUSTEES OF THE LELAND STANFORD JUNIOR UNIVER. (62681767-227888)	17,917	0
12.63109273-236811 / STANFORD DOD --> A HYTEC IMPLANTABLE DEVICE THAT ENABLES PERSONALIZED, SUSTAINED RELEASE OF BIOAGENT FOR LARGE BONE DEFECT RECONSTRUCTION AND LIMB SALVAGE	52,562	0
GGBA / STANFORD UNIVERSITY (63109273-236811)	52,562	0
12.6559-001-001-AL / ANALYTICAL AND MODELING DEVELOPMENT SUPPORT SERVICES FOR TASK 3 OF THE ESTCP PROJECT	126,073	0
GLAA / CDM SMITH (ESTCP ER21-B2-5187)	126,073	0
12.6572-001-001-CS / W912HQ220013 / IMPACT OF PARTIAL EXCAVATION ON LEACHING IN A HIGHLY CHARACTERIZED AFFF SOURCE AREA	1,609	0
GLAA / CDM SMITH (6572-001-001-CS / W912HQ2200)	1,609	0
12.7051-SC-CU-P1 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	186,695	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
GFBA / COLDQUANTA, INC (7051-SC-CU-P1)	186,695	0
12.7054-SC-CU-P1 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	0	0
GFBA / COLDQUANTA, INC (7054-SC-CU-P1)	0	0
12.80NSSC21C0174 / CONTROLLING MICROSTRUCTURE THROUGH NUCLEATION - THE KEY TO DESIGNING T	17,754	0
GLAA / ELEMENTUM 3D INC (401972)	17,754	0
12.A23-0746-COLORADO / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	19,163	0
GFBA / UNIVERSITY OF TENNESSEE (A23-0746-COLORADO)	19,163	0
12.AMAD-CSM-01-2022 / DEFENSE HEALTH AGENCY SMALL BUSINESS TECHNOLOGY TRANSFER (STTR) SEQUENTIAL PHASE II PROGRAM	113,270	0
GLAA / ADVANCED MATERIALS AND DEVICES, INC. (AMAD-CSM-01-2022)	113,270	0
12.AOS-21-002 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	301,751	0
GFBA / AOSENSE (AOS-21-002)	301,751	0
12.AWD-22-08-0013 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	4,335	0
GFBA / DARWIN BIOSCIENCES (AWD-22-08-0013)	4,335	0
12.AWD-20-10-0049 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	2,294	0
GFBA / KAYHAN SPACE CORP. (AWD-20-10-0049)	2,294	0
12.AWD-20-10-0237 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	152,142	0
GFBA / STABLE LASER SYSTEMS (AWD-20-10-0237)	152,142	0
12.AWD-20-11-0003 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	2	0
GFBA / URBAN SKY THEORY INC. (AWD-20-11-0003)	2	0
12.AWD-21-03-0058 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	134,946	0
GFBA / COLORADO ENGINEERING INC (AWD-21-03-0058)	134,946	0
12.AWD-21-03-0167 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	109,474	0
GFBA / QORVO (AWD-21-03-0167)	109,474	0
12.AWD-21-05-0184 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	30,939	0
GFBA / URBAN SKY THEORY INC. (AWD-21-05-0184)	30,939	0
12.AWD-21-06-0036 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	134,992	0
GFBA / KAYHAN SPACE CORP. (AWD-21-06-0036)	134,992	0
12.AWD-21-06-0085 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	28,422	0
GFBA / CYBEX, INC. (AWD-21-06-0085)	28,422	0
12.AWD-21-06-0149 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	0	0
GFBA / SAFETRACES (AWD-21-06-0149)	0	0
12.AWD-21-08-0204 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	90,589	0
GFBA / ARTIMUS ROBOTICS INC. (AWD-21-08-0204)	90,589	0
12.AWD-22-01-0059 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	21,153	0
GFBA / STARFISH SPACE, INC. (AWD-22-01-0059)	21,153	0
12.AWD-22-01-0196 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	21,757	0
GFBA / ATOMOS SPACE (AWD-22-01-0196)	21,757	0
12.AWD-22-02-0085 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	74,277	0
GFBA / GRID RASTER (AWD-22-02-0085)	74,277	0
12.AWD-22-04-0096 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	116,845	43,342
GFBA / XCMR, INC. (AWD-22-04-0096)	116,845	43,342
12.AWD-22-05-0051 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	1,076	0
GFBA / QUNAV (AWD-22-05-0051)	1,076	0
12.AWD-22-06-0238 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	37,184	0
GFBA / ORBITAL MICRO SYSTEMS (AWD-22-06-0238)	37,184	0
12.AWD-22-09-0041 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	194,167	0
GFBA / DYNAGRACE ENTERPRISES (AWD-22-09-0041)	194,167	0
12.AWD-22-12-0070 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	129,865	69,904
GFBA / ECCALON, LLC (AWD-22-12-0070)	129,865	69,904
12.AWD-23-01-0098 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	16,086	0
GFBA / EATON CORPORATION (AWD-23-01-0098)	16,086	0
12.AWD-23-02-0279 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	5,571	0
GFBA / TB2 AEROSPACE (AWD-23-02-0279)	5,571	0
12.AWD-23-03-0038 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	-23,263	0
GFBA	-23,263	0
12.BE.1404.009.CU.22.01 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	41,229	0
GFBA / TDA RESEARCH INC. (BE.1404.009.CU.22.01)	41,229	0
12.CSM PROP # 22-0270 / CONTROLLING MICROSTRUCTURE THROUGH NUCLEATION - THE KEY TO DESIGNING THE NEXT GENERATION OF HIGH-PERFORMANCE ALLOYS FOR ADDITIVE MANUFACTURING	91,634	0
GLAA / ELEMENTUM 3D INC (CSM PROP # 22-0270)	91,634	0
12.CSM PROP # 22-0613 / LAWN DART SBIR	151,912	0
GLAA / ZENO POWER (CSM PROP # 22-0613)	151,912	0
12.CU-001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	2,247	0
GFBA / GEOOPTICS (CU-001)	2,247	0
12.DRC.11223.03.RR00XXXX.19 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	10,322	0
GFBA / RIVERSIDE RESEARCH (DRC.11223.03.RR00XXXX.19)	10,322	0
12.F-30209G-500-01-SC2046 / QUANTUM COMPUTING AIDED MATERIALS RESEARCH AND DEVELOPMENT	76,000	0
GLAA / TEXAS RESEARCH INSTITUTE AUSTIN INC (F-30209G-500-01-SC2046)	76,000	0
12.FA864922P0825 / CLC: CISLUNAR LOGISTICS CENTER	86,139	0
GLAA / LUNAR OUTPOST INC (CSM PROP# 21-0668)	86,139	0
12.FA864922P1657 / INTELLIGENT PROCESS CONTROL FOR ADDITIVE MANUFACTURING	131,046	0
GLAA / INTELLIGENT FIBER OPTIC SYSTEMS CORPORATION (IFOS) (CSM PROP# 22-0165)	131,046	0
12.FA8808-21-C-0006 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	427,914	233,878
GFBA	427,914	233,878
12.FA9453-19-1-0001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	100,576	0
GFBA	100,576	0
12.FA9453-19-C-0029 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	1,444,560	757,495

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
GFBA	1,444,560	757,495
12.FA9453-20-C-2000 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	707,110	0
GFBA	707,110	0
12.GS.1404.005.CU.21.01 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	24,941	0
GFBA / TDA RESEARCH INC. (GS.1404.005.CU.21.01)	24,941	0
12.GSI JOB NO.6370 / OPTIMIZING AND ADVANCING DESTRUCTION OF PFAS IN CONTAMINATED SOIL MATRICES	46,729	0
GLAA / GSI NORTH AMERICA (JOB 6370 CSM)	46,729	0
12.GSOOQ140ADU420 / MODELING LOAD CARRIAGE TO SIMULATE DESIGN DIFFERENCE FOR PREDICTION OF	-27,767	0
GLAA / LEIDOS (PO10204807)	-27,767	0
12.H98230-19-C-0428 / ATOMIC SCALE TOMOGRAPHY OF QUANTUM MATERIALS	152,198	0
GLAA / LABORATORY FOR PHYSICAL SCIENCES (H98230-19-C-0428)	152,198	0
12.H98230-22-1-0280 / CYSPP@MINES: COLORADO SCHOOL OF MINES DOD CYSPP PROGRAM	201,763	0
GLAA	201,763	0
12.M2201355-28-52078 / A NEW CONCEPT OF "RELEASE-CAPTURE-DESTRUCTION" TO ENABLE REMEDIATION O	8,561	0
GLAA / TEXAS A&M UNIVERSITY (M2201355-28-520780-00003)	8,561	0
12.N00014-15-1-2809 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	138,179	55,274
GFBA	138,179	55,274
12.N62645-20-D-5020 / MUSCULOSKELETAL MODELING OF LOAD CARRIAGE: EFFECTS OF MUSCLE STRENGTH DISTRIBUTION ON INJURY RISK	279,988	0
GLAA / LEIDOS (CSM PROP # 22-0218)	279,988	0
12.NONE / ADAPTATION OF FERRIUM M54 FOR PERSONAL ARMOR	26,363	0
GLAA / QUESTEK INNOVATIONS LLC (PROP# 22-0069)	26,363	0
12.NONE / NANOFILTRATION FOLLOWED BY ELECTRICAL DISCHARGE PLASMA FOR DESTRUCTION	142,833	0
GLAA / GSI NORTH AMERICA (SC2022-01-07-CSM)	142,833	0
12.NRO000-23-C-0053 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	165,535	75,000
GFBA	165,535	75,000
12.NRO000-23-C-0056 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	98,320	0
GFBA	98,320	0
12.OCG5645B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	0	0
GFBA / CHIARO TECHNOLOGIES (OCG5645B)	0	0
12.OCG6490B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	55,562	0
GFBA / COLORADO ENGINEERING INC (OCG6490B)	55,562	0
12.OCG6640B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	31,702	0
GFBA / UTAH STATE UNIVERSITY RESEARCH FOUNDATIO (OCG6640B)	31,702	0
12.OCG6753B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	73,448	0
GFBA / QUSPIN (OCG6753B)	73,448	0
12.OCG6774B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	7,577	0
GFBA / ECORTEX INC (OCG6774B)	7,577	0
12.OCG6982B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	52,120	0
GFBA / TRUENANO (OCG6982B)	52,120	0
12.OCG6983B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	5,662	0
GFBA / COREFORM LLC (OCG6983B)	5,662	0
12.OCG7057B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	-107,374	0
GFBA / STABLE LASER SYSTEMS (OCG7057B)	-107,374	0
12.P010276275 / MUSCULOSKELETAL MODELING OF LOAD CARRIAGE: EFFECTS OF MUSCLE STRENGTH DISTRIBUTION ON INJURY RISK	5,813	0
GLAA / LEIDOS (P010276275)	5,813	0
12.P2247-04 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	60	0
GFBA / ATMOSPHERIC AND ENVIRONMENTAL RESEARCH (P2247-04)	60	0
12.PO # A385910 / COVID-19: DEVELOPMENT OF EIDD-2749 AND SUPPLEMENTAL CANDIDATES FOR ALPHAVIRUS, ARENAVIRUS AND OTHER BIODEFENSE THREATS	93,115	0
GGBA (COVID-19) / EMORY UNIVERSITY (PO # A385910)	93,115	0
12.PO 2201114 / TSA: FABRICATE PANEL DESIGNS	8,838	0
GLAA / INNOVATIVE SCIENTIFIC SOLUTIONS INC (PO 2201114)	8,838	0
12.PO 29136 / DEVELOPMENT OF AN INTRANASAL MULTI-TLR AGONIST AS A PAN-VIRAL COUNTERMEASURE FOR PROJECT PANACEA	25,464	0
GGBA / ACCESS TO ADVANCED HEALTH INSTITUTE (PO 29136)	25,464	0
12.PO# 25086865 / A GLP TOTAL MENISCUS REPLACEMENT STUDY WILL BE PERFORMED IN SHEEP WITH A GOAL	354,330	0
GGBA / RUTGERS - STATE UNIVERSITY OF NEW JERSEY (PO# 25086865)	354,330	0
12.R00003095 / EVALUATION OF MAGNETIC FIELD DRIVEN RARE EARTH SEPARATION	99,338	0
GLAA / FLORIDA STATE UNIVERSITY (R00003095)	99,338	0
12.S03941-01 / MUSCULOSKELETAL MODELING AND SIMULATION ANALYSES	21,182	0
GLAA / UNIVERSITY OF IOWA (S03941-01)	21,182	0
12.S-111-072-001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	1,181	0
GFBA / UES, INC. (S-111-072-001)	1,181	0
12.S-210-11E-003 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	64,004	0
GFBA / UES, INC. (S-210-11E-003)	64,004	0
12.S2-8019-20-02 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	100,859	0
GFBA / S2 CORPORATION (S2-8019-20-02)	100,859	0
12.SB2109-001-1 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	83,742	0
GFBA / SPECTRAL ENERGIES (SB2109-001-1)	83,742	0
12.SC-1721-01 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	17,091	0
GFBA / SCIENTIFIC SYSTEMS COMPANY, INC. (SC-1721-01)	17,091	0
12.S-D00125.00013-UOFCB / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	446,880	0
GFBA / APPLIED RESEARCH ASSOCIATES (S-D00125.00013-UOFCB)	446,880	0
12.S-D00309-TO1-UCB / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	97,149	0
GFBA / APPLIED RESEARCH ASSOCIATES (S-D00309-TO1-UCB)	97,149	0
12.SMICU2007 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	15,076	0
GFBA / SOTERIX MEDICAL, INC. (SMICU2007)	15,076	0
12.SMIOSTC0803 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	134,419	0
GFBA / SOTERIX MEDICAL, INC. (SMIOSTC0803)	134,419	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
12.SP4701-20-C-0076 / STEEL PERFORMANCE INITIATIVE GLAA / STEEL FOUNDERS' SOCIETY OF AMERICA (SP4701-20-C-0076)	140,141	0
12.SP4701-20-D-9090 / PVD COATINGS GLAA / ATI SPECIALTY ALLOYS & COMPONENTS (2021-315)	166,949	0
12.SPI002 / MINES PROPOSAL TO THE STEEL PERFORMANCE INITIATIVE GLAA / STEEL FOUNDERS' SOCIETY OF AMERICA (SP1002)	11,379	0
12.SPI024 / STEEL PERFORMANCE INITIATIVE GLAA / STEEL FOUNDERS' SOCIETY OF AMERICA (SPI024)	63,852	0
12.SPI025 / ADVANCING AF96 – NEXT-GENERATION STRONG/TOUGH STEELS GLAA / STEEL FOUNDERS' SOCIETY OF AMERICA (SPI025)	22,721	0
12.STAR10 / STAR10: ENHANCING PROPERTIES BY NOVEL PROCESSING OF ARMOR STEELS GLAA / STEEL FOUNDERS' SOCIETY OF AMERICA (STAR10)	113,353	0
12.STAR6 / STAR6: MICROSTRUCTURE AND PROPERTY EVOLUTION IN ULTRA-HIGH STRENGTH, HIGH TOUGHNESS STEELS TOWARDS ENABLING INDUSTRIAL IMPLEMENTATION OF QLT 9NI STEELS GLAA / STEEL FOUNDERS' SOCIETY OF AMERICA (STAR6)	68,229	0
12.STAR9 / STAR9: ADDRESSING KEY TECHNOLOGICAL NEEDS FOR THE REALIZATION OF METAMORPHIC MANUFACTURING GLAA / STEEL FOUNDERS' SOCIETY OF AMERICA (STAR9)	66,411	0
12.SUB 2018-2726-16. PRIME H98230-19-D-0012 / STREAMING RECORD LINKAGE FOR ONLINE DATA DEDUPLICATION GGBA / NORTH CAROLINA STATE UNIVERSITY (SUB 2018-2726-16. PRIME H98230-19-D-0012)	29,592	0
12.SUBAWARD # CPZEN-D-1_COLOSTATE / AEROSOL DELIVERY OF CPZEN-45 FOR TREATMENT OF NON-TUBERCULOUS MYCOBACTERIAL (NTMS) INFECTIONS GGBA / PAI LIFE SCIENCES (SUBAWARD # CPZEN-D-1_COLOSTATE)	203,229	0
12.T27792 / HYPERSONIC SEEKER WINDOW ATTACHMENT FOR HYPERSONIC FLIGHT SYSTEMS GLAA / FIRST RF CORPORATION (T27792)	39,475	0
12.TASK ORDER 20006-S1 / POWER DENSE TURBO-COMPRESSION COOLING DRIVEN BY WASTE HEAT GGBA / MANTEL TECHNOLOGIES (TASK ORDER 20006-S1)	184,489	0
12.TS-CU-2205-01 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS GFBA / TRUSTED SPACE, INC. (TS-CU-2205-01)	17,571	0
12.UC 996516 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS GFBA / NEW JERSEY INST OF TECHNOLOGY (UC 996516)	-15,534	0
12.UGA-0-41025-210 / ADVANCED MINERAL SEPARATIONS WITH NOVEL SIMULATED MOVING BEDS GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-210)	5,760	0
12.W81XWH2210663 / NUCLEAR RECEPTOR NR4A2/NURR1 AS A THERAPEUTIC TARGET FOR NEUROTOXIC INJURY IN PARKINSON'S DISEASE GGBA	586,333	231,386
12.W911NF-21-C-0057 / SOLID OXIDE FUEL CELL GENERATOR GLAA / ADAPTIVE ENERGY LLC (W911NF-21-C-0057)	174,284	0
12.W911NF-22-C-0017 / PHASE II: 300W PROTONIC CERAMIC FUEL CELL GLAA / ADAPTIVE ENERGY LLC (CSM PROP # 22-0058)	214,735	0
12.W911NF-22-P-0020 / HIGH POWER DENSITY SOLID OXIDE FUEL CELL SYSTEMS GLAA / ADAPTIVE ENERGY LLC (CSM PROP# 22-0202)	41,294	0
12.W911QY2120003 / PAPER-BASED COLORIMETRIC WATER QUALITY SENSORS GGBA	76,280	0
12.W912HQ18C0044 / INSIGHTS INTO THE LONG-TERM DISCHARGE & TRANSFORMATION OF AFFF IN THE UNSATURATED ZONE GLAA / CDM SMITH (6500-001-001-CS)	-234	0
12.W912HQ18C0047 / PREVENTION OF SEDIMENT RECONTAMINATION BY IMPROVED BMPS TO REMOVE ORGANIC AND METAL CONTAMINANTS FROM STORMWATER RUNOFF GLAA / STANFORD UNIVERSITY (61931765-128536)	28,294	0
12.W912HQ-18-C-0048 / FIELD DEMONSTRATION AND COMPARISON OF EX-SITU TREATMENT TECHNOLOGIES FOR PFAS IN GROUNDWATER GLAA / WATER RESEARCH FOUNDATION (5020)	18,187	877
12.W912HQ18C0053 / REGENERABLE RESIN SORBENT TECHNOLOGIES WITH REGENERANT SOLUTION RECYCLING FOR SUSTAINABLE TREATMENT OF PER-AND POLYFLUOROALKYL SUBSTANCES GLAA	175,097	106,450
12.W912HQ19C0049 / CHARACTERIZING MULTISCALE FEEDBACKS BETWEEN FOREST STRUCTURE, FIRE BEHAVIOR AND EFFECTS: INTEGRATING MULTIPLE MECHANISMS FOR IMPROVED UNDERSTANDING OF PATTERN AND PROCESS (ORIGINAL KR RECORD 138063) GGBA	396,111	154,949
12.W912HQ20C0011 / REMEDIATION OF AFFF-IMPACTED FIRE SUPPRESSION SYSTEMS USING NANOFILTRATION AND ELECTROCHEMICAL TREATMENT GLAA	133,965	66,239
12.W912HQ20C0026 / SO1090008976 / DEVELOPMENT OF PASSIVE SAMPLING METHODOLOGIES FOR PER- AND POLYFLUOROALKYL SUBSTANCES GLAA / THE UNIVERSITY OF QUEENSLAND (W912HQ20C0026 / SO1090008976)	47,397	0
12.W912HQ20C0028 / COMPREHENSIVE FORENSIC APPROACH FOR SOURCE ALLOCATION OF POLY- AND PERFLUOROALKYL SUBSTANCES GLAA	326,750	190,820
12.W912HQ21C0012 / PFAS LEACHING AT AFFF-IMPACTED SITES: INSIGHT INTO SOIL-TO-GROUNDWATER RATIOS GLAA / CDM SMITH (6539-001-001-CS)	104,497	0
12.W912HQ21C0036 / DEVELOPMENT AND DEMONSTRATION OF PFAS-LEACH – A COMPREHENSIVE DECISION GLAA / UNIVERSITY OF ARIZONA (W912HQ21C0036/ PO 614941)	94,580	0
12.W912HQ-21-C-0040 / DATA ACQUISITION TO EVALUATE AND SIMULATE THE FATE AND TRANSPORT OF PF GLAA / GSI NORTH AMERICA (GSINA 00064)	111,512	0
12.W912HQ22C0022 / A QUANTUM CHEMICAL - MACHINE LEARNING APPROACH FOR THE PREDICTION OF THERMAL PFAS DESTRUCTION A GGBA	133,937	0
12.W912HQ22C0023 / ADVANCEMENT OF HYDROTHERMAL ALKALINE TREATMENT TECHNOLOGY FOR ON-SITE GLAA	385,046	153,424
12.W912HQ22C0042 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS GFBA	212,851	23,474
12.W912HQ22C0076 / DEMONSTRATION-SCALE EVALUATION OF A NOVEL SURFACE-MODIFIED CLAY ADSORBENT: COMPARISON OF FLUOROSORB, GAC, AND IX RESIN FOR THE REMOVAL OF POLY- AND PERFLUOROALKYL SUBSTANCES (PFASS) AND CO-CONTAMINANTS IN GROUNDWATER GLAA	111,780	0
12.W912PP20V0003 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS GFBA	8,087	0
12.W913E520C0007 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	20,301	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
GFBA	20,301	0
DEPARTMENT OF DEFENSE, ADVANCED RESEARCH PROJECTS AGENCY		
12.AIS SUBCONTRACT NUMBER: 1131-SA / EVALUATION SYSTEM FOR MICROPATCHING OF EMBEDDED SYSTEM BINARIES	812,362	0
GGBA (COVID-19) / ASSURED INFORMATION SECURITY, INC. (AIS SUBCONTRACT NUMBER: 1131-SA)	812,362	0
12.BBN REF ID# 90083 / 4202095259 / FRESNEL-FOCUSED CLASSIFICATION OF DIFFUSED OBSERVABLES	66,940	0
GGBA / RAYTHEON COMPANY (BBN REF ID# 90083 / 4202095259)	66,940	0
12.HR0011-20-9-0047 / DEVELOPMENT AND EXPLORATION OF FERROELECTRIC NITRIDE SEMICONDUCTORS	78,043	78,043
GLAA	78,043	78,043
12.HR001120900XX / DARPA-PA-20-02: LEARNING BY FORGETTING: QUANTUM ACCELERATED COLD THERMALIZATION FOR ARTIFICIAL INTELLIGENCE	147,760	94,715
GLAA	147,760	94,715
12.HR001120C0029 / ADVANCING RAPID TUNNELING OPERATIONS (ARTTO)	-182	0
GLAA	-182	0
DEPARTMENT OF DEFENSE, DEFENSE ADVANCED RESEARCH PROJECTS AGENCY		
12.910 / RESEARCH AND TECHNOLOGY DEVELOPMENT	7,177,685	1,677,160
GFBA	3,854,219	1,437,625
GFBA / APPLIED MATERIALS (OCG6784B)	545,611	0
GFBA / CHARLES STARK DRAPER LAB (OCG6964B)	123,349	0
GFBA / COLUMBIA UNIVERSITY (1GG017191-04)	202,129	0
GFBA / GEORGIA INSTITUTE OF TECHNOLOGY (AWD-102938-G3)	-2,554	0
GFBA / MASSACHUSETTS INSTITUTE OF TECHNOLOGY (54760 - PO 278105)	-1	0
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (9966)	94,859	0
GFBA / UNIVERSITY OF PENNSYLVANIA (577443)	319,762	0
GFBA / UNIVERSITY OF SOUTHERN CALIFORNIA (97305123)	12,772	0
GFCA / KITWARE, INC. (19-147)	136,335	0
GFCA / KITWARE, INC. (21-122)	215,173	0
GFCA / KITWARE, INC. (22-094)	19,406	0
GFCA / KITWARE, INC. (23-001)	541,845	0
GFEA	-3,439	0
GFEA / APPLIED RESEARCH ASSOCIATES, INC., NEW (S-D00309-TO1-UCD_MOD01)	11,732	0
GFEA / PAR GOVERNMENT SYSTEMS CORPORATION (PGSC-SC-111371-05_AMD04)	160,099	0
GFEA / UNIVERSITY OF FLORIDA (SUB00003356)	24,873	0
GGBA	474,977	0
GGBA / MONTANA STATE UNIVERSITY (G228-19-W7329)	3,894	0
GGBA / UNIVERSITY OF CALIFORNIA, LOS ANGELES (0160 G ZD046)	180,325	0
GLAA	262,319	239,535
DEPARTMENT OF DEFENSE, DEFENSE FINANCE AND ACCOUNTING SERVICE		
12.W81XWH-19-C-0067 / A WEARABLE BLAST WAVE SENSING SYSTEM FOR IN-AIR AND UNDERWATER EXPLOSIONS	23,176	0
GLAA / ADVANCED MATERIALS AND DEVICES, INC. (AMAD-CSM-01-2019)	23,176	0
DEPARTMENT OF DEFENSE, DEFENSE LOGISTICS AGENCY		
12.SP4701-17-D-1134 / ADVANCED ENGINEERED COATINGS WITH EXTENDED DIE LIFE FOR TOOLING	64,349	0
GLAA / ADVANCED TECHNOLOGY INTERNATIONAL (2018-504)	64,349	0
12.SP4701-17-D-1134 / ON-DEMAND CASTING OF NET-SHAPE TITANIUM COMPONENTS FOR IMPROVED WEAPON SYSTEMS	93,586	0
GLAA / ADVANCED TECHNOLOGY INTERNATIONAL (2018-504)	93,586	0
DEPARTMENT OF DEFENSE, DEFENSE THREAT REDUCTION AGENCY		
12.351 / SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION	314,280	0
GGBA / NATIONAL CENTER FOR DISEASE CONTROL & PUBLIC HEALTH (HDTRA11910044)	294,558	0
GLAA	19,722	0
12.MA1638 / DEFENSE AGAINST BURKHOLDERIA PSEUDOMALLEI INFECTIONS: SUBUNIT VACCINE AND MONOCLONAL ANTIBODY/NANOBODY TECHNOLOGIES	234,047	0
GGBA (COVID-19) / UNIVERSITY OF HAWAII (MA1638)	234,047	0
12.SUB00002914 / VIRULENCE AND PROTECTIVE EFFICACY OF VACCINES AGAINST ANTIGENICALLY NOVEL BACILLUS ANTHRACIS STRAINS	116,029	0
GGBA / UNIVERSITY OF FLORIDA (SUB00002914)	116,029	0
DEPARTMENT OF DEFENSE, DEPARTMENT OF THE AIR FORCE		
12.225292.00.01.0101.AA.01-C1 / PROCESSING AND CHARACTERIZATION OF CHROMIUM-CONTAINING RCCAS	90,040	0
GLAA / ARCTOS (225292.00.01.0101.AA.01-C1)	90,040	0
12.800 / AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	15,275,905	2,269,752
GFBA	9,738,849	1,957,490
GFBA / APPLIED RESEARCH ASSOCIATES (S-LB2002.05.UCB)	-2,438	0
GFBA / COLUMBIA UNIVERSITY (3GG016303))	384,248	0
GFBA / CORNELL UNIVERSITY (80776-11019)	94,994	0
GFBA / DARTMOUTH COLLEGE (R1457)	13,605	0
GFBA / GEORGIA INSTITUTE OF TECHNOLOGY (AWD-001564-G1)	154,533	0
GFBA / GEORGIA INSTITUTE OF TECHNOLOGY (AWD-102078-G1)	-2,146	0
GFBA / HARVARD UNIVERSITY (130427-5114450)	303,725	0
GFBA / LOUISIANA STATE UNIVERSITY (PO-0000181150)	-2,042	0
GFBA / ORBIT LOGIC INC. (OCG6761B)	50,728	37,369
GFBA / SPACE DYNAMICS LABORATORY (CP0071893)	60,121	0
GFBA / UNIVERSITY OF CALIFORNIA AT DAVIS (A23-1872-S001)	65,457	0
GFBA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1295 G LA133)	116,116	0
GFBA / UNIVERSITY OF PUERTO RICO MAYAGUEZ (2021-2022-016)	54,697	0
GFBA / UNIVERSITY OF TEXAS AT ARLINGTON (26-0201-51-64)	130,825	0
GFBA / VERUS RESEARCH (1154-00076)	112,169	0
GFBA / VIRGINIA TECH UNIVERSITY (450519-19557)	-2,439	0
GFBA / XCMR, INC. (AWD-21-06-0112)	0	0
GFCA	75,277	0
GFCA / SPECTRABOTICS LLC INC (21-202)	197,682	0
GFEA	411,524	117,829
GFEA / GEORGIA INSTITUTE OF TECHNOLOGY (AWD-001564-G2_AMD02)	127,758	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
GFEA / TECH-X CORPORATION (AWD-213632_MOD01)	32,736	0
GGBA	228,482	0
GGBA (COVID-19)	188,572	1,989
GGBA / DUKE UNIVERSITY (313-1083)	41,662	0
GLAA	368,449	0
GLAA / GEORGE MASON UNIVERSITY (E2061702)	11,460	0
GLAA / NATIONAL CENTER FOR DEFENSE MANUFACTURING AND MACHINING (PO #20210052)	2,270,424	155,075
GLAA / NATIONAL CENTER FOR DEFENSE MANUFACTURING AND MACHINING (PO 20210052/401890)	24,000	0
GLAA / NATIONAL CENTER FOR DEFENSE MANUFACTURING AND MACHINING (PO# 20230119)	26,877	0
12.CSM PROP # 22-0077 / OPTIMIZED ADDITIVE MANUFACTURED AIRCRAFT STRUCTURE – PHASE II	161,653	0
GLAA / BIG METAL ADDITIVE LLC (CSM PROP # 22-0077)	161,653	0
12.FA9453-22-C-0019 / DEVELOPMENT OF GERMANIUM CONTROLLED SPALLING TECHNOLOGY FOR LOW COST III-V PHOTOVOLTAIC SUBSTRATE	277,885	0
GLAA	277,885	0
12.S-162-11-MR007 / CONCEPTUAL LEVEL THERMAL SYSTEM ARCHITECTURE DESIGN AND MODEL BASED SYSTEMS ENGINEERING	39,106	0
GGBA (COVID-19) / UES, INC. (S-162-11-MR007)	39,106	0
12.S-200266-004190-CSU / ROBUST AND EFFICIENT COMPUTATIONAL ELECTROMAGNETICS TECHNIQUES FOR RF ANALYSIS AND DESIGN	85,731	0
GGBA (COVID-19) / APPLIED RESEARCH ASSOCIATES, INC. (S-200266-004190-CSU)	85,731	0
DEPARTMENT OF DEFENSE, DEPARTMENT OF THE ARMY		
12.005 / CONSERVATION AND REHABILITATION OF NATURAL RESOURCES ON MILITARY INSTALLATIONS	248,845	0
GFBA	75,617	0
GGBA	173,228	0
12.400 / MILITARY CONSTRUCTION, NATIONAL GUARD	2,045,084	1,669,987
GFEA / ABSS SOLUTIONS, INC. (ASiL) (ID07200010-301-13_CR)	460,554	429,019
GFEA / ABSS SOLUTIONS, INC. (ASiL) (ID07200010-301-13_FR)	25,026	0
GFEA / ABSS SOLUTIONS, INC. (ASiL) (ID07200010-301-14_CR)	283,315	263,449
GFEA / ABSS SOLUTIONS, INC. (ASiL) (ID07200010-301-14_FR)	24,460	0
GFEA / ABSS SOLUTIONS, INC. (ASiL) (ID07200010-301-20_CR)	605,213	541,919
GFEA / ABSS SOLUTIONS, INC. (ASiL) (ID07200010-301-20_FR)	76,899	0
GFEA / ABSS SOLUTIONS, INC. (ASiL) (ID07200010-301-21_CR)	484,990	435,600
GFEA / ABSS SOLUTIONS, INC. (ASiL) (ID07200010-301-21_FR)	84,627	0
12.431 / BASIC SCIENTIFIC RESEARCH	5,095,048	318,902
GFBA	3,667,072	162,164
GFBA / CALIFORNIA INSTITUTE OF TECHNOLOGY (67C-1098620)	932	0
GFBA / MASSACHUSETTS INSTITUTE OF TECHNOLOGY (S5827)	61,859	0
GFBA / PENNSYLVANIA STATE UNIVERSITY (S003814-ARO)	15,127	0
GFBA / UNIVERSITY OF CALIFORNIA LOS ANGELES (0160 G ZB336)	48,993	0
GFBA / UNIVERSITY OF CALIFORNIA LOS ANGELES (0205 G XD011)	115,702	0
GFBA / UNIVERSITY OF MISSOURI-COLUMBIA (C00064278-2)	181,483	0
GGBA	527,928	88,359
GGBA / UNIVERSITY OF ALABAMA (A21-0199-S001)	37,217	0
GLAA	310,377	68,379
GLAA / AK STEEL (DE-EE0008317)	25,768	0
GLAA / DREXEL UNIVERSITY (860315)	82,487	0
GLAA / UNIVERSITY OF ALABAMA (UA18-001)	20,103	0
12.632 / LEGACY RESOURCE MANAGEMENT PROGRAM	36,137	0
GGBA	36,137	0
12.W911QY2120004 / PAPER SENSOR FOR FOOD-BORNE PATHOGEN DETECTION	66,464	0
GGBA	66,464	0
12.W912DQ2320001 / DYE TRACING AND SPRINGSHED CHARACTERIZATION NEAR FORT LEONARD WOOD, MISSOURI	17,150	0
GGBA	17,150	0
DEPARTMENT OF DEFENSE, DEPARTMENT OF THE NAVY		
12.300 / BASIC AND APPLIED SCIENTIFIC RESEARCH	16,957,604	1,222,689
GFBA	7,841,261	816,265
GFBA / ARTIMUS ROBOTICS INC. (AWD-20-06-0233)	7,452	0
GFBA / BLAZETECH CORPORATION (AWD-22-06-0233)	39,042	0
GFBA / JOHNS HOPKINS UNIVERSITY (169420)	104,959	0
GFBA / MASSACHUSETTS INSTITUTE OF TECHNOLOGY (S4642)	223,509	0
GFBA / OHIO STATE UNIVERSITY (60076521)	173,530	0
GFBA / PENNSYLVANIA STATE UNIVERSITY (S001853-ONR)	154,687	0
GFBA / RENSSELAER POLYTECHNIC INSTITUTE (A20-0047-S005)	329,872	0
GFBA / UNIVERSITY OF ARIZONA (663052)	40,000	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (122682722)	59,726	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (KR 704527)	56,871	0
GFBA / UNIVERSITY OF MARYLAND COLLEGE PARK (84760-Z8241201)	56,344	6,019
GFBA / UNIVERSITY OF MASSACHUSETTS AMHERST (20-010783-F-00)	145,359	0
GFBA / UNIVERSITY OF NEW MEXICO (282109-874X)	54,620	0
GFBA / UNIVERSITY OF WASHINGTON (UWSC12837)	115,369	0
GFCA	228,090	0
GFCA / UNIVERSITY OF ILLINOIS (19-066)	11,656	0
GFEA	519,954	0
GFEA / UNIVERSITY OF HAWAII (MA1761)	11,316	0
GGBA	4,629,412	188,092
GGBA / DUKE UNIVERSITY (AWARD # 313-1044)	88,063	0
GGBA / INDIANA UNIVERSITY (PO# 0334236)	73,566	0
GGBA / JOHNS HOPKINS UNIVERSITY (PTE N00014-20-1-2788 SUB 2004779087)	31,086	0
GLAA	1,421,419	212,313
GLAA / DREXEL UNIVERSITY (840115-3)	-3,082	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
GLAA / JOHNS HOPKINS UNIVERSITY (2004876157)	15,250	0
GLAA / UNIVERSITY OF TENNESSEE, KNOXVILLE (A19-0099-S001)	144,647	0
GLAA / UNIVERSITY OF WISCONSIN - MADISON (1089)	239,229	0
GLAA / UNIVERSITY OF WISCONSIN - MADISON (1694)	144,397	0
12.GSOOQ140ADU420 / MODELING LOAD CARRIAGE TO SIMULATE DESIGN DIFFERENCE FOR PREDICTION OF INJURY RISK FACTORS	92,033	0
GLAA / LEIDOS (PO10204807)	92,033	0
DEPARTMENT OF DEFENSE, DEPARTMENT OF THE NAVY, OFFICE OF THE CHIEF OF NAVAL RESEARCH		
12.19-C-2026-CSU-PHII-BASE / FUSED AUGMENTED REALITIES WITH SYNTHETIC VISION (FAR/SV) SYSTEMS FOR GROUND FORCES	0	0
GGBA / VR REHAB, INC. (19-C-2026-CSU-PHII-BASE)	0	0
12.N00173-20-P-0179 / EXPLAINABLE AI: DOMAIN INDEPENDENT PLAN INTERVENTION	0	0
GGBA	0	0
12.N0017321P1256 / MULTI-OBJECTIVE METHODS FOR UUV MISSION PLANNING	47,630	0
GGBA	47,630	0
DEPARTMENT OF DEFENSE, MISSILE DEFENSE AGENCY		
12.PIONEER HQ0860-23-C-7404 STRR PH II / ENABLING SMALLSAT PROPULSION FOR ORBITAL MANEUVERABILITY	4,138	0
GGBA / PIONEER ASTRONAUTICS (PIONEER HQ0860-23-C-7404 STRR PH II)	4,138	0
DEPARTMENT OF DEFENSE, NATIONAL SECURITY AGENCY		
12.902 / INFORMATION SECURITY GRANTS	35,957	0
GLAA	24,584	0
GYAA / FORDHAM UNIVERSITY (FORD0093-30353)	11,373	0
12.905 / CYBERSECURITY CORE CURRICULUM	75,678	31,478
GFC A	75,678	31,478
DEPARTMENT OF DEFENSE, OFFICE OF LOCAL DEFENSE COMMUNITY COOPERATION		
12.607 / COMMUNITY ECONOMIC ADJUSTMENT ASSISTANCE FOR REALIGNMENT OR CLOSURE OF A MILITARY INSTALLATION	487,678	99,534
GFEA / ADVANCED TECHNOLOGY INTERNATIONAL (2019-632)	487,678	99,534
DEPARTMENT OF DEFENSE, OFFICE OF THE SECRETARY OF DEFENSE		
12.630 / BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	1,938,263	157,003
GFBA	439,566	110,235
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (122987435)	112,844	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (703662)	16,538	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (KR 705330)	78,882	0
GFEA / UNIVERSITY OF MASSACHUSETTS LOWELL (S5131000053343_AMD01)	96,867	0
GLAA	1,031,603	46,768
GLAA / UNIVERSITY OF PENNSYLVANIA (572622)	110,610	0
GLAA / UNIVERSITY OF PENNSYLVANIA (586938 / PO 5067578)	51,353	0
DEPARTMENT OF DEFENSE, U.S. ARMY CORPS OF ENGINEERS - CIVIL PROGRAM FINANCING ONLY		
12.STANTEC AGREEMENT NO. 6024-84050 / WHITTIER NARROWS DAM ERODIBILITY STUDY	255,315	0
GGBA / STANTEC, INC. (STANTEC AGREEMENT NO. 6024-84050)	255,315	0
12.W912HZ22P0035 / FIELD COLLECTION AND MONITORING OF ENDANGERED HAWAIIAN COOT AND HAWAIIAN GALLINULE ON MCBH, KANEOHE BAY, OAHU	44,081	0
GGBA	44,081	0
12.W912HZ22P0035 / FIELD COLLECTION AND MONITORING OF ENDANGERED HAWAIIAN COOT AND HAWAIIAN GALLINULE ON MCBH, KANEOHE BAY, OAHU – OY2	98,213	0
GGBA	98,213	0
DEPARTMENT OF DEFENSE, UNIFORMED SERVICES UNIVERSITY OF THE HEALTH SCIENCES		
12.750 / UNIFORMED SERVICES UNIVERSITY MEDICAL RESEARCH PROJECTS	286,437	0
GFEA	145,863	0
GFEA / HENRY M. JACKSON FOUNDATION (5937_PRE)	140,574	0
DEPARTMENT OF EDUCATION		
84.7602665 / A NOVEL ELECTROLYTIC CRYSTALLIZER FOR ENERGY EFFICIENT ZERO LIQUID DISCHARGE	101,568	0
GGBA	101,568	0
DEPARTMENT OF EDUCATION, INSTITUTE OF EDUCATION SCIENCES		
84.305 / EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION	280,490	0
GFBA	1,131	0
GFBA / FLORIDA STATE UNIVERSITY (R01968)	93,051	0
GFBA / UNIVERSITY OF VIRGINIA (AWD-004024.GR100521)	29,499	0
GFEA	142,964	0
GSA A / RAND CORPORATION (R305A200101)	13,845	0
DEPARTMENT OF EDUCATION, OFFICE OF ELEMENTARY AND SECONDARY EDUCATION		
84.141 / MIGRANT EDUCATION HIGH SCHOOL EQUIVALENCY PROGRAM	497,407	0
GFBA	497,407	0
84.184 / SCHOOL SAFELY NATIONAL ACTIVITIES	89,764	0
GKAA	89,764	0
84.365 / ENGLISH LANGUAGE ACQUISITION STATE GRANTS	219,958	0
GFBA	219,958	0
DEPARTMENT OF EDUCATION, OFFICE OF POSTSECONDARY EDUCATION		
84.016 / UNDERGRADUATE INTERNATIONAL STUDIES AND FOREIGN LANGUAGE PROGRAMS	111,701	0
GFBA	111,701	0
84.022 / OVERSEAS PROGRAMS - DOCTORAL DISSERTATION RESEARCH ABROAD	43,465	0
GFBA	43,465	0
84.031 / HIGHER EDUCATION INSTITUTIONAL AID	4,243,571	38,202
GGJA	2,006,248	38,202
GTAA	214,843	0
GYAA	2,022,480	0
84.116 / FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION	53,067	0
GGBA	53,067	0
84.200 / GRADUATE ASSISTANCE IN AREAS OF NATIONAL NEED	1,345,828	0
GFBA	925,035	0
GFEA	154,217	0

PROGRAM CLUSTER

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GLAA	266,576	0
DEPARTMENT OF EDUCATION, OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES		
84.235 / REHABILITATION SERVICES DEMONSTRATION AND TRAINING PROGRAMS	69,630	0
GKAA / MEETING THE CHALLENGE INC (22414)	69,630	0
84.325 / SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	286,518	0
GKAA	286,518	0
DEPARTMENT OF ENERGY		
81.010 / OFFICE OF TECHNOLOGY TRANSITIONS (OTT)-TECHNOLOGY DEPLOYMENT, DEMONSTRATION AND COMMERCIALIZATION	394,375	218,616
GGBA	394,375	218,616
81.041 / STATE ENERGY PROGRAM	19,148	0
GFBA / QCoefficient, INC (AWD-19-04-0267)	19,148	0
81.049 / OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	24,636,550	1,802,678
GFBA	12,274,589	872,323
GFBA / ADVANCED RESEARCH SYSTEMS (AWD-20-10-0238)	49,003	0
GFBA / ARGONNE NATIONAL LABORATORY/UCHICAGO/ (1F-60573)	144,732	0
GFBA / BATTELLE - OAK RIDGE NATIONAL LABORATORY (4000158397)	46,268	0
GFBA / CERFE LABS (AWD-21-02-0310)	132,022	0
GFBA / CORESHELL TECHNOLOGIES, INC (AWD-21-02-0073)	49,944	0
GFBA / GENERAL ATOMICS (PO 4500072435)	114,598	0
GFBA / GEORGIA INSTITUTE OF TECHNOLOGY (RK586-G2)	10,055	0
GFBA / KAPTEYN-MURNANE LABORATORIES (AWD-20-02-0126)	365,756	0
GFBA / LAWRENCE LIVERMORE NATIONAL LABORATORY (B639268)	28,103	0
GFBA / LAWRENCE LIVERMORE NATIONAL LABORATORY (B642845)	0	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-118)	-15,881	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-179)	145,036	0
GFBA / NCO TECHNOLOGIES (OCG6661B)	-90	0
GFBA / NORTH CAROLINA AGRICULTURAL AND TECHNICA (270197E)	182,680	0
GFBA / OREGON STATE UNIVERSITY (G0207A-B)	10,489	0
GFBA / PRINCETON UNIVERSITY (SUB0000456)	112,822	0
GFBA / QSIMULATE (AWD-21-10-0088)	22,611	0
GFBA / RENSSELAER POLYTECHNIC INSTITUTE (A22-0026-5002)	142,518	0
GFBA / ROCKY TECH (AWD-21-02-0182)	67,928	0
GFBA / ROCKY TECH (AWD-21-02-0183)	139,958	0
GFBA / STRATTON PARK ENGINEERING COMPANY INC (17-0329EF)	-575	0
GFBA / TEXAS A&M UNIVERSITY (M2001589)	19,213	0
GFBA / THE RESEARCH FOUNDATION FOR THE STATE (86736/1158349/2)	48,465	34,991
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD001819)	19,221	0
GFBA / UNIVERSITY OF ARIZONA (686886)	303,873	0
GFBA / UNIVERSITY OF CALIFORNIA AT IRVINE (2022-1823)	72,113	0
GFBA / UNIVERSITY OF CALIFORNIA AT IRVINE (2022-1840)	63,537	0
GFBA / UNIVERSITY OF DELAWARE (UDR0000307)	54,363	0
GFBA / UNIVERSITY OF NEBRASKA AT LINCOLN (25-1215-0265-005)	46,222	0
GFBA / UNIVERSITY OF PENNSYLVANIA (578218)	114,322	0
GFBA / UNIVERSITY OF UTAH (10064052-02-CU)	27,515	0
GFEA	329,803	147,474
GFEA / TDA RESEARCH INC. (AJ.2101.043.UCD.23.01)	20,000	0
GFEA / TDA RESEARCH INC. (GS2101039-UCD-2201)	16,094	0
GGBA	5,394,185	638,879
GGBA / J. CRAIG VENTER INSTITUTE (JCVI-17-012)	238,425	0
GGBA / MESA PHOTONICS, LLC (2020-153993)	31,771	0
GGBA / OREGON STATE UNIVERSITY (SUBAWARD # G0200A-A)	107,075	0
GGBA / RADIATION DETECTION TECHNOLOGIES (AGREEMENT DATED 6/27/22)	24,977	0
GGBA / STONY BROOK UNIVERSITY (SUBAWARD: 82192/1148574/2)	57,032	0
GGBA / THE OHIO STATE UNIVERSITY (60078604)	79,380	0
GGBA / THE OHIO STATE UNIVERSITY (SUBAWARD: SPC-1000005510 / GR124929)	41,588	0
GGBA / UNIVERSITY OF CALIFORNIA, IRVINE (2018-3620)	20,309	0
GGBA / UNIVERSITY OF CALIFORNIA, IRVINE (2020-1386)	92,154	0
GGBA / UNIVERSITY OF CALIFORNIA, RIVERSIDE (S-001609)	29,539	0
GGBA / UNIVERSITY OF ILLINOIS (090634-16921)	172,071	0
GGBA / UNIVERSITY OF NEW HAMPSHIRE (PZL0287)	33,312	0
GGBA / XUV LASERS, INC. (20-0917)	48,362	0
GGBA / XUV LASERS, INC. (CONTRACT NO.22-0812)	45,557	0
GLAA	2,288,946	109,011
GLAA / LUMOS TECH INC (H9240521C0007)	48,252	0
GLAA / LUNA INNOVATIONS INCORPORATED (7026-DOE-1T)	66,619	0
GLAA / MESA PHOTONICS, LLC (CSM PROP # 22-0294)	199,910	0
GLAA / MESA PHOTONICS, LLC (CSM PROP 21-0229)	1,647	0
GLAA / NORTHWESTERN UNIVERSITY (60063420 CSM)	85,136	0
GLAA / OREGON STATE UNIVERSITY (G0207A-A / DE-SC0023312)	20,418	0
GLAA / TECHNOLOGY HOLDING LLC (DE-SC0019968)	4,200	0
GLAA / TENNESSEE TECHNOLOGICAL UNIVERSITY (DE-SC0018033)	67,276	0
GLAA / ULTRA SAFE NUCLEAR CORP (USNC) (CSM PROP #22-0435)	29,592	0
GLAA / UNIVERSITY OF CALIFORNIA - BERKELEY (00009683/DE-SC0018301-NIYOGI)	52,335	0
GLAA / UNIVERSITY OF CALIFORNIA BERKELEY (00011161 / PO# BB01735544)	101,508	0
GLAA / UNIVERSITY OF MICHIGAN (SUBK00016770)	69,886	0
GSA / THE REGENTS OF THE UNIVERSITY OF CALIFORNIA (2022-1844)	27,781	0
81.086 / CONSERVATION RESEARCH AND DEVELOPMENT	4,772,218	1,934,685

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
GFBA	743,731	561,140
GFBA / INTECELLS, INC (AWD_19-08-0127)	17,851	0
GFBA / TYNT TECHNOLOGIES, INC. (T-DOE100)	208,948	0
GGBA	1,476,147	245,435
GGBA / UNIVERSITY OF NEBRASKA (25-1122-0017-002)	17,976	0
GLAA	335,981	0
GLAA / GENERAL MOTORS CORPORATION (DEEE0008821)	75,735	0
GLAA / KENNEDY/JENKS CONSULTANTS, INC. (2153004)	355,317	0
GLAA / UNIVERSITY OF UTAH (UU000339523)	1,399,202	1,128,110
GLAA / UNIVERSITY OF WYOMING (1005315-CSM)	83,539	0
GLAA / WRIGHT STATE UNIVERSITY (671186-1)	57,791	0
81.087 / RENEWABLE ENERGY RESEARCH AND DEVELOPMENT	8,359,385	2,230,799
GFBA	1,361,903	327,668
GFBA / STANFORD UNIVERSITY (62267964-128599)	-618	0
GFBA / UNIVERSITY OF WASHINGTON (UWSC10628)	-1,248	0
GFBA / UNIVERSITY OF WASHINGTON (UWSC12711)	67,806	0
GFBA / WOODS HOLE OCEANOGRAPHIC INSTITUTION (A101568)	34,885	0
GGBA	2,812,658	1,096,079
GGBA / ARIZONA STATE UNIVERSITY (SUBAWARD # ASUB00000256)	992	0
GGBA / ARIZONA STATE UNIVERSITY (SUBAWARD #ASUB00000668)	170,218	0
GGBA / COLORADO ENERGY RESEARCH COLLABORATORY (COMMITMENT LETTER DATED 9/1/17 - C/S FOR 5301819)	0	0
GGBA / NEW MEXICO CONSORTIUM (671-003)	202,597	0
GGBA / SILICON RANCH CORPORATION (DE-EE0009373)	15,280	0
GGBA / UNIVERSITY OF ALABAMA (A20-0108-S001)	58,146	0
GGBA / UNIVERSITY OF CALIFORNIA, LOS ANGELES (2155 G XB235)	184,841	0
GGBA / UNIVERSITY OF ILLINOIS (093140-17665)	78,116	0
GGBA / UNIVERSITY OF WISCONSIN (2098)	19,262	0
GLAA	1,511,211	273,661
GLAA / ARIZONA STATE UNIVERSITY (ASUB00000550)	74,566	0
GLAA / BRAYTON ENERGY LLC (8368-22)	290,049	0
GLAA / MISSOURI UNIVERSITY OF SCIENCE AND TECHNOLOGY (00075913-01)	108,981	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-193)	52,356	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-194)	37,730	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-198)	219,020	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-199)	23,625	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-201)	99,834	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-206)	33,268	0
GLAA / NORTHWESTERN UNIVERSITY (60052927 CSM)	-2,454	0
GLAA / PLUG POWER INC (DE-EE0009236)	81,817	0
GLAA / REGENTS OF THE UNIVERSITY OF CALIFORNIA, DAVIS (A19-2112-S005)	6,667	0
GLAA / THE OHIO STATE UNIVERSITY (60072222)	140,880	0
GLAA / UNIVERSITY OF UTAH (10039612-10039612-CSM-1-2551-AF1/PO U000339523)	676,997	533,391
81.089 / FOSSIL ENERGY RESEARCH AND DEVELOPMENT	3,219,932	798,905
GFBA	1,264,480	423,724
GFBA / UNIVERSITY OF DELAWARE (UDR0000013)	16,349	0
GFBA / UNIVERSITY OF SOUTH CAROLINA (20-4070)	75,359	0
GGBA	929,786	348,891
GGBA / SOLAR TURBINES, INC. (PO INP006193)	87,401	0
GGBA / UNIVERSITY OF KENTUCKY (3200003651-23-178)	24,680	0
GLAA	30,044	26,290
GLAA / NEW MEXICO INSTITUTE OF MINING AND TECHNOLOGY (P0019599)	302,178	0
GLAA / NEXCERIS, LLC (DE-FE0031986)	268,962	0
GLAA / PENNSYLVANIA STATE UNIVERSITY (S002503-USDOE)	33,046	0
GLAA / UNIVERSITY OF UTAH (10060158-02)	36,165	0
GLAA / UNIVERSITY OF WYOMING (1005254-CSM)	151,482	0
81.0F-60173 / ARM LEAD MENTOR	250,879	0
GGBA / UNIVERSITY OF CHICAGO, ARGONNE NATIONAL LABORATORY (0F-60173)	250,879	0
81.0F-60239 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	65,714	0
GFBA / ARGONNE NATIONAL LABORATORY/UCHICAGO/ (0F-60239)	65,714	0
81.112 / STEWARDSHIP SCIENCE GRANT PROGRAM	369,175	0
GFBA	103,521	0
GGBA	41,592	0
GLAA	224,062	0
81.113 / DEFENSE NUCLEAR NONPROLIFERATION RESEARCH	327,292	0
GLAA / GEORGIA INSTITUTE OF TECHNOLOGY (000372-G10)	207,076	0
GLAA / GEORGIA INSTITUTE OF TECHNOLOGY (AWD-00372-G10/P05053153)	120,216	0
81.117 / ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION DISSEMINATION, OUTREACH, TRAINING AND TECHNICAL ANALYSIS/ASSISTANCE	415,578	19,088
GFCA / ELECTRIC POWER RESEARCH INSTITUTE (22-081)	16,456	0
GGBA	104,088	0
GLAA	295,034	19,088
81.121 / NUCLEAR ENERGY RESEARCH, DEVELOPMENT AND DEMONSTRATION	668,406	479
GFBA	43,923	479
GGBA	33,701	0
GGBA / THE OHIO STATE UNIVERSITY (SUBAWARD# GR121295-SPC-1000004767)	67,227	0
GLAA	473,074	0
GLAA / WASHINGTON STATE UNIVERSITY (128447-G003649)	26,490	0
GSAA / THE REGENTS OF THE UNIVERSITY OF MICHIGAN (SUBK00016967)	23,991	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
81.123 / NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTIONS (MSI) PROGRAM GFBA / LAWRENCE LIVERMORE NATIONAL LABORATORY (B644907)	71,349 71,349	0 0
81.124 / PREDICTIVE SCIENCE ACADEMIC ALLIANCE PROGRAM GFBA GFBA / STANFORD UNIVERSITY (62486836-138242)	3,148,666 2,971,125 177,541	805,965 805,965 0
81.128 / ENERGY EFFICIENCY AND CONSERVATION BLOCK GRANT PROGRAM (EECBG) GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-258)	26,494 26,494	0 0
81.135 / ADVANCED RESEARCH PROJECTS AGENCY - ENERGY GFBA GFBA / ARIZONA STATE UNIVERSITY (15-622) GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (11067) GFBA / UNIVERSITY OF CALIFORNIA SANTA BARBARA (KK1966) GFBA / UNIVERSITY OF TEXAS AT AUSTIN (UTAUS-SU800000839) GFBA / UNIVERSITY OF VIRGINIA (GG11916 151521) GGBA GGBA / PLANTMADEWORKS (DE-AR0001247-CSU-001) GLAA GLAA / ARIZONA STATE UNIVERSITY (17-148) GLAA / UNIVERSITY OF MARYLAND (97874-Z7122202) GLAA / UNIVERSITY OF VIRGINIA (GG11916/151522) GLAA / UNIVERSITY OF VIRGINIA (GG11916/PO2204519)	8,459,009 3,620,422 -4 91,335 19,241 42,976 -1 1,264,796 50,212 3,092,090 -1,358 279,640 -482 142	3,330,660 1,684,798 0 0 0 0 0 281,795 0 1,364,067 0 0 0 0
81.146939 / IN SITU HYDROGEN QUANTIFICATION, MIGRATION, AND HYDRIDE STUDIES GLAA / FLUOR MARINE PROPULSION LLC (PO# 146939)	72,686 72,686	0 0
81.148040210 / IN SITU THERMAL TREATMENT OF PFAS IN THE VADOSE ZONE GLAA / JACOBS ENGINEERING GROUP INC (148040210)	44,105 44,105	0 0
81.1525527 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFBA / JET PROPULSION LABORATORY/NASA (1525527)	0 0	0 0
81.171259 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFBA / SLAC NATIONAL ACCELERATOR LABORATORY/ (171259)	-30 -30	0 0
81.18525 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFBA / LOS ALAMOS NATIONAL LABORATORIES/DOE (18525)	70,447 70,447	0 0
81.18998E / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFBA / KAPTEYN-MURNANE LABORATORIES (18998E)	85,652 85,652	0 0
81.192956 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFBA	26,107 26,107	0 0
81.1934288 / NEURONEX TECHNOLOGY HUB: NEMONIC: NEXT GENERATION MULTIPHOTON NEUROIMAGING CONSORTIUM GLAA / UNIVERSITY OF CALIFORNIA-SANTA BARBARA (CSM PROP 19-0174)	128,335 128,335	0 0
81.1F-60251 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFBA / ARGONNE NATIONAL LABORATORY/UCHICAGO/ (1F-60251)	238,071 238,071	0 0
81.1F-60254 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFBA / ARGONNE NATIONAL LABORATORY/UCHICAGO/ (1F-60254)	305,539 305,539	0 0
81.1F-60362 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFBA	307,638 307,638	0 0
81.20-178 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFCA / TRIAD NATIONAL SECURITY, LLC/DOE LABS (20-178)	146,622 146,622	0 0
81.202813 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFBA / SLAC NATIONAL ACCELERATOR LABORATORY/ (202813)	56,627 56,627	0 0
81.210453 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFBA / SLAC NATIONAL ACCELERATOR LABORATORY/ (210453)	-9,932 -9,932	0 0
81.22-127 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFCA / LAWRENCE BERKELEY NATIONAL LABORATORY (22-127)	44,314 44,314	0 0
81.23-153 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFCA / ARGONNE NATIONAL LABORATORY/UCHICAGO/ (23-153)	22,313 22,313	0 0
81.24129 / 595813 MASTER / EP103381 / ELECTROSTATIC DISCHARGE PHYSICS GLAA	91,704 91,704	0 0
81.2418215 / SOLAR THERMOCHEMICAL WATER SPLITTING MATERIALS ASSESSMENT GLAA	63,249 63,249	0 0
81.279582 / ION CHEMISTRY STUDIES IN SUPPORT OF THE IDAHO NATIONAL LABORATORY TRANSIENT SPECIES FUNDAMENTALS PROJECT WITH COLORADO SCHOOL OF MINES GLAA / IDAHO NATIONAL LABORATORY INL (279582)	16,339 16,339	0 0
81.398452 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFBA / BROOKHAVEN SCIENCE ASSOCIATES/DOE LABS (398452)	0 0	0 0
81.401298 / PROCESS-LEVEL ADVANCEMENTS OF CLIMATE THROUGH CLOUD AND AEROSOL LIFECYCLE STUDIES (PASCALS) GGBA	50,711 50,711	0 0
81.417945 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFBA / BROOKHAVEN SCIENCE ASSOCIATES/DOE LABS (417945)	25,966 25,966	0 0
81.47273 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFBA / ADVANCED COOLING TECHNOLOGIES, INC. (47273)	50,000 50,000	0 0
81.505489 / INTEGRATED MULTISECTOR MULTISCALE MODELING GLAA / PACIFIC NORTHWEST NATIONAL LABORATORY - PNNL (505489)	-3,523 -3,523	0 0
81.507472 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFBA / LOS ALAMOS NATIONAL LABORATORIES/DOE (507472)	95,516 95,516	0 0
81.526052 / DOUBLE ENERGY (2E) DATA ANALYSIS ROUTINE GLAA / LOS ALAMOS NATIONAL LABORATORY LANL (526052)	-99 -99	0 0
81.593237 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS GFBA / PACIFIC NORTHWEST NATIONAL LABORATORY/ (593237)	14,802 14,802	0 0
81.6350-001-005-CS / MASS FLUX AS A TOOL TO ASSESS THE NEED FOR PFAS REMEDIATION	37,053	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
GLAA / CDM SMITH (6350-001-005-CS)	37,053	0
81.653586 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	279,868	0
GFBA	279,868	0
81.657219 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	63,357	0
GFBA	63,357	0
81.659703 / OFF CAMPUS: SCIDAC4 HEP DATA ANALYTICS	23,007	0
GGBA	23,007	0
81.663427 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	189,571	0
GFBA	189,571	0
81.677806 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	121,868	0
GFBA / FERMI NATIONAL ACCELERATOR LABORATORY (677806)	121,868	0
81.696137 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	19,651	0
GFBA / FERMI NATIONAL ACCELERATOR LABORATORY (696137)	19,651	0
81.7542010 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	163,034	0
GFBA / BERKELEY NATIONAL LABORATORY/DOE LABS (7542010)	163,034	0
81.7556334 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	61,265	0
GFBA / BERKELEY NATIONAL LABORATORY/DOE LABS (7556334)	61,265	0
81.7565477 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	2,059,704	0
GFBA / BERKELEY NATIONAL LABORATORY/DOE LABS (7565477)	2,059,704	0
81.7595398 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	29,123	0
GFBA / BERKELEY NATIONAL LABORATORY/DOE LABS (7595398)	29,123	0
81.7646209 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	56,296	0
GFBA / BERKELEY NATIONAL LABORATORY/DOE LABS (7646209)	56,296	0
81.7652214 / JOINT ELECTROMAGNETIC/SEISMIC/INSAR IMAGING OF SPATIAL-TEMPORAL FRACTURE GROWTH AND ESTIMATION OF PHYSICAL FRACTURE PROPERTIES DURING EGS RESOURCE DEVELOPMENT	11,571	0
GLAA / LAWRENCE BERKELEY NATIONAL LABORATORY LBNL (7652214)	11,571	0
81.7668223 / NAWI: DEMONSTRATION AND VALIDATION OF LOW SALT REJECTION RO (LSRRO)	55,483	0
GLAA / LAWRENCE BERKELEY NATIONAL LABORATORY LBNL (7668223)	55,483	0
81.89233218CNA000001 / DECARBONIZING THE INTERMOUNTAIN WEST	96,714	0
GLAA / LOS ALAMOS NATIONAL LABORATORY - LANL (595259)	96,714	0
81.89243318CFE000003 / DETECTION OF BURIED PLASTIC PIPELINES	109,249	0
GLAA / LEIDOS (P010237260 - TASK 6)	109,249	0
81.89243318CFE000003 / DRONE DETECTION AND MAPPING OF FLOWLINES	2,866	0
GLAA / LEIDOS (PO 010237260 - TASK 5)	2,866	0
81.89243318CFE000003 / IMAGING ROCK PROPERTIES AND CO2 DENSITY USING GRAVITY, EM, AND SEISMIC DATA	-32,937	0
GLAA / LEIDOS (P010237260)	-32,937	0
81.89243318CFE000003 / MANAGING FRAC HITS TO REDUCE ENVIRONMENTAL IMPACTS AND IMPROVE RESOURC	33,330	0
GLAA / LEIDOS (PO 10237260 TASK4)	33,330	0
81.89243318CFE000003 / QUANTITATIVE IMAGING OF 4D PRESSURE CHANGES USING SEISMIC DATA	-8,971	0
GLAA / LEIDOS (P010237260)	-8,971	0
81.89243318CFE000003 / QUANTITATIVE IMAGING OF 4D PRESSURE CHANGES USING SEISMIC DATA, REV 1 DATED 6/22/2020	44,076	0
GLAA / LEIDOS (P010237260 - TASK 3)	44,076	0
81.APUP NO. UGA-0-41027-42 / REDESIGN TOMORROW'S CIRCULAR PLASTICS USING BIO-BASED OR WASTE-PLASTIC-DERIVED FEEDSTOCKS	859,096	0
GGBA	859,096	0
81.AWD 22-02-0086 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	12,788	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD 22-02-0086)	12,788	0
81.AWD-20-10-0063 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	-9,314	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-20-10-0063)	-9,314	0
81.AWD-20-10-0064 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	38,832	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-20-10-0064)	38,832	0
81.AWD-20-10-0248 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	-5,887	0
GFBA / SLAC NATIONAL ACCELERATOR LABORATORY/ (AWD-20-10-0248)	-5,887	0
81.AWD-20-12-0041 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	328,747	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (AWD-20-12-0041)	328,747	0
81.AWD-21-03-0175 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	69,407	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-21-03-0175)	69,407	0
81.AWD-21-05-0013 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	105,333	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-21-05-0013)	105,333	0
81.AWD-21-07-0233 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	11,952	0
GFBA / OAK RIDGE ASSOCIATED UNIVERSITIES/DOE (AWD-21-07-0233)	11,952	0
81.AWD-21-08-0123 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	9,482	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-21-08-0123)	9,482	0
81.AWD-21-09-0217 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	136,238	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-21-09-0217)	136,238	0
81.AWD-21-09-0218 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	6,414	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-21-09-0218)	6,414	0
81.AWD-21-10-0085 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	250,202	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (AWD-21-10-0085)	250,202	0
81.AWD-21-10-0093 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	25,205	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-21-10-0093)	25,205	0
81.AWD-21-11-0223 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	30,391	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-21-11-0223)	30,391	0
81.AWD-21-12-0093 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	54,694	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-21-12-0093)	54,694	0
81.AWD-21-12-0158 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	100,934	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-21-12-0158)	100,934	0
81.AWD-22-01-0026 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	58,491	0

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GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-22-01-0026)	58,491	0
81.AWD-22-02-0121 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	31,673	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-22-02-0121)	31,673	0
81.AWD-22-02-0150 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	165,716	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-22-02-0150)	165,716	0
81.AWD-22-08-0114 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	11,651	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-22-08-0114)	11,651	0
81.AWD-22-09-0132 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	76,926	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-22-09-0132)	76,926	0
81.AWD-22-10-0161 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	19,875	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-22-10-0161)	19,875	0
81.AWD-22-10-0188 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	24,327	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-22-10-0188)	24,327	0
81.AWD-23-01-0129 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	43,503	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-23-01-0129)	43,503	0
81.AWD-23-03-0096 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	25,894	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-23-03-0096)	25,894	0
81.B630744 / SUPPORT FOR THE NEUTRON INDUCED FISSION FRAGMENT TRACKING EXPERIMENT TIME PROJECTION CHAMBER PROJECT	13,572	0
GLAA / LAWRENCE LIVERMORE NATIONAL LABORATORY (B630744)	13,572	0
81.B639334 / A SEARCH FOR STERILE NEUTRINO DARK MATTER	-4,870	0
GLAA / LAWRENCE LIVERMORE NATIONAL LABORATORY - LLNL (B639334)	-4,870	0
81.B639484 / NEUTRON GENERATION AND LASER-MATTER INTERACTIONS	34,620	0
GGBA	34,620	0
81.B643324 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	84,208	0
GFBA / LAWRENCE LIVERMORE NATIONAL LABORATORY (B643324)	84,208	0
81.B644521 / HIGH REPETITION RATE (>HZ) HEDLP PARTICLE AND X-RAY DIAGNOSTICS FOR A NEW PARADIGM OF FES SHORT PULSE LASER EXPERIMENTS	257,159	0
GGBA	257,159	0
81.B644526 MOD 1 / DEVELOPMENT OF HIGH BRIGHTNESS LASER DIODE PACKAGES	70,815	0
GGBA	70,815	0
81.B644526 MOD 4 / Y3: DEVELOPMENT OF HIGH BRIGHTNESS LASER DIODE PACKAGES	168,409	0
GGBA	168,409	0
81.B645633 / EXPLAINABLE AI FOR CLIMATE SCIENCE AND CLIMATE MODELING	233,984	0
GGBA	233,984	0
81.B650900 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	44,901	0
GFBA / LAWRENCE LIVERMORE NATIONAL LABORATORY (B650900)	44,901	0
81.B652977 / COMPUTATIONAL MODELING OF DIRECT INK WRITING FOR A FILAMENT-BASED 3D PRINTING PROCESS	49,393	0
GGBA	49,393	0
81.B653575 / DYNAMIC COMPRESSIVE RESPONSE OF ELASTOMERS	31,789	0
GLAA / LAWRENCE LIVERMORE NATIONAL LABORATORY - LLNL (B653575)	31,789	0
81.B653803 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	135,000	0
GFBA / LAWRENCE LIVERMORE NATIONAL LABORATORY (B653803)	135,000	0
81.B653865 / HIGH STRAIN-RATE TESTING AND DATA COLLECTION FOR RESEARCH	182,858	0
GLAA	182,858	0
81.B654124 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	137,213	0
GFBA / LAWRENCE LIVERMORE NATIONAL LABORATORY (B654124)	137,213	0
81.B654723 / MEASUREMENT OF COMPOSITION WITH THE INTENTION TO MANIPULATE THE DETONATION WAVE WITHIN A 3D PRINTED STRUCTURE	149,186	0
GLAA / LAWRENCE LIVERMORE NATIONAL LABORATORY - LLNL (B654723)	149,186	0
81.B655070 / QUASI-STATIC TO DYNAMIC RESPONSE AND MICROSTRUCTURE DEVELOPMENT OF TANTALUM-TUNGSTEN ALLOYS	64,352	0
GLAA / LAWRENCE LIVERMORE NATIONAL LABORATORY - LLNL (B655070)	64,352	0
81.B655787 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	82,767	0
GFBA / LAWRENCE LIVERMORE NATIONAL LABORATORY (B655787)	82,767	0
81.B656015 / SINGLE SHOT STRUCTURAL IMAGING-BASED MEASUREMENTS FOR QUANTIFYING COMPOSITION AND MIX QUALITY IN ADVANCED MANUFACTURING PROCESSES FOR RAPID PART QUALIFICATION	34,666	0
GLAA / LAWRENCE LIVERMORE NATIONAL LABORATORY - LLNL (B656015)	34,666	0
81.C2450/PO# EP75277 / MODELING AND QUALITY PREDICTIONS OF U-10MO CASTINGS	41,860	0
GLAA / LOS ALAMOS NATIONAL LABORATORY LANL (C2450/PO# EP75277)	41,860	0
81.C3142/EP101216 / PRELIMINARY ASSESSMENT OF LONG-TERM ANTHROPOGENIC CO2 STORAGE POTENTIAL IN NATURAL CO2 RESERVOIRS	3,272	0
GLAA / LOS ALAMOS NATIONAL LABORATORY LANL (C3142)	3,272	0
81.C3522 / HIGH EXPLOSIVE SYSTEM EXPERIMENT (HESE)	69,819	0
GLAA / LOS ALAMOS NATIONAL LABORATORY LANL (C3522)	69,819	0
81.CONSORTIA MEMBER / CENTER FOR ADVANCED NON-FERROUS STRUCTURAL ALLOYS	96,851	41,000
GLAA / LAWRENCE LIVERMORE NATIONAL LABORATORY - LLNL (P0170159)	29,595	2,600
GLAA / SANDIA NATIONAL LABORATORIES (PROPOSAL # A20-0153-001)	67,256	38,400
81.CONSORTIA MEMBER / FELLOWSHIP FOR COLLABORATIVE RESEARCH MEMBERSHIP FOR CENTER FOR INTEGRATIVE MATERIALS JOINING SCIENCE FOR ENERGY APPLICATIONS	3,725	0
GLAA / LOS ALAMOS NATIONAL LABORATORY (PROPOSAL NO. 10263)	3,725	0
81.CONSORTIA MEMBER / LANL MEMBERSHIP 463001 CENTER FOR ADVANCED NON-FERROUS STRUCTURAL ALLOYS	30,745	24,200
GLAA / TRIAD NATIONAL SECURITY LLC (PROPOSAL #15-0135)	30,745	24,200
81.CONTRACT B644946 / IMPLICIT-EXPLICIT TIME INTEGRATORS IN NUMERICAL EDGE-PLASMA MODELING	17,110	0
GGBA	17,110	0
81.CONTRACT NUMBER 551358 / RIVER CORRIDOR HYDROBIOGEOCHEMISTRY FROM REACTION TO BASIN SCALE SUBSURFACE BIOGEOCHEMICAL RESEARCH SCIENTIFIC FOCUS AREA	66,914	0
GGBA	66,914	0
81.CSM PROP # 23-0699 / SUNPROOFING AMERICA: REVOLUTIONIZING THE PEROVSKITE SOLAR CELL SUPPLY CHAIN FOR UNBEATABLE RESILIENT	2,054	0
GLAA / AMERICAN PEROVSKITES (CSM PROP# 23-0699)	2,054	0
81.CSM PROP 22-0189 / HRBT TBM OPERATIONAL ASSISTANCE USING ARTIFICIAL INTELLIGENCE AND PHYSICS-BASED MODELING, AND VIBRATION-BASED IMPACT DETECTION	6,188	0
GLAA / DRAGADOS USA, INC. (CSM PROP 22-0189)	6,188	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
ALN OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)		
81.CSM PROP 23-0193 / WIRE-ARC ADDITIVE MANUFACTURING AND WIRE-ARC THERMAL SPRAY METHODS TO CLAD NUCLEAR REACTOR COMPONENTS	3,834	0
GLAA / NANOCOATINGS, INC (CSM PROP 23-0193)	3,834	0
81.CW35533 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	24,434	0
GFBA / LOS ALAMOS NATIONAL LABORATORIES/DOE (CW35533)	24,434	0
81.DE-AC02-05CH11231 / NAWI: ADVANCED PROCESS CONTROLS – AUTONOMOUS CONTROL AND OPTIMIZATION	293,033	0
GLAA / LAWRENCE BERKELEY NATIONAL LABORATORY - LBNL (7629553)	293,033	0
81.DE-AC02-06CH11357 / IN-LINE ENERGY DEPOSITION CALCULATIONS FOR MONTE CARLO NEUTRON-PHOTON	110,806	0
GLAA / ARGONNE NATIONAL LABORATORY (IF-60590)	110,806	0
81.DE-AC02-07CG11358 / CMI 1.1.12 CRITICAL MATERIAL RECOVERY FROM ORES AND LEAN SOURCES	161,988	0
GLAA / AMES LABORATORY (SC-18-478)	161,988	0
81.DE-AC02-07CG11358 / CMI 1.1.13 RECOVERY OF CRITICAL MATERIALS AS BY-PRODUCTS	1,881	0
GLAA / AMES LABORATORY (SC-18-478)	1,881	0
81.DE-AC02-07CG11358 / CMI 4.2.11 BIOGEOCHEMICAL IMPACTS OF WASTE FROM CRITICAL MATERIALS RECOVERY	150,880	0
GLAA / AMES LABORATORY (SC-18-478)	150,880	0
81.DE-AC02-07CG11358 / CMI 4.3.12 IMPACT OF RESEARCH ON GLOBAL MATERIAL SUPPLY CHAINS	69,787	0
GLAA / AMES LABORATORY (SC-18-478)	69,787	0
81.DE-AC02-07CG11358 / CMI 4.3.14 CRITICALITY, LIFE CYCLES, MATERIAL FLOW & SCENARIOS	204,784	-11,196
GLAA / AMES LABORATORY (SC-18-478)	204,784	-11,196
81.DE-AC02-07CG11358 / CMI 8.1.1 HUB MANAGEMENT	236,116	0
GLAA / AMES LABORATORY (SC-18-478)	236,116	0
81.DE-AC02-07CG11358 / CMI 8.2.12 EDUCATION AND OUTREACH	247,460	0
GLAA / AMES LABORATORY (SC-18-478)	247,460	0
81.DE-AC02-07CG11358 / CMI: 4.3.14 CRITICALITY, LIFE CYCLES, MATERIAL FLOW & SCENARIOS	156,867	156,867
GLAA / AMES LABORATORY (SC-18-478)	156,867	156,867
81.DEAC02-07CH11358 / GALLIUM, INDIUM, AND GERMANIUM EXTRACTION FROM ZINC RESIDUE PRODUCED F	143,742	0
GLAA / AMES LABORATORY (SC-18-478)	143,742	0
81.DE-AC02-07CH11358 / IMPROVEMENTS TO COBALT BENEFICIATION FROM DOMESTIC ORES AT THE IRON CREEK DEPOSIT, CENTRAL IDAHO	238,904	0
GLAA / AMES LABORATORY (SC-21-544)	238,904	0
81.DE-AC02-07CH11359 / SUPERCONDUCTING QUANTUM MATERIALS AND SYSTEMS (CENTER)	165,144	0
GLAA / FERMI NATIONAL ACCELERATOR LABORATORY (682399)	165,144	0
81.DE-AC05-76RLO1830 / ATTAINING IMPROVED OUTDOOR PICOCHLORUM SP. BIOMASS PRODUCTIVITIES USIN	116,492	0
GLAA / PACIFIC NORTHWEST NATIONAL LABORATORY - PNNL (601762)	116,492	0
81.DE-AC05-76RLO1830 / MATHAUDHU JOINT APPOINTMENT WITH PNNL	65,507	0
GLAA / PACIFIC NORTHWEST NATIONAL LABORATORY - PNNL (JA - 579958)	65,507	0
81.DE-AC05-76RLO1830 / PERFORM PEEL TESTING AND BOND LINE ANALYSIS OF HIPED ALUMINUM SAMPLES	17,408	0
GLAA / PACIFIC NORTHWEST NATIONAL LABORATORY - PNNL (584511)	17,408	0
81.DE-AC07-05ID14517 / AUTO AND VECTOR AUTOREGRESSIVE MOVING AVERAGE METHODS SUPPLEMENT	72,782	0
GLAA / IDAHO NATIONAL LABORATORY - INL (238803)	72,782	0
81.DE-AC07-05ID14517 / TECHNO-ECONOMICS ASSESSMENT OF SOLID OXIDE FUEL CELLS USER CASES	92,861	0
GLAA / IDAHO NATIONAL LABORATORY - INL (245772)	92,861	0
81.DE-AC36-08GO28308 / JOINT AGREEMENT WITH NREL CONTINUATION	48,782	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY (JOINT APPT: K JOHNSON)	48,782	0
81.DE-AC36-08GO28308 / NREL: JOINT APPOINTMENT	84,479	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY (JT APPT THOMAS GENNETT ORA IN FY18 WAS CSM A18-0017 ??)	84,479	0
81.DE-AC52-06NA25396 / ELECTROSTATIC DISCHARGE PHYSICS	284,521	0
GLAA / LAS ALAMOS NATIONAL LAB (501188)	284,521	0
81.DE-AC52-07NA27344 / COLLABORATIVE DEVELOPMENT OF ADDITIVELY MANUFACTURED SCINTILLATOR METAMATERIALS	-98	0
GLAA / LAWRENCE LIVERMORE NATIONAL LABORATORY - LLNL (B644674)	-98	0
81.DE-AC52-07NA27344 / CASTING MODELING AND QUALITY OF METALLIC ALLOYS	76,190	0
GLAA / LAWRENCE LIVERMORE NATIONAL LABORATORY - LLNL (B648375)	76,190	0
81.DE-AC52-07NA27344 / COLLABORATIVE DEVELOPMENT OF ADDITIVELY MANUFACTURED SCINTILLATOR META	19,960	0
GLAA / LAWRENCE LIVERMORE NATIONAL LABORATORY - LLNL (B649848)	19,960	0
81.DE-AC52-07NA27344 / MEASUREMENT OF COMPOSITION WITH THE INTENTION TO MANIPULATE THE DETONA	87,835	24,732
GLAA / LAWRENCE LIVERMORE NATIONAL LABORATORY - LLNL (B649533)	87,835	24,732
81.DE-AC52-07NA27344 / MODIFY THE EXISTING NORDSON E3V 3 AXIS PRINTER AT COLORADO SCHOOL OF MINES	15,338	0
GLAA / LAWRENCE LIVERMORE NATIONAL LABORATORY - LLNL (B645943)	15,338	0
81.DE-AC52-07NA27344 / SPATIAL (SD) AND WAVELENGTH DOMAIN (WD) SPATIAL FREQUENCY MODULATION	67,937	0
GLAA	67,937	0
81.DE-EE0008378 / RAISE: TAQ: ENTANGLEMENT AND INFORMATION IN COMPLEX NETWORKS OF QUBITS	10,834	0
GLAA / WEST VIRGINIA UNIVERSITY (17-467-CSM)	10,834	0
81.DE-EE0008391 / ENERGY WHERE IT MATTERS: DELIVERING HEAT TO THE MEMBRANE/WATER INTERFACE FOR ENHANCED THERMAL DESALINATION	168,542	0
GLAA / UNIVERSITY OF CALIFORNIA LOS ANGELES (0135GWA666 FAU 442591JD21841)	168,542	0
81.DE-FOA-0001808-1602 / ADVANCED ELECTRON SPATIO-TEMPORAL SHAPING TECHNIQUES	53,161	0
GLAA / SLAC NATIONAL ACCELERATOR LABORATORY (197793)	53,161	0
81.DE-FOA0001905 / HOUSEHOLD- AND ESTABLISHMENT-LEVEL ECONOMIC IMPACTS OF WIND DEVELOPMENT	50,625	0
GLAA / LAWRENCE BERKELEY NATIONAL LABORATORY - LBNL (7557131)	50,625	0
81.DE-FOA0001905 / NATIONAL ALLIANCE FOR WATER INNOVATION (NAWI) - FOUNDATIONAL CONTROL	-358	0
GLAA / LAWRENCE BERKELEY NATIONAL LABORATORY - LBNL (7542151#3)	-358	0
81.DE-FOA0001905 / NAWI: POROUS POLYMER NETWORKS AND MEMBRANES FOR PFAS AND SELENIUM REMO	133,287	0
GLAA / LAWRENCE BERKELEY NATIONAL LABORATORY - LBNL (7625216)	133,287	0
81.HQ086023C7533-SUB-01 / QUANTUM MATERIAL DESIGN	57,000	0
GLAA / QUOHERENT (HQ086023C7533-SUB-01)	57,000	0
81.JOINT APPT NEWMAN / JOINT APPOINTMENT	57,811	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (JOINTAPPT-NEWMAN)	57,811	0
81.N000422023 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	14,762	0
GFBA	14,762	0
81.N000424828 / THERMODYNAMICS OF REFACTORY ALLOYS	33,489	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
ALN OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)		
GLAA / HONEYWELL FEDERAL MANUFACTURING & TECHNOLOGIES (N000424828)	33,489	0
81.NONE / NREL JOINT APPOINTMENT - G. FIERRO	124,510	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY - NREL (JOINTAPPT FIERRO)	124,510	0
81.OCG6847B / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	8,819	0
GFBA	8,819	0
81.OCG6903B / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	187,354	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (OCG6903B)	187,354	0
81.P010237260 TASK 10 / SMART PHASE II TASK 10	187,067	0
GLAA / LEIDOS (P010237260)	187,067	0
81.P010237260 TASK 11 / MACHINE LEARNING ANALYSIS OF MAGNETIC DRONE SURVEYS	22,957	0
GLAA / LEIDOS (PO 10237260 TASK 11)	22,957	0
81.P010237260 TASK 12 / PRODUCED WATER PILOT SCALE TREATMENT, SUPPLY AND CHARACTERIZATION	80,090	0
GLAA / LEIDOS (P010237260 TASK 12)	80,090	0
81.P010237260 TASK 13 / GEOCHEMICAL MONITORING	23,108	0
GLAA / LEIDOS (P010237260 TASK 13)	23,108	0
81.P010237260 TASK 8 / SMART PHASE II TASK 8	125,384	0
GLAA / LEIDOS (P010237260)	125,384	0
81.P010237260 TASK 9 / SMART PHASE II TASK 9	55,655	0
GLAA	55,655	0
81.PO # 607399 / ICE NUCLEATING PARTICLE MEASUREMENTS	5,045	0
GGBA	5,045	0
81.PO 2152651 / RESEARCH ON PULSED POWER & LASER TRIGGERED HIGH-VOLTAGE SWITCHES	55,145	0
GGBA	55,145	0
81.PO 2367813 / OVERCOMING CONVENTIONAL MAGNETIC-MECHANICAL PROPERTY TRADEOFFS IN ALLOYS VIA ADDITIVELY MANUFACTURED NANOSTRUCTURES	49,995	0
GLAA / SANDIA NATIONAL LABORATORIES (PO# 2367813)	49,995	0
81.PO 2590 / ADDITIVELY-MANUFACTURED ELECTROCHEMICAL-CHIP BASED SCALABLE SOLID OXIDE FUEL CELLS	59,701	0
GLAA / PRECISION COMBUSTION, INC. (PO 2590)	59,701	0
81.PO 4000192773 / IMPROVING AND PARAMETERIZING THE DOE ENERGY EXASCALE EARTH SYSTEM MODEL	83,451	0
GGBA	83,451	0
81.PO#2414173 / TOUGHENING OF POROUS PIEZOELECTRICS VIA INSOLUBLE INCLUSIONS	116,285	0
GLAA	116,285	0
81.RM158A-A / QUANTIFICATION AND IDENTIFICATION OF PFAS AND TOTAL FLUORINE DURING THERMAL DEGRADATION OF FLUOROPOLYMERS IN THE PRESENCE OF EXPLOSIVES	831	0
GLAA / OREGON STATE UNIVERSITY (RM158A-A)	831	0
81.S210758 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	25,944	0
GFBA	25,944	0
81.SC-18-478 / CMI:FA 1.2.13 MOLTEN FLUORIDES FOR RARE EARTH ELECTROREDUCTION	8	0
GLAA / AMES LABORATORY (SC-18-478)	8	0
81.SF 6432-EI-SAND2020-2693 F/ PO2374356 / NOVEL ORGANIC SCINTILLATOR COMPOUNDS	30,081	0
GLAA	30,081	0
81.SUB-2022-10300 / SUPPORT FOR THE DELIVERY OF NREL TECHNICAL ASSISTANCE TO STATE UTILITY REGULATORY COMMISSIONS CONCERNING INTERCONNECTION STANDARDS	40,670	0
GGBA	40,670	0
81.SUBCONTRACT NO. 549137 / LASER DRIVEN COMPUTED TOMOGRAPHY	192,338	0
GGBA (COVID-19)	192,338	0
81.SUBCONTRACT NO. 667152 / DEEP UNDERGROUND NEUTRINO EXPERIMENT (DUNE)	118,694	0
GGBA	118,694	0
81.SUBCONTRACT NO. 667339 / DEEP UNDERGROUND NEUTRINO EXPERIMENT (DUNE) SINGLE-PHASE PHOTON	35,771	0
GGBA	35,771	0
81.SUBCONTRACT NO. 667341 / DEEP UNDERGROUND NEUTRINO EXPERIMENT (DUNE).	584,560	0
GGBA	584,560	0
81.UDR0000022 / CIRCULAR ECONOMY OF COMPOSITES ENABLED BY TUFF TECHNOLOGY	91,402	0
GGBA / UNIVERSITY OF DELAWARE (UDR0000022)	91,402	0
81.UGA=04-41025-214 / CDTE CORE	61,404	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA=04-41025-214)	61,404	0
81.UGA0-041025-220 / RHEOLOGICAL MEASUREMENT AND CHARACTERIZATION OF PRETREATED BIOMASS SLU	33,747	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA0-041025-220)	33,747	0
81.UGA-0-21025-212 / ORMAT GEOTHERMAL DRILLING EFFICIENCY WELL ANALYSIS	0	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-21025-212)	0	0
81.UGA-0-41025-110 / EXTENDED SURFACE ELECTROCATALYST DEVELOPMENT	-8,176	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-110)	-8,176	0
81.UGA-0-41025-121 / HARNESSING ORDER PARAMETER IN TERNARY II-IV-V2 SEMICONDUCTORS	1,575	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-121)	1,575	0
81.UGA-0-41025-125 / LEWIS ACID CATALYSIS FOR BIOMASS TRANSFORMATION	-78	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-125)	-78	0
81.UGA-0-41025-128 / STRUCTURAL, CHEMICAL AND NANO-ELECTRICAL PROPERTIES OF SOLID ELECTROLYTE AND SOLID ELECTROLYTEINTERPHASE LAYER IN BATTERIES	0	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-128)	0	0
81.UGA-0-41025-131 / FLUORINATED COVALENT ORGANIC FRAMEWORKS: A NOVEL PATHWAY TO ENHANCE HYDROGEN SORPTION AND CONTROL ISOSTERIC HEATS OF ADSORPTION	-48	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-131)	-48	0
81.UGA-0-41025-132 / DESIGN AND IMPLEMENTATION OF HTMS FOR PEROVSKITE MULTIUNCTION SOLAR CELLS	-2,445	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-132)	-2,445	0
81.UGA-0-41025-148 / INTERDIGITATED BACK CONTACT SOLAR CELLS FOR SWITCHABLE PHOTOVOLTAIC WINDOWS	53,236	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-148)	53,236	0
81.UGA-0-41025-149 / DETERMINATION OF SOLAR CELL PARAMETERS FROM SEM-BASED ELECTRICAL MEASUREMENTS	24,554	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-149)	4,708	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-149)	19,846	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
ALN OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)		
81.UGA-0-41025-154 / INCORPORATING ADVANCED CHP MODELING & OPTIMIZATION INTO THE REOPT LITE WEB TOOL	20,240	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-154)	20,240	0
81.UGA-0-41025-155 / DEVELOPMENT OF ADVANCED MATERIALS AND CHARACTERIZATION TECHNIQUES FOR HYDROGEN CARRIERS	64,361	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-155)	64,361	0
81.UGA-0-41025-157 / LITHIUM-SULFUR AND SOLID MECHANICS BATTERY MODELING	-925	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-157)	-925	0
81.UGA-0-41025-165 / THE INVESTIGATION OF SI ANODES FOR LITHIUM ION BATTERIES	90,934	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-165)	90,934	0
81.UGA-0-41025-167 / COMPUTATIONAL SCREENING FOR NEW P-TYPE CONTACTS FOR CDTE	33,795	0
GLAA / ALLIANCE FOR SUSTAINABLE ENERGY, LLC (UGA-0-41025-167)	33,795	0
81.UGA-041025-168 / GROUND- AND EXCITED-STATE CHARGE TRANSFER AT INTERFACES BETWEEN PEROVSKITE-BASED SEMICONDUCTORS AND OTHER LOW-DIMENSIONAL SEMICONDUCTORS	65,346	0
GLAA	65,346	0
81.UGA-0-41025-170 / INVESTIGATING PRECISION CONTROL OF LOCAL CHEMICAL AND PHYSICAL MANIPULATION OF 2D MATERIAL PROPERTIES	-2,261	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-01-41025-170)	-2,261	0
81.UGA-0-41025-172 / THE INVESTIGATION OF SIC POWER ELECTRONICS DEVICES	40,262	0
GLAA / ALLIANCE FOR SUSTAINABLE ENERGY, LLC (UGA-0-41025-172)	40,262	0
81.UGA-0-41025-174 / EXPITAXIAL GROWTH OF III-V SOLAR CELLS ON SILICON SUBSTRATES	55,463	0
GLAA	55,463	0
81.UGA-0-41025-177 / CALCULATIONS OF WIDE BAND GAP SEMICONDUCTORS	4,942	0
GLAA / ALLIANCE FOR SUSTAINABLE ENERGY, LLC (UGA-0-41025-177)	4,942	0
81.UGA-0-41025-180 / METAL OXIDE CATALYSIS FOR COUPLING BIOMASS-DERIVED KETONES TO FUEL PRECURSORS	66,035	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-180)	66,035	0
81.UGA-0-41025-181 / TRANSPORT AND REACTION OF BIOMASS DURING THE FEEDING OF PYROLYSIS REACTORS	-6,017	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-181)	-6,017	0
81.UGA-0-41025-185 / CLOSING THE GREEN GAP IN GAN-BASED LEDS USING TERNARY NITRIDE SEMICONDUCTORS	79,001	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-185)	79,001	0
81.UGA-0-41025-188 / MICROSCOPY, SPECTROSCOPY, AND ELECTRODE INVESTIGATIONS	130,657	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-188)	130,657	0
81.UGA-0-41025-192 / THERMO-MECHANICAL BEHAVIOR OF ADVANCED MANUFACTURING OF SIMILAR AND DISSIMILAR METAL ALLOYS FOR GEN3 CSP	192,091	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY (UGA-0-41025-192)	192,091	0
81.UGA-0-41025-203 / CONTROLLING PHOTOISOMERIZATION TO SEPARATE CRITICAL LANTHANIDES	235,849	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-203)	235,849	0
81.UGA-0-41025-205 / SUPERCODING QUANTUM CIRCUITS MADE FROM EPITAXIAL NITRIDES	17,273	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-205)	17,273	0
81.UGA-0-41025-208 / AUTONOMOUS URBANIZATION FOR MOBILITY AND COMMUNITIES	81,174	0
GLAA	81,174	0
81.UGA-0-41025-209 / SYNTHESIS AND CHARACTERIZATION OF PEROVSKITES FOR OPTOELECTRONICS	68,495	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-209)	68,495	0
81.UGA-0-41025-215 / WAVE RO SIMULATION AND MEMBRANE CHARACTERIZATION SYSTEM	50,938	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-215)	50,938	0
81.UGA-0-41025-216 / THREE-TERMINAL TANDEM III-V DEVICES FOR PHOTOELECTROCHEMICAL CASCADE C	65,776	0
GLAA	65,776	0
81.UGA-0-41025-217 / H2NEW SUPPORT ACTIVITIES (PYLYPENKO)	48,456	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-217)	48,456	0
81.UGA-0-41025-218 / NITRIDE MATERIALS AND INTERFACES FOR RADIATION-HARD INTEGRATED NEUTRON	262,210	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-218)	262,210	0
81.UGA-0-41025-219 / ELECTROCHEMICAL PURIFICATION OF MOLTEN CHLORIDE SALTS PHASE 2	66,773	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-219)	66,773	0
81.UGA-0-41025-221 / ION CONDUCTORS	173,352	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-221)	173,352	0
81.UGA-0-41025-222 / HIGH-RESOLUTION LONG-TERM WEATHER DATA FOR ENERGY™	52,921	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-222)	52,921	0
81.UGA-0-41025-223 / FY22-FY24 SILICON CORE APUP WITH CSM	312,269	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-223)	312,269	0
81.UGA-0-41025-224 / INVESTIGATION OF OPTOELECTRONIC PROPERTIES IN PEROVSKITE PHOTOVOLTAICS	69,460	0
GLAA	69,460	0
81.UGA-0-41025-226 / ELECTROCHEMICAL ANALYSIS AND DIAGNOSTICS OF SURFACE-MODIFIED SILICON-B	80,216	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-226)	80,216	0
81.UGA-0-41025-228 / PUMPED THERMAL ENERGY STORAGE USING LOW-COST PARTICLES AND A FLUIDIZED	66,822	0
GLAA	66,822	0
81.UGA-0-41025-229 / FLASH (FUEL ADDITIVE FOR SOLID HYDROGEN CARRIERS)	34,685	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-229)	34,685	0
81.UGA-0-41025-230 / ALL-SOLID-STATE CELLS	246,247	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-230)	246,247	0
81.UGA-0-41025-231 / INVESTIGATION OF SEPARATION AND CHARACTERIZATION OF MARINE BIOPOLYMERS	62,604	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-231)	62,604	0
81.UGA-0-41025-232 / LIGHT TRAPPING, ENCLOSED PLANAR-CAVITY RECEIVER FOR HEATING PARTICLES TO ENABLE LOW-COST ENERGY STORAGE AND CHEMICAL PROCESSES (LTPCR)	91,647	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-232)	91,647	0
81.UGA-0-41025-233 / ALGAE BIOTECHNOLOGY PARTNERSHIP	23,437	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-233)	23,437	0
81.UGA-0-41025-234 / WELDING MODELING AND SIMULATION FOR CSP HOT TANK'S FLOOR FABRICATION	15,038	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-234)	15,038	0
81.UGA-0-41025-235 / TRANSMISSION ELECTRON MICROSCOPY MEASUREMENTS OF TOPOLOGICAL SEMIMETAL THIN FILMS	6,560	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-235)	6,560	0
81.UGA-0-41025-237 / GROWTH KINETICS OF SURFACE PLANARIZATION	20,400	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
ALN OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)		
GLAA	20,400	0
81.UGA-0-41025-239 / AES COHORT 1: HEATHER MIRLITZ	51,246	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-239)	51,246	0
81.UGA-0-41025-240 / AES COHORT 1:TOBIAS HULL	47,716	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-240)	47,716	0
81.UGA-0-41025-241 / AES COHORT 1:MADELINE MACMILLAN	47,716	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-241)	47,716	0
81.UGA-0-41025-242 / AES COHORT 1: LIAM WITTEMAN	27,515	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-242)	27,515	0
81.UGA-0-41025-243 / AES COHORT 1: NOAH SANDOVAL	47,716	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-243)	47,716	0
81.UGA-0-41025-244 / AES COHORT 2: JESSE DUGAN	52,626	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-244)	52,626	0
81.UGA-0-41025-245 / AES COHORT 2: JEFFREY GIFFORD	40,402	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-245)	40,402	0
81.UGA-0-41025-246 / AES COHORT 2: ALEXA SCHWARTZ	54,928	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-246)	54,928	0
81.UGA-0-41025-247 / AES COHORT 2: AMOGH THATTE	47,716	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-247)	47,716	0
81.UGA-0-41025-248 / AES COHORT 2: EMILY VOLK	57,536	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-248)	57,536	0
81.UGA-0-41025-249 / AES COHORT 3: DARCI COLLINS	62,241	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-249)	62,241	0
81.UGA-0-41025-250 / AES COHORT 3: COLLEEN MOAURO	25,111	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-250)	25,111	0
81.UGA-0-41025-251 / AES COHORT 3: MELISSA POPEIL	55,678	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-251)	55,678	0
81.UGA-0-41025-252 / AES COHORT 3: LYLE VAZ	50,222	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-252)	50,222	0
81.UGA-0-41025-253 / COMMERCIAL VIABILITY OF CONTROLLED SPALLING	610	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-253)	610	0
81.UGA-0-41025-254 / ECONOMIC IMPACTS OF DECARBONIZATION PATHWAYS	36,140	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-254)	36,140	0
81.UGA-0-41025-256 / METAL OXIDE FOR COUPLING BIOMASS-DERIVED KETONES TO FUEL PRECURSORS	3,750	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-256)	3,750	0
81.UGA-0-41025-257 / FABRICATION AND CHARACTERIZATION OF TANDEM PHOTOVOLTAICS ARCHITECTURES	26,003	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-257)	26,003	0
81.UGA-0-41025-259 / DEVELOPMENT OF ADVANCED MATERIALS AND CHARACTERIZATION TECHNIQUES FOR HYDROGEN CARRIERS	46,366	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-259)	46,366	0
81.UGA-0-41025-260 / ADAPTIVE COMPUTING - MATERIAL SYNTHESIS	27,067	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-260)	27,067	0
81.UGA-0-41025-261 / MODELING TRANSPORT AND REACTION KINETICS OF REACTOR SYSTEMS UTILIZING CELL-FREE BIOCATALYSIS	4,207	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-261)	4,207	0
81.UGA-0-41025-262 / STRATEGY DEVELOPMENT FOR THIN-FILM AND TANDEM PHOTOVOLTAICS MANUFACTURING RESEARCH	15,491	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-262)	15,491	0
81.UGA-0-41025-263 / SOLAR-ASSISTED, STAKEHOLDER-ENGAGED, AUTONOMOUS RESTORATION WITH DATA ORCHESTRATION (SOLAR-HERO)	17,314	0
GLAA	17,314	0
81.UGA-0-41025-89 / IDENTIFICATION OF HALOTOLERANT ALGAE WITH EXEMPLARY BIOMASS PRODUCTIVI	5,877	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41025-89)	5,877	0
81.UGA-0-41026-114 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	11,623	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-114)	11,623	0
81.UGA-0-41026-115 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	24,161	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-115)	24,161	0
81.UGA-0-41026-125 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	81,308	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-125)	81,308	0
81.UGA-0-41026-126 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	1,500	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-126)	1,500	0
81.UGA-0-41026-129 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	115,550	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-129)	115,550	0
81.UGA-0-41026-130 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	156,778	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-130)	156,778	0
81.UGA-0-41026-134 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	4,142	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-134)	4,142	0
81.UGA-0-41026-140 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	2,868	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-140)	2,868	0
81.UGA-0-41026-145 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	259,646	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-145)	259,646	0
81.UGA-0-41026-147 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	16,610	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-147)	16,610	0
81.UGA-0-41026-148 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	63,887	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-148)	63,887	0
81.UGA-0-41026-149 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	161,004	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-149)	161,004	0
81.UGA-0-41026-150 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	58,711	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-150)	58,711	0
81.UGA-0-41026-152 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	132,239	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-152)	132,239	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
ALN OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)		
81.UGA-0-41026-153 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	-99,144	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-153)	-99,144	0
81.UGA-0-41026-154 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	86,678	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-154)	86,678	0
81.UGA-0-41026-155 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	93,446	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-155)	93,446	0
81.UGA-0-41026-158 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	239,838	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-158)	239,838	0
81.UGA-0-41026-159 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	160,233	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-159)	160,233	0
81.UGA-0-41026-161 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	83,667	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-161)	83,667	0
81.UGA-0-41026-164 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	171,311	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-164)	171,311	0
81.UGA-0-41026-166 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	18,896	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-166)	18,896	0
81.UGA-0-41026-167 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	13,521	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-167)	13,521	0
81.UGA-0-41026-168 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	109,798	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-168)	109,798	0
81.UGA-0-41026-169 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	250,019	40,000
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-169)	250,019	40,000
81.UGA-0-41026-171 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	40,834	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-171)	40,834	0
81.UGA-0-41026-172 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	49,545	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-172)	49,545	0
81.UGA-0-41026-173 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	48,253	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-173)	48,253	0
81.UGA-0-41026-174 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	64,330	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-174)	64,330	0
81.UGA-0-41026-177 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	29,843	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-177)	29,843	0
81.UGA-0-41026-180 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	36,362	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-180)	36,362	0
81.UGA-0-41026-181 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	34,413	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-181)	34,413	0
81.UGA-0-41026-182 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	16,555	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-182)	16,555	0
81.UGA-0-41026-184 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	35,782	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-184)	35,782	0
81.UGA-0-41026-185 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	1,050	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-185)	1,050	0
81.UGA-0-41026-186 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	7,439	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-186)	7,439	0
81.UGA-0-41026-187 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	46,652	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-187)	46,652	0
81.UGA-0-41026-76 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	64	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-76)	64	0
81.UGA-0-41027-40 / BIO-BASED POLYMERS WITH PERFORMANCE ADVANTAGES AND CHEMICAL RECYLCABILITY	-1,161	0
GGBA	-1,161	0
81.UGA-0-41027-45 / MACHINE LEARNING PREDICTIVE TOOL DEVELOPMENT FOR PROCESS MONITORING AND PREDICTIONS TASK	40,955	0
GGBA	40,955	0
81.UGA-0-41027-46 / TECHNICAL ASSISTANCE FOR INTERNATIONAL ENERGY AGENCY (IEA) WIND TASK 28 AND NREL	15,435	0
GGBA	15,435	0
81.UGA04102747 / PREDICTING FUEL PROPERTIES AND EMISSIONS FOR ADVANCED BIOFUELS FOR DIESEL ENGINES: EXTEND FUEL PROPERTY PREDICTION AND CLASSIFICATION, KINETIC, AND EMISSION MODELS TO ADVANCED BIOFUELS AND MIXTURES	99,996	0
GGBA	99,996	0
81.UGA04102748 / SOLID STATE SYNTHESIS OF INORGANIC MATERIALS	38,747	0
GGBA	38,747	0
81.UGA04102749 / GASOLINE COMPOSITION IMPACT ON GASOLINE PARTICLE EMISSIONS INVESTIGATION VIA FLOW REACTOR EXPERIMENTS AND DENSITY-FUNCTIONAL THEORY	58,962	0
GGBA	58,962	0
81.UGA-0-41027-50 / AMAZON CRADA PROJECT TASK 2 [SUPPORT FOR THE BOTTLE CONSORTIUM]	61,352	0
GGBA	61,352	0
81.UGA-0-41027-50 / KRAFT HEINZ CRADA COMPOSTABLE POLYESTERS [SUPPORT FOR THE BOTTLE CONSORTIUM]	18,232	0
GGBA	18,232	0
81.UGA-0-41027-51 / MECHANISTIC AND KINETIC STUDIES TO DESIGN BIOMIMETIC COFACTORS FOR CELL-FREE BIOCATALYSIS	47,125	0
GGBA	47,125	0
81.UGA-0-41029-225 / METAL-TO-CERAMIC JOINING METHODS TO SUPPORT DEVELOPMENT OF ADVANCED CE	69,699	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY - NREL (UGA-0-41029-225)	69,699	0
81.UGA-0-410296-96 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	-4,882	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-410296-96)	-4,882	0
81.WBI-IL-2019-10-002 / A PROPOSAL IN RESPONSE TO THE AFRL GAN RF POWER AMPLIFIER DESIGN CHALLENGE III	67,120	0
GLAA / WRIGHT BROTHERS INSTITUTE (WBI-IL-2019-10-002)	67,120	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES		
93.21-08-0207 / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS	51,050	0
GFBA / VESICLE THERAPEUTICS (21-08-0207)	51,050	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
93.228658 / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS	-2,425	0
GFBA / MASSACHUSETTS GENERAL HOSPITAL (228658)	-2,425	0
93.31804-01 / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS	128,647	0
GFBA / ROCHESTER INSTITUTE OF TECHNOLOGY (31804-01)	128,647	0
93.493 / CONGRESSIONAL DIRECTIVES	984,049	0
GFEA	984,049	0
93.75N93020C00051 / COVID-19: MANUFACTURE OF SARS-COV-2 HCM	-34	0
GGBA (COVID-19)	-34	0
93.75N93020C00053 / COVID-19: DEVELOPMENT OF A RAPID VACCINE PRODUCTION PLATFORM FOR EMERGING DISEASES	1,348,475	0
GGBA (COVID-19)	1,348,475	0
93.AGREEMENT EFFECTIVE 15 AUG 2021 / COVID-19: TRANSFORMATION OF HEALTH LITERACY FROM A DEFICIT MODEL TO AN INTEGRATIVE PARTNERSHIP MODEL	117,088	0
GGBA (COVID-19) / EAGLE COUNTY, COLORADO (AGREEMENT EFFECTIVE 15 AUG 2021)	117,088	0
93.AWD-21-10-0183 / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS	7,153	0
GFBA / VESICLE THERAPEUTICS (AWD-21-10-0183)	7,153	0
93.IP#17101968 / UNIVERSITY OF RWANDA MENTORING ACTIVITIES	19,025	0
GGBA	19,025	0
93.IP#17105699 / IMPLEMENTATION AND IMPACTS OF A LARGE-SCALE ETHANOL COOKSTOVE PROGRAM IN DAR ES SALAAM, TANZANIA	29,968	0
GGBA	29,968	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES		
93.648 / CHILD WELFARE RESEARCH TRAINING OR DEMONSTRATION	331,533	0
GFEA / UNIVERSITY OF NEBRASKA LINCOLN (24-0520-0308-002_AMD07)	331,533	0
93.652 / ADOPTION OPPORTUNITIES	234,398	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000659_AMD02)	69,470	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000659_AMD04)	164,928	0
93.669 / CHILD ABUSE AND NEGLECT STATE GRANTS	286,260	0
GFEA / STATE OF KENTUCKY (ULRF_23-0027-01)	286,260	0
93.872 / TRIBAL MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING	824,221	131,713
GFEA	809,040	131,713
GFEA / JAMES BELL ASSOCIATES, INC. (ACF183255_MOD#2)	15,181	0
93.FEDERAL GRANT AWARD 90CA1863-01-00 / COMMUNITY COLLABORATION TO STRENGTHEN AND PRESERVE FAMILIES	122,260	0
GGBA / LARIMER COUNTY DEPARTMENT OF HUMAN SERVICES (FEDERAL GRANT AWARD 90CA1863-01-00)	122,260	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR COMMUNITY LIVING		
93.433 / ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	368,138	41,443
GFBA / GALLAUDET UNIVERSITY (2178UC)	145,043	6,000
GFEA / CRAIG HOSPITAL (2813-UCD)	2,285	0
GFEA / CRAIG HOSPITAL (2813-UCD_AMD01)	6,664	0
GGBA	214,146	35,443
93.632 / UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE	563,623	0
GFEA	563,623	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, AGENCY FOR HEALTHCARE RESEARCH AND QUALITY		
93.226 / RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	3,563,277	411,425
GFEA	3,288,910	407,425
GFEA / ARBOR RESEARCH COLLABORATIVE FOR HEALTH (P140_1_R01HS025756_AMD04)	11,590	0
GFEA / BRIGHAM AND WOMENS HOSPITAL (119277_MOD03)	0	0
GFEA / EMORY UNIVERSITY, ATLANTA (A723211_AMD05)	45,560	4,000
GFEA / GEORGE WASHINGTON UNIVERSITY (S-GRD1920-SC24)	3,305	0
GFEA / GEORGE WASHINGTON UNIVERSITY (S-GRD1920-SC24_AMD02)	-163	0
GFEA / GEORGE WASHINGTON UNIVERSITY (S-GRD2223-SC24)	48,092	0
GFEA / PACE UNIVERSITY (AWD-212543)	13,516	0
GFEA / PACE UNIVERSITY (TCM003904_AMD01)	49,765	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (14409SC)	38,108	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (0000002289_AMD01)	42,252	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-23-0264)	22,342	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR DISEASE CONTROL AND PREVENTION		
93.070 / ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE	1,603,059	318,020
GFEA	1,603,059	318,020
93.073 / BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES - PREVENTION AND SURVEILLANCE	636,959	0
GFEA	601,701	0
GFEA / FRAGILE X FOUNDATION (1 U01DD001298-02)	35,258	0
93.135 / CENTERS FOR RESEARCH AND DEMONSTRATION FOR HEALTH PROMOTION AND DISEASE PREVENTION	1,554,780	265,333
GFEA	1,554,780	265,333
93.136 / INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	1,675,064	122,014
GFBA	1,675,064	122,014
93.161 / HEALTH PROGRAM FOR TOXIC SUBSTANCES AND DISEASE REGISTRY	117,868	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0105-S003)	5,668	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0105-S005)	4,955	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0105-S005_AMD01)	23,944	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0105-S006)	48,249	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0105-S008)	16,888	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (QA19-0105-S001-A02_YR03)	18,164	0
93.185 / IMMUNIZATION RESEARCH, DEMONSTRATION, PUBLIC INFORMATION AND EDUCATION TRAINING AND CLINICAL SKILLS IMPROVEMENT PROJECTS	204,571	0
GFEA	1,795	0
GFEA / ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0258-A458-4609)	202,776	0
93.200-2016-90154 / DEVELOPMENT OF AN INTEGRATED APPROACH TO STRESS-RELATED GROUND HAZARDS IN UNDERGROUND MINES	115,180	0
GLAA	115,180	0
93.262 / OCCUPATIONAL SAFETY AND HEALTH PROGRAM	3,322,257	331,469
GFEA	1,332,106	30,792

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
GFEA / UNIVERSITY OF FLORIDA (SUB00003577)	15,980	0
GGBA	1,506,709	300,677
GGBA / THE OHIO STATE UNIVERSITY (SPC-1000004353 / GR120571)	11,431	0
GGBA / UNIVERSITY OF MINNESOTA (P006832202)	10,400	0
GLAA	445,631	0
93.314 / EARLY HEARING DETECTION AND INTERVENTION INFORMATION SYSTEM (EHI-IS) SURVEILLANCE PROGRAM	132,837	132,837
GFBA	132,837	132,837
93.323 / EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	158,919	0
GFEA / FAMILY HEALTH CENTERS OF SAN DIEGO (75D301-21-C-11341)	158,919	0
93.387 / NATIONAL AND STATE TOBACCO CONTROL PROGRAM	84,161	0
GFEA	13,157	0
GFEA / MISSOURI DEPARTMENT OF HEALTH (DH230051621)	71,004	0
93.421 / STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH	38,540	0
GFEA / NATL ASSN OF CHRONIC DISEASE DIRECTORS (220325)	-335	0
GFEA / THE TASK FORCE FOR GLOBAL HEALTH (AWD-211586_YR02)	38,875	0
93.738 / PPHF: RACIAL AND ETHNIC APPROACHES TO COMMUNITY HEALTH PROGRAM FINANCED SOLELY BY PUBLIC PREVENTION AND HEALTH FUNDS	304,218	0
GFEA	304,218	0
93.75D30119C05412 / DIGITAL TECHNOLOGIES IMPROVE MINE SAFETY AND HEALTH	151,505	0
GLAA	151,505	0
93.75D30119C05413 / IMPROVING HEALTH AND SAFETY OF MINING OPERATIONS THROUGH DEVELOPMENT OF THE SMART BIT CONCEPT FOR AUTOMATION OF MECHANICAL ROCK EXCAVATION UNITS AND DUST MITIGATION	236,004	0
GLAA	236,004	0
93.75D30119C06044 / CAPACITY BUILDING IN ARTIFICIALLY INTELLIGENT MINING SYSTEMS (AIMS) FO	10,231	0
GLAA / BOARD OF REGENTS, NEVADA SYSTEM OF HIGHER EDUCATION (UNR 21-18)	10,231	0
93.75D30121C12206 / MACHINE LEARNING ENHANCED PERCEPTION FOR AUTOMATED OR REMOTE ROOF BOLT	49,150	0
GLAA	49,150	0
93.75D30121C12375 / MINE HEALTH AND SAFETY BIG DATA ANALYSIS AND TEXT MINING BY MACHINE LE	14,509	0
GLAA / MICHIGAN TECHNICAL UNIVERSITY (210103121)	14,509	0
93.945 / ASSISTANCE PROGRAMS FOR CHRONIC DISEASE PREVENTION AND CONTROL	664,222	0
GFEA	634,127	0
GFEA / UNIVERSITY OF ILLINOIS (PCS-1504-30430)	30,095	0
93.991 / PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT	271,564	0
GFEA / FRED HUTCHINSON CANCER CENTER (1119914)	271,564	0
93.DE-SC0018647 / PORE ARCHITECTURE CONTROLS ON MINERAL REACTIVITY	20,057	0
GLAA	20,057	0
93.SUB-CES-PHR-04-2021 / INFLUENZA A VIRUSES SEROLOGY IN BACKYARD POULTRY AND SWINE IN SOUTHWEST GUATEMALA, 2022 (AGRICASA_ZOONOSIS)	18,189	0
GGBA / UNIVERSIDAD DEL VALLE DE GUATEMALA (SUB-CES-PHR-04-2021)	18,189	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR MEDICARE AND MEDICAID SERVICES		
93.774 / MEDICARE SUPPLEMENTARY MEDICAL INSURANCE	86,621	0
GFEA / ABT ASSOCIATES INC (53207_AMD08)	18,232	0
GFEA / ABT ASSOCIATES INC (54066_MOD11)	68,389	0
93.779 / CENTERS FOR MEDICARE AND MEDICAID SERVICES (CMS) RESEARCH, DEMONSTRATIONS AND EVALUATIONS	1,274,245	0
GFEA / INSIGHT POLICY RESEARCH (30011.UCD_AMD01)	713,989	0
GFEA / INSIGHT POLICY RESEARCH (30011.UCD_AMD02)	264,851	0
GFEA / LEWIN GROUP (TLG15044-5645.04_MOD09)	0	0
GFEA / LEWIN GROUP (TLG15044-5645.04_MOD12)	16,227	0
GFEA / LEWIN GROUP (TLG15044-5645.04_MOD14)	81,195	0
GFEA / VIRGINIA COMMONWEALTH UNIVERSITY (FP00018680_SA002_PRE)	197,983	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, FOOD AND DRUG ADMINISTRATION		
93.103 / FOOD AND DRUG ADMINISTRATION RESEARCH	1,040,432	0
BIAA	777,888	0
GFEA / AMERICAN COLLEGE OF MEDICAL TOXICOLOGY (AWD-231921_PRE)	11,078	0
GFEA / CHILDREN'S HOSPITAL BOSTON (AWD-211272_AMD01)	12,712	0
GFEA / CRITICAL PATH INSTITUTE (AWD-233151)	15,872	0
GFEA / NEW YORK MEDICAL COLLEGE (123902)	1,338	0
GFEA / NEW YORK MEDICAL COLLEGE (123903_AMD02)	6,557	0
GFEA / VIRGINIA COMMONWEALTH UNIVERSITY (FP000092555_SA008)	17,836	0
GGBA	197,151	0
93.IU01FD006533 / ASSESSING THE SKIN PHARMACOKINETICS OF TOPICAL DRUGS, AND THE BIO(IN) EQUIVALENCE OF TOPICAL DRUG PRODUCTS, USING NON-INVASIVE TECHNIQUES	20,946	0
GLAA / UNIVERSITY OF BATH (IU01FD006533)	20,946	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, HEALTH RESOURCES AND SERVICES ADMINISTRATION		
93.110 / MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	8,066,625	631,438
GFEA	1,060,455	631,438
GFEA / HHT FOUNDATION INTERNATIONAL, INC. (AWD-232328)	47,055	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1010559_UCDENVER)	6,687,759	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1021741_UCDENVER)	36,391	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1021741_UCDENVER_YR02)	3,443	0
GFEA / SAINT LOUIS UNIVERSITY,MO (AWD-214178)	30,109	0
GFEA / SAINT LOUIS UNIVERSITY,MO (AWD-214178_AMD01)	37,717	0
GFEA / TEXAS HEALTH INSTITUTE (H46MC24095_AMD03)	58,266	0
GFEA / TEXAS HEALTH INSTITUTE (H46MC24095_AMD04)	5,430	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC13924)	100,000	0
93.127 / EMERGENCY MEDICAL SERVICES FOR CHILDREN	495,613	0
GFEA	144,044	0
GFEA / COLUMBIA UNIVERSITY (1(GG012892-04)_AMD06)	219,498	0
GFEA / COLUMBIA UNIVERSITY (2(GG012892-02)_AMD02)	-10	0

PROGRAM CLUSTER

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GFEA / COLUMBIA UNIVERSITY (2(GG012892-02)_AMD04)	45,910	0
GFEA / UNIVERSITY OF TEXAS AT AUSTIN (UTA20-000616_AMD03)	29,411	0
GFEA / UNIVERSITY OF TEXAS AT AUSTIN (UTA20-000616_PRE)	4,987	0
GFEA / YALE UNIVERSITY (CON-80003891 (GR117902))	39,412	0
GFEA / YALE UNIVERSITY (GR111436 (CON-80002744))	-1,260	0
GFEA / YALE UNIVERSITY (GR111436 (CON-80002744)_A)	13,621	0
93.153 / COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH	800,326	0
GFEA	800,326	0
93.186 / NATIONAL RESEARCH SERVICE AWARD IN PRIMARY CARE MEDICINE	422,868	22,763
GFEA	422,868	22,763
93.191 / GRADUATE PSYCHOLOGY EDUCATION	43,268	21,662
GFEA	43,268	21,662
93.247 / ADVANCED NURSING EDUCATION WORKFORCE GRANT PROGRAM	41,806	0
GFEA / UNIVERSITY OF ARIZONA (642843)	20,145	0
GFEA / UNIVERSITY OF ARIZONA (642843_AMD01)	21,661	0
93.266 / HEALTH SYSTEMS STRENGTHENING AND HIV/AIDS PREVENTION, CARE AND TREATMENT UNDER THE PRESIDENT'S EMERGENCY PLAN FOR AIDS RELIEF	211,128	0
GFEA	168,366	0
GGBA / GEORGE WASHINGTON UNIVERSITY (22-M40)	42,762	0
93.732 / MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS	17,781	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A21-0088-S001)	-401	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A21-0088-S002_YR02)	18,182	0
93.877 / AUTISM COLLABORATION, ACCOUNTABILITY, RESEARCH, EDUCATION, AND SUPPORT	14,177	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1557-G-ZB524)	1,007	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1557-G-ZB524-AMD01)	13,170	0
93.928 / SPECIAL PROJECTS OF NATIONAL SIGNIFICANCE	49,705	0
GFEA / COLORADO HEALTH NETWORK (AWD-222617)	14,562	0
GFEA / UNIVERSITY OF CHICAGO (AWD103147 (SUB00000892))	35,143	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, NATIONAL INSTITUTES OF HEALTH		
93.077 / FAMILY SMOKING PREVENTION AND TOBACCO CONTROL ACT REGULATORY RESEARCH	-1	0
GFBA / UNIVERSITY OF SOUTHERN CALIFORNIA (139543974)	-1	0
93.113 / ENVIRONMENTAL HEALTH	7,180,797	1,136,156
GFBA	164,352	9,114
GFBA / UNIVERSITY OF SOUTHERN CALIFORNIA (122885743)	43,507	0
GFBA / UNIVERSITY OF SOUTHERN CALIFORNIA (SCON-00003400)	144,657	0
GFEA	3,325,365	499,219
GFEA / NATIONAL JEWISH HEALTH (20118004_AMD05)	166,571	0
GFEA / NATIONAL JEWISH HEALTH (20118004_PRE)	5,450	0
GFEA / NATIONAL JEWISH HEALTH (20132201)	49,314	0
GFEA / NATIONAL JEWISH HEALTH (20132201_2_PRE)	126,421	0
GFEA / NATIONAL JEWISH HEALTH (20134201_AMD01)	104,797	0
GFEA / UNIVERSITY OF KENTUCKY (3200004386-22-078_PRE)	168,795	0
GGBA	2,271,896	627,823
GGBA / ACCESS SENSOR TECHNOLOGIES, LLC (2R44ES02404104)	155,210	0
GGBA / COLUMBIA UNIVERSITY (1(GG017459-01))	133,653	0
GGBA / EMORY UNIVERSITY (A734640)	156,249	0
GGBA / EMORY UNIVERSITY (SUBAWARD #A555992)	13,646	0
GGBA / HARVARD MEDICAL SCHOOL (240694)	25,488	0
GGBA / RUTGERS - STATE UNIVERSITY OF NEW JERSEY (PO# 25077433)	11,728	0
GGBA / UNIVERSITY OF IOWA (S00428-01)	72,113	0
GGBA / UNIVERSITY OF OKLAHOMA (RS20210200-02)	41,585	0
93.121 / ORAL DISEASES AND DISORDERS RESEARCH	7,068,417	448,512
GFBA	675,418	144,003
GFEA	5,842,892	278,128
GFEA / ALLANDER BIOTECHNOLOGIES (AWD-191839_NCE)	64,848	0
GFEA / BAYLOR COLLEGE OF MEDICINE (AWD-223764)	1,783	0
GFEA / CHILDREN'S HOSPITAL LOS ANGELES (000012943-D)	25,374	0
GFEA / CHILDREN'S HOSPITAL LOS ANGELES (000012943-D_PRE)	2,335	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (314787_AMD01)	23,245	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (OS00000304-400220_PRE)	38,165	0
GFEA / M2 TECHNOLOGIES LLC (202109-R41-NIDCR_AMD02)	50,165	0
GFEA / UNIVERSITY OF MINNESOTA (P010579701)	123,906	0
GFEA / UNIVERSITY OF PITTSBURGH (AWD00005612 (137504-1)_PR)	46,782	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6403-1081-00-B_AMD06)	104,008	0
GFEA / UNIVERSITY OF UTAH (10044863_CR_AMD04)	11,676	0
GFEA / UNIVERSITY OF UTAH (10044863_FR_AMD04)	3,782	0
GFEA / UNIVERSITY OF UTAH (10044863-35_FR_AMD02)	2,214	0
GGBA	44,120	26,381
GGBA / BOSTON UNIVERSITY (4500004638)	7,704	0
93.12903SUB / IMMUNE MECHANISMS OF PROTECTION AGAINST MYCOBACTERIUM TUBERCULOSIS CENTER (IMPACT-TB) – LEVERAGING THE VALIDATION OF NEW ANTIBODY REAGENTS TO ADVANCE THE GUINEA PIG MODEL OF TUBERCULOSIS	239,659	0
GGBA / SEATTLE CHILDREN'S RESEARCH INSTITUTE (12903SUB)	239,659	0
93.140361CSU-NIHR41A145461 / POTENTIATING RIFAMPIN IN NTM INFECTIONS	423	0
GGBA / SPINCEUTICA, INC. (140361CSU-NIHR41A145461)	423	0
93.143 / NIEHS SUPERFUND HAZARDOUS SUBSTANCES_BASIC RESEARCH AND EDUCATION	45,699	0
GFEA / HARVARD SCHOOL OF PUBLIC HEALTH (113146-5111899)	17,333	0
GFEA / HARVARD SCHOOL OF PUBLIC HEALTH (113146-5111899_AMD03)	28,366	0
93.172 / HUMAN GENOME RESEARCH	6,206,482	2,020,708

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
GFBA	201,588	11,813
GFEA	4,863,170	2,008,895
GFEA / NEW YORK STRUCTURAL BIOLOGY CENTER, INC. (AWD-232155)	42,523	0
GFEA / RUTGERS UNIVERSITY (1200_MOD04 NCE)	235,692	0
GFEA / THE JACKSON LABORATORY (210376-0622-02)	2,186	0
GFEA / THE JACKSON LABORATORY (210376-0623-02_AMD01)	266,162	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (132624240_AMD02)	88,430	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1460 G ZA004_AMD02)	488,630	0
GGBA	18,101	0
93.173 / RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	7,515,860	458,996
GFBA	28,047	1,218
GFBA / NORTHWESTERN UNIVERSITY (SP0039333-PROJ0010825)	49,043	0
GFBA / REHABILITATION INSTITUTE OF CHICAGO (7978)	185,746	0
GFEA	6,837,674	457,778
GFEA / BOYS TOWN (96433-G_AMD03/NCE)	-9,022	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (OS00000568AM1)	204,050	0
GFEA / INDIANA UNIVERSITY (9278)	62,250	0
GFEA / UNIVERSITY OF KENTUCKY (3200002435-20-274_AMD02)	37,988	0
GFEA / UNIVERSITY OF SOUTHERN CALIFORNIA (119766754_AMD04)	108,140	0
GFEA / UNIVERSITY OF VIRGINIA (GB10858.PO#2340147_N)	2,107	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC110008_AMD01)	4,242	0
GGBA (COVID-19) / MONELL CHEMICAL SENSES CENTER (NIH074502)	5,595	0
93.1R21ES035320-01 / IMPACT OF LANDFILL MITIGATION EFFORTS TO REDUCE AIR TOXICS IN BRISTOL, TENNESSEE AND VIRGINIA	17,073	0
GGBA / UNIVERSITY OF KENTUCKY (1R21ES035320-01)	17,073	0
93.1R21HD101000-01 / EARLY RISK FOR ADHD SYMPTOMS IN YOUNG CHILDREN WITH DOWN SYNDROME	49,211	0
GGBA	49,211	0
93.209 / CONTRACEPTION AND INFERTILITY RESEARCH LOAN REPAYMENT PROGRAM	3	0
GFEA	3	0
93.20X133QT1 / PREPARATION OF M. BOVIS BCG FOR NHP VACCINE - CHALLENGE STUDIES	-56	0
GGBA / LEIDOS BIOMEDICAL RESEARCH, INC. (20X133QT1)	-56	0
93.20X133QT2 / PREPARATION OF M. BOVIS BCG FOR NHP VACCINE - CHALLENGE STUDIES	28,471	0
GGBA / LEIDOS BIOMEDICAL RESEARCH, INC. (20X133QT2)	28,471	0
93.20X133QT3 / PREPARATION OF M. BOVIS BCG FOR NHP VACCINE - CHALLENGE STUDIES	95,505	0
GGBA / LEIDOS BIOMEDICAL RESEARCH, INC. (20X133QT3)	95,505	0
93.213 / RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	2,466,397	489,206
GFBA	478,629	79,427
GFBA / DARTMOUTH COLLEGE (R1693)	22,927	0
GFEA	700,498	82,716
GFEA / CASE WESTERN RESERVE UNIVERSITY (RESS14845_AMD01)	15,576	0
GFEA / CASE WESTERN RESERVE UNIVERSITY (RESS15867_AMD01)	23,171	0
GFEA / CASE WESTERN RESERVE UNIVERSITY (RES600894)	128,863	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (312339 AMD02 CR)	1,493	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (312339_YR03_CR)	106,608	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (312339_YR03_FR)	1,199	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (312339_YR04_PRE)	6,147	0
GFEA / DUKE UNIVERSITY (A033747/A035406)	156,790	0
GFEA / DUKE UNIVERSITY (A035406)	36,465	0
GGBA	724,839	327,063
GGBA / CHILDREN'S NATIONAL RESEARCH INSTITUTE (SUBAWARD NO. 30006375-01, 1R34AT011035-01A1)	63,192	0
93.233 / NATIONAL CENTER ON SLEEP DISORDERS RESEARCH	888,525	42,189
GFBA	158,030	0
GFBA / BRIGHAM AND WOMENS HOSPITAL (108591)	0	0
GFBA / RHODE ISLAND HOSPITAL (7137688)	51,332	0
GFBA / YALE UNIVERSITY (GR108422)	-1,274	0
GFEA	680,437	42,189
93.242 / MENTAL HEALTH RESEARCH GRANTS	14,298,739	1,886,100
GFBA	5,246,941	479,364
GFBA / DUKE UNIVERSITY (A035003)	40,544	0
GFBA / FIELDLINE, INC. (AWD-20-08-0175)	56,539	0
GFBA / KAISER FOUNDATION HEALTH PLAN COLORADO (11ABECK-01-UCB)	0	0
GFBA / KAISER FOUNDATION HEALTH PLAN COLORADO (RNG210278-BUDG01-UCO)	55,931	0
GFBA / STANFORD UNIVERSITY (61575814-125036)	14,976	0
GFBA / UNIVERSITY OF TEXAS AT AUSTIN (UTAUS-SUB00000056)	143,102	0
GFBA / VULINTUS, INC. (R44MH119734-P2SUB2)	18,746	0
GFEA	7,001,760	1,222,361
GFEA / ARIZONA STATE UNIVERSITY (ASUB00000916)	251,387	0
GFEA / BETH ISRAEL DEACONESS MEDICAL CENTER (01063579_AMD01)	19,677	0
GFEA / CHILDRENS RESEARCH INSTITUTE (30006256-01_AMD02)	54,787	0
GFEA / COLORADO SEMINARY (SC37764-PO161689+AMD01)	14,904	0
GFEA / COLORADO SEMINARY (SC38159-02 P0173043_AMD)	15,330	0
GFEA / HEKTOEN INSTITUTE FOR MEDICAL RESEARCH (50081-R01-UCCH1_AMD06)	14,368	0
GFEA / HEKTOEN INSTITUTE FOR MEDICAL RESEARCH (50082-R01-UC02_AMD06)	5,722	0
GFEA / HEKTOEN INSTITUTE FOR MEDICAL RESEARCH (50082-R01-UCD02_AMD05)	-3	0
GFEA / JOHN HOPKINS BLOOMBERG SCHOOL OF PUBLIC (2005053445_PRE)	35,181	0
GFEA / MICHIGAN STATE UNIVERSITY (1RF1MH126706-01)	62,256	0
GFEA / RESEARCH FOUNDATION FOR MENTAL HYGIENE, (1846000555A7_AMD02)	49,940	0
GFBA / TOTAL CHILD HEALTH (1)	-1,202	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
GFEA / UNIVERSITY OF VIRGINIA (AWD-004197-GR100556_AMD02)	30,460	0
GFEA / UNIVERSITY OF VIRGINIA (GB10691.PO#2133384_AMD05)	685	0
GFEA / VANDERBILT UNIVERSITY (UNIV61794_AMD04)	28,413	0
GGBA	1,020,013	184,375
GGBA / HARVARD MEDICAL SCHOOL (240694)	25,084	0
GGBA / UNIVERSITY OF CALIFORNIA, SAN DIEGO (703738)	891	0
GGBA / UNIVERSITY OF CALIFORNIA, SAN DIEGO (KR 705182)	10,247	0
GGBA / YALE UNIVERSITY (CON-80003288 (GR114627))	82,060	0
93.273 / ALCOHOL RESEARCH PROGRAMS	5,403,125	115,674
GFBA	40,071	0
GFBA / MIND RESEARCH NETWORK (6055-005 SUBN1)	4	0
GFCA / UNIVERSITY OF NEBRASKA LINCOLN (21-118)	22,050	0
GFCA / UNIVERSITY OF NEBRASKA LINCOLN (23-003)	23,135	0
GFEA	4,323,826	115,674
GFEA / COLORADO RESEARCH PARTNERS LLC (44562)	545,830	0
GFEA / COLORADO RESEARCH PARTNERS LLC (44593)	47,161	0
GFEA / WASHINGTON STATE UNIVERSITY (130996 SPC004070F_AMDF)	106,975	0
GFEA / WASHINGTON STATE UNIVERSITY (130996 SPC004070F_PRE)	51,246	0
GGBA	212,179	0
GGBA / UNIVERSITY OF CALIFORNIA, IRVINE (2022-1781)	30,648	0
93.279 / DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	16,663,508	2,167,857
GFBA	6,507,793	865,280
GFBA / EMORY UNIVERSITY, ATLANTA (A034462)	18,611	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (703974)	23,816	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (703975)	-76	0
GFBA / UNIVERSITY OF MINNESOTA (A005020801)	0	-26
GFBA / UNIVERSITY OF MINNESOTA (P006761501)	93,341	0
GFBA / UNIVERSITY OF MINNESOTA (P007318201)	316,003	0
GFEA	6,799,700	1,243,694
GFEA / AMERICAN ACADEMY CHILD ADOLESCENT PSYCHI (K12DA000357_AMD01)	-262	0
GFEA / AMERICAN ACADEMY CHILD ADOLESCENT PSYCHI (K12DA000357_AMD02)	339,652	0
GFEA / AMERICAN ACADEMY CHILD ADOLESCENT PSYCHI (K12DA000357_AMD03)	901	0
GFEA / BOSTON MEDICAL CENTER (47_UCD_04655)	65,285	0
GFEA / BOSTON MEDICAL CENTER (47_UCD_04655_AMD01)	-18,527	0
GFEA / BOSTON MEDICAL CENTER (47_UCD_04655_AMD02)	7,948	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (R01DA054935_PRE)	3,185	0
GFEA / MEDICAL UNIVERSITY OF SOUTH CAROLINA (A22-0064-S001_AMD02)	599,846	0
GFEA / NATIONAL INSTITUTE ON DRUG ABUSE (SC37730-02-03 P0160256)	0	0
GFEA / UNIVERSITY OF CALIFORNIA AT DAVIS (A23-0168-S001-A01_AMD02)	18,995	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (KR 704514_AMD02)	49,908	0
GFEA / UNIVERSITY OF FLORIDA (UFDSP00011991_AMD04)	0	0
GFEA / UNIVERSITY OF MIAMI (OS00000237_YR03)	9,855	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00018284_PRE)	66,161	0
GFEA / UNIVERSITY OF SOUTHERN CALIFORNIA (116161860_AMD07)	168,524	0
GFEA / UNIVERSITY OF TENNESSEE (23-1794-UCD_AMD06_NCE)	65,879	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC11523_AMD04)	60,808	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC13842_AMD01)	41,471	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC13842_AMD02)	39,670	0
GFEA / YALE UNIVERSITY (CON-80003535(GR114527))	69,088	28,705
GFEA / YALE UNIVERSITY (CON-80003585 (GR115913))	88,461	0
GGBA	1,030,778	30,204
GGBA / KAISER PERMANENTE (RNG010109-CSU-01)	18,560	0
GGBA / OREGON SOCIAL LEARNING CENTER (HENRY OSLC 2018)	21,477	0
GGBA / UNIVERSITY OF TENNESSEE (A20-0184-S001)	156,657	0
93.286 / DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	3,795,187	841,800
GFBA	767,604	12,311
GFBA / DUKE UNIVERSITY (A03-5042)	34,250	0
GFBA / JOHNS HOPKINS UNIVERSITY (2004804154)	62,663	0
GFBA / NORTHWESTERN UNIVERSITY (60062831_UCB)	6,260	0
GFBA / POINT DESIGNS, LLC (AWD-20-09-0019)	82,041	0
GFBA / UNIVERSITY OF HOUSTON-DIVISION OF RESEAR (R-19-0013)	11,877	0
GFBA / URSA ANALYTICS (AWD-19-12-0159)	2,362	0
GFEA	236,267	78,599
GFEA / UNIVERSITY OF PITTSBURGH (AWD00003848 (136584-1))	-2,156	0
GFEA / WESTAT, INC (6922-03-COVID-S018_MOD06)	1,144,781	313,217
GFEA / WESTAT, INC (6922-03-COVID-S018_NCE)	14,170	0
GGBA	758,695	267,312
GGBA (COVID-19)	672,656	170,361
GGBA / UNIVERSITY AT BUFFALO-THE STATE UNIVERSITY OF NEW YORK (R1348367)	3,717	0
93.307 / MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	3,749,447	1,525,546
GFBA / CHILDREN'S HOSPITAL LOS ANGELES (000014408-A)	273,972	0
GFEA	3,050,803	1,525,546
GFEA / DARTMOUTH-HITCHCOCK (GC10358-01-DGR15294_AMD02)	15,165	0
GFEA / DARTMOUTH-HITCHCOCK (GC10358-01-DGR15294_AMD03)	14,055	0
GFEA / DFUSION (D1330_AMD01)	141,122	0
GFEA / EAGLE COUNTY DEPARTMENT OF HUMAN SERVICE (AWD-220070)	99,650	0
GFEA / HARVARD SCHOOL OF PUBLIC HEALTH (115442-5122513_AMD01)	50,429	0

PROGRAM CLUSTER

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GFEA / JOHNS HOPKINS UNIVERSITY (2005790768_AMD01)	10,673	0
GFEA / UNIVERSITY OF CALIFORNIA AT IRVINE (2022-1798_PRE)	36,371	0
GFEA / WASHINGTON STATE UNIVERSITY (127687 SPC003379_AMD_H)	49,081	0
GGBA / ACCESS SENSOR TECHNOLOGIES, LLC (2R44MD014915)	8,126	0
93.310 / TRANS-NIH RESEARCH SUPPORT	14,222,828	1,548,511
GFBA	3,936,317	0
GFBA / RHODE ISLAND HOSPITAL (7137538)	230,555	0
GFBA / WOMEN AND INFANT HOSPITAL OF RHODE ISLAN (5001451-LEBOURGEOIS)	-3,599	0
GFEA	9,467,303	1,518,511
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00002465)	11,950	0
GFEA / DUKE UNIVERSITY (303001145)	3,284	0
GFEA / DUKE UNIVERSITY (303001146_AMD01)	38,847	0
GFEA / DUKE UNIVERSITY (303001148-AMD01)	69,013	0
GFEA / DUKE UNIVERSITY (A03-2353_NCE_C-F)	-848	0
GFEA / DUKE UNIVERSITY (A03-5236)	748	0
GFEA / DUKE UNIVERSITY (A03-5237_AMD01)	3,357	0
GFEA / DUKE UNIVERSITY (A03-5238)	748	0
GFEA / DUKE UNIVERSITY (A03-5239)	459	0
GFEA / DUKE UNIVERSITY (A03-5242)	2,686	0
GFEA / DUKE UNIVERSITY (A03-5252)	20,161	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005001742_AMD01)	2,951	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005001742_PRE)	29,359	0
GFEA / PRESIDENT AND FELLOWS OF HARVARD COLLEGE (153351-5122531-0304)	0	0
GFEA / RUTGERS UNIVERSITY (SUB000002503_AMD01)	40,787	30,000
GFEA / RUTGERS UNIVERSITY (SUB000002762)	8,418	0
GFEA / UNIVERSITY OF NEW MEXICO (3RMA4)	27,569	0
GFEA / WASHINGTON STATE UNIVERSITY (127687 SPC001988_3_PRE)	30,752	0
GGBA / DUKE UNIVERSITY (303001159)	63,810	0
GGBA / DUKE UNIVERSITY (PTE 5U2COD023375-06 SUB A03-5240)	4,222	0
GGBA / DUKE UNIVERSITY (SUBAWARD: 303001166)	2,763	0
GGBA / DUKE UNIVERSITY (SUBAWARD: A03-5241)	982	0
GGBA / UNIVERSITY OF MICHIGAN (SUBK00015411)	9,773	0
GSAA / UNIVERSITY OF ALASKA FAIRBANKS (RL5GM118990)	220,461	0
93.313 / NIH OFFICE OF RESEARCH ON WOMEN'S HEALTH	526,703	199,550
GGBA / HARVARD MEDICAL SCHOOL (236498)	489,003	199,550
GGBA / HARVARD MEDICAL SCHOOL (236500)	18,365	0
GGBA / HARVARD MEDICAL SCHOOL (236501)	19,335	0
93.350 / NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES	16,534,242	5,178,031
GFBA / JOHNS HOPKINS UNIVERSITY (2005038541)	31,293	0
GFBA / STANFORD UNIVERSITY (62029983-135580)	76,603	0
GFEA	16,146,334	5,178,031
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (3201820621_AMD02)	6,199	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (OS00000504/400552)	24,478	0
GFEA / DUKE UNIVERSITY (A031871_AMD02)	3,332	0
GFEA / DYSTONIA MEDICAL RESEARCH FOUNDATION (AWD-164595)	22,977	0
GFEA / NATIONAL CENTER FOR ADVANCING (5TL1TR002533-04)	-67	0
GFEA / SEATTLE CHILDRENS RESEARCH INSTITUTE (11878SUB)	13,431	0
GFEA / SEATTLE CHILDRENS RESEARCH INSTITUTE (121675SUB)	-17,303	0
GFEA / SEATTLE CHILDRENS RESEARCH INSTITUTE (124995SUB_YR04)	12,360	0
GFEA / SEATTLE CHILDRENS RESEARCH INSTITUTE (125155SUB_PRE)	-96	0
GFEA / SEATTLE CHILDRENS RESEARCH INSTITUTE (12868SUB)	29,560	0
GFEA / SEATTLE CHILDRENS RESEARCH INSTITUTE (12886SUB_YR05)	28,821	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5125621)	64,042	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5125621_AMD01)	20,550	0
GFEA / VIRGINIA COMMONWEALTH UNIVERSITY (FP00010833_SA004_PRE)	1,555	0
GGBA / UNIVERSITY OF WISCONSIN (1596)	5,065	0
GGBA / UNIVERSITY OF WISCONSIN (1597)	4,920	0
GGBA / UNIVERSITY OF WISCONSIN (2353)	60,188	0
93.351 / RESEARCH INFRASTRUCTURE PROGRAMS	2,689,430	949,447
GFBA	292,758	0
GFEA	1,667,501	942,471
GGBA	729,171	6,976
93.352 / CONSTRUCTION SUPPORT	416,319	0
GGBA	416,319	0
93.353 / 21ST CENTURY CURES ACT - BEAU BIDEN CANCER MOONSHOT	2,729,546	797,330
GFEA	1,454,296	423,728
GFEA / BOSTON UNIVERSITY (4500004340)	34,263	0
GFEA / FRED HUTCHINSON CANCER CENTER (1110514)	16,771	0
GFEA / FRED HUTCHINSON CANCER RESEARCH CENTER (0001090311_AMD01)	-12,691	0
GFEA / FRED HUTCHINSON CANCER RESEARCH CENTER (0001100825_AMD01)	-293	0
GFEA / HARVARD SCHOOL OF PUBLIC HEALTH (P50CA244433-04_PRE)	6,651	0
GFEA / YALE UNIVERSITY (CON-80003422 (GR114815))	68,711	0
GFEA / YALE UNIVERSITY (CON-80004010 (GR118292))	423,550	0
GGBA	662,791	373,602
GGBA / UNIVERSITY OF PENNSYLVANIA (580818)	75,497	0
93.361 / NURSING RESEARCH	5,913,527	1,444,740
GFBA	634,350	60,828

PROGRAM CLUSTER

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GFEA	4,909,102	1,383,912
GFEA / BRIGHAM AND WOMENS HOSPITAL (127712_AMD01)	36,435	0
GFEA / CASE WESTERN RESERVE UNIVERSITY (RESS16446)	97	0
GFEA / CASE WESTERN RESERVE UNIVERSITY (RESS16446_AMD02)	18,116	0
GFEA / COLUMBIA UNIVERSITY (2(GG014601)_AMD03)	7,566	0
GFEA / EMORY UNIVERSITY, ATLANTA (A564253)	2,706	0
GFEA / EMORY UNIVERSITY, ATLANTA (A564253_AMD01)	4,278	0
GFEA / MAYO CLINIC ROCHESTER (UCD-298304; PO#68741446)	14,427	0
GFEA / MAYO CLINIC ROCHESTER (UCD-298304-01)	7,537	0
GFEA / MEDICAL UNIVERSITY OF SOUTH CAROLINA (A23-0340-S002)	6,047	0
GFEA / UNIVERSITY OF PENNSYLVANIA (581600_AMD02)	53,697	0
GFEA / UNIVERSITY OF PITTSBURGH (AWD00004758-136886-4_AMD0)	115,336	0
GFEA / UNIVERSITY OF ROCHESTER (SUB00000254_URFAOGR532081)	28,061	0
GFEA / UNIVERSITY OF UTAH (10056017-01_AMD02)	18,045	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-20-297_PRE)	57,727	0
93.368 / 21ST CENTURY CURES ACT - PRECISION MEDICINE INITIATIVE	158,895	0
GFEA / HARVARD UNIVERSITY-SCHOOL OF MEDICINE (151722.5125445.0404_AMD01)	158,895	0
93.393 / CANCER CAUSE AND PREVENTION RESEARCH	12,642,566	1,336,257
GFBA	783,310	9,304
GFBA / UNIVERSITY OF PITTSBURGH (AWD00003755 (135767-1))	51,981	0
GFEA	10,370,049	1,324,230
GFEA / BOSTON UNIVERSITY (4500002990_AMD01_NCE)	11,091	0
GFEA / COLUMBIA UNIVERSITY (1-GG013871-01)	15,061	0
GFEA / COLUMBIA UNIVERSITY (2-GG016866-01_PRE)	54,758	0
GFEA / DANA FARBER CANCER INSTITUTE (1309102_AMD01)	0	0
GFEA / FRED HUTCHINSON CANCER CENTER (0001126801_AMD01)	116,112	0
GFEA / FRED HUTCHINSON CANCER CENTER (1110190)	24,720	0
GFEA / FRED HUTCHINSON CANCER CENTER (1110297)	34,844	0
GFEA / FRED HUTCHINSON CANCER CENTER (1132005)	181,193	0
GFEA / GEORGETOWN UNIVERSITY (424986_GR424901-UCD)	30,774	0
GFEA / GEORGETOWN UNIVERSITY (424986_GR424901-UCD_AMD01)	17,325	0
GFEA / H.LEE MOFFITT CANCER CENTR & RESEARCH IN (10-19488-99-01-G5)	-18	0
GFEA / H.LEE MOFFITT CANCER CENTR & RESEARCH IN (10-19488-99-01-G5_AMD05)	39,494	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005512006_PRE)	14,911	0
GFEA / KAISER FOUNDATION HEALTH PLAN COLORADO (RNG210539-04)	13,022	0
GFEA / KLEIN BUENDEL, INC. (0341-0186-000)	69,860	0
GFEA / LEIDOS BIOMEDICAL RESEARCH , INC (21X181Q-F2)	32,155	0
GFEA / OHIO STATE UNIVERSITY (SPC-1000011528 GR130995)	12,214	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1016879_UCDENVER_AMD02)	8,090	0
GFEA / ROSWELL PARK CANCER INSTITUTE (464-01_PRE)	70,088	0
GFEA / RSCH FUND OF CITY UNIVERSITY OF NEW YORK (CM00008722-00)	34,660	0
GFEA / RSCH FUND OF CITY UNIVERSITY OF NEW YORK (CM00009583-00)	41,388	0
GFEA / UNIVERSITY OF CONNECTICUT (UCHC7-164590919_SUPP)	34,047	0
GFEA / UNIVERSITY OF CONNECTICUT (UCHC7-93133658-A5_NCE_PRE)	15,738	0
GFEA / UNIVERSITY OF PENNSYLVANIA (571532_AMD04_NCE_C-F_PRE)	35,680	0
GFEA / UNIVERSITY OF UTAH (10044180-06_AMD02_NCE)	14,939	0
GFEA / UNIVERSITY OF UTAH (10054672-01_AMD03)	142,361	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (0000000022_AMD04)	39,964	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (883K153_AMD05)	194,015	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC-90591_AMD01)	20,526	0
GGBA	80,462	2,723
GGBA / JOHNS HOPKINS UNIVERSITY (2005511826)	10,653	0
GGBA / ROSWELL PARK CANCER INSTITUTE (480-01)	18,710	0
GGBA / UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE (20180271-02-CSU)	-29,961	0
GGBA / UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE (20180271-02-CSU/ 20180271-04-CSU)	30,081	0
GGBA / UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER SAN ANTONIO (170914/170912)	16,414	0
GGBA / UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER SAN ANTONIO (170921/170915)	-8,145	0
93.394 / CANCER DETECTION AND DIAGNOSIS RESEARCH	3,051,832	151,150
GFBA	681,212	11,760
GFBA / HARVARD UNIVERSITY (117276-5117543)	107,695	0
GFBA / MYCOBACTERIA THERAPEUTICS CORPORATION (AWD-20-01-0004)	133,657	0
GFEA	1,152,987	120,003
GFEA / BOSTON UNIVERSITY (4500003014_AMD03)	274,770	0
GFEA / BOSTON UNIVERSITY (4500003014_YR02)	-5,404	0
GFEA / BOSTON UNIVERSITY (4500003014_YR03)	-21	0
GFEA / CASE WESTERN UNIVERSITY (RES600954)	64,056	0
GFEA / ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-E428-4609)	1,650	0
GFEA / ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-E428-4609_AMD01)	1,381	0
GFEA / ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-Z428-4609)	8,174	0
GFEA / ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-Z428-4609_CORE)	8,174	0
GFEA / RUTGERS UNIVERSITY (SUB00002351_PRE)	19,701	0
GFEA / UNIVERSITY OF ARKANSAS (53059_AMD03_NCE)	21,557	0
GFEA / UNIVERSITY OF ARKANSAS (54776 - UCD)	15,693	0
GFEA / UNIVERSITY OF ARKANSAS (54776 - UCD_AMD01)	13,781	0
GFEA / UNIVERSITY OF SOUTH CAROLINA (21-4345_AMD01)	32,085	0
GFEA / VANDERBILT UNIVERSITY (VUMC106003)	51,188	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC97305_AMD01)	93,068	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC97305_AMD02)	14,269	0
GGBA	221,653	19,387
GGBA / KLEIN BUENDEL (FEDERAL AWARD NO.: 2R44MD009652-02 SUBAWARD NO.: 0328-0178-000)	47,718	0
GLAA	92,788	0
93.395 / CANCER TREATMENT RESEARCH	7,348,152	273,296
GFEA / UNIVERSITY OF NORTH CAROLINA (5110556)	82,829	0
GFEA	5,513,528	248,847
GFEA / CAROLINAS MEDICAL CENTER (A20-0189-S001)	1,925	0
GFEA / CAROLINAS MEDICAL CENTER (A20-0189-S001_AMD02)	13,982	0
GFEA / CEDARS-SINAI MEDICAL CENTER (2127359)	221,185	0
GFEA / CHILDRENS HOSPITAL (1)	10,071	0
GFEA / CHILDRENS HOSPITAL (AR05286)	-3	0
GFEA / CHILDRENS HOSPITAL (AR10903)	8,006	0
GFEA / INDIANA UNIVERSITY (8309_UCD (CR)_AMD03)	190	0
GFEA / INDIANA UNIVERSITY (8780_UCD(FP)_AMD03)	2,884	0
GFEA / JOHNS HOPKINS SIDNEY KIMMEL COMPREHENSIV (AWD-203986_MOD01)	105,939	0
GFEA / JOHNS HOPKINS SIDNEY KIMMEL COMPREHENSIV (AWD-203986_SUPP)	104,488	0
GFEA / MEDICAL COLLEGE OF WISCONSIN INC (AWD-192916_AMD02)	16,833	0
GFEA / MEDICAL COLLEGE OF WISCONSIN INC (AWD-192916_YR03_AMD01)	3,337	0
GFEA / NEW YORK UNIVERSITY (22-A1-00-1007002)	260,066	0
GFEA / NORTHWESTERN UNIVERSITY (60047262 UCD)	203	0
GFEA / NORTHWESTERN UNIVERSITY (60047262 UCD_AMD04)	315	0
GFEA / NRG ONCOLOGY FOUNDATION, INC (NRG-RABINOVITCH-GY8_AMD01)	2,554	0
GFEA / NSABP FOUNDATION, INC (NSABP-TIND #340_NCE)	9,155	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1013080_SWOG_UCDENVER)	29,425	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1013080_UCDENVER_AMD02)	0	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1013080_UCDENVER_AMD03)	11,283	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1013080_UCDENVER_AMD04)	3,726	0
GFEA / PUBLIC HEALTH INSTITUTE (AR10396)	130,991	0
GFEA / PUBLIC HEALTH INSTITUTE (AR10397)	7,803	0
GFEA / PUBLIC HEALTH INSTITUTE (AR13081)	16,010	0
GFEA / PUBLIC HEALTH INSTITUTE (AR13081_PRE)	11,239	0
GFEA / PUBLIC HEALTH INSTITUTE (AR13082)	7,757	0
GFEA / PUBLIC HEALTH INSTITUTE (AR13082_PRE)	2,736	0
GFEA / PUBLIC HEALTH INSTITUTE (AR60283)	23,334	0
GFEA / PUBLIC HEALTH INSTITUTE (AR62032)	23,233	0
GFEA / PUBLIC HEALTH INSTITUTE (AR64232)	3,243	0
GFEA / PUBLIC HEALTH INSTITUTE (AR65324)	42,730	0
GFEA / PUBLIC HEALTH INSTITUTE (AR65328)	8,060	0
GFEA / ROCK IMMUNE LLC (AWD-210544-AMD01)	30,219	0
GFEA / SOUTHWEST ONCOLOGY CANCER THERAPY RESEAR (SWOG-CA32102/37429)	56,229	0
GFEA / ST. JUDES HOSPITAL (111287260-7930434)	2	0
GFEA / ST. JUDES HOSPITAL (11128728K-8084369_NEWSEG)	31,005	0
GFEA / ST. JUDES HOSPITAL (11128729K-8138370_AMD01)	19,230	0
GFEA / THE EMMES COMPANY, LLC (13765)	39,126	0
GFEA / THE EMMES COMPANY, LLC (13765_AMD02)	75,299	0
GFEA / THE EMMES COMPANY, LLC (13765_AMD03)	196,139	0
GFEA / UNIVERSITY NEBRASKA MEDICAL CENTER (34-5140-2105-101_AMD02)	86,212	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1568 G UA955_AMD09)	-153	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC94369)	-213	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC94369_AMD02)	15,288	0
GFEA / VONA ONCOLOGY, LLC (AWD-210456)	6,638	0
GGBA / MBC PHARMA, INC. (CSU-04)	32,050	24,449
GGBA / TUFTS UNIVERSITY (104548-00001)	7,146	0
GGBA / UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES (55679)	19,766	0
GGBA / UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL (5110554)	55,112	0
93.396 / CANCER BIOLOGY RESEARCH	8,640,333	579,957
GFEA	8,242,998	579,957
GFEA / ALBERT EINSTEIN COLLEGE OF MEDICINE OF Y (312061_AMD02)	98,343	0
GFEA / M.D.ANDERSON CANCER CENTER AT UNIV OF TE (3001596417_AMD04)	36,127	0
GFEA / SAGE BIONETWORKS (2022.8)	12,142	0
GFEA / THE JACKSON LABORATORY (210380-0822-02)	15,056	0
GFEA / THE JACKSON LABORATORY (210380-0823-02_AMD02)	98,644	0
GFEA / UNIVERSITY OF MINNESOTA (P007782001_AMD03)	81,239	0
GFEA / UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C (RS20201915-01_AMD02)	36,033	0
GFEA / VIRGINIA COMMONWEALTH UNIVERSITY (FP00017629_SA001)	19,751	0
93.397 / CANCER CENTERS SUPPORT GRANTS	2,203,157	474,942
GFEA / JOHNS HOPKINS UNIVERSITY (2004591934)	96,252	0
GFEA	2,106,905	474,942
93.398 / CANCER RESEARCH MANPOWER	3,746,551	0
GFBA	56,043	0
GFEA	3,655,584	0
GGBA	34,924	0
93.399 / CANCER CONTROL	111,136	0
GFEA / ALLIANCE FOR CLINICAL TRIALS IN ONCOLOGY (202110102)	6,834	0
GFEA / ALLIANCE FOR CLINICAL TRIALS IN ONCOLOGY (202110102_AMD01)	71,237	0
GFEA / NORTHWESTERN UNIVERSITY (60058460 UCD_FR_AMD02)	16,074	0

PROGRAM CLUSTER

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GFEA / NORTHWESTERN UNIVERSITY (60063078_UCD_CR)	9,602	0
GFEA / PUBLIC HEALTH INSTITUTE (AR61566)	7,389	0
93.75N93020F00002 / HHSN2722017000181 / DEVELOPMENT OF A CRYOPRESERVATION PROCESS FOR MOSQUITO VECTORS OF HUMAN PATHOGENS	113,933	0
GGBA	113,933	0
93.75N93021C00029 / IMMUNE MECHANISMS OF PROTECTION AGAINST MYCOBACTERIUM TUBERCULOSIS CENTER (IMPAC-TB)	937,714	0
GGBA / SEATTLE CHILDREN'S RESEARCH INSTITUTE (75N93021C00029)	937,714	0
93.75N93021D00014 / 75N93022F00001 / TESTING OF DRUG COMBINATIONS FOR MYCOBACTERIUM TUBERCULOSIS (MTB) IN MICE	366,926	0
GGBA	366,926	0
93.75N93022P00808 / JAMAICAN FRUIT BAT COLONY MANAGEMENT	50,820	0
GGBA	50,820	0
93.75N95A21P00206 / COVID-19: EVALUATION OF NANOBODIES FOR TREATMENT OF COVID-19 IN HAMSTERS	20,225	0
GGBA (COVID-19) / UNIFORMED SERVICES UNIVERSITY OF THE HEALTH SCIENCES (75N95A21P00206)	20,225	0
93.837 / CARDIOVASCULAR DISEASES RESEARCH	27,827,870	4,371,775
GFBA	2,818,879	874,680
GFBA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000659-0423-S2)	68,762	0
GFBA / KAISER FOUNDATION HEALTH PLAN COLORADO (RNG212010-UCB-01)	34,108	0
GFBA / NATIONAL JEWISH HEALTH (20120701)	49,217	0
GFBA / UNIVERSITY OF IOWA (S00476-01)	129,172	0
GFBA / UNIVERSITY OF SOUTH CAROLINA (23-5273)	10,405	0
GFBA / VESICLE THERAPEUTICS (AWD-21-04-0076)	84,704	0
GFEA	19,315,657	3,330,885
GFEA / BAYLOR COLLEGE OF MEDICINE (7000000678_NCE_PRE)	30,264	0
GFEA / BETH ISRAEL DEACONESS MEDICAL CENTER (01064417_CR)	39,607	0
GFEA / BRIGHAM AND WOMENS HOSPITAL (121325_AMD03)	18,786	0
GFEA / BRIGHAM AND WOMENS HOSPITAL (PS#225708)	23,433	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000659_AMD01)	6,089	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000659_AMD02/03)	11,098	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000659_AMD04)	94,764	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000659-0423-S2)	163,922	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000659-0823-AMD05)	479,312	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000659-0823-S1)	107,877	0
GFEA / FLORIDA INTERNATIONAL UNIVERSITY (000289_AMD01)	48,295	0
GFEA / FRED HUTCHINSON CANCER CENTER (1110219)	37,810	0
GFEA / FRED HUTCHINSON CANCER CENTER (1129904)	389,044	0
GFEA / FRED HUTCHINSON CANCER RESEARCH CENTER (0001129350_AMD01)	53,292	0
GFEA / GEORGE WASHINGTON UNIVERSITY (20-M28_AMD04)	119,487	0
GFEA / ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-D561-4609_AMD03)	98,531	0
GFEA / ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-D561-4609_AMD04)	20,192	0
GFEA / JOHNS HOPKINS UNIVERSITY (2004930824_AMD02)	95,075	0
GFEA / JOHNS HOPKINS UNIVERSITY (2004930824_AMD03)	5,611	0
GFEA / KAISER PERMANENTE (RNG212010-UCD-01_PRE)	57,104	0
GFEA / LOYOLA UNIVERSITY OF CHICAGO (215312)	5,245	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (236477)	156,631	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (240989)	33,441	0
GFEA / MEDICAL COLLEGE OF WISCONSIN INC (AWD-211449)	29,202	0
GFEA / NATIONAL HEART LUNG & BLOOD INSTITUTE (417581-G / GR510851_AMD03)	-56,188	0
GFEA / NATIONAL JEWISH HEALTH (20106604_UCD_AMD04/NCE)	0	0
GFEA / NATIONAL JEWISH HEALTH (20112506_NCE_PRE)	30,701	0
GFEA / NATIONAL JEWISH HEALTH (20120104_AMD05)	240,646	0
GFEA / NEW ENGLAND RESEARCH INSTITUTES (AWD-175131_AMD03)	6,428	0
GFEA / NEW ENGLAND RESEARCH INSTITUTES (AWD-211181)	36,306	0
GFEA / OCHIN, INC. (AWD-222644)	99,919	0
GFEA / ONCOARENDI THERAPEUTICS (AWD-182430)	0	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1016790_UCDENVER_AMD01)	34,580	0
GFEA / RTI INTERNATIONAL (2-312-0218666-66943L_MOD3)	211,493	0
GFEA / STATE UNIVERSITY OF NEW YORK,BUFFALO (R1173727_AMD09)	17,638	0
GFEA / STATE UNIVERSITY OF NEW YORK,BUFFALO (R1186473_AMD05)	43,598	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000530812-SC018)	-1,239	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000530812-SC018_AMD01)	6,603	0
GFEA / UNIVERSITY OF CALIFORNIA AT IRVINE (2014-3102_AMD04)	-715	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1520-G-XB833_AMD03)	357,343	0
GFEA / UNIVERSITY OF CINCINNATI (SUB#131950)	-3,914	0
GFEA / UNIVERSITY OF DELAWARE (53083_AMD04)	22,795	0
GFEA / UNIVERSITY OF DENVER (SC3810-01 P0170671_AMD0)	59,325	0
GFEA / UNIVERSITY OF KENTUCKY (3200004059-21-335_AMD01)	13,852	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00012541_NCE_PRE)	12,970	10,500
GFEA / UNIVERSITY OF MICHIGAN (SUBK00017970_AMD03)	3,271	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5122281_PRE)	9,997	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5127671)	2,276	0
GFEA / UNIVERSITY OF PENNSYLVANIA (578621_AMD05)	57,102	0
GFEA / UNIVERSITY OF PENNSYLVANIA (581275)	8,766	0
GFEA / UNIVERSITY OF PENNSYLVANIA (581275_AMD07)	27,890	0
GFEA / UNIVERSITY OF TEXAS AT ARLINGTON (126160249063_AMD05)	6,479	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC11808 BPO#47555)	21,636	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC105923_AMD01_NCE)	1,690	0
GFEA / VERSITI WISCONSIN INC. (1001380_4UCD_YR03)	-6,167	0
GFEA / VERSITI WISCONSIN INC. (1001487_4UCD)	160,433	0

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GFEA / VERSITI WISCONSIN INC. (1001487_4UCD_YR04)	346,898	0
GFEA / VERSITI WISCONSIN INC. (1001487-5_UCD_YR04_AMD01)	6,570	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-21-367)	-106	0
GFEA / WESTAT, INC (6922-06-CH-S004)	84,304	0
GGBA	1,209,025	155,710
GGBA / GEORGIA INSTITUTE OF TECHNOLOGY (PTE R01HL135505 SUBAWARD AWD-001374-G3)	85,243	0
GKAA / TRUSTEES OF INDIANA UNIVERSITY (9376-UNC)	8,181	0
GKAA / TRUSTEES OF INDIANA UNIVERSITY (9480)	27,225	0
93.838 / LUNG DISEASES RESEARCH	35,080,637	12,441,295
GFBA	634,172	316,299
GFBA / NATIONAL JEWISH HEALTH (20024110)	55,586	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (KR 705095)	162,313	0
GFBA / UNIVERSITY OF TEXAS AT SAN ANTONIO (172765/172836)	8,443	0
GFEA	18,798,287	3,461,943
GFEA / BETH ISRAEL DEACONESS MEDICAL CENTER (01064496_AMD04)	44,604	0
GFEA / BETH ISRAEL DEACONESS MEDICAL CENTER (1061838)	52,514	12,065
GFEA / BRIGHAM AND WOMENS HOSPITAL (117381AMD06)	19,881	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00001622_AMD03)	175,137	0
GFEA / COLUMBIA UNIVERSITY (12(GG015000-01)_CR_PRE)	74,487	0
GFEA / COLUMBIA UNIVERSITY (12(GG015000-01)_FR_PRE)	43,875	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A21-0031-S001-A02)	20,576	0
GFEA / FRED HUTCHINSON CANCER RESEARCH CENTER (0001110365_AMD01)	993	0
GFEA / FRED HUTCHINSON CANCER RESEARCH CENTER (0001131423_AMD01)	46,484	0
GFEA / FRED HUTCHINSON CANCER RESEARCH CENTER (1060456)	-55,595	0
GFEA / FRED HUTCHINSON CANCER RESEARCH CENTER (1092793)	13,539	0
GFEA / FRED HUTCHINSON CANCER RESEARCH CENTER (1092794)	12,432	0
GFEA / GEORGE WASHINGTON UNIVERSITY (1-AF-30_NCE02)	55,674	0
GFEA / GEORGE WASHINGTON UNIVERSITY (S-ALP2122-CF30)	-2,751	-2,751
GFEA / INDIANA UNIVERSITY (IN4687683UCD_AMD04)	189,937	0
GFEA / JOHNS HOPKINS HOSPITAL (2004756665_YR04_PRE)	15,977	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005419988_AMD01_NCE)	12,346	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005988232)	26,830	0
GFEA / KAISER PERMANENTE (RNG211577-UCDENVER_AMD01)	11,344	0
GFEA / LURIE CHILDRENS HOSPITAL (A23-0051-S003-CUDENVER)	7,004	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (229960_AMD08)	1,645	1,645
GFEA / MASSACHUSETTS GENERAL HOSPITAL (236620_AMD01_NCE)	57,032	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (238369)	31,206	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (238369_NCE)	795	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (238915)	389,068	84,212
GFEA / MASSACHUSETTS GENERAL HOSPITAL (239080_AMD03)	136,757	62,744
GFEA / MASSACHUSETTS GENERAL HOSPITAL (242484_EM)	115,684	27,063
GFEA / MASSACHUSETTS GENERAL HOSPITAL (242484_PULM)	98,341	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (AWD-205583)	5,987	0
GFEA / MAYO CLINIC ROCHESTER (THE-297785)	6,243	0
GFEA / NATIONAL JEWISH HEALTH (20051715_AMD09)	376,901	0
GFEA / NATIONAL JEWISH HEALTH (20051715_PRE)	35,285	0
GFEA / NATIONAL JEWISH HEALTH (20094907_UCD_AMD04)	11,489	0
GFEA / NATIONAL JEWISH HEALTH (20094909_UCD_AMD05)	15,100	0
GFEA / NATIONAL JEWISH HEALTH (20113005_AMD07)	136,230	0
GFEA / NATIONAL JEWISH HEALTH (20113404_AMD05)	-37	0
GFEA / NATIONAL JEWISH HEALTH (20113405_AMD05)	13	0
GFEA / NATIONAL JEWISH HEALTH (20113405_AMD06)	56,121	0
GFEA / NATIONAL JEWISH HEALTH (20113406_PRE)	72,420	0
GFEA / NATIONAL JEWISH HEALTH (20117304)	218,346	0
GFEA / NATIONAL JEWISH HEALTH (20117603_UCD_AMD06)	68,071	0
GFEA / NATIONAL JEWISH HEALTH (20133902_AMD01)	15,989	0
GFEA / NEW YORK UNIVERSITY (EHR-03-21_AMD05)	9,660,594	8,110,141
GFEA / NORTSHORE UNIVERSITY HEALTHSYSTEM RESEA (FAKHRUL-2021-01_AMD01)	30,424	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1020315_UCDENVER)	-2,957	0
GFEA / STANFORD UNIVERSITY (62664429-207399_PRE)	68,668	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (128335C_AMD02)	43,064	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (137675C)	75,312	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (137675C_CC)	2,919	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00010695_YR04_AMD03)	12,941	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00014385_AMD03)	2,979	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00017489_NCE)	821	0
GFEA / UNIVERSITY OF NORTH CAROLINA (5125569)	10,220	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5117256-H3CODENVER_AMD02)	119,183	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5122014_AMD02)	16,756	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5125694_AMD03)	88,772	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5125917-H3CHCOLORA_PRE)	50,580	0
GFEA / UNIVERSITY OF PENNSYLVANIA (DID583172_PRE)	17	0
GFEA / UNIVERSITY OF PITTSBURGH (AWD00003601 (135687-1))	80,595	0
GFEA / UNIVERSITY OF PITTSBURGH (AWD00003670 (135690-1))	-2	0
GFEA / UNIVERSITY OF UTAH (10063237-01-UC_PRE)	1,790,120	356,533
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (108946_AMD01_NCE)	110,577	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC96474)	15,871	11,401

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GFEA / VIRGINIA COMMONWEALTH UNIVERSITY (FP00010465_SA001_NCE)	784	0
GFEA / WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (581-101780-117621)	-165	0
GFEA / WAYNE STATE UNIVERSITY (WSU22149_AMD01)	26,748	0
GFEA / WAYNE STATE UNIVERSITY (WSU22149_AMD02)	15,897	0
GFEA / WAYNE STATE UNIVERSITY (WSU23087)	10,785	0
GFEA / WEILL MEDICAL COLLEGE OF CORNELL UNIVERS (193574-5E_AMD07)	75,206	0
GFEA / YALE UNIVERSITY (GR116169(CON-80003636))	13,577	0
GGBA	481,773	0
GGBA / EMORY UNIVERSITY (A643003 (A345835))	5,803	0
93.839 / BLOOD DISEASES AND RESOURCES RESEARCH	6,715,507	1,586,172
GFEA	4,924,905	1,219,320
GFEA / ALL CHILDREN'S RESEARCH INSTITUTE, INC (ACRI 01-001_NCE_AMD04_PRE)	-2,194	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (3201710624_AMD02)	7,694	0
GFEA / COLUMBIA UNIVERSITY (2(GG014702-01)_AMD04)	460,971	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (238447_AMD02)	326,835	262,600
GFEA / MEDICAL COLLEGE OF WISCONSIN INC (AWD-211577)	3,683	0
GFEA / MEDICAL COLLEGE OF WISCONSIN INC (AWD-211577_AMD02)	25,004	0
GFEA / OHIO STATE UNIVERSITY (GR124200 / SPC-1000005203)	105,980	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000524452-SC022_AMD03)	34,156	0
GFEA / UNIVERSITY OF MARYLAND BALTIMORE (20469_PRE)	97,085	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00011659_AMD01)	654	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00011660_MD02)	1,833	1,179
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5128111)	2,818	0
GFEA / UNIVERSITY OF WASHINGTON (WU-20-377-MOD-4)	33,344	0
GGBA	544,127	0
GLAA	148,612	103,073
93.840 / TRANSLATION AND IMPLEMENTATION SCIENCE RESEARCH FOR HEART, LUNG, BLOOD DISEASES, AND SLEEP DISORDERS	2,010,867	144,145
GFEA	1,205,688	144,145
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A18-0082-003-S001_AMD02)	9,971	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A18-0082-003-S001_PRE)	60,965	0
GFEA / INSTITUTE OF NUTRITION OF CENTRAL (1U01HL138647-05-03)	-77	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1018124_UCDENVER_AMD02)	78,834	0
GFEA / SEATTLE INST FOR BIOMEDICAL AND CLINICAL (AD226-UCD-4_AMD02)	28,606	0
GFEA / UNIVERSITY OF CHICAGO (AWD101462-AA SUB00000858)	136,682	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC92333_AMD03_NCE)	490,198	0
93.846 / ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	12,638,328	911,522
GFBA	2,984,094	53,980
GFBA / BOSTON UNIVERSITY (4500002689)	11,628	0
GFBA / REHABILITATION INSTITUTE OF CHICAGO (80335 UCB.Y1)	63,602	0
GFBA / UNIVERSITY OF PENNSYLVANIA (578671)	205,396	0
GFBA / UNIVERSITY OF PENNSYLVANIA (579393)	198,737	0
GFEA	7,512,593	831,368
GFEA / BRIGHAM AND WOMENS HOSPITAL (126080_MOD01)	75,820	0
GFEA / CHILDREN'S HOSPITAL BOSTON (GENFD0002259626_AMD01)	26,781	0
GFEA / CHILDREN'S HOSPITAL BOSTON (GENFD0002259626_AMD02)	2,106	0
GFEA / CLEVELAND CLINIC FOUNDATION (CCF21246633_AMD01)	5,748	0
GFEA / CLEVELAND CLINIC FOUNDATION (CCF21246633_AMD02)	35,701	0
GFEA / GEORGE WASHINGTON UNIVERSITY (22-M47)	52,701	0
GFEA / JOHNS HOPKINS UNIVERSITY (AWD-222904_MOD01)	12,420	0
GFEA / LURIE CHILDRENS HOSPITAL (901634-COLORADO_CR)	1,942	0
GFEA / MICHIGAN STATE UNIVERSITY (RC110594UCD_AMD02)	3,009	0
GFEA / NORTHWESTERN UNIVERSITY (60057488-UCD_AMD03)	148,650	0
GFEA / NORTHWESTERN UNIVERSITY (60064632 UC DENVER)	3,464	0
GFEA / OKLAHOMA MEDICAL RESEARCH FOUNDATION (035201_MORELAND)	26,167	0
GFEA / OKLAHOMA MEDICAL RESEARCH FOUNDATION (035201_MORELAND_PRE)	39,896	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1011396_UCDENVER_AMD09)	45,489	0
GFEA / PENNSYLVANIA STATE UNIVERSITY (UCDAR071077_AMD05)	60,423	0
GFEA / SEATTLE INST FOR BIOMEDICAL AND CLINICAL (R01AR078487_AMD03)	2,079	0
GFEA / UNIVERSITY OF CALIFORNIA AT IRVINE (2021-1478_AMD02)	61,975	0
GFEA / UNIVERSITY OF ROCHESTER (SUB00000291)	60,509	0
GFEA / UNIVERSITY OF ROCHESTER (SUB00000291_AMD01)	67,836	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC13879_AMD02)	106,336	0
GGBA	130,220	15,663
GGBA / ALLANDER BIOTECHNOLOGIES, LLC (ALLANDER PRIME NO. R44AR078669)	38,765	0
GGBA / CYTEX THERAPEUTICS, INC. (R44AR077467 CYTEX)	294,457	0
GGBA / UNIVERSITY OF CALIFORNIA, LOS ANGELES (1559 G ZC790)	257,455	0
GGBA / UNIVERSITY OF CALIFORNIA, LOS ANGELES (1717 G VA472)	59,566	0
GKAA / SAINT LOUIS UNIVERSITY (43455)	-799	0
GLAA	43,562	10,511
93.847 / DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	49,568,112	4,308,880
GFBA	676,769	103,003
GFBA / EMORY UNIVERSITY, ATLANTA (A062715)	14,561	0
GFBA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-19-212)	33,695	0
GFEA	39,758,222	3,556,326
GFEA / ADVENTIST HEALTH SYSTEM/SUNBELT, INC. (1329760-UCD_PRE)	54,778	0
GFEA / ALBERT EINSTEIN COLLEGE OF MEDICINE (312283)	3,539	0
GFEA / ARIZONA STATE UNIVERSITY (ASUB00000948_PRE)	11,684	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
GFEA / ARIZONA STATE UNIVERSITY (ASUB00001344_AMD01)	9,909	0
GFEA / AUGUSTA UNIVERSITY (36350-6)	92,908	0
GFEA / BAYLOR COLLEGE OF MEDICINE (7000001501_AMD01)	86,447	0
GFEA / BAYLOR COLLEGE OF MEDICINE (P.O 7000000508)	-1,713	0
GFEA / BAYLOR COLLEGE OF MEDICINE (P700000153_AMD03)	71,468	0
GFEA / BAYLOR COLLEGE OF MEDICINE (PO# 7000001070_PRE)	56,970	0
GFEA / BAYLOR COLLEGE OF MEDICINE (PO#7000000740_AMD03)	3	0
GFEA / BAYLOR COLLEGE OF MEDICINE (PO#7000000740_AMD05)	140,334	0
GFEA / BECKMAN RESEARCH INSTITUTE-CITY OF HOPE (61294.2006834.669311_PRE)	79,480	0
GFEA / BECKMAN RESEARCH INSTITUTE-CITY OF HOPE (61294-2006834-669304)	12,225	0
GFEA / BOSTON MEDICAL CENTER (AWD-204416)	2,814	0
GFEA / BROAD INSTITUTE (5001486-5500001898_PRE)	20,799	0
GFEA / CHILDREN'S HOSPITAL BOSTON (GENFD0001531889_AMD03)	-1,866	0
GFEA / CHILDREN'S HOSPITAL BOSTON (GENFD0002037131_AMD06_NCE)	8,398	0
GFEA / CHILDREN'S HOSPITAL BOSTON (GENFD0002167485_AMD05_NCE)	7,398	0
GFEA / CHILDREN'S HOSPITAL LOS ANGELES (RGF011634-A_AMD03)	35,829	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (3201140522_AMD05)	57,865	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-0000816)	123,055	0
GFEA / COLUMBIA UNIVERSITY (1GG014669-01)_AMD04)	12,969	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0041-002-S001_YR04)	61,749	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0041-005-S001)	22,209	0
GFEA / EMORY UNIVERSITY, ATLANTA (A199478_PRE)	-625	0
GFEA / GEORGE WASHINGTON UNIVERSITY (17-D13_AMD08)	72,651	0
GFEA / GEORGE WASHINGTON UNIVERSITY (17-D25_NCE_AMD01)	101,112	75,910
GFEA / GEORGE WASHINGTON UNIVERSITY (AWD-144148_MOD02)	-5,448	0
GFEA / KIDNEY PRECISION MEDICINE PROJECT (UWSC11654_AMD01)	0	0
GFEA / KIDNEY PRECISION MEDICINE PROJECT (UWSC11654_PRE)	63,928	0
GFEA / LURIE CHILDRENS HOSPITAL (901628-UC DENVER_AMD04)	598	0
GFEA / LURIE CHILDRENS HOSPITAL (901628-UC DENVER_CR)	7,812	0
GFEA / LURIE CHILDRENS HOSPITAL (901628-UC DENVER_FR)	17,065	0
GFEA / LURIE CHILDRENS HOSPITAL (901645- CU DENVER_AMD02)	452,774	0
GFEA / MEDICAL UNIVERSITY OF SOUTH CAROLINA (A00-2010-S013_AMD13)	469	0
GFEA / MITOTHERAPEUTIX LLC (AWD-210458_PRE)	36,549	0
GFEA / MITOTHERAPEUTIX LLC (AWD-230442)	38,108	0
GFEA / NATIONWIDE CHILDRENS HOSPITAL (700198-0523-00_PRE)	10,652	0
GFEA / NATIONWIDE CHILDRENS HOSPITAL (700198-0620-00)	-2,185	0
GFEA / NORTHERN CALIF. INSTITUTE FOR RESEARCH & (SCH2284-10_AMD01)	2,767	0
GFEA / NORTHERN CALIF. INSTITUTE FOR RESEARCH & (SCH2284-10_AMD02)	28,755	0
GFEA / RTI INTERNATIONAL (4-312-0218210-66586L)	4,742	0
GFEA / SACHI BIOWORKS (1R43DK132980-01A1SUB1)	48,293	0
GFEA / STANFORD UNIVERSITY (62971203-247133)	12,193	0
GFEA / STANFORD UNIVERSITY (62971203-247133_AMD01)	1,023	0
GFEA / THE NEMOURS FOUNDATION (RSUB1275867_PRE)	80,445	0
GFEA / UNIV OF KANSAS MEDICAL CNTR RSRCH INSTIT (ZAT00060_AMD04)	52,766	0
GFEA / UNIVERSITY OF ALABAMA (A19-0479-S002-A04)	23,153	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000517729-SP004_NCE)	-924	0
GFEA / UNIVERSITY OF CALIFORNIA AT DAVIS (A20-1450-S001)	2,049	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (705472_AMD01)	14,641	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 B XA416_AMD02)	5,598	0
GFEA / UNIVERSITY OF FLORIDA (SUB00003099_NCE)	162,533	0
GFEA / UNIVERSITY OF FLORIDA (SUB00003695)	7,390	0
GFEA / UNIVERSITY OF IOWA (S02047-04_AMD04)	22,438	0
GFEA / UNIVERSITY OF IOWA (S02366-01_AMD02)	330,743	0
GFEA / UNIVERSITY OF IOWA (S02789-01_AMD01)	157	0
GFEA / UNIVERSITY OF MARYLAND BALTIMORE (1300318A)	-75	0
GFEA / UNIVERSITY OF MARYLAND BALTIMORE (20459_AMD01)	58,715	0
GFEA / UNIVERSITY OF MARYLAND BALTIMORE (20952)	63,040	0
GFEA / UNIVERSITY OF MARYLAND BALTIMORE (21099_AMD01)	4,231	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00010725_AMD04)	494,752	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00014384_PRE)	202,248	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00014784_AMD02)	10,784	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00016374_NCE)	4,765	0
GFEA / UNIVERSITY OF MINNESOTA (N007980002_AMD02)	4,111	0
GFEA / UNIVERSITY OF NORTH CAROLINA AT GREENSBORO (20170116_AMD04/NCE_PRE)	18,953	0
GFEA / UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C (RS20200170-05_AMD01)	-3	0
GFEA / UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C (RS20211515-01_PRE)	106,295	0
GFEA / UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C (RS20220033-02_AMD01)	34,304	0
GFEA / UNIVERSITY OF PITTSBURGH (AWD00005635(137890-5)_AMD)	32,723	0
GFEA / UNIVERSITY OF SOUTH CAROLINA (18-3664_AMD04)	61,532	0
GFEA / UNIVERSITY OF SOUTH CAROLINA (AWD-222329_PRE)	25,209	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6119-114-00-Y_PRE)	116,114	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1082-10-AZ_AMD03)	23,963	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1082-10-BL)	-19	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1082-10-BL_04)	665,607	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1082-10-BL_AMD02)	2,499	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1082-10-P)	744	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1082-10-P_AMD04)	538,914	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
ALN OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)		
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1082-10-R_AMD02)	1,704	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1082-10-R_AMD03)	118,174	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1082-40-BL)	8	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1092-10-C)	568	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1092-10-C_AMD03)	286,639	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1103-01-BQ_AMD01)	77,092	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1103-01-U)	325,075	0
GFEA / UNIVERSITY OF TENNESSEE (A22-1361-S001_PRE)	179,151	0
GFEA / UNIVERSITY OF VIRGINIA (AWD-004133.GR101373)	53,957	0
GFEA / UNIVERSITY OF VIRGINIA (GB10908.GR101192_AMD02)	144,675	0
GFEA / UNIVERSITY OF VIRGINIA (GB10908_AMD01)	20	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC13791_PRE)	249,525	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC82582_AMD02)	11,936	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC82582_AMD03)	3,878	0
GFEA / WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (237-55811085045103-100005)	13,131	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-22-0079_AMD02)	117,397	0
GGBA	2,378,289	573,641
GGBA / THE OHIO STATE UNIVERSITY (SPC-1000003721/ GR111709)	31	0
GGBA / UNIVERSITY OF CALIFORNIA, RIVERSIDE (SUBAWARD # S-001568)	22,541	0
GGBA / WASHINGTON UNIVERSITY IN ST. LOUIS (WU-19-260)	22,534	0
GLAA	39,803	0
GLAA / UNIVERSITY OF OKLAHOMA (RS20220033-04)	7,858	0
93.853 / EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	28,433,107	3,112,539
GFBA	1,271,665	142,387
GFBA / MAYO CLINIC ROCHESTER (UOC-282591)	13,470	0
GFBA / UNIVERSITY OF CALIFORNIA LOS ANGELES (2000 G YM068)	280,215	0
GFBA / UNIVERSITY OF TEXAS SW MEDICAL CENTER (GMO210110)	51,994	0
GFC A	111,447	0
GFEA	19,837,614	2,462,425
GFEA / ALBERT EINSTEIN COLLEGE OF MEDICINE OF Y (311981)	7,645	0
GFEA / ALBERT EINSTEIN COLLEGE OF MEDICINE OF Y (312158_AMD04)	80,891	0
GFEA / BAYLOR COLLEGE OF MEDICINE (7000001513_AMD01_NCE)	23,618	2,444
GFEA / BAYLOR COLLEGE OF MEDICINE (P700000267_AMD02)	26,480	0
GFEA / BOSTON UNIVERSITY (4500004381)	113,662	0
GFEA / BRIGHAM AND WOMENS HOSPITAL (117542_AMD10)	32,850	0
GFEA / BRIGHAM AND WOMENS HOSPITAL (121803_AMD02)	-11,961	0
GFEA / BRIGHAM AND WOMENS HOSPITAL (121803_AMD05)	293,272	0
GFEA / BRIGHAM AND WOMENS HOSPITAL (121803_PRE)	11,180	0
GFEA / CEDARS-SINAI MEDICAL CENTER (0001763735_AMD01)	17,691	0
GFEA / CEDARS-SINAI MEDICAL CENTER (0002119159_AMD02)	176,109	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (3201870620)	-537	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00002996)	16,563	0
GFEA / CLEVELAND CLINIC FOUNDATION (1416-SUB_AMD02)	9,699	0
GFEA / COLUMBIA UNIVERSITY (1(GG014929-24))	1,932	0
GFEA / COLUMBIA UNIVERSITY (1(GG014929-32))	9,623	0
GFEA / COLUMBIA UNIVERSITY (15(GG015970-02)_AMD02)	-24	0
GFEA / COLUMBIA UNIVERSITY (15(GG015970-03)_AMD03)	40,103	0
GFEA / COLUMBIA UNIVERSITY (2(GG014929-24)_AMD01)	25,979	0
GFEA / COLUMBIA UNIVERSITY (23(GG014929-33)_SUPP)	121,760	0
GFEA / COLUMBIA UNIVERSITY (3(GG014929-03))	-74	0
GFEA / COLUMBIA UNIVERSITY (3(GG014929-19))	38,622	0
GFEA / COLUMBIA UNIVERSITY (3(GG014929-27))	161,661	0
GFEA / EMORY UNIVERSITY, ATLANTA (U54NS065701)	-2,500	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005671351_PRE)	107,355	0
GFEA / KENNEDY KRIEGER INSTITUTE (113126-0721-23B_MOD01)	7,065	0
GFEA / KENNEDY KRIEGER INSTITUTE (113126-0721-23B_MOD03)	181,104	0
GFEA / KENNEDY KRIEGER INSTITUTE (AWD-211919_MOD01)	179,511	0
GFEA / KENNEDY KRIEGER INSTITUTE (CNCDP 5K12NS098482-05)	-974	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (235400_PRE)	52,824	0
GFEA / MAYO CLINIC JACKSONVILLE , FLORIDA (MCR-224063_NCE02)	12,177	0
GFEA / MAYO CLINIC ROCHESTER (UCO-260175-01_AMD01)	-41	0
GFEA / MAYO CLINIC ROCHESTER (UCO-260175-02_AMD02)	4,517	0
GFEA / MAYO CLINIC ROCHESTER (UCO-260175-03_AMD03)	36,142	0
GFEA / NATIONAL INSTITUTE NEUROLOGICAL DISORDER (AWD-182040)	1,500	0
GFEA / NEUREXIS THERAPEUTICS (AWD-204084-NCE)	32,240	0
GFEA / NORTHWESTERN UNIVERSITY (60054977 UCD_A02)	23,232	0
GFEA / NORTHWESTERN UNIVERSITY (60054977 UCD_AMD03)	248,835	0
GFEA / NORTHWESTERN UNIVERSITY (60054977 UCD_PRE)	27,940	0
GFEA / OHIO STATE UNIVERSITY (GR125422/GR125423_AMD02)	235,412	0
GFEA / OHIO STATE UNIVERSITY (GR125422/GR125423_PRE)	72,590	0
GFEA / POINT DESIGNS, LLC (AWD-210606_AMD01)	41,505	0
GFEA / POPNEURON LIMITED (PROPOSAL 202442)	4,629	0
GFEA / RUSH UNIVERSITY (AWD-193042_AMD03)	20,218	0
GFEA / STONY BROOK UNIVERSITY MEDICAL CENTER (91724_2_1169239_PRE)	19,712	0
GFEA / UNIVERSITY NEBRASKA MEDICAL CENTER (34-5385-2100-002_AMD03)	14,564	7,268
GFEA / UNIVERSITY NEBRASKA MEDICAL CENTER (34-5385-2100-003_AMD04)	201,272	3,743
GFEA / UNIVERSITY OF CALIFORNIA AT DAVIS (A21-0985)	64,033	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
GFEA / UNIVERSITY OF CALIFORNIA AT DAVIS (A21-0985-5001-A01)	45,766	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (104935C_AMD05)	6,630	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (116245C_AMD05)	9,787	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (141955C)	7,192	0
GFEA / UNIVERSITY OF CONNECTICUT (UCHC7-167420058)	31,390	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK11049CSPR-002_NCE05)	13,896	0
GFEA / UNIVERSITY OF TEXAS HEALTH SCIENCE (169804/169802_AMD02)	251,370	0
GFEA / UNIVERSITY OF UTAH SCHOOL OF MEDICINE (10050533-02)	11,124	0
GFEA / UNIVERSITY OF UTAH SCHOOL OF MEDICINE (10050533-02_AMD03)	22,055	0
GFEA / UNIVERSITY OF VIRGINIA (GB10629.160425)	42,963	0
GGBA	2,899,171	296,818
GGBA / COLUMBIA UNIVERSITY (37 GG014929-32)	50,035	0
GGBA / CREIGHTON UNIVERSITY (270744-824554)	114,587	0
GGBA / CREIGHTON UNIVERSITY (270748)	64,601	0
GLAA	494,979	197,454
GLAA / VENDERBILT UNIVERSITY (UNIV60640)	19,550	0
93.855 / ALLERGY AND INFECTIOUS DISEASES RESEARCH	67,371,682	7,101,262
GFBA	2,110,859	62,396
GFBA / FRED HUTCHINSON CANCER RESEARCH CENTER (1060390)	-16,010	0
GFBA / FRED HUTCHINSON CANCER RESEARCH CENTER (1062467)	540,026	0
GFBA / GEORGETOWN UNIVERSITY (414701_GR 414915-UC)	202,635	0
GFBA / RUTGERS UNIVERSITY (SUB00002691)	107,529	0
GFBA / SOLIGENIX (OCG6514B)	21,621	0
GFEA	34,422,054	3,751,176
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (0142201S03)	138,956	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (0142202S03)	95,360	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY19ITN340_AMD02)	204	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY19ITN340_FR)	1,465	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY20ITN273_CR)	1,698	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY20ITN273_FR)	10,192	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY20ITN391)	-12	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY22ITN391_AMD04)	4,600	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY22ITN543_AMD01)	1,175	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY22ITN555 (FR))	36,838	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY22ITN559_FR)	3,260	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY22ITN567_FR_YR02)	4,186	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY23ITN273_AMD06_CR)	365	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY23ITN273_AMD06_FR)	293	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY23ITN543)	21,096	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY23ITN543_AMD02)	2,700	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY23ITN555_YR02 (FR))	2,532	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY23ITN556_CR)	821	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY23ITN556_FR)	595	0
GFEA / CHANNING LABORATORY AT HARVARD MEDICAL S (151715.5123193.0002_PRE)	73,931	0
GFEA / CHILDREN'S HOSPITAL BOSTON (GENFD0001665385_AMD08)	172,018	0
GFEA / CHILDREN'S HOSPITAL BOSTON (GENFD0001983503)	12,282	0
GFEA / CHILDREN'S HOSPITAL BOSTON (GENFD0002087911_AMD02)	14,362	0
GFEA / CHILDREN'S HOSPITAL BOSTON (GENFD0002263407)	14,306	0
GFEA / CHILDREN'S HOSPITAL BOSTON (GENFD0002281831_NCE_PRE)	8,418	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (190521_REGENERON)	26,601	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (304790_AMD02)	-142	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (309362(ADMIN)_AMD03)	9,623	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (309362(ADMIN)_AMD04)	32,355	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (309362(ADMIN)AMD02)	3	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (309363(CT1)_AMD05)	16,411	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (309364)	9,059	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (309364/OS00000159_AMD03)	13,484	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (309364_AMD02)	5,300	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (313837_AMD04)	7,372	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (313981)	159,130	0
GFEA / COLUMBIA UNIVERSITY (1(GG016968-01)_AMD01)	86,852	0
GFEA / COLUMBIA UNIVERSITY (4(GG011631-19))	2,108	0
GFEA / COLUMBIA UNIVERSITY (4(GG017950-02)_AMD04)	6,750	0
GFEA / DUKE UNIVERSITY (303000713)	691	0
GFEA / EMORY UNIVERSITY, ATLANTA (A318331_NCE_AMD03)	-3,972	0
GFEA / EMORY UNIVERSITY, ATLANTA (A661152_AMD07_NCE)	100,283	0
GFEA / EMORY UNIVERSITY, ATLANTA (A683325)	172,583	0
GFEA / EMORY UNIVERSITY, ATLANTA (A731195_AMD04)	104,737	0
GFEA / EMORY UNIVERSITY, ATLANTA (A786268)	232,146	0
GFEA / FAMILY HEALTH INTERNATIONAL (PO17001905_MOD14)	27,680	0
GFEA / FAMILY HEALTH INTERNATIONAL (PO17001905_MOD14_NCE)	264,299	0
GFEA / FAMILY HEALTH INTERNATIONAL (PO20003046_MOD08)	95,912	0
GFEA / FRED HUTCHINSON CANCER CENTER (1110003)	151,405	0
GFEA / FRED HUTCHINSON CANCER CENTER (1144974)	197,425	0
GFEA / FRED HUTCHINSON CANCER CENTER (1148613)	22,013	0
GFEA / FRED HUTCHINSON CANCER RESEARCH CENTER (0001089814_POP REDUCTION)	-3,429	0
GFEA / FRED HUTCHINSON CANCER RESEARCH CENTER (0001095305_AMD02)	6,114	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION

ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)		
GFEA / HARVARD SCHOOL OF PUBLIC HEALTH (109786.5126609_PERIOD01)	34,547	0
GFEA / HARVARD SCHOOL OF PUBLIC HEALTH (109786.5126609_PERIOD02)	35,772	0
GFEA / HOUSTON METHODIST RESEARCH INSTITUTE (AGMT00008056AM2)	21,385	0
GFEA / IOWA STATE UNIVERSITY (020626B_AMD04)	43,410	0
GFEA / JAEB CENTER FOR HEALTH RESEARCH (1UC4DK108612_AMD02)	20,709	0
GFEA / JOHNS HOPKINS SCHOOL OF MEDICINE (LDR 32)	-9,738	0
GFEA / JOHNS HOPKINS SCHOOL OF MEDICINE (LDR 34)	12,080	0
GFEA / JOHNS HOPKINS UNIVERSITY (2004767961)	17,522	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005004774_AMD01)	84,647	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005004774_AMD02)	78,124	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005361773_AMD01)	7,119	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005361773_AMD02)	1,365	0
GFEA / JOHNS HOPKINS UNIVERSITY (IMPAACT-2032)	639	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR 19_MOD02)	6,044	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR 30_MOD03)	9,221	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR_I2037_MOD05)	11,791	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR_I2038_MOD06)	9,831	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR_I2039_MOD05)	11,791	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR_P1112_MOD05)	5,863	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR27_MOD03)	15,606	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR27_MOD04)	23,578	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR29_I2021_MOD05)	17,684	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR29_MOD02_I2008_25N0703)	11,541	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR29_MOD02_P1112_25N0655)	3,876	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR29_MOD03_I2037_25N1321)	9,418	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR29_MOD04_I2039_25N1566)	6,213	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR29-16)	10,349	0
GFEA / JOHNS HOPKINS UNIVERSITY (PTCL 16)	44,163	0
GFEA / LURIE CHILDRENS HOSPITAL (A19-0148-S018_AMD06)	11,862	0
GFEA / MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (4696_AMD02)	-77,325	0
GFEA / MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (9167_AMD04)	137,724	0
GFEA / MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (9736_AMD01)	-43,827	0
GFEA / MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (9752)	125,449	0
GFEA / MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (9752_AMD02)	57,853	0
GFEA / NATIONAL JEWISH HEALTH (20000137_AMD05)	36,803	0
GFEA / NATIONAL JEWISH HEALTH (20121513_AMD03)	26,592	0
GFEA / NATIONAL JEWISH HEALTH (20121601)	-1,051	0
GFEA / NATIONAL JEWISH HEALTH (20121602_AMD01)	-1,345	0
GFEA / NATIONAL JEWISH HEALTH (20121613_AMD02)	60,358	0
GFEA / NATIONAL JEWISH HEALTH (20121813)	4,068	0
GFEA / NATIONAL JEWISH HEALTH (20121814_AMD01)	73,709	0
GFEA / NATIONAL JEWISH HEALTH (20121914)	29,906	0
GFEA / NATIONAL JEWISH HEALTH (20125204)	14,519	0
GFEA / NATIONAL JEWISH HEALTH (20125501_UCD_AMD01)	2,176	0
GFEA / NATIONAL JEWISH HEALTH (20125502_UCD_AMD02)	27,076	0
GFEA / NATIONAL JEWISH HEALTH (20126203_PRE)	308,587	0
GFEA / NATIONAL JEWISH HEALTH (20130603_AMD03)	80,827	0
GFEA / NATL JEWISH HOSPITAL (20121402)	764	0
GFEA / NATL JEWISH HOSPITAL (20121413)	19,997	0
GFEA / NORTHWESTERN UNIVERSITY (SUM1A1120184-05)	21,719	0
GFEA / OHIO STATE UNIVERSITY (SPC1000011353-GR130720)	34,871	0
GFEA / RUTGERS UNIVERSITY (SUB00002582_YR02)	130,142	0
GFEA / SALK INSTITUTE FOR BIOLOGICAL STUDIES (17-0059-S002_AMD08)	104,169	0
GFEA / SCRIPPS RESEARCH INSTITUTE (5-55101)	5,304	0
GFEA / SEATTLE CHILDRENS RESEARCH INSTITUTE (12842SUB)	357,570	0
GFEA / THE JACKSON LABORATORY (210335-1123-02_AMD03)	24,737	0
GFEA / UNIVERSITY NEBRASKA MEDICAL CENTER (34-5301-2095-515_AMD04)	351,456	0
GFEA / UNIVERSITY NEBRASKA MEDICAL CENTER (34-5301-2207-301_AMD01)	-902	0
GFEA / UNIVERSITY NEBRASKA MEDICAL CENTER (34-5301-2210-301_AMD01)	149,184	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000509734-008_AMD02)	15,445	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000520254-SC003_AMD02)	169	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000520254-SC003_AMD03)	167,328	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000520254-SC003_AMD04)	71,285	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000522211-SC019_AMD02)	2,069	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000522211-SC019_AMD03)	11,364	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000522211-SC025_AMD02)	1,652	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000522211-SC025_AMD03)	2,549	0
GFEA / UNIVERSITY OF CALIFORNIA AT DAVIS (A21-0255-S003_PRE)	15,860	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (704125_AMD01)	0	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (704125_AMD03)	205,957	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (704125_AMD05)	312,617	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (120145C_AMD02)	103	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (124605C_AMD02)	39,938	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (131415C)	-504	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (131415C_AMD01)	9,942	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (133255C_AMD01)	23,221	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (141675C_PRE)	70,180	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
ALN OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)		
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 B LA547_AMD01)	23,468	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 B YB243_ADM09)	238,461	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 B YB243_AMD07)	1,101,744	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 B YB243_AMD10)	1,328	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 G LB131)	5,729	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 G YB541_AMD02)	10,797	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 G YB560_AMD02)	7,493	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 G YD385_YR02)	1,383	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 G YD385_YR03)	1,457	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1560-B-YB243_PRE)	238,909	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1560-G-YC893_AMD01)	10,796	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1560-G-ZC591)	38,395	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1650 G LA419)	23,765	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1650 G ZA099_AMD02)	268,195	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1650 G ZA099_AMD05)	147,626	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1650-G-YA504_AMD04)	-1,157	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1650-G-YA504_AMD05_CF)	128,085	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1650-G-YA504_AMD08)	91,252	0
GFEA / UNIVERSITY OF FLORIDA (SUB00002253_NCE_AMD02)	16,793	0
GFEA / UNIVERSITY OF IOWA (S03996-01)	9,428	0
GFEA / UNIVERSITY OF MASSACHUSETTS (OSP28780-00_AMD03)	121,463	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5120902_AMD02)	99,046	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5125073)	212,366	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5125073_AMD01)	47,188	0
GFEA / UNIVERSITY OF PITTSBURGH (CNVA00054144 (128814-3))	-225	0
GFEA / UNIVERSITY OF ROCHESTER (417705G/URFAO:GR511036)	16,821	0
GFEA / UNIVERSITY OF TEXAS SW MEDICAL CENTER (GMO230910_PRE)	23,384	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC12544_AMD02)	42,276	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC12599_AMD02)	112,652	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (0000001426_YR02)	279,240	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (0000002877_YR03)	76,145	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC94560_AMD02)	151,485	0
GGBA	17,617,041	3,287,690
GGBA (COVID-19)	133,504	0
GGBA (COVID-19) / AEROSOL DEVICES, INC. (1R41AI57347)	74,936	0
GGBA (COVID-19) / OKLAHOMA STATE UNIVERSITY (SUBAWARD # 1-507222)	302,639	0
GGBA (COVID-19) / UNIVERSITY OF PENNSYLVANIA (574361 PO# 4476462)	0	0
GGBA (COVID-19) / UNIVERSITY OF PENNSYLVANIA (574361)	37,137	0
GGBA / BRIGHAM AND WOMENS HOSPITAL (124760)	44,704	0
GGBA / CHILDREN'S HOSPITAL AND REGIONAL MEDICAL CENTER, SEATTLE (12564SUB)	-104	0
GGBA / COLUMBIA UNIVERSITY (1(GG014746-09))	-7,600	0
GGBA / COLUMBIA UNIVERSITY (1(GG014746-22))	10,884	0
GGBA / COLUMBIA UNIVERSITY (1(GG014746-39))	15,007	0
GGBA / CORNELL UNIVERSITY (SUBAWARD NO: 92742-20600)	21,851	0
GGBA / EMORY UNIVERSITY (A818257)	3,810	0
GGBA / JOHNS HOPKINS UNIVERSITY (SUBAWARD # 2004887196)	5,351	0
GGBA / SOLARIS VACCINES, INC. (2023-153650)	129	0
GGBA / ST. JUDE MEDICAL, INC. (11166310A-8115812)	214,141	0
GGBA / ST. JUDE MEDICAL, INC. (112821020-8033215)	11,733	0
GGBA / ST. JUDE MEDICAL, INC. (SUBAWARD # 112821030-8109563)	71,634	0
GGBA / TUFTS UNIVERSITY (102222-00001/NIH010)	76,596	0
GGBA / TUFTS UNIVERSITY (102222-00001:NIH062)	115,855	0
GGBA / TULANE UNIVERSITY (TULSCCS6007322/23)	108,375	0
GGBA / UNIVERSITY AT BUFFALO-THE STATE UNIVERSITY OF NEW YORK (SUBAWARD# R1305783)	182,972	0
GGBA / UNIVERSITY OF ARIZONA (411631)	0	0
GGBA / UNIVERSITY OF CALIFORNIA, LOS ANGELES (1560 G XA704)	41,025	0
GGBA / UNIVERSITY OF CALIFORNIA, RIVERSIDE (S-001523)	19,111	0
GGBA / UNIVERSITY OF CHICAGO (AWD100279)	60,077	0
GGBA / UNIVERSITY OF MISSOURI (C00073906-1)	127,812	0
GGBA / UNIVERSITY OF ROCHESTER MEDICAL CENTER (417327G/URFAOGR510781)	65,275	0
GGBA / UNIVERSITY OF STELLENBOSCH (S006823-CSU)	21,299	0
GGBA / UNIVERSITY OF STELLENBOSCH (S006823-CSU-03)	22,331	0
GGBA / UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON (SA0001819)	-6,139	0
GGBA / UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON (SA0002659)	503,360	0
GGBA / UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON (SA0002664)	383,499	0
GGBA / VIA THERAPEUTICS, LLC (147328-2021)	7,488	0
GGBA / VIRGINIA POLYTECHNIC INSTITUTE (412656-19019)	56,301	0
GGBA / WAKE FOREST UNIVERSITY HEALTH SCIENCES (1065-45108-11000000241)	24,069	0
GLAA	139,946	0
93.856 / MICROBIOLOGY AND INFECTIOUS DISEASES RESEARCH	54,789	0
GFEA	52,008	0
GFEA / COLUMBIA UNIVERSITY (2(GG014929-26)_PRE)	2,781	0
93.859 / BIOMEDICAL RESEARCH AND RESEARCH TRAINING	47,456,317	1,318,163
GFBA	13,888,698	612,926
GFBA / HARVARD UNIVERSITY (164629-5111701)	-11,727	0
GFBA / UNIVERSITY NEBRASKA MEDICAL CENTER (34-5160-2131-001)	0	0
GFBA / UNIVERSITY OF CALIFORNIA SANTA BARBARA (KK2023)	75,849	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
GFBA / UNIVERSITY OF CONNECTICUT HEALTH CENTER (UCHC7-135121240)	100,104	0
GFBA / UNIVERSITY OF ILLINOIS (088872-16773)	-277	0
GFBA / UNIVERSITY OF WASHINGTON (UWSC11479)	247,909	0
GFCA	198,937	0
GFCA / LOUISIANA STATE UNIVERSITY (21-054)	6,396	0
GFEA	22,522,167	348,242
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (305073_AMD03_NCE)	-253	0
GFEA / FAUNA BIO (AWD-213363_NCE)	30,454	0
GFEA / FLORIDA STATE UNIVERSITY (R000002708_AMD03)	106,967	0
GFEA / FRED HUTCHINSON CANCER CENTER (0001150994_PRE)	4,870	0
GFEA / HARVARD UNIVERSITY (132760-5123257)	27,894	0
GFEA / NATIONAL JEWISH HEALTH (20126101_AMD03)	11,627	0
GFEA / NAVAJO NATION-DINE' EDUCATION (2021-38-522)	10,485	0
GFEA / NAVAJO NATION-DINE' EDUCATION (2021-38-522_AMD02)	153,985	0
GFEA / RUTGERS UNIVERSITY (0655_MOD05)	210,082	0
GFEA / SEATTLE CHILDRENS RESEARCH INSTITUTE (12636SUB)	-79	0
GFEA / SEATTLE CHILDRENS RESEARCH INSTITUTE (12763SUB_AMD01)	114,114	0
GFEA / UNIVERSITY OF CHICAGO (AWD100459 (SUB00000239))	0	0
GFEA / UNIVERSITY OF PITTSBURGH (AWD00000238 (136669-8)MD2)	16,103	0
GGBA	8,793,726	356,995
GGBA / UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER SAN ANTONIO (171671/171670)	31,221	0
GKAA / CREARE INC (S642)	48,816	0
GLAA	307,380	0
GLAA / NATIONAL JEWISH HEALTH (20126101)	61,654	0
GSAA	431,892	0
GTAA	67,323	0
93.865 / CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	28,038,638	4,409,340
GFBA	3,403,843	704,055
GFBA / BOSTON MEDICAL CENTER (4500003525)	9,544	0
GFBA / JOHNS HOPKINS UNIVERSITY (2004019900)	34,449	0
GFBA / MEDICAL UNIVERSITY OF SOUTH CAROLINA (A00-2240-S023)	27,525	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (704581)	311,384	0
GFCA	119,040	0
GFCA / UNIVERSITY OF ARIZONA (18-101)	1,737	0
GFEA	18,631,368	3,003,394
GFEA / BOSTON MEDICAL CENTER (BMC6982_PRE)	9,171	0
GFEA / CHILDREN'S NATIONAL MEDICAL CENTER (30005546-01_AMD02)	1,210	0
GFEA / CHILDREN'S NATIONAL MEDICAL CENTER (30005546-01_AMD03)	13,616	0
GFEA / CHILDREN'S NATIONAL MEDICAL CENTER (30005547-09_AMD02)	7,537	0
GFEA / CHILDREN'S NATIONAL MEDICAL CENTER (30005547-09_AMD03)	21,946	0
GFEA / CHILDREN'S HOSPITAL LOS ANGELES (000013343-B_AMD01)	-64	0
GFEA / CHILDRENS HOSPITAL OF CINCINNATI (OS00000284_AMD01)	117,088	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000762_FR_PRE)	14,947	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000762_PRE)	20,880	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00002485/ PO# 2046099)	2,167	0
GFEA / CHILDRENS RESEARCH INSTITUTE (30004942-03_AMD06)	19,994	0
GFEA / CHILDRENS RESEARCH INSTITUTE (30004942-03-AMD05)	2,036	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (OS00000342-400298)	39,184	0
GFEA / COLUMBIA UNIVERSITY (1(GG01368-01)_AMD03)	10,877	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0069-S003)	21,620	0
GFEA / FAMILY HEALTH INTERNATIONAL (PO22003193_MOD01)	10,598	0
GFEA / FLORIDA STATE UNIVERSITY (R000003142)	4,788	0
GFEA / GEORGE WASHINGTON UNIVERSITY (AWD-123243)	-90,499	0
GFEA / GEORGE WASHINGTON UNIVERSITY (AWD-131386)	-44,781	0
GFEA / GEORGE WASHINGTON UNIVERSITY (AWD-143998)	-93,256	0
GFEA / HARVARD PILGRIM HEALTH CARE, INC. (AH000730_AMD04)	20,681	0
GFEA / HARVARD SCHOOL OF PUBLIC HEALTH (117267-0349-5125418)	2,997	0
GFEA / HARVARD SCHOOL OF PUBLIC HEALTH (117270-5112855_AMD02)	66,066	0
GFEA / HARVARD UNIVERSITY (117267-0253-5122039)	24,860	0
GFEA / HARVARD UNIVERSITY (117267-0353-5122039_AMD01)	26,701	0
GFEA / HARVARD UNIVERSITY-SCHOOL OF MEDICINE (PH000630B_AMD04_NCE)	3,213	0
GFEA / HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (117267-0245-5119391_AMD01)	63,279	0
GFEA / HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (117267-0251-5119389_AMD02)	87,012	0
GFEA / HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (117267-0345-5119391_AMD01)	293,975	0
GFEA / HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (117267-0351-5119389_AMD01)	188,413	0
GFEA / JOHNS HOPKINS UNIVERSITY (AWD-192792)	5,286	0
GFEA / JOHNS HOPKINS UNIVERSITY (AWD-192792_MOD03)	1,179	0
GFEA / MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (5728_AMD02)	15,719	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (#232807_MOD05)	-1,000	0
GFEA / MEDICAL COLLEGE OF WISCONSIN INC (AWD-182478_YR04)	171	0
GFEA / MEDICAL COLLEGE OF WISCONSIN INC (AWD-182478_YR05)	22,241	0
GFEA / NATIONWIDE CHILDRENS HOSPITAL (700196-0424-00_AMD04)	5,153	0
GFEA / NEW YORK UNIVERSITY (20-A1-00-1002855_AMD01)	-19,266	0
GFEA / NEW YORK UNIVERSITY (20-A1-00-1002855_AMD04)	171,611	0
GFEA / NEW YORK UNIVERSITY (20-A1-00-1002855_FR_AMD02)	26,182	0
GFEA / NORC AT UNIVERSITY OF CHICAGO (G254.UCDENVER.01)	25,083	0
GFEA / NORTHWESTERN UNIVERSITY (60046347 UCD_AMD05_NCE)	45,858	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
GFEA / OAK RIDGE ASSOCIATED UNIVERSITIES/DOE (21880_MOD18)	272,004	0
GFEA / OKLAHOMA STATE UNIVERSITY (1-571918-DENVER_PRE)	8,314	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1014948_UCDENVER_A1)	42,344	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1014948_UCDENVER_A1_AMD02)	8,184	0
GFEA / PETRI BIO (AWD-220170_AMD01)	48,212	0
GFEA / POINT DESIGNS, LLC (4843-3891-1390_NCE)	45,205	0
GFEA / POINT DESIGNS, LLC (AWD-190611_AMD03_NCE)	144,036	0
GFEA / UNIVERSITY OF CALIFORNIA AT DAVIS (A19-1176-S001_AMD05_NCE)	43,589	0
GFEA / UNIVERSITY OF CALIFORNIA AT IRVINE (2022-1757)	76,492	0
GFEA / UNIVERSITY OF DENVER (SC37547-06-P0172632_AMD01)	28,344	0
GFEA / UNIVERSITY OF ILLINOIS (17700-01_AMD02)	0	0
GFEA / UNIVERSITY OF MASSACHUSETTS WORCESTER (SUB00000204_AMD01)	68,015	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00015676_AMD01)	144,234	0
GFEA / UNIVERSITY OF MISSOURI-COLUMBIA (C00065804-1_AMD01)	0	0
GFEA / UNIVERSITY OF PENNSYLVANIA (579920 / 51472_AMD02)	30,429	0
GFEA / UNIVERSITY OF UTAH (10051369-01_AMD01)	704	0
GFEA / UNIVERSITY OF UTAH (10051369-12)	200	0
GFEA / UNIVERSITY OF UTAH (10051369-12_AMD01)	131,054	0
GFEA / UNIVERSITY OF UTAH (10061971-08)	91,606	0
GFEA / UNIVERSITY OF VIRGINIA (GB10318.PO#2113395_AMD07)	7,808	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC14538)	1,407	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (AWD-190175_AMD01)	1,137	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-21-202)	-194	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-21-202_AMD01)	16,697	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-22-0178-MOD-2_AMD02)	48,474	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-22-0332)	16,069	5,000
GFEA / WESTAT, INC (1UM2HD111076-01-SA005)	81,223	0
GFEA / YALE UNIVERSITY (CON-80003159-GR113955_AMD)	27,715	0
GFEA / YALE UNIVERSITY (CON-80003415 (GR114865))	21,433	0
GFEA / YALE UNIVERSITY (CON-80003575(GR115857))	42,761	0
GGBA	2,464,597	696,891
GGBA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (PO# 3100604382; SUBAWARD # 304292)	123,665	0
GGBA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (PO# 3100678127 SUBAWARD# 309592)	627	0
GGBA / COLLAMEDIX, INC. (CSU143755)	118,914	0
GGBA / DREXEL UNIVERSITY (SUBAWARD #900039)	18,812	0
GGBA / UNIVERSITY OF CALIFORNIA, DAVIS (A19-0460-S003)	82,643	0
GGBA / UNIVERSITY OF FLORIDA (SUB00002353)	47,933	0
GGBA / VIRGINIA COMMONWEALTH UNIVERSITY (FP00012593_SA001)	30,588	0
93.866 / AGING RESEARCH	36,321,750	4,914,723
GFBA	6,089,278	1,220,920
GFBA / BUCK INSTITUTE FOR RESEARCH ON AGING (SA16027-CO)	85,878	0
GFBA / BUCK INSTITUTE FOR RESEARCH ON AGING (SA16031-CO)	13,072	0
GFBA / BUCK INSTITUTE FOR RESEARCH ON AGING (SA16034-CO)	51,079	0
GFBA / CLEVELAND CLINIC FOUNDATION (CCF21557577)	23,059	0
GFBA / COLUMBIA UNIVERSITY (2(GG015971-05))	64,120	0
GFBA / OHIO STATE UNIVERSITY (60070054)	106,297	0
GFBA / PENNSYLVANIA STATE UNIVERSITY (S000086-DHHS)	29,041	0
GFBA / PENNSYLVANIA STATE UNIVERSITY (S001804-DHHS)	0	0
GFBA / PENNSYLVANIA STATE UNIVERSITY (S002325-DHHS)	69,761	0
GFBA / PRINCETON UNIVERSITY (SUB0000369)	-1,662	0
GFBA / THE RESEARCH FOUNDATION FOR SUNY ON (67685 / 1116763)	-1,692	0
GFBA / UNIVERSITY OF ARIZONA (598445)	-1,283	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (KR 705666)	29,135	0
GFBA / UNIVERSITY OF CALIFORNIA RIVERSIDE (S000736)	-89	0
GFBA / UNIVERSITY OF CALIFORNIA RIVERSIDE (S-001367)	1,811,294	0
GFBA / UNIVERSITY OF TEXAS AT AUSTIN (UTAUS-SUB00000065)	171,972	0
GFBA / UNIVERSITY OF WASHINGTON (UWSC14702)	380	0
GFCA	77,296	0
GFCA / PIKES PEAK AREA COUNCIL OF GOVERNMENTS (21-203)	0	0
GFCA / PIKES PEAK AREA COUNCIL OF GOVERNMENTS (22-139)	167,043	0
GFEA	23,729,703	3,596,911
GFEA / ALBERT EINSTEIN COLLEGE OF MEDICINE OF Y (33222A_AMD01)	3,668	0
GFEA / ALBERT EINSTEIN COLLEGE OF MEDICINE OF Y (33320A_AMD02)	14,968	0
GFEA / BETH ISRAEL DEACONESS MEDICAL CENTER (01062185_AMD02)	7,943	0
GFEA / BETH ISRAEL DEACONESS MEDICAL CENTER (01062185_AMD04)	14,229	0
GFEA / BETH ISRAEL DEACONESS MEDICAL CENTER (01063347_AMD01)	84,375	0
GFEA / BROWN UNIVERSITY (00001815_NCE01)	1,769	0
GFEA / BROWN UNIVERSITY (1815)	6,018	0
GFEA / COLUMBIA UNIVERSITY (3(GG015832-05)_PRE)	33,114	0
GFEA / ETECTRX (AWD-231356_AMD01)	24,369	0
GFEA / GEORGE WASHINGTON UNIVERSITY (S-DPA2223-LM06)	160,822	0
GFEA / GEORGE WASHINGTON UNIVERSITY (S-DPA2223-LM06_SUPP)	118,197	0
GFEA / GEORGIA STATE UNIVERSITY (SP00015890-02)	17,530	0
GFEA / ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-D981-4609_YR03)	7,158	0
GFEA / ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-D981-4609_YR04)	1,470	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005267962_AMD01)	58,189	0
GFEA / JOHNS HOPKINS UNIVERSITY (P30AG066587_AMD02)	25,902	0

PROGRAM CLUSTER

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GFEA / LOUISIANA STATE UNIVERSITY (AG069476-UCD01_AMD03)	70,472	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (241083_AMD01)	13,704	0
GFEA / MAYO CLINIC ROCHESTER (REC-263134/SIT-263134_FR)	55,733	0
GFEA / MAYO CLINIC ROCHESTER (REC-263134-01_AMD03)	87,420	0
GFEA / MENOGENIX, INC (MNGX-102_AMD01)	8,036	0
GFEA / NEW YORK UNIVERSITY (F1057-03_AMD05)	18,120	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1019935_UCDENVER_AMD01)	9,738	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000517586-SC001_AMD03)	-12,098	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000517586-SC001_AMD04)	-206	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (13698SC)	5,104	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (137395C_YR02_PRE)	134,997	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 B WB637_AMD04)	6,669	0
GFEA / UNIVERSITY OF HOUSTON-DIVISION OF RESEAR (R-20-0036B_AMD03)	101,940	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00014436_AMD01)	47,616	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00014436_PRE)	5,197	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00016060)	3,027	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00016060_AMD01)	1,496	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5119787_PRE)	16,281	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5123080_FR_PRE)	91,531	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5126283 (CR))	51,426	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5126592/5126283)	13,844	0
GFEA / UNIVERSITY OF PITTSBURGH (AWD00003000 (135310-10))	3,666	0
GFEA / UNIVERSITY OF PITTSBURGH (AWD00003000 (138377-10))	14,663	0
GFEA / UNIVERSITY OF SOUTHERN CALIFORNIA (125555821_AMD02-CF)	23,857	0
GFEA / UNIVERSITY OF SOUTHERN CALIFORNIA (135403299_PRE)	16,747	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (0000001192_YR03)	26,946	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (0000002282_AMD01)	3,559	0
GFEA / WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (23-009)	110,302	0
GFEA / WASHINGTON STATE UNIVERSITY (132471-SPC004898_E)	20,091	0
GFEA / WASHINGTON STATE UNIVERSITY (136874-SPC003247_PRE)	55,822	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-19-48)	0	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-21-271_MOD01)	-21	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-21-271_MOD02)	74,852	0
GFEA / WEILL MEDICAL COLLEGE OF CORNELL UNIVERS (222852_PRE)	17,290	0
GFEA / WICHITA STATE UNIVERSITY (R51744-15910-1_PRE)	163,573	0
GGBA	1,380,512	96,892
GGBA / REV BIO, INC. (1R44AG060881)	524,468	0
GGBA / UNIVERSITY OF CALIFORNIA, SAN DIEGO (705956)	4,641	0
GGBA / UNIVERSITY OF MICHIGAN (SUBK00017914, 2R01AG03153-1751)	47,891	0
GGBA / UNIVERSITY OF WISCONSIN (1228)	9,441	0
93.867 / VISION RESEARCH	5,189,165	469,760
GFBA	-313	0
GFEA	4,418,018	469,760
GFEA / DIOPTER CORP. (AWD-213145_AMD01)	84,930	0
GFEA / MCMMASTER UNIVERSITY (20015314_AMD06)	138,062	0
GFEA / MCMMASTER UNIVERSITY (20015314_AMD07)	13,995	0
GFEA / NEW YORK UNIVERSITY (AWD-175052_AMD01)	403	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1016626_UCDENVER)	104,181	0
GFEA / SCHEPENS EYE RESEARCH INSTITUTE (533470)	10,512	0
GFEA / UNIVERSITY OF AKRON (543635-UCD_AMD01)	103,255	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (117775C_AMD03)	1,972	0
GFEA / UNIVERSITY OF IDAHO (SB2109-SB1-834843_AMD06)	41,261	0
GFEA / UNIVERSITY OF IOWA (502486-01_AMD02_NCE)	64,067	0
GFEA / UNIVERSITY OF TEXAS AT AUSTIN (UTA21-000326_AMD01)	17,551	0
GFEA / UNIVERSITY OF UTAH (AWD-183797_AMD01)	1,679	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-20-432_MOD03)	103,709	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-20-523_MOD02)	55,863	0
GLAA	-1,466	0
GTAA	31,486	0
93.879 / MEDICAL LIBRARY ASSISTANCE	1,932,385	0
GFBA	44,304	0
GFBA / CHILDREN'S HOSPITAL BOSTON (GENFD0001688937)	127,437	0
GFEA	1,433,394	0
GFEA / COLUMBIA UNIVERSITY (1(GG014661-01)_AMD04)	39,047	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005218096_PRE)	72,947	0
GFEA / UNIVERSITY OF CHICAGO (AWD103388 (SUB00000717)_P)	47,182	0
GFEA / UNIVERSITY OF DENVER (SC38224-02_AMD01)	11,084	0
GFEA / UNIVERSITY OF UTAH (10058621-02_AMD01)	134,813	0
GFEA / UNIVERSITY OF UTAH (10058621-02_AMD02)	22,177	0
93.989 / INTERNATIONAL RESEARCH AND RESEARCH TRAINING	109,009	0
GFEA / COLUMBIA UNIVERSITY (1(GG013868-01))	13,333	0
GFEA / COLUMBIA UNIVERSITY (1(GG013868-03)_AMD02)	4,549	0
GFEA / UNIVERSITY OF ZIMBABWE (AWD-193043_NCE_PRE)	76,803	0
GGBA / COLUMBIA UNIVERSITY (4(GG013868-01))	14,324	0
93.AN2NIAID001 / RESEARCH AREA 2: DEVELOPMENT OF THERAPEUTIC FOR BIODEFENSE	145,573	0
GGBA / AN2 THERAPEUTICS (AN2NIAID001)	145,573	0
93.GR111834 / MICROBIAL ECOLOGY OF THE INFLAMED INTESTINE	256,925	0

PROGRAM CLUSTER

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GGBA / THE OHIO STATE UNIVERSITY (GR111834)	256,925	0
93.HHSN2722017000181/75N93019F00131 / ADVANCED SMALL ANIMAL MODELS FOR THE TESTING OF CANDIDATE PREVENTIVE INTERVENTION AGAINST MYCOBACTERIUM TUBERCULOSIS (OPTION 1)	-105	0
GGBA	-105	0
93.HHSN2722017000181/75N93019F00131 / TASK A28 - B: ADVANCED SMALL ANIMAL MODELS FOR THE TESTING OF CANDIDATE PREVENTIVE INTERVENTION AGAINST MYCOBACTERIUM TUBERCULOSIS. EFFICACY IN SHORT TERM GUINEA PIG CHALLENGE MODEL	0	0
GGBA	0	0
93.HHSN2722017000181/75N93020F00001 / COVID-19: BASE OPTION: TASK A38 ESTABLISHMENT OF SMALL ANIMAL MODELS FOR SCREENING MCMS FOR THE 2019 NOVEL CORONAVIRUS (SARS-COV-2)	116,978	0
GGBA (COVID-19)	116,978	0
93.HHSN2722017000181/75N93020F00001 / COVID-19: OPTION 2A: TASK A38 ESTABLISHMENT OF SMALL ANIMAL MODELS FOR SCREENING MCMS FOR THE 2019 NOVEL CORONAVIRUS (SARS-COV-2)	31,956	0
GGBA (COVID-19)	31,956	0
93.HHSN2722017000181/75N93020F00001 / COVID-19: OPTION 2B: TASK A38 ESTABLISHMENT OF SMALL ANIMAL MODELS FOR SCREENING MCMS FOR THE 2019 NOVEL CORONAVIRUS (SARS-COV-2)	26,418	0
GGBA (COVID-19)	26,418	0
93.HHSN2722017000181/75N93020F00001 / COVID-19: TASK A38 OPTION 1A ESTABLISHMENT OF SMALL ANIMAL MODELS FOR SCREENING MCMS FOR THE 2019 NOVEL CORONAVIRUS (SARS-COV-2)	-32,884	0
GGBA (COVID-19)	-32,884	0
93.HHSN2722017000181/75N93020F00001 / COVID-19: TASK A38 OPTION 1B ESTABLISHMENT OF SMALL ANIMAL MODELS FOR SCREENING MCMS FOR THE 2019 NOVEL CORONAVIRUS (SARS-COV-2)	-41,647	0
GGBA (COVID-19)	-41,647	0
93.HHSN2722017000181/75N93020F00001 / COVID-19: TASK A38 OPTION 1C ESTABLISHMENT OF SMALL ANIMAL MODELS FOR SCREENING MCMS FOR THE 2019 NOVEL CORONAVIRUS (SARS-COV-2)	80,289	0
GGBA (COVID-19)	80,289	0
93.IP#17095987 / HAPIN 1.5 BIOMARKER STUDY	11,188	0
GGBA	11,188	0
93.S-HU0001-19-2-0029-03 / MILITARY CARDIOVASCULAR OUTCOMES RESEARCH: PREVENTING OBESITY, EATING DISORDERS, AND CARDIOVASCULAR DISEASE IN ADOLESCENTS: PILOT STUDY	11,966	0
GGBA / THE METIS FOUNDATION (S-HU0001-19-2-0029-03)	11,966	0
93.SUBCONTRACT # 20X096F / COMPARATIVE ONCOLOGY TRIALS CONSORTIUM	4,393	0
GGBA / LEIDOS BIOMEDICAL RESEARCH, INC. (SUBCONTRACT # 20X096F)	4,393	0
93.TASK ORDER #: 2021-150245 / DEVELOPMENT OF BIOLOGICAL APPROACHES TO ENHANCE SKELETAL MUSCLE REHABILITATION AFTER ANTERIOR CRUCIATE LIGAMENT INJURY	12,476	0
GGBA / STEADMAN PHILIPPON RESEARCH INSTITUTE (TASK ORDER #: 2021-150245)	12,476	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OFFICE OF ASSISTANT SECRETARY FOR HEALTH		
93.088 / ADVANCING SYSTEM IMPROVEMENTS FOR KEY ISSUES IN WOMEN'S HEALTH	256,174	0
GFEA	256,174	0
93.343 / PUBLIC HEALTH SERVICE EVALUATION FUNDS	95,335	34,120
GFBA / OREGON HEALTH SCIENCES UNIVERSITY (1019026_UCBOULDER)	95,335	34,120
93.974 / FAMILY PLANNING SERVICE DELIVERY IMPROVEMENT RESEARCH GRANTS	-972	0
GKAA	-972	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OFFICE OF ASSISTANT SECRETARY FOR PREPAREDNESS AND RESPONSE		
93.CSU-75A50121C00087 / DEVELOPING AN INTRANASAL SARNA VACCINE AGAINST H5N1	41,081	0
GGBA / ACCESS TO ADVANCED HEALTH INSTITUTE (CSU-75A50121C00087)	41,081	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OFFICE OF THE SECRETARY OF HEALTH AND HUMAN SERVICES		
93.817 / HOSPITAL PREPAREDNESS PROGRAM (HPP) EBOLA PREPAREDNESS AND RESPONSE ACTIVITIES	299,990	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A20-0137-001-S001-A02_AMD)	83,651	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A20-0137-003-S001-A01)	216,339	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION		
93.243 / SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	360,307	0
GFBA	130,318	0
GFBA / CITY AND COUNTY OF DENVER (ENVHL-202160821-00)	123,093	0
GFEA	30,559	0
GFEA / UNIVERSITY OF UTAH (10060285-01-UCD)	19,140	0
GGBA	57,197	0
93.788 / OPIOID STR	664,020	0
GFEA	417,709	0
GFEA / ABT ASSOCIATES INC (53021_YR02)	42,961	0
GFEA / ABT ASSOCIATES INC (53021_YR03)	137,669	0
GFEA / SECURITY RISK SOLUTIONS, INC. (75P00120F80182)	47,809	0
GGBA / IOWA STATE UNIVERSITY (022769C)	17,872	0
DEPARTMENT OF HOMELAND SECURITY		
97.SUBAWARD #: 22-CVM-212013-CSU / DETECTION CANINE SCIENCES, INNOVATION, TECHNOLOGY AND EDUCATION (DCSITE)	12,652	0
GGBA / AUBURN UNIVERSITY (SUBAWARD #: 22-CVM-212013-CSU)	12,652	0
97.SUBAWARD #: 23-CVM-215001-CSU / DETECTION CANINE SCIENCES, INNOVATION, TECHNOLOGY AND EDUCATION (DCSITE)	2,379	0
GGBA / AUBURN UNIVERSITY (SUBAWARD #: 23-CVM-215001-CSU)	2,379	0
DEPARTMENT OF HOMELAND SECURITY, COUNTERING WEAPONS OF MASS DESTRUCTION		
97.130 / NATIONAL NUCLEAR FORENSICS EXPERTISE DEVELOPMENT PROGRAM	203,323	0
GGBA	203,323	0
DEPARTMENT OF HOMELAND SECURITY, FEDERAL EMERGENCY MANAGEMENT AGENCY		
97.044 / ASSISTANCE TO FIREFIGHTERS GRANT	26,188	0
GGBA / UNIVERSITY OF ARIZONA (641834)	26,188	0
97.082 / EARTHQUAKE STATE ASSISTANCE	91,688	0
GLAA	91,688	0
DEPARTMENT OF HOMELAND SECURITY, SCIENCE AND TECHNOLOGY		
97.061 / CENTERS FOR HOMELAND SECURITY	159,993	0
GGBA / TEXAS A AND M UNIVERSITY (CBTS 0506-01 M1900441)	26,847	0
GGBA / UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL (5103192)	74,492	0

PROGRAM CLUSTER

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GGBA / UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL (5125250)	58,654	0
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, OFFICE OF POLICY DEVELOPMENT AND RESEARCH		
14.536 / RESEARCH AND EVALUATIONS, DEMONSTRATIONS, AND DATA ANALYSIS AND UTILIZATION	82,165	1,733
GGBA	82,165	1,733
DEPARTMENT OF JUSTICE, OFFICE OF JUSTICE PROGRAMS		
16.544 / YOUTH GANG PREVENTION	135,415	30,015
GFEA	135,415	30,015
16.560 / NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION, AND DEVELOPMENT PROJECT GRANTS	274,926	16,498
GFBA	58,986	0
GFEA / UNIVERSITY OF NEBRASKA LINCOLN (21-140)	15,787	0
GFEA / UNIVERSITY OF SOUTH DAKOTA (21-162)	44,526	0
GGBA	84,896	16,498
GGBA / SAM HOUSTON STATE UNIVERSITY (SUBAWARD #22156A)	70,731	0
16.738 / EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	52,805	0
GFEA / CHEYENNE REGIONAL MEDICAL CENTER (AWD-202177_AMD02)	19,191	0
GFEA / CITY OF ALAMOSA (AWD-221623_NCE01)	33,614	0
16.758 / IMPROVING THE INVESTIGATION AND PROSECUTION OF CHILD ABUSE AND THE REGIONAL AND LOCAL CHILDREN'S ADVOCACY CENTERS	291,520	0
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-18.1_CR)	21,894	0
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-18.1_FR)	168,212	0
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-7_CR)	42,588	0
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-7_FR)	58,826	0
16.818 / CHILDREN EXPOSED TO VIOLENCE	105,231	0
GFBA	105,231	0
16.839 / STOP SCHOOL VIOLENCE	955,600	0
GFBA	955,600	0
DEPARTMENT OF JUSTICE, OFFICE ON VIOLENCE AGAINST WOMEN		
16.026 / OVW RESEARCH AND EVALUATION PROGRAM	16,803	0
GFEA / UNIVERSITY OF SOUTH DAKOTA (21-174)	16,803	0
DEPARTMENT OF LABOR, MINE SAFETY AND HEALTH ADMINISTRATION		
17.603 / BROOKWOOD-SAGO GRANT	32,275	0
GLAA	32,275	0
DEPARTMENT OF LABOR, OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION		
17.75D30119C06090 / COSINE: COLLABORATIVE SAVE INTEGRATED ENGINEERING	74,686	0
GLAA / SOUTH DAKOTA SCHOOL OF MINES & TECHNOLOGY (SDSMT-CSM 20-11)	74,686	0
DEPARTMENT OF STATE, BUREAU OF ECONOMIC AND BUSINESS AFFAIRS		
19.322 / ECONOMIC STATECRAFT	44,980	0
GLAA	44,980	0
DEPARTMENT OF STATE, BUREAU OF EUROPEAN AND EURASIAN AFFAIRS		
19.878 / EUR-OTHER	-5,971	0
GFEA / CRDF GLOBAL (21-133)	-5,971	0
DEPARTMENT OF STATE, OFFICE OF THE COORDINATOR OF U.S. ASSISTANCE TO EUROPE AND EURASIA		
19.900 / AEECA/ESF PD PROGRAMS	-799	0
GLAA / AMERICAN COUNCILS FOR INTERNATIONAL EDUCATION (CSM PROP # 20-0617)	-799	0
DEPARTMENT OF THE INTERIOR		
15.17078450 / DEPARTMENT OF THE INTERIOR RESEARCH AND DEVELOPMENT PROGRAMS	-4,922	0
GFBA / GARVER (17078450)	-4,922	0
15.CSM PROP 23-0235 / IPA WITH USGS	9,805	0
GLAA	9,805	0
DEPARTMENT OF THE INTERIOR, BUREAU OF INDIAN AFFAIRS		
15.156 / TRIBAL CLIMATE RESILIENCE	7,166	3,461
GFBA	7,166	3,461
DEPARTMENT OF THE INTERIOR, BUREAU OF LAND MANAGEMENT		
15.140L0620D0058 / BLM LENTIC MONITORING PROGRAM SUPPORT	66,380	66,380
GGBA	66,380	66,380
15.140L1721P0024 / MONITORING GUNNISON BASIN MESIC MEADOW RESILIENCE-BUILDING PROJECT	814	0
GGBA	814	0
15.224 / CULTURAL AND PALEONTOLOGICAL RESOURCES MANAGEMENT	42,571	0
GFBA	10,266	0
GFEA	5,440	0
GGBA	26,865	0
15.231 / FISH, WILDLIFE AND PLANT CONSERVATION RESOURCE MANAGEMENT	3,626	0
GKAA	3,626	0
15.232 / JOINT FIRE SCIENCE PROGRAM	249,120	71,889
GFBA	120,735	71,889
GFEA	3,347	0
GGBA	125,038	0
15.236 / ENVIRONMENTAL QUALITY AND PROTECTION	30,330	0
GGBA / TEXAS A AND M UNIVERSITY (M2200731)	22,070	0
GGBA / TEXAS A AND M UNIVERSITY (SUBAWARD # M1800777)	8,260	0
15.244 / FISHERIES AND AQUATIC RESOURCES MANAGEMENT	548,291	0
GGBA	547,546	0
GSAA	745	0
15.245 / PLANT CONSERVATION AND RESTORATION MANAGEMENT	183,330	0
GGBA	9,428	0
GKAA	173,902	0
15.246 / THREATENED AND ENDANGERED SPECIES	37,168	0
GGBA	37,168	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
15.247 / WILDLIFE RESOURCE MANAGEMENT	156,221	0
GFBA	137,476	0
GGBA	18,745	0
15.248 / NATIONAL LANDSCAPE CONSERVATION SYSTEM	51,274	0
GGBA	51,274	0
15.AGMT DATED 02/07/2020 / HABITAT USE BY FERRUGINOUS HAWKS IN A LANDSCAPE UNDERGOING ENERGY DEVELOPMENT	15,275	0
GGBA / TETON RAPTOR CENTER (AGMT DATED 02/07/2020)	15,275	0
DEPARTMENT OF THE INTERIOR, BUREAU OF RECLAMATION		
15.506 / WATER DESALINATION RESEARCH AND DEVELOPMENT	44,682	0
GFBA	8,934	0
GLAA	35,748	0
15.517 / FISH AND WILDLIFE COORDINATION ACT	184,359	0
GFBA	184,359	0
15.529 / UPPER COLORADO AND SAN JUAN RIVER BASINS ENDANGERED FISH RECOVERY	1,445,944	89,630
GGBA	1,445,944	89,630
15.560 / SECURE WATER ACT - RESEARCH AGREEMENTS	452,692	45,123
GFBA	161,446	0
GFBA / UNIVERSITY OF ARIZONA (640174)	46,108	0
GGBA	12,378	0
GLAA	137,649	0
GLAA / BUREAU OF RECLAMATION (R19AC00095)	95,111	45,123
DEPARTMENT OF THE INTERIOR, NATIONAL PARK SERVICE		
15.904 / HISTORIC PRESERVATION FUND GRANTS-IN-AID	90,703	0
GKAA	90,703	0
15.922 / NATIVE AMERICAN GRAVES PROTECTION AND REPATRIATION ACT	162	0
GFBA	162	0
15.933 / PRESERVATION OF JAPANESE AMERICAN CONFINEMENT SITES	26,201	0
GFEA	26,201	0
15.944 / NATURAL RESOURCE STEWARDSHIP	5,788	0
GLAA / NEW MEXICO INSTITUTE OF MINING AND TECHNOLOGY (/ P19AC00954)	5,788	0
15.945 / COOPERATIVE RESEARCH AND TRAINING PROGRAMS - RESOURCES OF THE NATIONAL PARK SYSTEM	5,268,852	0
GFBA	306,815	0
GFBA / UNIVERSITY OF WYOMING (1005851C-UCB-JOHANEMAN)	692	0
GFEA	268,395	0
GGBA	4,631,206	0
GGBA / UNIVERSITY OF ARKANSAS (UA2022-295)	1,866	0
GGBA / UNIVERSITY OF WYOMING-NATIONAL PARK SERVICE RESEARCH CENTER (1005396-CSU-HALLIWELL)	2,636	0
GGBA / UNIVERSITY OF WYOMING-NATIONAL PARK SERVICE RESEARCH CENTER (1005396-CSU-SHAMPAIN)	1,088	0
GJEA	46,199	0
GSAA	9,955	0
15.946 / CULTURAL RESOURCES MANAGEMENT	74,578	0
GGBA	74,578	0
15.954 / NATIONAL PARK SERVICE CONSERVATION, PROTECTION, OUTREACH, AND EDUCATION	141,029	0
GGBA	141,029	0
15.963 / SOUTHWEST BORDER RESOURCE PROTECTION PROGRAM	8,634	0
GGBA	8,634	0
DEPARTMENT OF THE INTERIOR, U.S. FISH AND WILDLIFE SERVICE		
15.608 / FISH AND WILDLIFE MANAGEMENT ASSISTANCE	90,483	0
GGBA	90,483	0
15.615 / COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	48,714	0
GGBA / WASHINGTON STATE UNIVERSITY (142379 WSU001002)	48,714	0
15.628 / MULTISTATE CONSERVATION GRANT	36,632	0
GGBA	36,632	0
15.634 / STATE WILDLIFE GRANTS	93,832	0
GGBA / ALASKA DEPARTMENT OF FISH AND GAME (23011)	57,023	0
GGBA / STATE OF HAWAII DIVISION OF FORESTRY AND WILDLIFE (RESEARCH AGREEMENT DATED AUGUST 15 2021)	36,809	0
15.637 / MIGRATORY BIRD JOINT VENTURES	18,960	0
GGBA	18,960	0
15.647 / MIGRATORY BIRD CONSERVATION	35,440	0
GGBA	35,440	0
15.650 / RESEARCH GRANTS (GENERIC)	14,147	0
GGBA / UNIVERSITY OF CALIFORNIA, DAVIS (2021-2884-03)	14,147	0
15.655 / MIGRATORY BIRD MONITORING, ASSESSMENT AND CONSERVATION	54	0
GGBA	54	0
15.657 / ENDANGERED SPECIES RECOVERY IMPLEMENTATION	11,787	0
GFBA / UNIVERSITY OF CALIFORNIA SANTA CRUZ (A21-0829-S002)	11,787	0
15.658 / NATURAL RESOURCE DAMAGE ASSESSMENT AND RESTORATION	35,156	0
GGBA	35,156	0
15.664 / FISH AND WILDLIFE COORDINATION AND ASSISTANCE	27,531	0
GGBA	27,531	0
15.669 / COOPERATIVE LANDSCAPE CONSERVATION	35,116	0
GGBA	35,116	0
15.670 / ADAPTIVE SCIENCE	91,257	0
GGBA	91,257	0
15.678 / COOPERATIVE ECOSYSTEM STUDIES UNITS	154,969	1,112
GGBA	137,989	1,112
GKAA	16,980	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
ALN OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)		
15.679 / COMBATING WILDLIFE TRAFFICKING	37,772	0
GFBA	37,772	0
DEPARTMENT OF THE INTERIOR, U.S. GEOLOGICAL SURVEY		
15.805 / ASSISTANCE TO STATE WATER RESOURCES RESEARCH INSTITUTES	394,974	101,578
GGBA	394,974	101,578
15.807 / EARTHQUAKE HAZARDS PROGRAM ASSISTANCE	-1,245	0
GLAA	-1,245	0
15.808 / U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION	9,080,273	83,365
GFBA	523,210	83,365
GGBA	1,942,527	0
GLAA	6,614,536	0
15.810 / NATIONAL COOPERATIVE GEOLOGIC MAPPING	407,513	0
GGBA	1,355	0
GLAA	406,158	0
15.812 / COOPERATIVE RESEARCH UNITS	295,460	0
GGBA	258,839	0
GGBA (COVID-19)	36,621	0
15.814 / NATIONAL GEOLOGICAL AND GEOPHYSICAL DATA PRESERVATION	69,556	0
GLAA	69,556	0
15.815 / NATIONAL LAND REMOTE SENSING EDUCATION OUTREACH AND RESEARCH	27,115	0
GGBA / AMERICAVIEW (AV18-CO-01)	27,115	0
15.820 / NATIONAL AND REGIONAL CLIMATE ADAPTATION SCIENCE CENTERS	1,744,209	304,936
GFBA	1,631,159	277,978
GFBA / CONSERVATION SCIENCE PARTNERS (SCUSGS202011)	29,303	0
GGBA / SOUTHWEST CLIMATE ADAPTATION SCIENCE CENTER (678348)	23,528	0
GGBA / UNIVERSITY OF ARIZONA (476976)	52,047	26,958
GGBA / UNIVERSITY OF OKLAHOMA (2020-64)	8,172	0
15.GX.20.ZQ00.G402A.00 / IPA WITH USGS	11,203	0
GLAA	11,203	0
DEPARTMENT OF THE INTERIOR, US GEOLOGICAL SURVEY		
15.073 / EARTH MAPPING RESOURCES INITIATIVE	10,907	0
GLAA	10,907	0
DEPARTMENT OF THE TREASURY, DEPARTMENTAL OFFICES		
21.027 / CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	1,132,515	0
GFBA (COVID-19)	1,124,298	0
GFEA (COVID-19)	8,217	0
DEPARTMENT OF TRANSPORTATION, FEDERAL AVIATION ADMINISTRATION		
20.109 / AIR TRANSPORTATION CENTERS OF EXCELLENCE	340,593	294,528
GFBA	340,593	294,528
DEPARTMENT OF TRANSPORTATION, FEDERAL HIGHWAY ADMINISTRATION		
20.DTFH6114D00048 / LARGE DIAMETER TUNNEL LINING ANALYSIS AND DESIGN	143,065	84,337
GLAA / WSP USA, INC. (1886607)	143,065	84,337
DEPARTMENT OF TRANSPORTATION, OFFICE OF THE SECRETARY		
20.701 / UNIVERSITY TRANSPORTATION CENTERS PROGRAM	2,153,113	263,095
GFEA / NORTH DAKOTA STATE UNIVERSITY (FAR0028685)	48	0
GFEA / NORTH DAKOTA STATE UNIVERSITY (FAR0028685_AMD01)	2,086	0
GFEA / NORTH DAKOTA STATE UNIVERSITY (FAR0028685_AMD03)	70,738	0
GFEA / NORTH DAKOTA STATE UNIVERSITY (FAR0028685_AMD04)	69,246	0
GFEA / NORTH DAKOTA STATE UNIVERSITY (FAR0028685_AMD05)	83,809	0
GFEA / NORTH DAKOTA STATE UNIVERSITY (FAR0028685_AMD06)	49,055	0
GFEA / NORTH DAKOTA STATE UNIVERSITY (FAR0028685_AMD07)	253,550	29,034
GFEA / WASHINGTON STATE UNIVERSITY (135461 G004209_AMD01_NCE)	-413	0
GFEA / WASHINGTON STATE UNIVERSITY (135461 SPC002290_AMD02)	135,838	0
GGBA / NORTH DAKOTA STATE UNIVERSITY (SUBAWARD # FAR0028636)	323,259	0
GLAA	1,165,897	234,061
DEPARTMENT OF TRANSPORTATION, PIPELINE AND HAZARDOUS MATERIALS SAFETY ADMINISTRATON		
20.693JK318C000014 / SOLIDIFICATION OF NATURAL GAS FOR TRANSPORTATION	0	0
GLAA	0	0
20.724 / PIPELINE SAFETY RESEARCH COMPETITIVE ACADEMIC AGREEMENT PROGRAM (CAAP)	288,247	0
GGBA / UNIVERSITY OF TEXAS AT ARLINGTON (2020GC0541)	54,274	0
GLAA	204,083	0
GLAA / MICHIGAN STATE UNIVERSITY (RC111494 - CSM)	29,890	0
DEPARTMENT OF VETERANS AFFAIRS		
64.36C25920C0107 / IMPACT OF STERILIZING AND NON-STERILIZING ANTIBIOTICS ON M. TUBERCULOSIS RRNA SYNTHESIS	46,875	0
GGBA	46,875	0
64.AWD-22-06-0032 / DEPARTMENT OF VETERANS AFFAIRS RESEARCH AND DEVELOPMENT PROGRAMS	32,620	0
GFBA	32,620	0
64.AWD-22-06-0033 / DEPARTMENT OF VETERANS AFFAIRS RESEARCH AND DEVELOPMENT PROGRAMS	73,530	0
GFBA	73,530	0
64.AWD-22-06-0034 / DEPARTMENT OF VETERANS AFFAIRS RESEARCH AND DEVELOPMENT PROGRAMS	75,853	0
GFBA	75,853	0
64.AWD-22-06-0123 / DEPARTMENT OF VETERANS AFFAIRS RESEARCH AND DEVELOPMENT PROGRAMS	5,934	0
GFBA	5,934	0
64.OCG6930B / DEPARTMENT OF VETERANS AFFAIRS RESEARCH AND DEVELOPMENT PROGRAMS	32,359	0
GFBA	32,359	0
64.OCG6931B / DEPARTMENT OF VETERANS AFFAIRS RESEARCH AND DEVELOPMENT PROGRAMS	9,074	0
GFBA	9,074	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
ALN OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)		
64.OCG6937B / DEPARTMENT OF VETERANS AFFAIRS RESEARCH AND DEVELOPMENT PROGRAMS	34,306	0
GFBA	34,306	0
64.OCG6944B / DEPARTMENT OF VETERANS AFFAIRS RESEARCH AND DEVELOPMENT PROGRAMS	21,216	0
GFBA	21,216	0
64.OCG7003B / DEPARTMENT OF VETERANS AFFAIRS RESEARCH AND DEVELOPMENT PROGRAMS	23,572	0
GFBA	23,572	0
DEPARTMENT OF VETERANS AFFAIRS, VA HEALTH ADMINISTRATION CENTER		
64.054 / RESEARCH AND DEVELOPMENT	17,236	0
GKAA	17,236	0
ENVIRONMENTAL PROTECTION AGENCY		
66.034 / SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT	79,494	0
GGBA	79,494	0
66.039 / DIESEL EMISSION REDUCTION ACT (DERA) NATIONAL GRANTS	728,377	0
GFBA	728,377	0
66.461 / REGIONAL WETLAND PROGRAM DEVELOPMENT GRANTS	221,393	0
GGBA	221,393	0
66.4967-RFA18-2/20-1-3 / ENVIRONMENTAL PROTECTION AGENCY RESEARCH AND DEVELOPMENT PROGRAMS	25,214	0
GFBA / HEALTH EFFECTS INSTITUTE (4967-RFA18-2/20-1-3)	25,214	0
66.509 / SCIENCE TO ACHIEVE RESULTS (STAR) RESEARCH PROGRAM	678,149	0
GFBA	404,996	0
GFBA / PUBLIC HEALTH INSTITUTE (03356-AR04607)	7,971	0
GGBA	265,182	0
66.511 / OFFICE OF RESEARCH AND DEVELOPMENT CONSOLIDATED RESEARCH/TRAINING/FELLOWSHIPS	395,685	123,673
GFBA / THE WATER RESEARCH FOUNDATION (4636)	667	0
GFBA / THE WATER RESEARCH FOUNDATION (5198)	244,831	0
GGBA / MICHIGAN STATE UNIVERSITY (SUBAWARD # RC112945A)	8,104	0
GLAA	106,343	123,673
GLAA / WATER RESEARCH FOUNDATION (5199 / 84046201-0)	35,740	0
66.516 / P3 AWARD: NATIONAL STUDENT DESIGN COMPETITION FOR SUSTAINABILITY	16,745	0
GFBA	12,538	0
GGBA	4,207	0
66.951 / ENVIRONMENTAL EDUCATION GRANTS	18,525	9,996
GGBA	18,525	9,996
GENERAL SERVICES ADMINISTRATION		
39.AWD-22-05-0255 / UNITED STATES GENERAL SERVICES ADMINISTR	35,425	0
GFBA	35,425	0
INSTITUTE OF MUSEUM AND LIBRARY SERVICES		
45.301 / MUSEUMS FOR AMERICA	2,774	0
GFBA	2,774	0
45.312 / NATIONAL LEADERSHIP GRANTS	23,380	12,000
GFBA	15,707	12,000
GFBA / UNIVERSITY OF INDIANA (8626)	7,673	0
LIBRARY OF CONGRESS		
42.011 / LIBRARY OF CONGRESS GRANTS	892	892
GFBA	892	892
MILLENNIUM CHALLENGE CORPORATION		
85.002 / MCC FOREIGN ASSISTANCE FOR OVERSEAS PROGRAMS	0	0
GFBA	0	0
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION		
43.0007448 / 20000362 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	215,415	0
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (00007448 / 20000362)	215,415	0
43.001 / SCIENCE	72,252,595	6,757,873
GFBA	57,058,093	5,928,550
GFBA / ARIZONA STATE UNIVERSITY (ASUB00000511)	62,047	0
GFBA / ATMOSPHERIC SPACE TECHNOLOGY RESEARCH AS (303-01)	29,928	0
GFBA / AUBURN UNIVERSITY (22-PHYS-209395-UCOB)	84,689	0
GFBA / AUBURN UNIVERSITY (22-PHYS-209398-UCOB)	10,754	0
GFBA / AUBURN UNIVERSITY (23-PHYS-209406-UCOB)	46,957	0
GFBA / BAY AREA ENVIRONMENTAL RESEARCH INSTITUT (AWD-20-12-0118)	24,470	0
GFBA / BOSTON UNIVERSITY (4500003593)	85,809	0
GFBA / BOSTON UNIVERSITY (4500004235)	42,569	0
GFBA / BOSTON UNIVERSITY (4500004450)	15,097	0
GFBA / BRIGHAM YOUNG UNIVERSITY (22-0594)	5,348	0
GFBA / CALIFORNIA INSTITUTE OF TECHNOLOGY (S411439)	-967	0
GFBA / CALIFORNIA INSTITUTE OF TECHNOLOGY (S439000)	56,040	0
GFBA / CALIFORNIA INSTITUTE OF TECHNOLOGY (S506111)	85,697	0
GFBA / CALIFORNIA STATE UNIVERSITY, SAN (SA22140)	7,891	0
GFBA / CATHOLIC UNIVERSITY OF AMERICA (362649 SUB 1)	24,135	0
GFBA / CATHOLIC UNIVERSITY OF AMERICA (362651 SUB 1)	6,986	0
GFBA / CNTR FOR ADVANCEMENT OF SCIENCE IN SPACE (CC-2018-246-006)	175	0
GFBA / COLUMBIA UNIVERSITY (1(GG016698-01))	20,988	0
GFBA / COLUMBIA UNIVERSITY (2(GG015592-01))	17,161	0
GFBA / DARTMOUTH COLLEGE (R1147)	10,629	0
GFBA / DIAMOND AGE TECHNOLOGY, LLC (AWD-22-03-0060)	30,646	0
GFBA / EARTH & SPACE RESEARCH (2017-241-COLORADO)	8,070	0
GFBA / EMBRY-RIDDLE AERONAUTICAL UNIVERSITY (GC61559-55)	6,284	0
GFBA / FARALLON INSTITUTE (2020-241-COLORADO)	109,934	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION

ALN OR OTHER ID NUMBER / PROGRAM NAME

STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)

TOTAL
EXPENDITURES (\$) AMOUNT PASSED
THROUGH TO
SUBRECIPIENTS (\$)

STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
GFBA / GEORGE WASHINGTON UNIVERSITY (18-M77)	143,225	0
GFBA / JET PROPULSION LABORATORY/NASA (1589285)	-14,844	0
GFBA / JET PROPULSION LABORATORY/NASA (1641373)	-5,294	0
GFBA / JET PROPULSION LABORATORY/NASA (1646268)	41,105	0
GFBA / JET PROPULSION LABORATORY/NASA (1646435)	26,403	0
GFBA / JET PROPULSION LABORATORY/NASA (1657003)	18,991	0
GFBA / JET PROPULSION LABORATORY/NASA (1658324)	15,045	0
GFBA / JET PROPULSION LABORATORY/NASA (1658568)	-11,845	0
GFBA / JET PROPULSION LABORATORY/NASA (1659261)	100,165	0
GFBA / JET PROPULSION LABORATORY/NASA (1659402)	95,393	0
GFBA / JET PROPULSION LABORATORY/NASA (1671216)	47,340	0
GFBA / JET PROPULSION LABORATORY/NASA (1671219)	25,679	0
GFBA / JET PROPULSION LABORATORY/NASA (1671408)	11,668	0
GFBA / JET PROPULSION LABORATORY/NASA (1671454)	14,100	0
GFBA / JET PROPULSION LABORATORY/NASA (1676544)	28,350	0
GFBA / JET PROPULSION LABORATORY/NASA (1687517)	44,417	0
GFBA / JET PROPULSION LABORATORY/NASA (1688009)	42,392	0
GFBA / JET PROPULSION LABORATORY/NASA (1688090)	51,011	0
GFBA / JET PROPULSION LABORATORY/NASA (1688531)	38,738	0
GFBA / JET PROPULSION LABORATORY/NASA (1688840)	44,320	0
GFBA / JET PROPULSION LABORATORY/NASA (1691910)	3,798	0
GFBA / JOHNS HOPKINS UNIVERSITY (134342)	10,863	0
GFBA / JOHNS HOPKINS UNIVERSITY (159506)	7,444	0
GFBA / JOHNS HOPKINS UNIVERSITY (164570)	16,952	0
GFBA / JOHNS HOPKINS UNIVERSITY (169819)	28,652	0
GFBA / JOHNS HOPKINS UNIVERSITY (173995)	25,430	0
GFBA / JOHNS HOPKINS UNIVERSITY (176447)	507,584	0
GFBA / JOHNS HOPKINS UNIVERSITY (178315)	20,611	0
GFBA / MASSACHUSETTS INSTITUTE OF TECHNOLOGY (S4783 / PO #278604)	80,773	0
GFBA / MASSACHUSETTS INSTITUTE OF TECHNOLOGY (S4865)	74,014	0
GFBA / MASSACHUSETTS INSTITUTE OF TECHNOLOGY (S5787)	51	0
GFBA / NEARSPACE LAUNCH, INC. (09-05-LASP)	35,000	0
GFBA / NORTHWESTERN UNIVERSITY (60057449 UCB)	309,331	0
GFBA / OREGON STATE UNIVERSITY (NS331A-B)	36,286	0
GFBA / PENNSYLVANIA STATE UNIVERSITY (S000885-NASA)	75,939	0
GFBA / PLANETARY SCIENCE INSTITUTE (1523_U_CO-Boulder)	101,611	0
GFBA / PLANETARY SCIENCE INSTITUTE (1553-UNIV CO-Boulder)	4,218	0
GFBA / PLANETARY SCIENCE INSTITUTE (1668-CU)	-18,282	0
GFBA / PLANETARY SCIENCE INSTITUTE (1677-CU)	422	0
GFBA / PLANETARY SCIENCE INSTITUTE (1746-CU)	20,082	0
GFBA / PLANETARY SCIENCE INSTITUTE (1795-CU)	29,105	0
GFBA / PLANETARY SCIENCE INSTITUTE (1877-CU)	464	0
GFBA / PREDICTIVE SCIENCE INC. (AWD-21-11-0150)	23,049	0
GFBA / PRINCETON UNIVERSITY (SUB0000540)	1,641	0
GFBA / RENSSELAER POLYTECHNIC INSTITUTE (A19-0117-5003)	73,261	0
GFBA / RICE UNIVERSITY (R53824)	88,318	0
GFBA / SCIENCE SYSTEMS & APPLICATIONS INC (21810-18-002)	-1,219	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO0-21007X)	4,741	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO1-22005X)	10,022	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO1-22006X)	20,288	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO1-22008X)	12,641	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO1-22014X)	19,480	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO1-22022X)	15,507	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO2-23002X)	3,016	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO2-23005X)	17,495	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO2-23009X)	17,127	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO3-24092X)	21,550	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO8-19017X)	3,470	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO9-20089X)	8,533	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (TM0-21007A)	4,067	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (TM2-23004X)	40,795	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (TM3-24003X)	40,561	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (N99068ZO)	76,452	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (P99084EH)	89,266	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (Q99077CB)	34,342	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (Q99090CB)	4,583	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (Q99092AKP)	144,427	0
GFBA / SPACE LAB TECHNOLOGIES, LLC (AWD-21-01-0036)	1,035	0
GFBA / SPACE SCIENCE INSTITUTE (992)	2,654	0
GFBA / SPACE SCIENCE INSTITUTE (SUBAWD 01077)	34,727	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-15904.002-A)	8,159	0
GFBA / STONE AEROSPACE/PSC, INC. (SAS) (AWD-21-02-0117)	120,184	0
GFBA / UNIVERSITIES SPACE RESEARCH ASSOCIATION (02330-05)	3,870	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD001126)	41,880	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD002162)	51,991	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD002556)	80,377	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD002658)	54,458	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD002855)	31,190	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD002896)	14,199	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD003041)	106,499	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD003044)	18,019	0
GFBA / UNIVERSITY OF ALABAMA HUNTSVILLE (2022-1435)	81,804	0
GFBA / UNIVERSITY OF ALABAMA HUNTSVILLE (2022-1485)	27,578	0
GFBA / UNIVERSITY OF ALABAMA HUNTSVILLE (2023-1601)	24,618	0
GFBA / UNIVERSITY OF ALASKA (UA 21-0072)	10,900	0
GFBA / UNIVERSITY OF ALASKA (UAF 19-0052)	-1,076	0
GFBA / UNIVERSITY OF ARIZONA (562527)	7,489	0
GFBA / UNIVERSITY OF CALIFORNIA AT IRVINE (2018-3603)	0	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (116871753)	22,816	0
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (10450)	80,077	0
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (10511)	31,429	0
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (10969)	43,944	0
GFBA / UNIVERSITY OF CALIFORNIA LOS ANGELES (2090 G YA371)	11,135	0
GFBA / UNIVERSITY OF CALIFORNIA LOS ANGELES (2090 G YA732)	23,927	0
GFBA / UNIVERSITY OF CALIFORNIA SANTA BARBARA (KK1920)	81,684	0
GFBA / UNIVERSITY OF CALIFORNIA SANTA BARBARA (KK2132)	99,767	0
GFBA / UNIVERSITY OF CALIFORNIA SANTA CRUZ (A21-0406-S001)	178,377	0
GFBA / UNIVERSITY OF CENTRAL FLORIDA (GR107263)	81,908	0
GFBA / UNIVERSITY OF CHICAGO (AWD102483 (SUB00000642))	22,523	0
GFBA / UNIVERSITY OF CONNECTICUT (419321)	88,711	0
GFBA / UNIVERSITY OF HAWAII (MA 1673)	8,303	0
GFBA / UNIVERSITY OF IOWA (S00023-01)	81	0
GFBA / UNIVERSITY OF IOWA (S01515-01)	70,804	0
GFBA / UNIVERSITY OF IOWA (S01855-01)	16,442	0
GFBA / UNIVERSITY OF IOWA (S02298-01)	14,598	0
GFBA / UNIVERSITY OF MARYLAND COLLEGE PARK (104052-Z6398201)	46,180	0
GFBA / UNIVERSITY OF MIAMI (OS00000022)	13,070	0
GFBA / UNIVERSITY OF MICHIGAN (SUBK00014446)	12,614	0
GFBA / UNIVERSITY OF MINNESOTA (A007276601)	53,410	0
GFBA / UNIVERSITY OF NEW HAMPSHIRE (18-029(UCB))	603	0
GFBA / UNIVERSITY OF NEW HAMPSHIRE (L0025)	47,846	0
GFBA / UNIVERSITY OF NEW HAMPSHIRE (L0059)	21,669	0
GFBA / UNIVERSITY OF NEW HAMPSHIRE (PZL0290)	2,027	0
GFBA / UNIVERSITY OF SOUTH FLORIDA (1230-1285-00-A)	4,614	0
GFBA / UNIVERSITY OF TEXAS AT ARLINGTON (2020GC0891)	98,412	0
GFBA / UNIVERSITY OF TEXAS AT ARLINGTON (2021GC1610)	8,946	0
GFBA / UNIVERSITY OF UTAH (10060303-01-UCO)	9,834	0
GFBA / UNIVERSITY OF WASHINGTON (UWSC10438)	31,510	0
GFBA / UNIVERSITY OF WASHINGTON (UWSC10674)	6,791	0
GFBA / UNIVERSITY OF WASHINGTON (UWSC13397)	123,955	0
GFBA / UNIVERSITY OF WISCONSIN SYSTEM (1299)	62,718	0
GFBA / UNIVERSITY OF WISCONSIN SYSTEM (163405529)	2	0
GFBA / UNIVERSITY OF WISCONSIN SYSTEM (223405573)	46,389	0
GFBA / UNIVERSITY OF WISCONSIN SYSTEM (849K995)	56,268	0
GFBA / UTAH STATE UNIVERSITY (204557-826)	108,281	0
GFBA / UTAH STATE UNIVERSITY RESEARCH FOUNDATIO (CP005871)	90,036	0
GFBA / VIRGINIA TECH UNIVERSITY (426709-19557)	166,456	0
GFBA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-22-0085)	4,642	0
GFBA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-23-0405)	2,027	0
GFBA / WESLEYAN UNIVERSITY (WESU5011003200)	68,120	0
GFBA / WEST VIRGINIA UNIVERSITY (21-481-CU-LASP)	19,339	0
GFBA / WESTERN WASHINGTON UNIVERSITY (54148-UCBX-00)	15,216	0
GFEA	111,841	45,107
GFEA / GLOBAL TECHNOLOGY CONNECTION, INC (AWD-221285)	60,489	0
GFEA / SOUTHWEST RESEARCH INSTITUTE (K99070KJ_MOD06_NCE04)	5,758	0
GFEA / UNIVERSITY OF MARYLAND BALTIMORE COUNTY (NASA0098-03-AMD01)	44,684	0
GFEA / UNIVERSITY OF MASSACHUSETTS LOWELL (S5200000048214)	14,954	0
GGBA	5,435,093	681,323
GGBA / BAY AREA ENVIRONMENTAL RESEARCH INSTITUTE (SUBAWARD NASA-NNX12AD05A)	29,483	0
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (1439002)	106,743	0
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (1693773)	49	0
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (1695536)	4,063	0
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (SUBCONTRACT NUMBER 1670599)	133,029	0
GGBA / COLUMBIA UNIVERSITY (1(GG016670-01))	56,701	0
GGBA / COLUMBIA UNIVERSITY (2(GG015418), 80NSSC19M0109)	39,051	0
GGBA / PENNSYLVANIA STATE UNIVERSITY (SUBAWARD # S002208-NASA)	41,467	0
GGBA / UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH (SUBAWD002082)	62,816	0
GGBA / UNIVERSITY OF CALIFORNIA, IRVINE (2022-1845)	61,236	0
GGBA / UNIVERSITY OF IDAHO (NW5123-724917)	94,949	0
GGBA / UNIVERSITY OF MIAMI (OS00000023)	18,357	0
GGBA / UNIVERSITY OF MICHIGAN (SUBK00014027)	181,920	0
GGBA / UNIVERSITY OF MINNESOTA (A009502301)	15,354	0
GGBA / UNIVERSITY OF NEVADA (UNR-21-19)	115,133	0
GGBA / UNIVERSITY OF NORTH DAKOTA (UND0025765)	16,210	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
ALN OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)		
GGBA / UNIVERSITY OF TEXAS AT ARLINGTON (2022GC0519)	43,953	0
GGBA / UNIVERSITY OF WASHINGTON (UWSC12236)	112,810	0
GGBA / UNIVERSITY OF WYOMING (1005618CSU)	7,118	0
GKAA / PLANETARY SCIENCE INSTITUTE (1876-UNCO)	5,547	0
GLAA	1,461,429	102,893
GLAA / CARNEGIE MELLON UNIVERSITY (1110234-425400)	43,777	0
GLAA / CORNELL UNIVERSITY (142076-22020 / 80NSSC22K1431)	96,973	0
GLAA / PLANETARY SCIENCE INSTITUTE (1734-CSM)	32,788	0
GLAA / THE UNIVERSITY OF CHICAGO (AWD103509(SUB00000772))	276,952	0
GLAA / UNIVERSITY OF SOUTHERN CALIFORNIA (119600592)	54,262	0
43.002 / AERONAUTICS	3,824,839	100,715
GFBA	2,050,935	0
GFBA / HAMPTON UNIVERSITY (44995)	1,599,503	100,715
GFBA / JET PROPULSION LABORATORY/NASA (1496685)	17,099	0
GFBA / JET PROPULSION LABORATORY/NASA (1549140)	45,883	0
GFBA / JET PROPULSION LABORATORY/NASA (1564341)	-3,992	0
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (SA3649-26326)	115,411	0
43.003 / EXPLORATION	3,336,877	828,888
GFBA	2,011,737	828,093
GFBA / (THE) SPACE RESEARCH COMPANY (CU-18-04-0124)	74,251	0
GFBA / BAYLOR COLLEGE OF MEDICINE (P0703)	71,435	0
GFBA / BAYLOR COLLEGE OF MEDICINE (RAD0105)	106,651	0
GFBA / BAYLOR COLLEGE OF MEDICINE (T0402)	0	0
GFBA / UNIVERSITY OF CENTRAL FLORIDA (24086235-06)	48,271	0
GGBA	739,001	795
GGBA / BAYLOR COLLEGE OF MEDICINE (PO #700001220)	210,360	0
GGBA / UNIVERSITY OF ARKANSAS (SUBAWARD NO. 52887)	55,701	0
GLAA / NATIONAL SPACE GRANT FOUNDATION (M2M-XHAB 2022-01)	6,884	0
GLAA / UNIVERSITY OF ALABAMA (A22-0504-S001 / 80NSSC22M0223)	12,586	0
43.007 / SPACE OPERATIONS	1,040,662	360,000
GFBA	1,001,605	360,000
GFBA / LOMA LINDA UNIVERSITY (OCG6958B)	3,963	0
GFCB	5,874	0
GLAA	27,320	0
GLAA / BOARD OF REGENTS, NEVADA SYSTEM OF HIGHER EDUCATION (UNR-20-68)	1,900	0
43.008 / OFFICE OF STEM ENGAGEMENT (OSTEM)	118,950	0
GFBA / UNIVERSITY OF TEXAS AT SAN ANTONIO (1000003148)	118,950	0
43.009 / SAFETY, SECURITY AND MISSION SERVICES	32,613	0
GFBA	32,613	0
43.012 / SPACE TECHNOLOGY	6,793,520	2,667,315
GFBA	4,491,173	2,166,192
GFBA / CARNEGIE MELLON UNIVERSITY (1110248-459563)	135,074	0
GFBA / GEORGIA INSTITUTE OF TECHNOLOGY (AWD-002637-G7)	197,835	0
GFBA / MICHIGAN TECHNOLOGICAL UNIVERSITY (1607060Z1)	-192	0
GFBA / MONTANA STATE UNIVERSITY (G303-21-W9008)	10,381	0
GFBA / PREDICTIVE SCIENCE INC. (AWD-20-02-0091)	90,160	0
GFBA / UNIVERSITY OF CALIFORNIA AT DAVIS (A19-2477-S001)	589,391	0
GGBA / GEORGIA INSTITUTE OF TECHNOLOGY (AWD-002637-G1)	152,478	0
GLAA	1,119,836	501,123
GSA / UNIVERSITY OF MAINE (80NSSC19K0924)	7,384	0
43.0995-S-VA984 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	206,715	0
GFBA / UNIVERSITY OF CALIFORNIA LOS ANGELES (0995-S-VA984)	206,715	0
43.10303 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	14,194	0
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (10303)	14,194	0
43.131646 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	-6,897	0
GFBA / JOHNS HOPKINS UNIVERSITY (131646)	-6,897	0
43.1439268 / CLOUDSAT DPC (CIRA)	1,051,308	0
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (1439268)	1,051,308	0
43.1439268 / CLOUDSAT SCIENCE	315,588	148,375
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (1439268)	315,588	148,375
43.151628 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	275,288	0
GFBA / JOHNS HOPKINS UNIVERSITY (151628)	275,288	0
43.1531260 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	3,241,165	6,781
GFBA / JET PROPULSION LABORATORY/NASA (1531260)	3,241,165	6,781
43.1549 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	-3	0
GFBA / PLANETARY SCIENCE INSTITUTE (1549)	-3	0
43.1557985 / OCO-3 TASK	160,236	0
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (1557985)	160,236	0
43.1565662 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	-370	0
GFBA / JET PROPULSION LABORATORY/NASA (1565662)	-370	0
43.1597971 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	139,802	0
GFBA / JET PROPULSION LABORATORY/NASA (1597971)	139,802	0
43.1602266 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	1,070	0
GFBA / JET PROPULSION LABORATORY/NASA (1602266)	1,070	0
43.1613440 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	149,541	0
GFBA / JET PROPULSION LABORATORY/NASA (1613440)	149,541	0
43.1615988 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	0	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
ALN OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)		
GFBA / JET PROPULSION LABORATORY/NASA (1615988)	0	0
43.1617116 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	42,476	0
GFBA / JET PROPULSION LABORATORY/NASA (1617116)	42,476	0
43.1628192 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	26,971	0
GFBA / JET PROPULSION LABORATORY/NASA (1628192)	26,971	0
43.1652337 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	158,635	0
GFBA / JET PROPULSION LABORATORY/NASA (1652337)	158,635	0
43.1657999 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	281	0
GFBA / JET PROPULSION LABORATORY/NASA (1657999)	281	0
43.1668536 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	434	0
GFBA / JET PROPULSION LABORATORY/NASA (1668536)	434	0
43.1669866 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	51,143	0
GFBA / JET PROPULSION LABORATORY/NASA (1669866)	51,143	0
43.1670233 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	16,843	0
GFBA / JET PROPULSION LABORATORY/NASA (1670233)	16,843	0
43.1671354 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	84,473	0
GFBA / JET PROPULSION LABORATORY/NASA (1671354)	84,473	0
43.1672867 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	480,491	0
GFBA / JET PROPULSION LABORATORY/NASA (1672867)	480,491	0
43.1673803 / INACTIVATION OF STABLE PROTEINACEOUS TO SUPPORT MARS SAMPLE RETURN BREAK- THE-CHAIN (BTC) ENGINEERING CONCEPTS	18,273	0
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (1673803)	18,273	0
43.1677926 / PLANETARY BOUNDARY LAYER STUDIES WITH UPWARD-LOOKING MICROWAVE RADIOMETERS	53,246	0
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (1677926)	53,246	0
43.1680477 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	103,208	0
GFBA / JET PROPULSION LABORATORY/NASA (1680477)	103,208	0
43.1683322 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	12,832	0
GFBA / JET PROPULSION LABORATORY/NASA (1683322)	12,832	0
43.1692807 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	1,125	0
GFBA / JET PROPULSION LABORATORY/NASA (1692807)	1,125	0
43.169921 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	9,695,056	0
GFBA / JOHNS HOPKINS UNIVERSITY (169921)	9,695,056	0
43.17-003 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	10	0
GFBA / UNIVERSITY OF NEW HAMPSHIRE (17-003)	10	0
43.170444 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	6,157	0
GFBA / JOHNS HOPKINS UNIVERSITY (170444)	6,157	0
43.173316 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	202,957	0
GFBA / JOHNS HOPKINS UNIVERSITY (173316)	202,957	0
43.1735 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	41,899	0
GFBA / UNIVERSITY OF WISCONSIN SYSTEM (1735)	41,899	0
43.2021GC1752 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	63,515	0
GFBA / UNIVERSITY OF TEXAS AT ARLINGTON (2021GC1752)	63,515	0
43.20-B0001 / SOLAR ON-ORBIT WELDER FOR ASSEMBLY, REPAIR, AND MANUFACTURING	27,500	0
GLAA / OUTWARD TECHNOLOGIES (20-B0001)	27,500	0
43.22013-21-001 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	41,201	0
GFBA / SCIENCE SYSTEMS & APPLICATIONS INC (22013-21-001)	41,201	0
43.22-113 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	49,961	0
GFCA / SIGMATECH, INCORPORATED (22-113)	49,961	0
43.299449Q / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	90,960	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (299449Q)	90,960	0
43.51657 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	35,957	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (51657)	35,957	0
43.599791Q / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	2,344,313	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (599791Q)	2,344,313	0
43.628472 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	105,292	0
GFBA / UNIVERSITY OF ARIZONA (628472)	105,292	0
43.699050X / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	531,622	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (699050X)	531,622	0
43.7049A-SC01 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	40,508	0
GFBA / OPTERUS (7049A-SC01)	40,508	0
43.80GSFC18C0056 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	3,957,719	0
GFBA	3,957,719	0
43.80GSFC18C0061 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	4,619,705	2,156,198
GFBA	4,619,705	2,156,198
43.80GSFC22CA012 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	308,132	0
GFBA	308,132	0
43.80GSFC23CA004 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	1,495,099	190,064
GFBA	1,495,099	190,064
43.80GSFC23CA010 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	58,403	0
GFBA	58,403	0
43.80GSFC23CA062 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	14,297	0
GFBA	14,297	0
43.80JSC017F0035 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	0	0
GFBA	0	0
43.80JSC018F0048 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	296	0
GFBA	296	0
43.80JSC018F0049 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	0	0
GFBA	0	0

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION				
ALN OR OTHER ID NUMBER / PROGRAM NAME			TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)			EXPENDITURES (\$)	THROUGH TO
				SUBRECIPIENTS (\$)
43.80JSC018F0093	/ NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		2	0
GFBA			2	0
43.80JSC019F0014	/ NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		6	0
GFBA			6	0
43.80JSC019F0019	/ NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		68,133	0
GFBA			68,133	0
43.80JSC019F0169	/ NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		1	0
GFBA			1	0
43.80JSC019F0174	/ NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		870	0
GFBA			870	0
43.80JSC019F0245	/ NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		-124	0
GFBA			-124	0
43.80JSC019F0261	/ NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		1	0
GFBA			1	0
43.80JSC019F0279	/ NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		667	0
GFBA			667	0
43.80JSC019F0280	/ NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		-9,141	0
GFBA			-9,141	0
43.80JSC020F0264	/ NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		24,054	0
GFBA			24,054	0
43.80JSC021F0027	/ NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		245,208	0
GFBA			245,208	0
43.80JSC021F0051	/ NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		219,287	0
GFBA			219,287	0
43.80JSC021F0086	/ NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		7,498	0
GFBA			7,498	0
43.80JSC021F0106	/ NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		158,681	0
GFBA			158,681	0
43.80JSC021F0112	/ NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		16,398	0
GFBA			16,398	0
43.80JSC021F0230	/ NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		-4,282	0
GFBA			-4,282	0
43.80JSC022F0001	/ NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		7,468	0
GFBA			7,468	0
43.80JSC022F0065	/ NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		128,813	0
GFBA			128,813	0
43.80JSC022F0090	/ NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		274,794	0
GFBA			274,794	0
43.80JSC022F0154	/ NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		378,160	0
GFBA			378,160	0
43.80JSC022F0155	/ NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		283,568	0
GFBA			283,568	0
43.80JSC022F0169	/ NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		2,180	0
GFBA			2,180	0
43.80JSC022F0184	/ NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		95,142	0
GFBA			95,142	0
43.80JSC022F0203	/ NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		160,293	0
GFBA			160,293	0
43.80JSC022F0232	/ NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		60,390	0
GFBA			60,390	0
43.80JSC023F0015	/ NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		26,387	0
GFBA			26,387	0
43.80JSC023F0026	/ NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		28,065	0
GFBA			28,065	0
43.80JSC023F0035	/ NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		95,737	0
GFBA			95,737	0
43.80LARC18C0001	/ NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		11,021,544	25,317
GFBA			11,021,544	25,317
43.80LARC20C0001	/ INTEGRATING THERMAL PROCESSING OF LUNAR ICE AND SOLID OXIDE ELECTROLYSIS FOR LIQUID H2 AND O2 PRODUCTION		7,238	0
GLAA / OXEON ENERGY (80LARC20C0001)			7,238	0
43.80LARC20D0006	/ NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		31,489,438	14,163,112
GFBA			31,489,438	14,163,112
43.80LARC20F0034	/ NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		9,979	0
GFBA			9,979	0
43.80LARC22CA001	/ NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS		263,671	0
GFBA			263,671	0
43.80LARC22DA011	/ INVESTIGATION OF CONVECTIVE UPDRAFTS		1,226,111	7,500
GGBA			1,226,111	7,500
43.80MSFC20C0026	/ SAMPLE ACQUISITION, MORPHOLOGY FILTERING, AND PROBING OF LUNAR REGOLITH INITIAL TASKS		8,009	0
GLAA / SSL ROBOTICS LLC (31936)			8,009	0
43.80MSFC22CA007	/ MOON-TO-MARS PLANETARY AUTONOMOUS CONSTRUCTION TECHNOLOGY (MMPACT)		91,457	0
GLAA			91,457	0
43.80NSSC20C0213	/ TERRAMECHANICS MODELING OF SOIL-WHEEL INTERACTIONS AT THE LUNAR POLES		10,898	0
GLAA / BLUESHIFT LLC (20-B0001)			10,898	0
43.80NSSC20C0250	/ MOON TO MARS OXYGEN AND STEEL TECHNOLOGY (MMOST)		152,630	0
GLAA / PIONEER ASTRONAUTICS (CSM #401898 / 80NSSC20C0250)			152,630	0
43.80NSSC21C0295	/ LASER FABRICATION AND INTEGRATED METROLOGY FOR LOW-COST FREE-FORM OPTICS		-9,133	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
GLAA / MOMENTUM OPTICS, LLC (CSM 21-0348)	-9,133	0
43.80NSSC-21-C-0483 / MODELING ROVER INTERACTIONS WITH LUNAR REGOLITH IN PERMANENTLY SHADOWE	137,921	0
GLAA / OUTWARD TECHNOLOGIES (20-B0001)	137,921	0
43.80NSSC21K0361 / ENABLING IN-SITU RESOURCE UTILIZATION IN SPACE THROUGH GAS FERMENTATION: TESTING NOVEL GAS DELIVERY METHODS IN A MICROGRAVITY ENVIRONMENT	86,458	0
GLAA / MANGO MATERIALS (CSM PROP 20-0659)	86,458	0
43.80NSSC-22-C-A055 / SINTERING END EFFECTOR FOR REGOLITH	60,852	0
GLAA / BLUESHIFT LLC (CONTRACT 20-B0001)	60,852	0
43.80NSSC22CA082 / LASER FABRICATION AND INTEGRATED METROLOGY FOR LOW-COST FREE-FORM OPTI	90,783	0
GLAA / MOMENTUM OPTICS, LLC (CSM PROP#22-0253)	90,783	0
43.80NSSC22CA116SUB1 / REVERSAL OF IMMUNE DYSFUNCTION DUE TO RADIATION EXPOSURE USING NANOLIGOMERS	141,681	0
GGBA / SACHI BIOWORKS, INC. (80NSSC22CA116SUB1)	141,681	0
43.80NSSC22CA196 / DESIGN, DEVELOPMENT, FABRICATION TESTING, AND DELIVERY OF LUNAR CONSTRUCTION SYSTEM FOR DEMONSTRATION	12,837	0
GLAA / ICON TECHNOLOGY INC (80NSSC22CA196)	12,837	0
43.80NSSC22PB991 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	3,417	0
GFBA	3,417	0
43.8209 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	327,730	0
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (8209)	327,730	0
43.ASUB00000117 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	21,461	0
GFBA / ARIZONA STATE UNIVERSITY (ASUB00000117)	21,461	0
43.AWD-20-03-0266 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	29	0
GFBA / STOTTLER HENKE ASSOCIATES, INC. (AWD-20-03-0266)	29	0
43.AWD-21-01-0022 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	0	0
GFBA / INTELLIGENT IMAGING INNOVATIONS, INC. (AWD-21-01-0022)	0	0
43.AWD-21-11-0083 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	4,091	0
GFBA / INNOVATIVE AEROSPACE LLC (AWD-21-11-0083)	4,091	0
43.AWD-21-12-0113 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	3,754	0
GFBA / ORBITAL MICRO SYSTEMS (AWD-21-12-0113)	3,754	0
43.AWD-22-03-0153 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	39,627	0
GFBA / SPACE LAB TECHNOLOGIES, LLC (AWD-22-03-0153)	39,627	0
43.AWD-22-06-0136 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	17,526	0
GFBA / INTELLIGENT IMAGING INNOVATIONS, INC. (AWD-22-06-0136)	17,526	0
43.AWD-22-06-0237 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	6,106	0
GFBA / ORBITAL MICRO SYSTEMS (AWD-22-06-0237)	6,106	0
43.AWD-23-02-0109 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	15,897	0
GFBA / IN ORBIT AEROSPACE (AWD-23-02-0109)	15,897	0
43.CSM PROP # 22-0226 / INDUCTIVE MELTING AND DROPLET CONTROL FOR ON-ORBIT RECYCLING	127,604	0
GLAA / CISLUNAR INDUSTRIES USA, INC (CSM PROP # 22-0226)	127,604	0
43.F99081DRC / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	33,814	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (F99081DRC)	33,814	0
43.H99021MO / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	95,169	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (H99021MO)	95,169	0
43.HST-AR-13913.008-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	689	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-13913.008-A)	689	0
43.HST-AR-15635.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	109,744	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-15635.002-A)	109,744	0
43.HST-AR-15787.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	55,695	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-15787.001-A)	55,695	0
43.HST-AR-15788.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	69,009	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-15788.001-A)	69,009	0
43.HST-AR-16128.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	5,996	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-16128.002-A)	5,996	0
43.HST-AR-16129.025-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	135,597	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-16129.025-A)	135,597	0
43.HST-AR-16146.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	71,135	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-16146.001-A)	71,135	0
43.HST-AR-16362.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	2,324	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-16362.001-A)	2,324	0
43.HST-AR-17025.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	14,474	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-17025.002-A)	14,474	0
43.HST-GO-14731.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	20,140	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-14731.001-A)	20,140	0
43.HST-GO-15071.019-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	13,829	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-15071.019-A)	13,829	0
43.HST-GO-15128.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	10,835	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-15128.001-A)	10,835	0
43.HST-GO-15190.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	165	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-15190.002-A)	165	0
43.HST-GO-15618.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	11,301	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-15618.001-A)	11,301	0
43.HST-GO-15626.027-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	-762	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-15626.027-A)	-762	0
43.HST-GO-15651.014-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	11,197	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-15651.014-A)	11,197	0
43.HST-GO-15924.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	11,546	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-15924.002-A)	11,546	0
43.HST-GO-15977.011-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	3,839	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-15977.011-A)	3,839	0
43.HST-GO-16003.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	85,283	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16003.001-A)	85,283	0
43.HST-GO-16033.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	16,638	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16033.002-A)	16,638	0
43.HST-GO-16163.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	-726	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16163.001-A)	-726	0
43.HST-GO-16164.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	27,291	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16164.001-A)	27,291	0
43.HST-GO-16166.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	149,211	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16166.001-A)	149,211	0
43.HST-GO-16197.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	29,442	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16197.001-A)	29,442	0
43.HST-GO-16202.006-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	47,243	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16202.006-A)	47,243	0
43.HST-GO-16207.012-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	1,855	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16207.012-A)	1,855	0
43.HST-GO-16225.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	704	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16225.002-A)	704	0
43.HST-GO-16259.019-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	39,054	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16259.019-A)	39,054	0
43.HST-GO-16290.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	21,300	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16290.001-A)	21,300	0
43.HST-GO-16376.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	5,974	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16376.001-A)	5,974	0
43.HST-GO-16650.004-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	55,801	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16650.004-A)	55,801	0
43.HST-GO-16701.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	8,073	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16701.002-A)	8,073	0
43.HST-GO-16701.004-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	158,082	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16701.004-A)	158,082	0
43.HST-GO-16834.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	45,803	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16834.001-A)	45,803	0
43.HST-GO-16933.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	2,021	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16933.001-A)	2,021	0
43.HST-GO-17071.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	36,409	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-17071.001-A)	36,409	0
43.JWST-ERS-01366.013-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	53,533	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (JWST-ERS-01366.013-A)	53,533	0
43.JWST-GO-01810.005-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	16,505	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (JWST-GO-01810.005-A)	16,505	0
43.JWST-GO-01895.016-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	18,722	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (JWST-GO-01895.016-A)	18,722	0
43.JWST-GO-02708.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	63,008	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (JWST-GO-02708.001-A)	63,008	0
43.LB.4101.040.CU.22.02 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	22,703	0
GFBA / TDA RESEARCH INC. (LB.4101.040.CU.22.02)	22,703	0
43.M99068EH / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	40,091	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (M99068EH)	40,091	0
43.MIPC-2021-8091-TO-001 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	15,145	0
GFBA / CNTR FOR ADVANCEMENT OF SCIENCE IN SPACE (MIPC-2021-8091-TO-001)	15,145	0
43.MIPC-2021-8091-TO-002 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	75,506	0
GFBA / CNTR FOR ADVANCEMENT OF SCIENCE IN SPACE (MIPC-2021-8091-TO-002)	75,506	0
43.MIPC-2021-8091-TO-003 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	263,129	0
GFBA / CNTR FOR ADVANCEMENT OF SCIENCE IN SPACE (MIPC-2021-8091-TO-003)	263,129	0
43.MIPC-2021-8091-TO-004 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	113,972	0
GFBA / CNTR FOR ADVANCEMENT OF SCIENCE IN SPACE (MIPC-2021-8091-TO-004)	113,972	0
43.N99007ZO / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	-1,535	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (N99007ZO)	-1,535	0
43.N99027CEP / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	326,675	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (N99027CEP)	326,675	0
43.NASA 80NSSC19K1228 / MARSIS 3D IMAGING	38,253	0
GLAA / FREAQS-FREESTYLE ANALYTICAL & QUANTITATIVE SERVICES, LLC (SA-CSM-001)	38,253	0
43.NNA14AB05A / CENTER FOR LUNAR AND ASTEROID SURFACE SCIENCE (CLASS)	54,724	0
GLAA / TRANSASTRA CORPORATION (CSM PROP 19-0233)	54,724	0
43.NNG07HW00CP.O.# 420 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	2,193,115	0
GFBA	2,193,115	0
43.NNH10CC04C / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	8,762,107	4,183,915
GFBA	8,762,107	4,183,915
43.NNN12AA01C / JPL INSIGHT MARS LANDER PROJECT	66,631	0
GLAA / JET PROPULSION LABORATORY (1479970)	66,631	0
43.NNX15CJ35P / OPTICAL MINING OF ASTEROIDS, MOONS, AND PLANETS TO ENABLE SUSTAINABLE HUMAN EXPLORATION AND SPACE INDUSTRIALIZATION	27,838	0
GLAA / TRANSASTRA CORPORATION (17-0410)	27,838	0
43.OCG6756B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	-1,354	0
GFBA / SPACE LAB TECHNOLOGIES, LLC (OCG6756B)	-1,354	0
43.OCG6809B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	41,845	0
GFBA / PREDICTIVE SCIENCE INC. (OCG6809B)	41,845	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
43.OCG6999B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / SUSTAINABLE BIOPRODUCTS (OCG6999B)	-936	0
43.OCG7075B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / UNIVERSITY OF ARIZONA (OCG7075B)	12,879	0
43.P99052LJ / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / SOUTHWEST RESEARCH INSTITUTE (P99052LJ)	187,539	0
43.PTE 80NSSC21K1118 SUBAWARD AWD-002637-G1 / CSU PARTICIPATION IN THE JOINT ADVANCED PROPULSION INSTITUTE (JANUS) GGBA / GEORGIA INSTITUTE OF TECHNOLOGY (PTE 80NSSC21K1118 SUBAWARD AWD-002637-G1)	194,657	0
43.PZ07064 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / UNIVERSITY OF NEW HAMPSHIRE (PZ07064)	997,506	0
43.SMICU052422 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / SOTERIX MEDICAL, INC. (SMICU052422)	96,062	0
43.SUBCONTRACT 1680430 / DIAGNOSING AND ATTRIBUTING ARCTIC BOREAL CARBON FLUXES USING IN SITU AND SATELLITE CO2 MONITORING NETWORK GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (SUBCONTRACT 1680430)	137,151	0
43.SUBCONTRACT NO. 1068520 / STORM SAR, MODELING AND TESTING GGBA / BAE SYSTEMS, INC. (SUBCONTRACT NO. 1068520)	134,598	0
43.SUBCONTRACT NO. 2017-40 / GEOCARB GGBA / UNIVERSITY OF OKLAHOMA (SUBCONTRACT NO. 2017-40)	369,794	0
43.SUBCONTRACT NO. 2017-40 / PROPOSAL TO BUILD AND OPERATE THE GEOCARB GROUND DATA OPERATIONS CENTER GGBA / UNIVERSITY OF OKLAHOMA (SUBCONTRACT NO. 2017-40)	482,108	0
43.SUBK00017157 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / UNIVERSITY OF MICHIGAN (SUBK00017157)	43,234	0
43.SUBK-23-0020 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / UNIVERSITIES SPACE RESEARCH ASSOCIATION (SUBK-23-0020)	52,854	0
43.W001061516 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS GFBA / UNIVERSITY OF IOWA (W001061516)	27,577	0
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION		
89.003 / NATIONAL HISTORICAL PUBLICATIONS AND RECORDS GRANTS GFBA	102,211	0
NATIONAL ENDOWMENT FOR THE ARTS		
45.024 / PROMOTION OF THE ARTS GRANTS TO ORGANIZATIONS AND INDIVIDUALS GFEA	176,545	16,750
NATIONAL ENDOWMENT FOR THE HUMANITIES		
45.160 / PROMOTION OF THE HUMANITIES FELLOWSHIPS AND STIPENDS GFBA	-11,453	0
NATIONAL SCIENCE FOUNDATION		
47.041 / ENGINEERING GFBA	26,930,680	1,335,315
GFBA / AEROSOL DEVICES, INC. (AWD 20-03-0203)	555	0
GFBA / AEROSOL DEVICES, INC. (OCG6909B)	41,932	0
GFBA / AMERICAN SOCIETY FOR ENGINEERING EDUCATI (276-2063)	141,718	0
GFBA / AMERICAN SOCIETY FOR ENGINEERING EDUCATI (769-2105)	95,390	0
GFBA / AMERICAN SOCIETY FOR ENGINEERING EDUCATI (769-2110)	97,390	0
GFBA / COLUMBIA UNIVERSITY (1(GG0167097-01))	104,704	0
GFBA / CORNELL UNIVERSITY (84882-11157)	191,827	0
GFBA / GEORGIA INSTITUTE OF TECHNOLOGY (AWD-000055-G1)	95,543	0
GFBA / HARVARD UNIVERSITY (124050-5116331)	99,019	0
GFBA / PENNSYLVANIA STATE UNIVERSITY (S000022-NSF)	3,809	0
GFBA / STRYD INCORPORATED (OCG6558B)	-5,582	0
GFBA / THINK BIOSCIENCE, INC. (AWD-20-04-0275)	-44	0
GFBA / UNIVERSITY OF CALIFORNIA RIVERSIDE (S-001469)	40,429	0
GFBA / UNIVERSITY OF CALIFORNIA SANTA BARBARA (KK2223)	129,344	0
GFBA / UNIVERSITY OF PENNSYLVANIA (570440)	167,167	0
GFBA / UNIVERSITY OF PENNSYLVANIA (577960)	109,902	0
GFBA / UNIVERSITY OF PENNSYLVANIA (582936)	85,343	0
GFBA / UNIVERSITY OF SOUTHERN CALIFORNIA (SCON-00002851)	410,398	0
GFBA / UNIVERSITY OF TEXAS AT DALLAS (22010398)	65,120	0
GFBA / UNIVERSITY OF WASHINGTON (UWSC12984)	929,905	0
GFBA / UTAH STATE UNIVERSITY (203085-733)	654,915	0
GFCA	417,970	0
GFCA / GEORGIA INSTITUTE OF TECHNOLOGY (22-093)	42,648	0
GFCA / STRUCTURED MATERIALS INDUSTRIES, INC (22-007)	45,488	0
GFCA / UTAH STATE UNIVERSITY (19-173)	167,421	0
GFEA	964,009	0
GFEA / ANCILIA, INC. (AWD-212441_AMD01)	134,194	0
GFEA / COLUMBIA UNIVERSITY (1(GG018385-01))	94,627	0
GFEA / UNIVERSITY OF VERMONT (AWD00001116SUB00000407)	51,065	0
GGBA	3,042,360	207,382
GGBA / ARIZONA STATE UNIVERSITY (SUBAWARD # ASUB00000839)	172,065	0
GGBA / FLORIDA INTERNATIONAL UNIVERSITY (709)	26,301	0
GGBA / NIKIRA LABS, INC. (1951241-CSU01)	113,878	0
GGBA / THE OHIO STATE UNIVERSITY (60061665)	23,225	0
GGBA / UNIVERSITY OF CALIFORNIA, IRVINE (2016-3357)	21,093	0
GGBA / UNIVERSITY OF MARYLAND (97057-23714203)	5,996	0
GGBA / UNIVERSITY OF NEW MEXICO (358007-87A5)	553,504	0
GGBA / UNIVERSITY OF NORTH TEXAS (GF30077-1)	78,260	0
GGBA / UNIVERSITY OF SOUTHERN CALIFORNIA (SCON-00004348)	15,949	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
ALN OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)		
GGBA / UTAH STATE UNIVERSITY (203085-729)	60,674	0
GLAA	4,563,234	143,720
GLAA / BOARD OF REGENTS, NEVADA SYSTEM OF HIGHER EDUCATION (UNR-19-31)	-59	0
GLAA / CARNEGIE MELLON UNIVERSITY (1123595-458051)	48,469	0
GLAA / THE BOARD OF TRUSTEES OF THE LELAND STANFORD JUNIOR UNIVER. (28139600-50542-B)	17,318	0
GLAA / UNIVERSITY OF SOUTHERN CALIFORNIA (SCON-00002834)	82,666	0
GLAA / VIRGINIA POLYTECHNIC INSTITUTE (480048-19549)	47,884	0
GSAA	31,590	0
GSAA / UNIVERSITY OF WISCONSIN (1587)	57,829	0
GZAA	179,663	28,488
47.049 / MATHEMATICAL AND PHYSICAL SCIENCES	38,141,916	5,865,759
GFBA	24,493,308	4,961,580
GFBA / AMERICAN PHYSICAL SOCIETY (EP3-004-2018)	30,814	0
GFBA / BRANDEIS UNIVERSITY (GR404040)	37,574	0
GFBA / CORNELL UNIVERSITY (79433-20675)	119,505	0
GFBA / EMORY UNIVERSITY, ATLANTA (A566654)	31,352	0
GFBA / MASSACHUSETTS INSTITUTE OF TECHNOLOGY (S5357)	59,611	0
GFBA / NATIONAL RADIO ASTRONOMY OBSERVATORY (SOSPAG-021)	3,853	0
GFBA / NATIONAL RADIO ASTRONOMY OBSERVATORY (SOSPAG-022)	28,847	0
GFBA / NATIONAL RADIO ASTRONOMY OBSERVATORY (SOSPAG-005)	30,426	0
GFBA / NATIONAL RADIO ASTRONOMY OBSERVATORY (SOSPADA-005)	2,244	0
GFBA / NATIONAL RADIO ASTRONOMY OBSERVATORY (SOSPADA-018)	3,527	0
GFBA / RESEARCH CORP. FOR SCIENCE ADVANCEMENT (27980)	164	0
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (7961)	-25	0
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (8049)	-18,377	0
GFBA / UNIVERSITY OF CENTRAL FLORIDA (66016058-01)	-246	0
GFBA / UNIVERSITY OF NOTRE DAME (204303COL)	478,451	0
GFBA / UNIVERSITY OF PENNSYLVANIA (573028)	29,172	0
GFBA / VIRGINIA TECH UNIVERSITY (480077-19557)	4,129	0
GFBA / WAYNE STATE UNIVERSITY (WSU22189)	59,315	0
GFCA	40,152	0
GFEA	834,972	30,570
GFEA / SOUTHERN METHODIST UNIVERSITY (G001942-7505_AMD02)	29,516	0
GFEA / SOUTHERN METHODIST UNIVERSITY (G002109-7510)	8,198	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (3022 G LA210)	13,977	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (3022 G LA210_PRE)	39,710	0
GGBA	5,910,989	62,574
GGBA / UNIVERSITY OF CALIFORNIA, SAN DIEGO (109254955 MP INV# S9002096)	234,290	0
GGBA / UNIVERSITY OF ILLINOIS (101433-19289)	5,746	0
GGBA / UNIVERSITY OF NOTRE DAME (203643CSU)	32,551	0
GGBA / UNIVERSITY OF NOTRE DAME (204512CSU)	65,602	0
GGBA / UNIVERSITY OF NOTRE DAME (PHY1806631)	1,200	0
GKAA	59,463	0
GLAA	4,363,021	550,997
GLAA / ARIZONA STATE UNIVERSITY (2020277/ASUB00001327)	18,441	0
GLAA / MARQUETTE UNIVERSITY (001729-00001-01-01)	-4,286	0
GLAA / UNIVERSITY OF CALIFORNIA - LOS ANGELES (0980 G XB356)	3,743	0
GLAA / UNIVERSITY OF CALIFORNIA LOS ANGELES (0980 G LA200 / 2203366)	51,505	0
GLAA / UNIVERSITY OF PENNSYLVANIA (577550)	81,039	0
GLAA / UNIVERSITY OF WASHINGTON (NONE)	35,496	0
GSAA	908,693	260,038
GSAA / THE TRUSTEES OF PRINCETON UNIVERSITY (SUB0000663)	14,254	0
47.050 / GEOSCIENCES	35,739,996	2,358,026
GFBA	23,591,112	2,187,653
GFBA / ARCTIC RESEARCH CONSORTIUM OF THE U.S. (SIPN213310831)	3,090	0
GFBA / ARIZONA STATE UNIVERSITY (ASUB00000690)	17,922	0
GFBA / AUBURN UNIVERSITY (21-PHYS-200849-UCOB)	20,302	0
GFBA / AUBURN UNIVERSITY (22-PHYS-200851-UCOB)	41,672	0
GFBA / BOSTON UNIVERSITY (4500004195)	47,452	0
GFBA / GRAND VALLEY STATE UNIVERSITY (GVSU-215505-01)	10,896	0
GFBA / OREGON STATE UNIVERSITY (S2089C-A)	187,829	66,002
GFBA / STANFORD UNIVERSITY (62654003-167316)	61,942	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD003802)	24,000	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (705872)	8,009	0
GFBA / UNIVERSITY OF CHICAGO (AWD0100221 (SUB00000067))	25,742	0
GFBA / UNIVERSITY OF ILLINOIS (097141-19057)	24,761	0
GFBA / UNIVERSITY OF ILLINOIS (100635-18603)	44,464	0
GFBA / UNIVERSITY OF NEW MEXICO (281074-874X)	-144	0
GFBA / UNIVERSITY OF NEW MEXICO (707981-874X)	5,336	0
GFBA / UNIVERSITY OF NORTH CAROLINA- WILMINGTON (577910-18-01)	32,770	0
GFBA / UNIVERSITY OF PUERTO RICO HUMACAO (2021-000095)	9,576	0
GFBA / UNIVERSITY OF SOUTH FLORIDA (1230-1231-00-A)	58,542	0
GFBA / UNIVERSITY OF SOUTHERN CALIFORNIA (131486999)	39,544	0
GFBA / UNIVERSITY OF SOUTHERN CALIFORNIA (92076133)	-60	0
GFBA / UNIVERSITY OF TEXAS AT AUSTIN (UTAUS-SUB00000299)	136,311	0
GFBA / UNIVERSITY OF UTAH (10050761-01)	9,344	0
GFBA / UNIVERSITY OF WISCONSIN SYSTEM (AAG8893)	1,924	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
GFBA / UNIVERSITY OF WYOMING (1004465-UC BOULDER)	1,011,043	0
GFBA / VIRGINIA TECH UNIVERSITY (481002-19557)	206,632	0
GFEA	120,102	0
GFEA / UNIVERSITY OF ALASKA SOUTHEAST (UAS 201811-001_NCE)	-101	0
GFEA / UNIVERSITY OF ILLINOIS (101348-18070-AMD03)	88,235	0
GGBA	7,522,402	31,359
GGBA (COVID-19)	109,827	0
GGBA / ARIZONA STATE UNIVERSITY (SUB AWARD NO. ASUB00000816)	8,951	0
GGBA / HASKELL INDIAN NATIONS UNIVERSITY (HFCSU-01)	12,671	0
GGBA / NORTH CAROLINA AGRICULTURAL & TECHNICAL STATE UNIVERSITY (SUBCONTRACT #260328A)	3,328	0
GGBA / UNIVERSITY OF ARIZONA (587364)	10,502	0
GGBA / UNIVERSITY OF CALIFORNIA, DAVIS (201504240-04 / A17-0253-S003)	68,851	0
GGBA / UNIVERSITY OF OKLAHOMA (2021-17)	501,882	0
GJEA	30,512	0
GKAA	8,196	0
GLAA	1,390,870	73,012
GLAA / COLUMBIA UNIVERSITY (40C(GG009393-04))	66,741	0
GLAA / COLUMBIA UNIVERSITY (40D(GG009393-04))	5,107	0
GLAA / COLUMBIA UNIVERSITY (40E(GG009393-04)/1450528)	19,472	0
GLAA / VIRGINIA POLYTECHNIC INSTITUTE & STATE UNIVERSITY (480773-19459)	105,571	0
GWAA	46,866	0
47.070 / COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	22,970,706	4,889,870
GFBA	11,417,190	2,566,106
GFBA / ARIZONA STATE UNIVERSITY (ASUB00000386)	107,290	0
GFBA / COMPUTING RESEARCH ASSOCIATION (2021CIF-UCOLORADO-54)	69,812	0
GFBA / COMPUTING RESEARCH ASSOCIATION (CCC-UCBOULDER-BRADLEY)	18,362	0
GFBA / COMPUTING RESEARCH ASSOCIATION (CIF2020-UCB-16)	69,812	0
GFBA / COMPUTING RESEARCH ASSOCIATION (CIF2020-UCB-63)	69,812	0
GFBA / COMPUTING RESEARCH ASSOCIATION (CIF2020YEAR3-UCB-16)	69,812	0
GFBA / COMPUTING RESEARCH ASSOCIATION (CNS1940460-UCB)	80,910	0
GFBA / OREGON STATE UNIVERSITY (S2197B-A)	93,820	0
GFBA / UNAVCO (S20-OAC1835791-S1)	36,196	0
GFBA / UNIVERSITY OF CALIFORNIA SANTA CRUZ (A22-0123-S003)	41,435	0
GFBA / UNIVERSITY OF MARYLAND BALTIMORE COUNTY (NSF00123-03)	302,169	0
GFBA / UNIVERSITY OF NEW MEXICO (271643-874X)	190,266	0
GFBA / UNIVERSITY OF NORTH CAROLINA (5125487)	90,270	0
GFBA / UNIVERSITY OF TEXAS AT AUSTIN (UTA17-001233)	108,375	0
GFBA / UNIVERSITY OF UTAH (10051281-01)	89,383	0
GFBA / WASHINGTON STATE UNIVERSITY (136757 G004081)	0	0
GFCA	767,165	78,634
GFCA / MIKE SUTTON CONSULTING, INC. (21-064)	83,199	0
GFEA	538,410	17,886
GFEA / KRELL INSTITUTE (2112558-01_AMD01)	10,807	0
GFEA / MAYO CLINIC ROCHESTER (UCD-298306)	14,672	0
GFEA / MAYO CLINIC ROCHESTER (UCD-298306-01_AMD01)	32,375	0
GFEA / OREGON STATE UNIVERSITY (S2152A-A_AMD01_NCE)	17,959	0
GFEA / STRIVISION LLC (CUD00001)	9,879	0
GGBA	3,275,488	164,709
GGBA / NORTHWESTERN UNIVERSITY (SUBAWARD # 60054740 CSU)	7,661	0
GGBA / UNIVERSITY OF MINNESOTA (A009010901)	95,504	0
GGBA / UNIVERSITY OF TEXAS AT AUSTIN (UTAUS-SUB00000548)	71,416	0
GGBA / VIRGINIA POLYTECHNIC INSTITUTE (480309-19019)	45,847	0
GLAA	4,957,712	2,062,535
GLAA / BAYLOR UNIVERSITY (32740119-01)	187,698	0
47.074 / BIOLOGICAL SCIENCES	24,658,460	4,320,772
GFBA	12,625,291	3,396,601
GFBA / FOUNDATION FOR APPLIED MOLECULAR EVOLUTI (AWD-21-02-0041)	2,617	0
GFBA / JAMES MADISON UNIVERSITY (S22-172-01)	7,334	0
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (8855)	-3,356	0
GFBA / UNIVERSITY OF CHICAGO (AWD102042 (SUB00000569))	98,078	0
GFBA / UNIVERSITY OF IDAHO (AW5809-826664)	43,906	0
GFCA	96,482	0
GFCA / COLUMBIA UNIVERSITY (19-090)	32,260	0
GFEA	2,922,478	13,494
GFEA / EMORY UNIVERSITY, ATLANTA (A793531)	19,676	0
GFEA / UNIVERSITY OF DENVER (SC38185-01)	3,384	0
GGBA	7,549,377	910,677
GGBA (COVID-19)	400,814	0
GGBA / BOSTON UNIVERSITY (SUBAWARD #4500003201)	109,420	0
GGBA / CORNELL UNIVERSITY (145157-21990)	7,336	0
GGBA / FLORIDA INTERNATIONAL UNIVERSITY (315)	1,507	0
GGBA / GEORGETOWN UNIVERSITY (425348_GR425286_YR1_CSU)	123,374	0
GGBA / KANSAS STATE UNIVERSITY (A21-0332-S002)	16,430	0
GGBA / KANSAS STATE UNIVERSITY (SUBAWARD AGREEMENT # A21-0332-S001)	13,803	0
GGBA / THE OHIO STATE UNIVERSITY (60078893)	315,264	0
GGBA / UNIVERSITY OF CALIFORNIA, DAVIS (A22-0516-S001)	31,202	0
GGBA / UNIVERSITY OF MINNESOTA (P008946701)	29,205	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
ALN OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)		
GGBA / UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL (5110944)	113,227	0
GGBA / UNIVERSITY OF OKLAHOMA (2021-28)	88,614	0
GKAA / UNIVERSITY OF TEXAS AT ARLINGTON (12610063061)	10,808	0
GLAA / UNIVERSITY OF NORTH CAROLINA - CHAPEL HILL (5108642)	-71	0
47.075 / SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	5,439,071	659,242
GFBA	3,380,074	471,848
GFBA / ARCHAEOLOGY SOUTHWEST (AWD-21-07-0251)	24,236	0
GFBA / BATTELLE MEMORIAL INSTITUTE, PACIFIC (608616)	80,408	0
GFBA / GEORGIA STATE UNIVERSITY (SP00013006-01)	6,450	0
GFBA / PORTLAND STATE UNIVERSITY (208HOL633)	14,095	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (10321142)	0	0
GFBA / UNIVERSITY OF TEXAS AT AUSTIN (UTAUS-SUB000000924)	7,631	0
GFBA / VIRGINIA TECH UNIVERSITY (479712-19557)	12,248	0
GFC A	64,665	0
GFC A / UNIVERSITY OF NEBRASKA LINCOLN (22-128)	6,021	0
GFEA	644,337	16,946
GFEA / MICHIGAN STATE UNIVERSITY (RC112143A)	19,806	0
GGBA	754,724	13,807
GGBA (COVID-19)	29,643	0
GGBA / PURDUE UNIVERSITY (10001772-038)	35,556	0
GLAA	359,177	156,641
47.076 / STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)	31,601,533	2,432,105
GCAA	146,187	0
GFBA	16,495,323	1,599,525
GFBA / (THE) CONCORD CONSORTIUM, INC. (372.22.01)	70,058	0
GFBA / CAL POLY POMONA FOUNDATION, INC. (2023-001665-RUC)	9,586	0
GFBA / INDIANA UNIVERSITY (9039_UC)	4,409	0
GFBA / MICHIGAN STATE UNIVERSITY (RC107437UC)	-1	0
GFBA / MICHIGAN STATE UNIVERSITY (RC110104UCB)	80,203	0
GFBA / MICHIGAN STATE UNIVERSITY (RC114010UC)	26,309	0
GFBA / NURTURE NATURE CENTER (NSFDRK1)	25,125	0
GFBA / PORTLAND STATE UNIVERSITY (100111)	13,400	0
GFBA / RUTGERS UNIVERSITY (1041)	15	0
GFBA / UNIVERSITY OF HARTFORD (1101X)	111	0
GFBA / UNIVERSITY OF ILLINOIS (096877-17607)	238,562	0
GFBA / UNIVERSITY OF MAINE (UMS1431)	47,324	0
GFBA / UNIVERSITY OF WASHINGTON (UWSC11530)	75,257	0
GFBA / UNIVERSITY OF WISCONSIN SYSTEM (782K504)	0	0
GFC A	1,189,114	0
GFC A / BOTANICAL SOCIETY OF AMERICA (20-064)	72,628	0
GFC A / PACE UNIVERSITY (21-012)	9,165	0
GFC A / SAN DIEGO STATE UNIVERSITY RESEARCH FOUN (21-035)	9,885	0
GFC A / WHATCOM COMMUNITY COLLEGE (22-122)	79,469	0
GFEA	1,458,996	91,366
GFEA / CALIFORNIA STATE UNIVERSITY, CHICO" (SUB19-013)	77,596	0
GFEA / UNIVERSITY OF CALIFORNIA BERKELEY (00010781_AMD01)	41,702	0
GGBA	4,114,133	205,814
GGBA (COVID-19)	16,418	0
GGBA / CLEVELAND STATE UNIVERSITY (2152135)	27,851	0
GGBA / FLORIDA STATE UNIVERSITY (R000003016)	70,877	0
GGBA / KUTZTOWN UNIVERSITY (SUBAWARD # NSF20210101)	23,772	0
GGBA / SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE (761850-001)	19,514	0
GGBA / UNIVERSITY OF NEBRASKA (25-0536-0059-004)	25,254	0
GGBA / UNIVERSITY OF UTAH (10058775-01)	53,164	0
GGBA / WABASH COLLEGE (20200514-2)	13,113	0
GGJA	754,271	0
GJBA	68,121	0
GJCA	182,928	0
GJDA	168,275	0
GJEA	977,164	122,658
GJGA	41,104	0
GJKA	136,630	0
GJTA	146,720	0
GKAA	972,485	282,139
GKAA / ARIZONA STATE UNIVERSITY (ASUB00001136)	20,156	0
GKAA / THE CURATORS OF THE UNIVERSITY OF MISSOURI (COOO68857-1)	6,926	0
GKAA / VIRGINIA POLYTECHNIC INSTITUTE AND STATE UNIVERSITY (480963-19F53)	4,281	0
GLAA	1,842,639	130,603
GLAA / EDMONDS COLLEGE (ATE2000347)	14,495	0
GLAA / MICHIGAN STATE UNIVERSITY (RC104101CSM)	-38	0
GLAA / NATIONAL CENTER FOR AUTONOMOUS TECHNOLOGIES (NCAT) (1902574-005)	37,865	0
GSAA	375,907	0
GTAA	602,331	0
GWAA	359,867	0
GYAA	323,819	0
GZAA	31,068	0
47.078 / POLAR PROGRAMS	3,837,182	121,946

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
ALN OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)		
GFBA	3,044,475	98,020
GFBA / RUTGERS UNIVERSITY (1896)	63,431	0
GFBA / THE UNIVERSITY OF KANSAS CENTER FOR RSCH (FY2022-004)	116,721	0
GFEA	156,609	20
GGBA	339,466	0
GGBA / STONY BROOK UNIVERSITY (95436/1177702/3)	8,226	0
GGBA / UNIVERSITY OF ALASKA AT ANCHORAGE (P0555260)	8,424	0
GLAA	99,830	23,906
47.079 / OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING	562,333	0
GFBA	337,938	0
GFBA / KANSAS STATE UNIVERSITY (S18080)	51,982	0
GFEA / CRDF GLOBAL (G-202303-69988)	54,445	0
GGBA / THE OHIO STATE UNIVERSITY (SPC-1000007193 GR128216)	63,812	0
GLAA	54,156	0
47.083 / INTEGRATIVE ACTIVITIES	2,488,994	0
GFBA	1,183,229	0
GFBA / UNIVERSITY OF WASHINGTON (UWSC13176)	391,472	0
GFEA	54,215	0
GGBA	215,165	0
GGBA / UNIVERSITY OF OKLAHOMA (2022-58)	110,735	0
GLAA	473,933	0
GSAA	60,245	0
47.084 / NSF TECHNOLOGY, INNOVATION, AND PARTNERSHIPS	536,152	20,173
GFBA	132,721	0
GFBA / NANO-PRODUCT ENGINEERING, LLC (AWD-21-06-0308)	51,607	0
GFBA / ROCKY TECH (AWD-22-07-0048)	139,902	0
GFEA	4,249	0
GGBA	97,412	20,173
GGBA / UNIVERSITY OF MICHIGAN (SUBK00017430)	110,261	0
47.2026177 / SOLAR CONCENTRATOR UNIT FOR LOW COST METAL ADDITIVE MANUFACTURING PHASE II	51,813	0
GLAA / BLUESHIFT LLC (20-B0001)	51,813	0
47.2039531 / COLLABORATIVE RESEARCH: BIOMASS BURNING SMOKE AS A DRIVER OF MULTI-SCA	69,403	0
GLAA / UNIVERSITY OF NEVADA - DESERT RESEARCH INSTITUTE (2039531)	69,403	0
47.2201586 / ACCELNET-IMPLEMENTATION: ACCELERATING TRANSFORMATIONS TO SUSTAINABILITY ACROSS THE WORLD'S MOUNTAINS	187,130	0
GGBA	187,130	0
47.2201586 / PARTICIPANT SUPPORT: ACCELNET-IMPLEMENTATION: ACCELERATING TRANSFORMATIONS TO SUSTAINABILITY ACROSS THE WORLD'S MOUNTAINS	11,348	0
GGBA	11,348	0
47.5256-000 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	70,085	0
GFBA / COMPUTATIONAL PHYSICS, INC. (5256-000)	70,085	0
47.745567 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	60,961	0
GFBA / BATTELLE MEMORIAL INSTITUTE/DOE LABS (745567)	60,961	0
47.AWD-20-12-0012 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	231	0
GFBA / AMERICAN EDUCATIONAL RESEARCH ASSOCIATIO (AWD-20-12-0012)	231	0
47.AWD-22-01-0125 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	55,125	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-22-01-0125)	55,125	0
47.CSM PROP 22-0267 / MULTI-PRINCIPAL ELEMENT ALLOY FILLERS FOR TOUGHNESS ENHANCEMENT IN REPAIR OF NI-BASE SUPERALLOY COMPONENTS	12,561	0
GLAA / HYSY FILLERS LLC (CSM PROP 22-0267)	12,561	0
47.CSM PROP# 22-0557 / M. ASLE ZAEEM IPA WITH NSF	208,395	0
GLAA	208,395	0
47.FACTCHAMP/2021/110 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	39,723	0
GFBA / MEEDAN, INC. (FACTCHAMP/2021/110)	39,723	0
47.IOS-2136328 / IPA: COURTNEY JAHN: PROGRAM DIRECTOR IN THE PLANT GENOME RESEARCH PROJECT PROGRAM	54,980	0
GGBA	54,980	0
47.IP#17106677 / SUSTAINABLE PRODUCTION OF HIGH-PERFORMANCE DIETARY SUPPLEMENTS	16,642	0
GGBA / SASYA, LLC (IP#17106677)	16,642	0
47.ITE 2226426 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	509,806	0
GFBA	509,806	0
47.OF69 DAILY / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	143,528	0
GFBA	143,528	0
47.PO 4101758681 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	16	0
GFBA / LOCKHEED MARTIN (PO 4101758681)	16	0
NUCLEAR REGULATORY COMMISSION		
77.008 / U.S. NUCLEAR REGULATORY COMMISSION SCHOLARSHIP AND FELLOWSHIP PROGRAM	224,895	0
GGBA	100,959	0
GLAA	123,936	0
77.RES-21-0267 / NUCLEAR REGULATORY COMMISSION	16,828	0
GFBA	16,828	0
OFFICE OF PERSONNEL MANAGEMENT		
27.011 / INTERGOVERNMENTAL PERSONNEL ACT (IPA) MOBILITY PROGRAM	6,555,297	0
GFEA	6,536,770	0
GFEA / DENVER RESEARCH INSTITUTE (AWARD #5988)	18,527	0
PEACE CORPS		
08.IP#17129598 / FIRST-IN-CLASS HIGH-SPECIFICITY DETECTION REAGENTS TO ENABLE THE STUDY OF HISTONE UBIQUITINATION	26,353	0
GGBA / EPICYPPER, INC. (IP#17129598)	26,353	0
SOCIAL SECURITY ADMINISTRATION		
96.007 / SOCIAL SECURITY RESEARCH AND DEMONSTRATION	90,074	0
GFEA / NATIONAL BUREAU OF ECONOMIC RESEARCH (51460.04.01.23 NB23-19)	52,195	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
ALN OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)		
GFEA / UNIVERSITY OF MICHIGAN (SUBK00014629_AMD02)	37,879	0
TENNESSEE VALLEY AUTHORITY		
62.AWD-21-01-0042 / TENNESSEE VALLEY AUTHORITY RESEARCH AND DEVELOPMENT PROGRAMS	0	0
GFBA	0	0
62.AWD-21-12-0066 / TENNESSEE VALLEY AUTHORITY RESEARCH AND DEVELOPMENT PROGRAMS	206,776	0
GFBA	206,776	0
62.AWD-22-01-0118 / TENNESSEE VALLEY AUTHORITY RESEARCH AND DEVELOPMENT PROGRAMS	537,680	0
GFBA	537,680	0
SNAP CLUSTER	1,642,256,189	69,741,193
DEPARTMENT OF AGRICULTURE, FOOD AND NUTRITION SERVICE		
10.551 / SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	1,540,366,979	0
IHAA	1,146,731,914	0
IHAA (COVID-19)	393,635,065	0
10.561 / STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	101,889,210	69,741,193
GFBA / HUNGER FREE COLORADO (AWD-23-04-0008)	1,594	0
GGBA / HUNGER FREE COLORADO (233CO401S2514)	24,309	0
GWAA	820	0
IHAA	94,681,093	69,741,193
IHAA (COVID-19)	7,181,394	0
SPECIAL EDUCATION CLUSTER (IDEA)	191,102,579	175,896,945
DEPARTMENT OF EDUCATION, OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES		
84.027 / SPECIAL EDUCATION GRANTS TO STATES	185,346,035	170,943,721
DAAA	163,392,151	148,989,837
DAAA (COVID-19)	21,953,884	21,953,884
84.173 / SPECIAL EDUCATION PRESCHOOL GRANTS	5,756,544	4,953,224
DAAA	5,692,202	4,888,882
DAAA (COVID-19)	64,342	64,342
STUDENT FINANCIAL ASSISTANCE PROGRAMS CLUSTER	1,078,710,722	0
DEPARTMENT OF EDUCATION, OFFICE OF FEDERAL STUDENT AID		
84.007 / FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS	8,570,345	0
GFBA	1,339,367	0
GFCA	277,833	0
GFEA	1,098,677	0
GGBA	1,079,172	0
GGJA	494,941	0
GJBA	200,000	0
GJCA	310,525	0
GJDA	267,375	0
GJEA	270,457	0
GJFA	45,689	0
GJGA	38,240	0
GJHA	44,399	0
GJJA	597,476	0
GJKA	261,337	0
GJLA	190,005	0
GJMA	79,928	0
GJRA	26,966	0
GJTA	27,764	0
GKAA	302,396	0
GLAA	259,733	0
GSAA	209,798	0
GTAA	606,027	0
GWAA	85,760	0
GYAA	145,580	0
GZAA	310,900	0
84.033 / FEDERAL WORK-STUDY PROGRAM	10,168,647	0
GFBA	1,472,203	0
GFCA	518,581	0
GFEA	1,418,569	0
GGBA	1,221,702	0
GGJA	542,187	0
GJBA	240,764	0
GJCA	33,504	0
GJDA	208,117	0
GJEA	573,191	0
GJFA	11,342	0
GJGA	30,253	0
GJHA	60,820	0
GJJA	331,972	0
GJKA	231,304	0
GJLA	191,304	0
GJMA	102,339	0
GJRA	99,426	0
GJTA	24,389	0
GKAA	509,277	0
GLAA	389,503	0
GSAA	154,474	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
GTAA	1,117,606	0
GWAA	187,283	0
GYAA	234,692	0
GZAA	263,845	0
84.038 / FEDERAL PERKINS LOAN PROGRAM_FEDERAL CAPITAL CONTRIBUTIONS	11,162,496	0
GFBA	5,446,440	0
GFEA	370,744	0
GGBA	3,387,509	0
GGJA	2,228,960	0
GKAA	-2,492,762	0
GLAA	1,020,890	0
GTAA	1,174,297	0
GWAA	26,418	0
GZAA	0	0
84.063 / FEDERAL PELL GRANT PROGRAM	232,906,004	0
GFBA	25,173,560	0
GFCA	12,638,955	0
GFEA	18,614,429	0
GGBA	25,769,019	0
GGEA	8,684,505	0
GGJA	6,922,077	0
GJBA	5,576,075	0
GJCA	5,662,630	0
GJDA	9,620,562	0
GJEA	13,132,106	0
GJGA	1,290,295	0
GJHA	1,702,331	0
GJJA	16,004,904	0
GJKA	8,143,839	0
GJLA	5,135,699	0
GJMA	3,193,773	0
GJRA	1,642,971	0
GJTA	969,488	0
GKAA	8,851,403	0
GLAA	3,790,731	0
GSAA	6,297,474	0
GTAA	27,069,735	0
GWAA	2,050,974	0
GYAA	3,278,650	0
GZAA	11,689,819	0
84.268 / FEDERAL DIRECT STUDENT LOANS	814,030,336	0
GFBA	136,419,553	0
GFCA	45,852,000	0
GFEA	153,814,705	0
GGBA	145,751,284	0
GGEA	52,473,970	0
GGJA	12,926,461	0
GJBA	8,462,960	0
GJCA	4,258,493	0
GJDA	7,275,369	0
GJEA	15,902,476	0
GJFA	474,772	0
GJGA	571,117	0
GJHA	1,034,703	0
GJJA	8,496,669	0
GJKA	5,363,996	0
GJLA	6,429,245	0
GJMA	1,526,694	0
GJRA	1,898,693	0
GJTA	1,485,048	0
GKAA	49,913,175	0
GLAA	33,292,861	0
GSAA	8,960,390	0
GTAA	50,225,440	0
GWAA	10,000,291	0
GYAA	19,233,453	0
GZAA	31,986,518	0
84.379 / TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANTS (TEACH GRANTS)	29,225	0
GFEA	16,493	0
GGJA	5,188	0
GTAA	7,544	0
84.408 / POSTSECONDARY EDUCATION SCHOLARSHIPS FOR VETERAN'S DEPENDENTS	3,251	0
GJJA	3,251	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, HEALTH RESOURCES AND SERVICES ADMINISTRATION		
93.264 / NURSE FACULTY LOAN PROGRAM (NFLP)	540,398	0
GFEA	400,429	0
GKAA	139,969	0

PROGRAM CLUSTER

FEDERAL AGENCY, MAJOR SUBDIVISION		TOTAL	AMOUNT PASSED
ALN OR OTHER ID NUMBER / PROGRAM NAME		EXPENDITURES (\$)	THROUGH TO
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)			SUBRECIPIENTS (\$)
93.342 / HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS AND LOANS FOR DISADVANTAGED STUDENTS		238,364	0
GFEA		238,364	0
93.364 / NURSING STUDENT LOANS		405,551	0
GFEA		405,551	0
93.925 / SCHOLARSHIPS FOR HEALTH PROFESSIONS STUDENTS FROM DISADVANTAGED BACKGROUNDS		656,105	0
GTAA		656,105	0
TRANSIT SERVICES PROGRAMS CLUSTER		2,050,262	1,762,171
DEPARTMENT OF TRANSPORTATION, FEDERAL TRANSIT ADMINISTRATION			
20.513 / ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES		2,050,262	1,762,171
HAAA		1,778,512	1,490,421
HAAA (COVID-19)		271,750	271,750
TRIO CLUSTER		16,703,136	0
DEPARTMENT OF EDUCATION, OFFICE OF POSTSECONDARY EDUCATION			
84.042 / TRIO STUDENT SUPPORT SERVICES		7,501,082	0
GFBA		349,628	0
GFEA		269,202	0
GGBA		710,433	0
GGJA		312,199	0
GJBA		295,753	0
GJCA		501,086	0
GJDA		279,690	0
GJEA		547,551	0
GJHA		253,564	0
GJJA		299,149	0
GJKA		363,383	0
GJLA		245,696	0
GJMA		590,806	0
GJRA		308,546	0
GKAA		345,317	0
GSAA		584,297	0
GTAA		270,655	0
GYAA		375,323	0
GZAA		598,804	0
84.044 / TRIO TALENT SEARCH		1,057,959	0
GGBA		449,435	0
GGJA		273,288	0
GSAA		335,236	0
84.047 / TRIO UPWARD BOUND		5,352,191	0
GFBA		688,626	0
GGBA		854,422	0
GGJA		721,746	0
GJCA		204,805	0
GJEA		163,461	0
GJKA		983,890	0
GKAA		25,168	0
GLAA		132,213	0
GSAA		228,433	0
GTAA		327,663	0
GYAA		865,610	0
GZAA		156,154	0
84.066 / TRIO EDUCATIONAL OPPORTUNITY CENTERS		1,858,940	0
GGBA		595,167	0
GGJA		474,689	0
GJDA		789,084	0
84.217 / TRIO MCNAIR POST-BACCALAUREATE ACHIEVEMENT		932,964	0
GFBA		311,553	0
GFEA		210,903	0
GGBA		169,599	0
GKAA		240,909	0
WIOA CLUSTER		36,286,241	28,240,659
DEPARTMENT OF LABOR, EMPLOYMENT AND TRAINING ADMINISTRATION			
17.258 / WIOA ADULT PROGRAM		9,746,152	7,839,370
KAAA		719,233	0
KADA		7,831,322	7,592,990
KARA		1,195,597	246,380
17.259 / WIOA YOUTH ACTIVITIES		12,733,603	10,333,214
KAAA		320,354	0
KADA		11,246,622	9,905,438
KARA		1,166,627	427,776
17.278 / WIOA DISLOCATED WORKER FORMULA GRANTS		13,806,486	10,068,075
KAAA		837,063	0
KADA		11,830,296	9,660,630
KARA		1,139,127	407,445
GRAND TOTAL:		19,477,924,415	3,353,871,019

FOOTNOTES – SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDING JUNE 30, 2023

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 2 C.F.R. §200.510(b). Under 2 C.F.R. §200.502, 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 1 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. Indirect Costs

There are nine departments of the State of Colorado that elect to charge the de minimis rate of 10% of modified total direct costs to some or all of their federal awards. These departments are the Department of Health Care Policy and Finance, the Department of Early Childhood, the Judicial Department, Governor's Office of Information Technology, the Department of Higher Education, History Colorado, the Department of Agriculture, Auraria Higher Education Center, and Otero College.

Note 3. Subrecipients

All amounts passed-through to subrecipients are identified in the Report under the column titled "AMOUNT PASSED THROUGH TO SUBRECIPIENTS".

Note 4. Unemployment Insurance Expenditures

The State Department of Labor and Employment expended \$432,683,566 for 17.225 - Unemployment Insurance for Federal Employee Compensation Act (FECA) Reimbursable, Federal Extended Benefits, and Temporary Extended Unemployment Compensation (TEUC) Benefit Payments. The total expenditure amount includes the federal portion of the grants and the required state match in the amounts of \$171,064,687 and \$261,618,879, respectively.

Note 5. Expenditures Reported for Reimbursement of Prior Year Expenditures

Of the expenditure amounts reported by the State Department of Public Safety for ALN 97.036 – Disaster Grants – Public Assistance (Presidentially Declared Disasters) and ALN 97.046 - Fire Management Assistance Grant, \$63,762,753 and \$11,812,470 represent reimbursements received from the Federal Emergency Management Agency for expenditures incurred in prior fiscal years.

Note 6. Component Units

Discretely presented component units (DPCUs) are legally separate entities that are included in the Annual Comprehensive Financial Report of the State of Colorado. However, this schedule does not reflect federal expenditures incurred by the State's DPCUs. University Physicians, Inc, . d/b/a CU Medicine (UPI), is a blended component unit of the State and is also included in the State's Annual Comprehensive Financial Report. UPI's expenditures of federal awards are not included in this report.

FOOTNOTES – SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDING JUNE 30, 2023

Note 7. Loan Balances for Federal Loan Programs

Loan programs administered directly by the State of Colorado and the balances of directly administered loans outstanding as of June 30, 2023 are listed below. The amounts listed below reflect the balances, net of allowance for doubtful accounts. The balances and transactions relating to these programs are included in the State of Colorado's basic financial statements.

Program Name	ALN	Dept Code	Outstanding Balance, 6/30/2023
Community Development Block Grants/State's Program And Non-Entitlement Grants In Hawaii	14.228	NHAA	\$11,453,953
			<u>11,453,953</u>
Home Investment Partnerships Program	14.239	NHAA	8,453,989
			<u>8,453,989</u>
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)	14.269	NDRA	\$10,874,083
			<u>10,874,083</u>
Housing Trust Fund	14.275	NHAA	4,858,609
			<u>4,858,609</u>
Federal Family Education Loans Program Total	84.032	GDA	3,219,444,181
			<u>3,219,444,181</u>
Federal Perkins Loan Program_Federal Capital Contributions	84.038	GFBA	5,446,440
	84.038	GFEA	926,513
	84.038	GGBA	2,732,458
	84.038	GGJA	2,010,456
	84.038	GKAA	782,652
	84.038	GLAA	756,027
	84.038	GTAA	1,185,946
	84.038	GWAA	26,418
	84.038	GZAA	10,865
Program Total			<u>13,877,776</u>
Nurse Faculty Loan Program (NFLP)	93.264	GFEA	1,390,391
	93.264	GKAA	1,432,143
Program Total			<u>2,822,534</u>
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students Program Total	93.342	GFEA	2,475,236
			<u>2,475,236</u>
Nursing Student Loans Program Total	93.364	GFEA	2,903,565
			<u>2,903,565</u>
Total Loans Outstanding Balance			<u>\$ 3,277,163,926</u>

FOOTNOTES – SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDING JUNE 30, 2023

Note 8. State Department Codes and Names

Dept Code	Dept Description	Dept Code	Dept Description
AAAA	DEPARTMENT OF PERSONNEL AND ADMINISTRATION	GJMA	TRINIDAD STATE JUNIOR COLLEGE
AABA	DIVISION OF HUMAN RESOURCES	GJRA	NORTHEASTERN JUNIOR COLLEGE
AADA	DIVISION OF CENTRAL SERVICES	GJTA	COLORADO NORTHWESTERN COMMUNITY COLLEGE
AAEA	DIVISION OF ACCOUNTS AND CONTROLS	GKAA	UNIVERSITY OF NORTHERN COLORADO
AAHA	DEPARTMENT OF PERS AND ADMIN - CAPITAL CONSTRUCTION	GLAA	COLORADO SCHOOL OF MINES
BAAA	DEPARTMENT OF AGRICULTURE	GMAA	AURARIA HIGHER EDUCATION CENTER
BCAA	CONSERVATION BOARD	GSAA	FORT LEWIS COLLEGE
BDAA	AGRICULTURAL SERVICES CONSERVATION	GTAA	METROPOLITAN STATE UNIVERSITY OF DENVER
BEAA	AGRICULTURAL SERVICES ANIMAL	GWAA	WESTERN STATE COLORADO UNIVERSITY
BIAA	AGRICULT SERVICES INSPECTION CONSUMER SERVICES	GYAA	ADAMS STATE UNIVERSITY
BMAA	AGRICULTURAL MARKETS DIVISION	GZAA	COLORADO MESA UNIVERSITY
BPAA	AGRICULTURAL SERVICES PLANT	HAAA	DEPARTMENT OF TRANSPORTATION
CAAA	DEPARTMENT OF CORRECTIONS	HTBA	STATEWIDE BRIDGE ENTERPRISE
CBAA	DEPARTMENT OF CORRECTIONS - PENITENTIARY	HTCA	HIGH PERFORMANCE TRANSPORTATION ENTERPRISE
DAAA	DEPARTMENT OF EDUCATION	IHAA	DEPARTMENT OF HUMAN SERVICES
DACA	STATE CHARTER SCHOOL INSTITUTE	JAAA	JUDICIAL BRANCH
DBAA	SCHOOL FOR THE DEAF AND BLIND	KAAA	DEPARTMENT OF LABOR AND EMPLOYMENT
EAAA	OFFICE OF THE GOVERNOR	KABA	DIVISION OF UNEMPLOYMENT INSURANCE
EBBA	COMMISSION ON COMMUNITY SERVICE	KADA	DIVISION OF EMPLOYMENT AND TRAINING
ECAA	OFFICE OF STATE PLANNING AND BUDGETING	KAFA	LABOR MARKET INFORMATION
EDAA	OFFICE OF ECONOMIC DEVELOPMENT	KAPP	STATE APPRENTICESHIP AGENCY SPECIAL PROGRAMS
EFAA	COLORADO ENERGY OFFICE	KARA	COLORADO RURAL WORKFORCE CONSORTIUM
EGBA	OFFICE OF INFORMATION TECHNOLOGY	KATA	DIVISION OF OIL AND PUBLIC SAFETY
FAAA	DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT	KAVA	DIVISION OF VOCATIONAL REHABILITATION
FEDA	AIR POLLUTION CONTROL DIVISION	KFAM	DIVISION OF FAMILY AND MEDICAL LEAVE INSURANCE
FEEA	HAZARDOUS MATERIALS AND WASTE MGMT DIVISION	LAAA	DEPARTMENT OF LAW
FEFA	ENVIRONMENTAL HEALTH AND SUSTAINABILITY DIVISION	NAAA	DEPARTMENT OF LOCAL AFFAIRS
FECA	WATER QUALITY CONTROL DIVISION	NDRA	COMM DEVELOPMENT BLOCK GRANT-DISASTER RECOVERY
FHCA	DIV OF DISEASE CONTROL AND PUBLIC HEALTH RESPONSE	NHAA	DIVISION OF HOUSING
FHIA	HEALTH AND ENVIRONMENTAL INFO AND STATISTICS DIV	NHBA	DIVISION OF HOUSING-PUBLIC HOUSING AGENCY
FHLA	PREVENTION SERVICES DIVISION	NLAA	DIVISION OF LOCAL GOVERNMENT
FHMA	HEALTH FACILITIES AND EMERGENCY MEDICAL SERVICES DIV	OAAA	DEPARTMENT OF MILITARY AND VETERANS AFFAIRS
FHOA	OFFICE OF HIV, VIRAL HEPATITIS, AND STIS	PAAA	DEPARTMENT OF NATURAL RESOURCES
GAAA	DEPARTMENT OF HIGHER EDUCATION	PCAA	STATE LAND BOARD
GCAA	HISTORY COLORADO	PDAA	WATER CONSERVATION BOARD
GDA A	COLLEGE ASSIST	PEAA	DIVISION OF WATER RESOURCES
GFBA	UNIVERSITY OF COLORADO - BOULDER	PHAA	OIL AND GAS CONSERVATION COMMISSION
GFCA	UNIVERSITY OF COLORADO - COLORADO SPRINGS	PKAA	DIVISION OF RECLAMATION MINING AND SAFETY
GFEA	UNIVERSITY OF COLORADO - DENVER	PMAA	DIVISION OF PARKS AND WILDLIFE
GGBA	COLORADO STATE UNIVERSITY	QAAA	DEPARTMENT OF EARLY CHILDHOOD
GGEA	COLORADO STATE UNIVERSITY - GLOBAL CAMPUS	RBAA	COLORADO STATE PATROL
GGJA	COLORADO STATE UNIVERSITY - PUEBLO	RCAA	DIVISION OF FIRE PREVENTION AND CONTROL
GJAA	COLORADO COMMUNITY COLLEGE SYSTEM	RDAA	DIVISION OF CRIMINAL JUSTICE
GJBA	ARAPAHOE COMMUNITY COLLEGE	REAA	COLORADO BUREAU OF INVESTIGATION
GJCA	COMMUNITY COLLEGE OF AURORA	RFAA	DIV OF HOMELAND SECURITY AND EMERGENCY MGMT
GJDA	COMMUNITY COLLEGE OF DENVER	SDAA	CIVIL RIGHTS DIVISION
GJEA	FRONT RANGE COMMUNITY COLLEGE	SFAA	DIVISION OF INSURANCE
GJFA	LAMAR COMMUNITY COLLEGE	SGAA	PUBLIC UTILITIES COMMISSION
GJGA	MORGAN COMMUNITY COLLEGE	SJAA	PHARMACY BOARD
GJHA	OTERO COMMUNITY COLLEGE	TAAA	DEPARTMENT OF REVENUE
GJJA	PIKES PEAK COMMUNITY COLLEGE	UHAA	DEPARTMENT OF HEALTH CARE POLICY AND FINANCE
GJKA	PUEBLO COMMUNITY COLLEGE	VAAA	DEPARTMENT OF STATE
GJLA	RED ROCKS COMMUNITY COLLEGE	WAAA	DEPARTMENT OF TREASURY - ADMINISTRATION

**Required
Communications
Letter**





OFFICE OF THE STATE AUDITOR
KERRI L. HUNTER, CPA, CFE • STATE AUDITOR

February 2, 2024

Independent Auditor's Communication with Those Charged with Governance

Members of the Legislative Audit Committee:

We were engaged to audit 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, 2023, and the related notes to the financial statements. We have also audited the State's budgetary comparison schedule—general fund component and the related note for the Fiscal Year Ended June 30, 2023.

Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, 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 October 16, 2023.

Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

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 Note 1 to the financial statements contained in the State's Fiscal Year 2023 *Annual Comprehensive Financial Report* issued under separate cover. As described in Note 1.A.- *New Accounting Standards*, of the financial statements, in Fiscal Year 2023, the State implemented the following Governmental Accounting Standards Board Statements (GASB Statements):

- GASB Statement No. 91 – *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.
- GASB Statement No. 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.
- GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA.
- GASB Statement No. 99 – *Omnibus 2022*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

Accordingly, the cumulative effect of these accounting changes as of the beginning of the fiscal year is reported in Note 15.B. - *Accounting Changes*, of the financial statements. We noted no transactions entered into by the State during the year for which there is a lack of authoritative guidance or consensus. Except for the prior period adjustments reported in Note 15.A.- *Prior Period Adjustments*,

of the financial statements, all significant transactions have been recognized in the financial statements in the proper period.

Significant Accounting Estimates

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 Receivables:** Management's estimate of taxes receivable is based on historical data, adjusted for economic trends, and net of applicable estimated refunds and allowances.
- **Allowance for Doubtful Accounts:** Management's estimate of allowance for doubtful accounts is based on historical data and an analysis of the collectability of the related accounts receivable.
- **Capital Assets:** Management's estimate of depreciable capital assets is based on historical cost, net of accumulated depreciation. The State's capital assets are depreciated using the straight-line method over the estimated useful lives of the assets. Donated capital assets are carried at their estimated acquisition value at the date of donation.
- **Pension and OPEB Liabilities:** Management's estimate of net pension liabilities and other post-employment benefits (OPEB) related liabilities is based on actuarial assumptions.
- **Fair Value of Investments:** Investments, including pooled cash, are stated at fair value except for certain investments which are measured at their Net Asset Value. Investments that do not have an established market are reported at their estimated fair value.
- **Claims Liability:** Management's estimate of the claims liability, including incurred but not reported (IBNR), is based on outstanding claims as of year-end and historical claims IBNR data.
- **Student Accounts and Student Loans Receivable:** Management's estimates of student accounts and loan receivables are based on historical data and an analysis of the collectability of the accounts.

We evaluated the methods, assumptions, and data used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the State's financial statements were disclosures related to GASB Statement No. 96, cash and investments, capital assets and their related depreciation, pension obligations, other postemployment benefits, prior period adjustments, over-expenditures, contingencies, revenue recognition, related party transactions, and subsequent events.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered delays in the Fiscal Year 2023 audit due to significant turnover, as well as vacancies, in key accounting positions throughout the State during the fiscal year.

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 each opinion unit's 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 the 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. No such disagreements arose during the course of our audit.

Management Representations

We requested and received certain representations from management that are included in the management representation letter dated February 2, 2024.

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 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.

As discussed in Note 1 to the financial statements, the State has adopted new accounting guidance, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, for the year ended June 30, 2023. Accordingly, a restatement has been made to business-type net position as of July 1, 2022, to restate beginning net position. Our opinions are not modified with respect to this matter.

Other Matters

We have applied certain limited procedures to the management's discussion and analysis, budgetary comparison schedules, and notes to the required supplementary information that include the defined benefit pension plan 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 do not express an opinion or provide any assurance on the information because the limited procedures on the RSI do not provide us with sufficient evidence to express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual non-major fund financial statements and the schedule of TABOR revenue and computations, 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 and other records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section, the budget and actual schedules-budgetary basis non-appropriated, and statistical section, which accompany the financial statements

but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any

Group Audit Communication

The group engagement team should communicate the following matters with those charged with governance of the group:

- Instances in which the group engagement team's evaluation of the work of a component audit gave rise to a concern about the quality of that auditor's work. No such instances were noted.
- Any limitations on the group audit (for example, when the group engagement team's access to information may have been restricted). We encountered no limitations while performing our audit.
- Fraud or suspected fraud involving group management, component management, employees who have significant roles in group-wide controls, or others in which a material misstatement of the group financial statements has or may have resulted from fraud. No such matters were noted.

Restriction on Use

This information is intended solely for the information and 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

February 2, 2024

Appendix A



Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
Department of Agriculture						
2023-001	II-6	<p>The State Fair Authority (Authority) should strengthen its internal controls over financial reporting to ensure unusual and significant accounting transactions are correctly recorded and reported, either through Authority staff's own research or, when appropriate, working together with other resources within the State to seek technical guidance from the Governmental Accounting Standards Board.</p> <p>Material Weakness</p>	N/A	Agree	1/2024	N/A
Department of Early Childhood						
2023-049	III-6	<p>The Department of Early Childhood (Department) should implement internal controls for the Child Care and Development Fund Cluster by developing policies and procedures to ensure that it complies with requirements under the Federal Funding Accountability and Transparency Act. These procedures should include requirements to maintain supporting documentation, including evidence of timely submission and subaward documentation for awards made to subrecipients, as required.</p> <p>Material Weakness</p>	93.575 (L) HHS	A. Agree	A. 3/2024	Henry Hung 720-935-9372
2023-050	III-10	<p>The Department of Early Childhood (Department) should strengthen its internal controls over, and ensure it complies with, requirements for the federal Child Care and Development Fund Cluster grant by monitoring the county departments of human/social services to ensure they are performing supervisory and/or secondary reviews over case files after eligibility is determined in order to ensure eligibility is appropriately determined and that parent fees are accurate, and to address the issues identified in the audit.</p> <p>Significant Deficiency</p>	93.575 93.596 (A)(B) HHS	B. Agree	B. 12/2024	Henry Hung 720-935-9372

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
Department of Education						
2023-051	III-16	The Department of Education should strengthen its internal controls over and ensure it complies with requirements under the Federal Funding Accountability and Transparency Act reporting for the COVID-19 Education Stabilization Fund by (a) continuing to develop and implement reconciliation procedures to identify subawards that need to be reported each month, and (b) developing procedures for documenting submission attempts that were unsuccessful and documenting any and all resubmission attempts until final acceptance is achieved. Significant Deficiency	84.425D 84.425R 84.245U 84.425V 84.425W (L) ED	C. Agree Agree	C. 8/2023 8/2023	Jennifer Austin 303-681-6302
Office of the Governor						
2023-002	II-11	The Governor’s Office of Information Technology should implement the recommendation related to GenTax information security as noted in the confidential finding. Material Weakness	N/A	Agree	6/2024	N/A
2023-003	II-12	The Governor’s Office of Information Technology should prioritize staffing to strengthen information security controls over the GenTax and Drivers’ License, Record, Identification, and Vehicle Enterprise Solution systems by (a) implementing the recommendation as noted in Part A of the confidential finding, and (b) implementing the recommendation as noted in Part B of the confidential finding. Material Weakness	N/A	A. Agree B. Agree	A. 6/2024 B. 6/2024	N/A
2023-004	II-15	The Governor’s Office of Information Technology should implement the recommendation as noted in the confidential finding. Material Weakness	N/A	Agree	12/2023	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2023-005	II-18	<p>The Governor’s Office of Information Technology (OIT) should improve internal controls—including information security IT controls—and remediate the problems identified in our Fiscal Year 2022 Recommendation 2022-002 by (a) ensuring its audit recommendation tracking and monitoring process is effective so that OIT implements audit recommendations in a timely manner, (b) requiring documentation for instances in which the Chief Information Security Officer delegates responsibilities of Secure Configuration Exception Requests to other OIT staff, (c) completing the process of defining and documenting either specific staff or the appropriate qualifications for whom, within OIT, can be delegated the review and approval responsibilities, and (d) documenting and ensuring that staff identified as part of recommendation Part B, are not also able to assist business owners in completing the Secure Configuration Exception Request, to eliminate any conflict of interest and maintain segregation of duties between operational and authorization activities.</p> <p>Significant Deficiency</p>	N/A	<p>A. Agree B. Agree C. Agree D. Agree</p>	<p>A. 6/2024 B. 11/2023 C. 11/2023 D. 11/2023</p>	N/A
2023-006	II-21	<p>The Governor’s Office of Information Technology should improve physical access IT general controls at the State’s data center and comply with Colorado Information Security Policies by (a) implementing recommendation Part A as noted in the confidential finding, and (b) implementing recommendation Part B as noted in the confidential finding.</p> <p>Significant Deficiency</p>	N/A	<p>A. Agree B. Agree</p>	<p>A. 9/2024 B. 10/2024</p>	N/A

2023-007	II-32	<p>The Governor’s Office of Information Technology (OIT) should improve governance and oversight controls by (a) complying with Colorado Revised Statutes by fulfilling the duties and responsibilities of the Chief Information Security Officer, as outlined in statute, including ensuring incorporation of and compliance with information security policies. If determined necessary, OIT should work with the General Assembly to more clearly define OIT’s role as a provider of security services to consolidated agencies, and to clarify the intent of the General Assembly regarding OIT’s role in the State’s information technology framework, (b) formalizing an approach and strategy to prioritize information systems across all consolidated agencies. This prioritization should be based upon the processes and services that are most critical to the State’s mission and objectives. As such, coordination and involvement of leadership at the State and agency levels should be a key component of this prioritization process. Once completed, OIT should utilize the list to prioritize activities and initiatives, such as conducting risk assessments, developing of system security plans, and testing of disaster recovery/ incident response plans, (c) formalizing standard operating procedures for the release of new or updated security policies, including the communication and education of all impacted parties. These procedures should include proactive communications to notify users of upcoming changes, multiple forms of communications — including, but not limited to, emails, posts, presentations, and face-to-face— and posting of updated communications to ensure users retain information. In addition, OIT should consider an implementation period for when new or updated security policies are communicated and issued, prior to the effective date, (d) setting, documenting, and communicating definition for the role of business owner throughout the State’s information security programs, policies, and plans. In addition, the definition should differentiate between enterprise-level, agency-level, and system-level ownership when referring to the roles and responsibilities of a business owner, (e) implementing Recommendation Parts A and B within the confidential Asset Management finding, then working with agencies to identify business owners for all applications managed by OIT and ensuring these roles are consistently defined in system security plans and system inventories, (f) formalizing a process or approach for defining the security requirements, decisions, and responsibilities of business owners, especially those outlined in the Colorado Information Security Policies released in March 2022. Once a process or approach is established, formalizing a training program for all business owners that outlines their roles and responsibilities, (g) establishing minimum security requirements for key security activities, including but limited to, audit logging, session time outs, user</p>	N/A	<p>A. Disagree B. Partially Agree C. Agree D. Agree E. Agree F. Partially Agree G. Partially Agree H. Agree</p>	<p>A. N/A B. 3/2024 C. 7/2023 D. 7/2024 E. 5/2024 F. 6/2024 G. 6/2024 H. 9/2023</p>	N/A
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Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
		<p>account reviews, data backup frequency, and security training. These minimum-security requirements would act as a baseline, and business owners could adopt more stringent security requirements to meet management's expectations and risk tolerances, and (h) continuing its effort to review its Technical Standards and establishing a process to have these standards reviewed by appropriate personnel, at minimum, on an annual basis.</p> <p>Significant Deficiency</p>				
2023-026	II-125	<p>The Governor's Office of Information Technology should improve its overall control environment and Colorado Automated Tax System specific computer operations general controls by (a) implementing recommendation Part A as noted in the confidential finding, and (b) implementing recommendation Part B as noted in the confidential finding.</p> <p>Significant Deficiency</p>	N/A	<p>A. Agree B. Agree</p>	<p>A. 6/2024 B. 12/2023</p>	N/A
2023-030	II-143	<p>The Governor's Office of State Planning and Budgeting should improve its internal controls over compliance with statutory requirements by working with the Office of the State Controller to develop and implement a process to ensure supplemental requests comply with legislative requirements, and represent the proper characterization of expenditures covered under the request.</p> <p>Material Weakness</p>	N/A	Agree	6/2024	N/A
2023-037	II-175	<p>The Governor's Office of Information Technology should improve IT controls over the Colorado Personnel Payroll System by (a) implementing recommendation Part A as noted in the confidential finding, and (b) implementing recommendation Part B as noted in the confidential finding.</p> <p>Significant Deficiency</p>	N/A	<p>A. Agree B. Agree</p>	<p>A. 7/2023 B. 7/2023</p>	N/A
2023-048	II-223	<p>The Governor's Office of Information Technology should strengthen information security controls over the SAP system by implementing the recommendation as noted in the confidential finding.</p> <p>Significant Deficiency</p>	N/A	Agree	10/2024	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2023-065	III-83	The Governor's Office of Information Technology (OIT) should improve its internal controls over the Colorado Benefits Management System (CBMS) by establishing the roles and responsibilities for OIT through interagency agreements with the Department of Health Care Policy and Financing and Department of Human Services. Significant Deficiency	10.551 93.558 93.767 93.778 (A)(B)(E) HHS USDA	Agree	6/2024	Alex Monts 303-968-4262
2023-052	III-22	The Governor's Office of Information Technology should improve access management IT general controls over Trails, its statewide automated child welfare information system, by (a) implementing the recommendation noted in Part A of the confidential finding, (b) implementing the recommendation noted in Part B of the confidential finding, and (c) implementing the recommendation noted in Part C of the confidential finding. Significant Deficiency	93.658 (A)(B)(E) (L)(N) HHS	A. Agree B. Agree C. Agree	A. 6/2024 B. 12/2023 C. 12/2023	Alex Monts 303-968-4262
Health Care Policy and Financing						
2023-008	II-44	The Department of Health Care Policy and Financing should improve its IT operational and general controls related to the Colorado Benefits Management System (CBMS), interChange, and the Business Intelligence and Data Management (BIDM) system SOC 1, Type II reports, by (a) implementing the recommendation as stated in Part A of the confidential finding, (b) implementing the recommendation as stated in Part B of the confidential finding, and (c) implementing the recommendation as stated in Part C of the confidential finding. Significant Deficiency	N/A	A. Partially Agree B. Partially Agree C. Partially Agree	A. 11/2024 B. Department did not provide C. Department did not provide	N/A
2023-053	III-29	The Department of Health Care Policy and Financing should strengthen its internal controls over Medicaid eligibility to ensure compliance with federal and state regulations by addressing the issues identified in the audit. This should include ensuring that local counties and Medical Assistance site caseworkers are appropriately trained and are held to required timelines for processing beneficiary applications, using the correct income thresholds to determine eligibility, and maintaining the required documentation to support eligibility in the case file. Material Weakness	93.778 (A)(B)(E) HHS	Agree	1/2025	Jerrod Cotosman 303-866-4449 Challon Winer 303-866-3456

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2023-054	III-33	<p>The Department of Health Care Policy and Financing should strengthen its internal controls over Children’s Basic Health Plan eligibility to ensure compliance with state and federal regulations by addressing the issues identified in the audit. This should include ensuring that local counties and Medical Assistance site caseworkers are appropriately trained and are held to required timelines for processing beneficiary applications, eligibility requirements related to applicants that have other health insurance, and requirements for maintaining the required documentation to support eligibility in the case file.</p> <p>Material Weakness</p>	<p>93.767 (A)(B)(E) HHS</p>	<p>Agree</p>	<p>1/2025</p>	<p>Jerrod Cotosman 303-866-4449</p> <p>Challon Winer 303-866-3456</p>
2023-055	III-39	<p>The Department of Health Care Policy and Financing (Department) should improve its internal controls over Medicaid eligibility by (a) researching the remaining questioned claims payments that were identified during our audit to determine whether the local counties or Medical Assistance (MA) sites had a valid Social Security Number (SSN) when determining eligibility, if payments were appropriate—in accordance with federal regulation at the time the payments were made—and repaying the federal government for any payments made to providers on behalf of ineligible beneficiaries in accordance with federal regulations, (b) continuing to develop a report to identify instances of single SSNs associated with multiple State IDs that, once complete, can be used to monitor that caseworkers are addressing any identified discrepancies in a timely manner, and (c) continuing to establish and implement written policies and procedures outlining how the Department and MA sites will use the report to effectively monitor and correct SSN and State ID discrepancies. The Department’s policies and procedures should include information on the report itself, such as the frequency and timing of when Department staff should generate and review the report, how to monitor caseworkers to ensure that discrepancies are being identified and corrected in a timely manner, and how to identify when additional training may be needed for local counties and MA sites; the MA site policies and procedures should include information on how to read and use the report to identify and correct discrepancies.</p> <p>Material Weakness</p>	<p>93.778 (A)(B)(E) HHS</p>	<p>A. Partially Agree B. Agree C. Agree</p>	<p>A. 12/2024 B. 12/2024 C. 12/2024</p>	<p>Jerrod Cotosman 303-866-4449</p> <p>Challon Winer 303-866-3456</p>

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2023-056	III-45	<p>The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over Colorado’s Medical Program (Medicaid) and the Children’s Basic Health Plan (CBHP) presumptive eligibility by (a) resolving Colorado Benefits Management System (CBMS) programming and system issues to appropriately terminate applicants’ presumptive eligibility when the beneficiaries are enrolled in the regular Medicaid or CBHP, and (b) providing training to presumptive eligibility site staff to emphasize issues that were identified during our audit or that the Department identifies during its ongoing monitoring, including the importance of properly ending presumptive eligibility benefits when the beneficiary is determined to be eligible for Medicaid and CBHP benefits and processing applications timely.</p> <p>Material Weakness</p>	<p>93.767 93.778 (E) HHS</p>	<p>A. Agree B. Agree</p>	<p>A. 7/2023 B. 8/2024</p>	<p>Jerrod Cotosman 303-866-4449</p> <p>Challon Winer 303-866-3456</p>
2023-057	III-52	<p>The Department of Health Care Policy and Financing (Department) should comply with federal and state requirements for administering the non-emergent medical transportation (NEMT) benefit, and for paying Medicaid claims by (a) investigating the payments that the OSA’s 2021 Statewide and performance audits identified that resulted in likely questioned costs, recover inappropriate payments identified, and repay the federal portion, as appropriate. This process should include implementing internal controls to ensure taxi providers are paid based on their PUC-approved per-mile rates, and (b) continuing to investigate the overpayments and inappropriate payments that the Department identifies through its fraud investigations and that result in known or likely questioned costs, recover inappropriate payments identified, and repay the federal portion, as appropriate.</p> <p>Significant Deficiency</p>	<p>93.778 (A)(B) HHS</p>	<p>A. Partially Agree B. Partially Agree</p>	<p>A. 8/2024 B. 7/2024</p>	<p>Jerrod Cotosman 303-866-4449</p> <p>Challon Winer 303-866-3456</p>
2023-064	III-82	<p>The Department of Health Care Policy and Financing (HCPF) should improve its internal controls over the Colorado Benefits Management System (CBMS) by establishing the roles and responsibilities for HCPF through interagency agreements with the Governor’s Office of Information Technology and Department of Human Services.</p> <p>Significant Deficiency</p>	<p>93.767 93.778 (A)(B)(E) HHS</p>	<p>Partially Agree</p>	<p>11/2024</p>	<p>Parrish Steinbrecher 303-866-2993</p>

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
Department of Higher Education						
2023-009	II-53	<p>The Department of Higher Education should improve its internal controls over financial accounting and reporting by (a) developing and implementing policies and procedures for its accounting processes and exhibit preparation and review to ensure timely and accurate submissions to the Office of the State Controller, (b) cross-training accounting personnel so that, in the event of staff turnover, the controls will continue to operate as designed, and (c) providing appropriate staffing for the accounting division to ensure year-end closing activities occur in a timely manner and appropriate documentation is maintained.</p> <p>Material Weakness</p>	N/A	<p>A. Agree B. Agree C. Agree</p>	<p>A. 12/2024 B. 6/2025 C. 6/2025</p>	N/A
Department of Higher Education – Adams State University						
2023-010	II-58	<p>Adams State University should strengthen its internal controls over its financial reporting processes by ensuring it has the necessary staffing so that it processes its accounting transactions in a timely manner to ensure it meets statutorily- and Office of the State Controller-required deadlines.</p> <p>Significant Deficiency</p>	N/A	Agree	8/2024	N/A
2023-011	II-61	<p>Adams State University (University) should improve its IT governance by (a) enforcing the University’s Information Security Program requirement for conducting annual reviews of the University’s IT Policies and procedures, and updating them as deemed necessary. This enforcement should address those IT Policies and procedures that are not directly related to the implementation of the University’s enterprise resource planning system, (b) reviewing and updating all IT Policies and procedures, after the final module implementations of the University’s new enterprise resource planning system to ensure they meet management’s expectations, and (c) communicating to and training University staff on all applicable updates to the University’s IT Policies and procedures that result from the implementation of Parts A and B.</p> <p>Significant Deficiency</p>	N/A	<p>A. Agree B. Agree C. Agree</p>	<p>A. 6/2024 B. 6/2025 C. 6/2025</p>	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2023-021	II-106	<p>Adams State University should strengthen its internal controls over financial reporting in order to ensure that its financial statements are prepared accurately and in accordance with all relevant accounting standards and that Office of the State Controller-required exhibits are accurate and submitted by their due dates. This could include filling vacant positions, evaluating the duties and responsibilities of the accounting staff to determine if additional support by the University can be provided to help with continued implementation of Workday, and continuing to have accounting staff attend trainings on financial reporting.</p> <p>Material Weakness</p>	N/A	Agree	7/2024	N/A
Department of Higher Education – Auraria Higher Education Center						
2023-012	II-68	<p>The Auraria Higher Education Center (Center) should strengthen its internal controls in place over its Daily Receipt parking revenue and cash reconciliation procedures by ensuring reconciliations are performed and revenue is recorded accurately by (a) updating the Center’s Daily Receipt parking revenue procedure to include detail on what specific procedures should be performed as part of the Daily Sales Report review process as well as the journal entry review, and the importance of performing an adequate review of the entries to ensure they are accurate prior to posting in the Center’s accounting system, Micro Information Products (MIP); and (b) updating the Center’s cash reconciliation procedure to include reconciling the cash Clearing Account associated with the Daily Receipt parking revenue entries throughout the fiscal year or at fiscal year-end to identify, investigate, and correct, as applicable, reconciling items in a timely manner.</p> <p>Material Weakness</p>	N/A	A. Agree B. Agree	A. 3/2024 B. 3/2024	N/A
Department of Higher Education – Colorado Community College System						
2023-013	II-76	<p>Pueblo Community College should enforce the implementation of the Colorado Community College System’s required internal controls over financial and reporting activities by following the existing policies and procedures relating to the performance of internal control activities. This includes ensuring that staff perform all required reconciliations and secondary reviews on a timely basis, maintaining underlying documentation supporting recorded transactions, and ensuring appropriate segregation of duties is maintained.</p> <p>Material Weakness</p>	N/A	Agree	5/2024	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2023-014	II-78	The Colorado Community College System (CCCS) should improve information security IT general controls over Active Directory, Banner, and Operational Data Store (ODS) by (a) implementing recommendation Part A as noted in the confidential finding, (b) implementing recommendation Part B as noted in the confidential finding, and (c) implementing recommendation Part C as noted in the confidential finding. Significant Deficiency	N/A	A. Agree B. Agree C. Agree	A. 3/2024 B. 10/2023 C. 12/2023	N/A
2023-058	III-60	Community College of Aurora (CCA) should strengthen its internal controls over, and ensure it complies with, the Higher Education Emergency Relief Fund (HEERF) program requirements by performing adequate reviews over costs charged to the HEERF grant to ensure it applies the indirect cost rate only to salaries and benefits, as defined in its federal indirect cost rate agreement. Significant Deficiency	84.425F (A)(B) ED	Agree	11/2023	Lisa Grefrath 303-595-1575
2023-059	III-61	Pueblo Community College (PCC) should strengthen its internal controls over, and ensure it complies with, the Higher Education Emergency Relief Fund (HEERF) program requirements by performing adequate reviews over its lost revenue calculations to ensure it uses the appropriate base in all future calculations. Significant Deficiency	84.425F (A)(B) ED	Agree	6/2024	Lisa Grefrath 303-595-1575
2023-060	III-64	Community College of Denver (CCD), Front Range Community College (FRCC) and Pikes Peak State College (PPSC) should strengthen their internal controls over and ensure they comply with suspension and debarment requirements for the Higher Education Emergency Relief Fund (HEERF) grant by (a) developing, documenting, and implementing a policy to comply with suspension and debarment using one of the three allowable methods: 1) checking the federal System of Award Management (SAM) website exclusions, (2) collecting a certification from that entity, or (3) adding a clause or condition to the covered transaction with that entity, and (b) providing training and cross-training to existing employees over the new policies and procedures to reduce impacts of turnover. Significant Deficiency	84.425F (I) ED	Community College of Denver A. Agree B. Agree Front Range Community College A. Agree B. Agree Pikes Peak State College A. Agree B. Agree	Community College of Denver A. 12/2023 B. 12/2023 Front Range Community College A. 12/2023 B. 12/2023 Pikes Peak State College A. 12/2023 B. 12/2023	Lisa Grefrath 303-595-1575

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
Department of Higher Education – Colorado School of Mines						
2023-015	II-82	<p>The Colorado School of Mines should ensure it has adequate internal controls over the preparation of its financial statements to ensure they are drafted completely and accurately before they are provided to external parties. This should include taking steps to incorporate check figures throughout the financial statements and footnotes to ensure that information agrees throughout the document and implementing a process whereby at least one individual is responsible for preparing the financial statements and another individual is responsible for review of the entire financial statement package. Evidence of such review should be documented and maintained.</p> <p>Significant Deficiency</p>	N/A	Agree	6/2024	N/A
Department of Higher Education – Colorado State University						
2023-016	II-89	<p>The Colorado State University (CSU or University) should prioritize staffing and related assignment of responsibilities in the Department of Information Technology (CSU IT) to ensure University IT staff will respond appropriately in the event of a system disruption or disaster and that systems will be restored in a timely manner that prioritizes the system's criticality to CSU's mission and purpose by (a) Implementing the recommendation as noted in Part A of the confidential finding, and (b) Implementing the recommendation as noted in Part B of the confidential finding.</p> <p>Significant Deficiency</p>	N/A	A. Agree B. Agree	A. 7/2024 B. 7/2024	N/A
Department of Higher Education – Metropolitan State University of Denver						
2023-017	II-94	<p>Metropolitan State University of Denver (University) should strengthen its internal controls over financial reporting to ensure the University's financial statements and the exhibits the University submits to the Office of the State Controller are accurate and complete. This should include ensuring that all account balance reconciliations under the new Workday system are operating effectively and completed by the due dates specified in the University's policies.</p> <p>Significant Deficiency</p>	N/A	Agree	7/2024	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
Department of Higher Education – University of Colorado						
2023-018	II-98	The University of Colorado (University) should establish and strengthen controls over financial reporting in order to ensure that its financial statements are prepared accurately and in accordance with all relevant accounting standards. Specifically, the University should ensure that staff review and monitor the classification of all restricted net position balances in accordance with GASB Statement No. 34. Material Weakness	N/A	Agree	3/2024	N/A
Department of Higher Education – Western Colorado University						
2023-019	II-102	Western Colorado University (University) should improve its internal controls over the University's bank accounts by updating the University's Internal Control procedure memo to specify a required timeframe shortly after month end for preparation and supervisory review of bank account reconciliations and ensuring that bank reconciliations are completed and reviewed within required timeframes. Significant Deficiency	N/A	Agree	12/2023	N/A
2023-020	II-104	Western Colorado University (University) should improve Banner and Workday access management controls by (a) implementing the recommendation noted in Part A of the confidential finding, and (b) implementing the recommendation noted in Part B of the confidential finding. Significant Deficiency	N/A	A. Agree B. Agree	A. 6/2024 B. 6/2024	N/A
Department of Human Services						
2023-022	II-112	The Bruce McCandless Veterans Community Living Center at Florence should strengthen its internal controls over its financial activities by (a) instituting a review process over its account balances that includes procedures for generating balance sheet reports from the Colorado Operations Resource Engine (CORE) and making necessary adjustments to ensure balances, such as accrued revenues, are accurate, and (b) ensuring that it has sufficient internal and/or external staff resources with the experience and training necessary to prepare the Center's financial statements timely and accurately. Material Weakness	N/A	A. Agree B. Agree	A. 10/2024 B. 6/2024	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2023-061	III-73	The Department of Human Services (Department) should strengthen its internal controls over the Federal Funding Accountability and Transparency Act reporting and ensure its reporting meets federal requirements by (a) ensuring that reporting occurs as required for subawards of \$30,000 or more in the Federal Funding Accountability and Transparency Act Subaward Reporting System by the end of the month following the month the subawards are made, and maintaining evidence to demonstrate when the reports were submitted, and (b) creating a listing of all subawards by program that are awarded during the fiscal year, so that a complete population can be determined for single audit purposes and for the Department to accurately track the status of subawards made to subrecipients. Significant Deficiency	93.558 93.566 93.568 93.959 (L) HHS	A. Agree B. Agree	A. 3/2024 B. 3/2024	Telly Belton 303-866-7347
2023-062	III-77	The Department of Human Services should strengthen its internal controls over its preparation of its Exhibit K1, <i>Schedule of Federal Assistance</i> , by improving the supervisory review process over the Exhibit K1 to ensure that the individual program analyses are accurate and complete prior to submitting the Exhibit K1 to the Office of the State Controller. Significant Deficiency	93.558 93.959 (L) HHS	Agree	9/2024	Telly Belton 303-866-7347
2023-063	III-81	The Department of Human Services (Department) should improve its internal controls over the Colorado Benefits Management System (CBMS) by establishing the roles and responsibilities for the Department through interagency agreements with the Governor's Office of Information Technology and Department of Health Care Policy and Financing. Significant Deficiency	10.551 93.558 93.767 93.778 (A)(B)(E) USDA HHS	Agree	9/2024	Telly Belton 303-866-7347
2023-066	III-84	The Department of Human Services should strengthen its internal controls over, and ensure compliance with, the Foster Care Title IV-E program (Program) eligibility requirements by ensuring that county caseworkers are appropriately trained on Program requirements. This should include training all caseworkers that work on the Program at a frequency that ensures that new caseworkers receive comprehensive training within a reasonable timeframe after hire, and requiring that there is at least one representative from each county in attendance for Department-provided training. Material Weakness	93.658 (E) HHS	Agree	6/2024	Telly Belton, 303-866-7347

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
		Funding Accountability and Transparency Act of 2006 (FFATA) for the Department of Health and Human Services' (HHS) Foster Care Title IV-E program. The Department should work with HHS to obtain documented approval for its current approach. Otherwise, the Department must report its subawards in accordance with FFATA regulations. Material Weakness	HHS			
2023-068	III-85	The Department of Human Services (Department) should ensure that it provides accurate CB-496, Title IV-E Programs Quarterly Financial Reports (OMB No. 970-0205) (Report) to the federal Department of Health and Human Services for the Foster Care Title IV-E program. This should include periodically updating its Report procedures to ensure they agree to the federal program reporting requirements. Material Weakness	93.658 (I) HHS	Agree	1/2024	Telly Belton 303-866-7347
2023-069	III-86	The Department of Human Services should improve access management IT general controls over Trails, its statewide automated child welfare information system, by (a) implementing the recommendation noted in Part A of the confidential finding, and (b) implementing the recommendation noted in Part B of the confidential finding. Significant Deficiency	93.658 (A)(B)(E) (L)(N) HHS	A. Partially Agree B. Partially Agree	A. 12/2023 B. 9/2023	Telly Belton 303-866-7347
Department of Labor and Employment						
2023-023	II-118	The Department of Labor and Employment should strengthen its internal controls over its financial accounting and reporting processes by (a) following its current policies and procedures for its accounting processes, including requiring its staff to perform an adequate review of its financial accounting and reporting information. This should include performing an adequate review over its Exhibits prior to submitting them to the Office of the State Controller to ensure they are accurate and complete; (b) updating its payroll policies and procedures to include a deadline for completing payroll reconciliations to ensure they are performing them in a timely manner, and requiring segregation of duties over its manual (CHOP) check processes, and (c) continuing to train existing and new employees on transaction posting, exhibit preparation, and payroll processes to allow for appropriate transition when turnover occurs. Material Weakness	N/A	A. Agree B. Agree C. Agree	A. 8/2024 B. 8/2024 C. 8/2024	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2023-024	II-121	The Department of Labor and Employment should hold its information technology service organizations accountable for engaging with a service auditor to obtain an opinion on the service organizations' internal controls, through SOC 1, Type II reports, including enforcing contract provisions requiring the engagements. Significant Deficiency	N/A	Agree	A. 7/2024	N/A
2023-025	II-124	The Department of Labor and Employment should improve its overall control environment and Colorado Automated Tax System specific computer operations general controls by (a) implementing recommendation Part A as noted in the confidential finding, (b) implementing recommendation Part B as noted in the confidential finding, and (c) implementing recommendation Part C as noted in the confidential finding. Significant Deficiency	N/A	A. Agree B. Agree C. Agree	A. 10/2023 B. 10/2023 C. 12/2023	N/A
2023-027	II-131	The Department of Labor and Employment should ensure that its third-party vendor for the Colorado Uninsured Employer Fund (Fund) reimburses the Fund for the erroneous payments that the vendor issued on four claims that had not been approved for Fund benefits between April and November 2021. Not Classified/Not an Internal Control Issue	N/A	Agree	2/2024	N/A
2023-028	II-133	The Department of Labor and Employment should reprioritize staff in working with the Governor's Office of Information Technology and the Colorado Labor and Employment Accounting Resource (CLEAR) vendor, as applicable, to improve information security controls over the Colorado Unemployment Benefits System, the Colorado Automated Tax System, and the CLEAR system by (a) implementing the recommendation within Part A of the confidential finding, (b) implementing the recommendation within Part B of the confidential finding, (c) implementing the recommendation within Part C of the confidential finding, (d) implementing the recommendation within Part D of the confidential finding, (e) implementing the recommendation within Part E of the confidential finding, (f) implementing the recommendation within Part F of the confidential finding, and (g) implementing the recommendation within Part G of the confidential finding. Material Weakness	N/A	A. Agree B. Agree C. Agree D. Agree E. Agree F. Agree G. Agree	A. Implemented B. Implemented C. Implemented D. N/A E. 10/2023 F. 10/2023 G. Implemented	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2023-070	III-91	<p>The Department of Labor and Employment (Department) should strengthen its internal controls over and ensure it complies with requirements under Federal Funding Accountability and Transparency Act (FFATA) reporting for the Workforce Innovation and Opportunity Act (WIOA) Cluster by (a) updating its policies and procedures for FFATA reporting. These policies and procedures should include requirements for the method in which Department staff must track funds passed to subrecipients, and (b) developing and implementing a reconciliation process between the Department's spreadsheet it uses to compile the FFATA reports and the Colorado Operations Resource Engine (CORE), the State's accounting system.</p> <p>Material Weakness</p>	17.258 17.259 17.278 (L) DOL	A. Agree B. Agree	A. 6/2024 B. 6/2024	Paulina Delora Bowker 303-318-8101
2023-071	III-95	<p>The Department of Labor and Employment's (Department) Division of Vocational Rehabilitation (Division) should strengthen its internal controls over, and ensure compliance with, federal reporting for the Rehabilitation Services-Vocational Rehabilitation Grants to States program by developing, documenting, and implementing policies for completing its federal reports. These policies should require the Division to reconcile the expenditure information it uses from the Accessible Web-Based Activity and Reporting Environment (AWARE) system to the Colorado Operations Resource Engine (CORE) it receives from the Department's Finance Section, and to ensure that a supervisory review occurs prior to submitting the reports to the federal government.</p> <p>Material Weakness</p>	84.126 (L) ED	Agree	10/2024	Paulina Delora Bowker 303-318-8101

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2023-072	III-97	<p>The Department of Labor and Employment (Department) should strengthen its internal controls over Unemployment Insurance (UI) program integrity holds by (a) ensuring all fraud holds are properly investigated and documented with a log note in Salesforce that explains the rationale for releasing the claim, prior to releasing the claim in MyUI+; (b) adequately reviewing claims for a fraud indicator to ensure the hold is sent to the appropriate UI section for resolution; (c) ensuring Department staff are given the appropriate access in MyUI+ to prevent individuals from clearing fraud holds inappropriately and periodically monitoring access to ensure access levels remain appropriate; (d) instituting policies and procedures over management override of internal controls related to UI claims and providing staff training on those policies and procedures. This should include ensuring that UI staff are aware of the importance of following all procedures related to fraud holds and that any inappropriate requests or pressures are communicated through the appropriate channels; and (e) updating its current policies and procedures to require segregation of duties between the investigation of a fraud hold and the release of a fraud hold in MyUI+ to ensure more than one person is involved in the fraud hold process from beginning to end.</p> <p>Material Weakness</p>	<p>17.225 (A) DOL</p>	<p>A. Agree B. Agree C. Agree D. Agree E. Disagree</p>	<p>A. 7/2024 B. 7/2024 C. 7/2024 D. 7/2023 E. N/A</p>	<p>Paulina Delora Bowker 303-318-8101</p>

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2023-073	III-98	<p>The Department of Labor and Employment (Department) should improve its overall Information Technology (IT) governance and information security IT general controls, and work with its IT service providers, as applicable, for the MyUI+ and Connecting Colorado information systems by (a) formalizing and communicating to Department staff and the Department's IT service providers' IT policies that comply with the Business Owner requirements listed within the Governor's Office of Information Technology's (OIT) March 2022 Colorado Information Security Policies (Security Policies). As an option, the Department could formally adopt the October 2021 Security Policies, identify any gaps between the October 2021 and March 2022 versions, and then formalize and communicate policies that address the identified gaps; (b) formalizing and communicating IT procedures to provide guidance to Department staff and the Department's IT service providers performing IT general control activities that further address the IT policies formalized in recommendation Part A. The formalization and communication should include an organizationally defined, periodic review process of OIT's Security Policies to ensure the Department's IT policies, procedures, and rules are updated accordingly to align with the most current version of the Security Policies; (c) formalizing a vendor management process that ensures the Department's IT service providers are held accountable to contract provisions requiring compliance with Colorado Information Security Policies and IT policies and procedures formalized in recommendation Parts A and B. This should include a review of the Department's current external IT service providers' contracts and a determination of whether amendments to those contracts are necessary, based on the formalization of recommendation Parts A and B; (d) implementing recommendation Part D as noted in the confidential finding, and (e) implementing recommendation Part E as noted in the confidential finding.</p> <p>Significant Deficiency</p>	17.207 17.225 17.801 (A)(B) DOL	A. Agree B. Agree C. Agree D. Agree E. Agree	A. 7/2023 B. 7/2023 C. 12/2023 D. 10/2023 E. 12/2023	Paulina Delora Bowker 303-318-8101

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Department of Military and Veterans Affairs						
2023-029	II-142	<p>The Department of Military and Veterans Affairs (Department) should ensure it complies with statutory requirements for the Real Estate Proceeds Cash Fund (Fund), including requirements to obtain spending authority for the Fund from the General Assembly, as appropriate. This should include (a) seeking guidance from the Attorney General’s Office on the interpretation of Section 28-3-106, C.R.S., to determine when the Department is required to obtain the General Assembly’s approval for spending from the Real Estate Proceeds Cash Fund and, and (b) requesting the General Assembly’s approval for spending authority for the Real Estate Proceeds Cash Fund as required by Section 28-3-106, C.R.S.</p> <p>Material Weakness</p>	N/A	A. Agree B. Agree	A. 7/2024 B. 7/2024	N/A
Department of Personnel & Administration						
2023-032	II-152	<p>The Department of Personnel & Administration’s Office of the State Controller (OSC) should strengthen its internal controls over financial reporting to ensure that the OSC’s fiscal year-end accounting processes result in compliance with statutes and that the State’s Financial Statements and Annual Comprehensive Financial Report (Annual Financial Report) provided to decision-makers are accurate, complete, and prepared in accordance with Generally Accepted Accounting Principles (GAAP). This should include the following: (a) working with the State’s departments, agencies, and higher education institutions to ensure newer controllers and accounting staff, as applicable, have been adequately trained on the State’s accounting and reporting processes. This training support should include strategies to reduce excessive post-closing transactions; and (b) improving the OSC’s existing policies and procedures for its review of standalone financial statements and the Exhibit Js, <i>Standalone Financial Statement Reconciliation</i>, and ensuring it completes its annual Exhibit J reconciliation in a timely manner. This should include enforcing the Exhibit J and standalone financial statement submission deadline; establishing a deadline for OSC staff to review the statements and Exhibit J’s as soon as practicable thereafter; and establishing detailed procedures for obtaining and reviewing the Exhibit Js and standalone financial statements, and for making adjustments to the State’s Financial Statements, as appropriate.</p> <p>Material Weakness</p>	N/A	A. Agree B. Agree	A. 6/2024 B. 9/2024	N/A

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2023-033	II-158	<p>The Office of the State Controller (OSC) should strengthen its internal controls over the compilation of the State’s <i>Schedule of Expenditures of Federal Awards</i> (SEFA) to ensure the SEFA is accurate and complete by (a) ensuring staff perform an adequate supervisory review over the SEFA process—including reviews of the SEFA database and information summarized by the OSC’s Gravity information system—by updating the OSC’s SEFA Review Checklist with a more detailed listing of the items to review, (b) identifying potential issues that could arise when compiling information for the SEFA and addressing those issues prior to departments’ and institutions of higher education’s required Exhibit K1, <i>Schedule of Federal Assistance</i>, submissions, and (c) correcting the issues with the Gravity system and Exhibit K1 summary spreadsheet noted in this audit.</p> <p>Material Weakness</p>	N/A	<p>A. Agree B. Agree C. Agree</p>	<p>A. 10/2024 B. 10/2024 C. 10/2024</p>	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2023-034	II-164	<p>The Department of Personnel & Administration’s Office of the State Controller (OSC) should improve its internal controls related to the State’s information systems by (a) updating the OSC’s <i>SOC 1, Type II Risk Assessment</i> procedure to include a completeness check of Information Technology (IT) systems by the OSC staff that ensures staff apply their knowledge and expertise of the State’s financially-significant IT systems when comparing department- and Institution of Higher Education (IHE)-provided information. This check should further ensure all financially-significant IT systems are identified and assessed for risk. In addition, the OSC should update this procedure to require OSC staff to follow up with departments and IHEs, as applicable, to obtain the details on why a department or IHE is not obtaining an American Institute of Certified Public Accountants’ Statement on Standards for Attestation Engagements—System and Organization Controls (SOC) 1, Type II (SOC 1) report, when applicable; (b) ensuring OSC staff comply with the OSC’s procedure to follow up with departments and IHEs who fail to timely provide information necessary for annually updating the OSC’s listing of financial IT systems and/or SOC 1 reports to the OSC, in order to ensure the OSC’s IT systems list contains all relevant information and that the OSC reviews SOC 1 reports for each of the State’s financially significant IT systems; (c) establishing and implementing a formal review process over the OSC’s SOC 1 risk assessment process to ensure all of the State’s financially-significant IT systems are assessed for risk, including whether the OSC, departments, and IHEs are accepting the risk for not receiving a SOC 1 report; that SOC 1 reports are obtained and reviewed; and that all required follow-up actions are performed; and (d) establishing and implementing a review process of the department and IHE’s SOC 1 report information, including following up with departments or IHEs to obtain the specific timing for the current fiscal year for when they would receive the SOC 1 reports and the periods covered by the SOC 1 reports.</p> <p>Material Weakness</p>	N/A	A. Agree B. Agree C. Agree D. Agree	A. 9/2024 B. 9/2024 C. 9/2024 D. 9/2024	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2023-035	II-171	<p>The Office of the State Controller (OSC) should ensure it includes in its Taxpayer's Bill of Rights (TABOR) calculations and annual report all revenue that is not specifically exempted from TABOR, as appropriate. This should include (a) working with the Department of Regulatory Agencies to obtain guidance from the Attorney General's Office and/or Governor's Office, as it deems appropriate, on TABOR-related statutory language for the Health Insurance Affordability Enterprise (HIA Enterprise), and seeking statutory change through the General Assembly if deemed necessary; (b) based on the guidance received in Part A of the recommendation, working with the Department of Regulatory Agencies to ensure premium taxes deposited into the HIA Enterprise Fund, pursuant to state statute, are recorded appropriately for TABOR reporting purposes, and make changes as applicable to prior year TABOR revenues; and (c) working with departments and the Governor's Office to develop and implement a process to communicate with the OSC on new legislation that creates new TABOR enterprises or changes existing TABOR nonexempt revenues to exempt revenues, in order for the OSC to provide appropriate guidance on departments' accounting treatment or to identify areas requiring additional guidance from the Attorney General's Office.</p> <p>Significant Deficiency</p>	N/A	<p>A. Agree B. Agree C. Agree</p>	<p>A. 6/2024 B. 6/2024 C. 6/2024</p>	N/A
2023-036	II-175	<p>The Office of the State Controller should improve IT controls over the Colorado Personnel Payroll System by (a) implementing recommendation Part A as noted in the confidential finding, (b) implementing recommendation Part B as noted in the confidential finding, and (c) implementing recommendation Part C as noted in the confidential finding.</p> <p>Significant Deficiency</p>	N/A	<p>A. Agree B. Agree C. Agree</p>	<p>A. 9/2023 B. 2/2024 C. 2/2024</p>	N/A
2023-031	II-144	<p>The Office of the State Controller (OSC) should improve its internal controls over the appropriations process by not approving spending authority if the OSC determines there is conflicting statutory language and should consult with the Governor's Office of the State Planning and Budgeting and the Attorney General's Office to resolve the conflict in statutory language.</p> <p>Material Weakness</p>	N/A	Agree	9/2024	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2023-041	II-191	<p>The Office of the State Controller should strengthen its internal controls over financial reporting by ensuring it provides appropriate guidance that is in compliance with Generally Accepted Accounting Principles, including for unique and unusual transactions, such as those required when prior-year expenditures' funding sources are changed in a subsequent year when reimbursements are provided.</p> <p>Material Weakness</p>	N/A	Agree	9/2024	N/A
2023-038	II-177	<p>The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over financial reporting to ensure that the OSC's fiscal year-end accounting processes result in compliance with statutes and that the State's Financial Statements and Annual Comprehensive Financial Report (Annual Financial Report) provided to decision-makers are accurate, complete, and prepared in accordance with generally accepted accounting principles (GAAP). This should include the following: (a) reviewing and updating its current process for posting annual fiscal year-end payroll adjustments and labor allocation entries in the Colorado Operations Resource Engine (CORE) to apply the knowledge gained during the Fiscal Year 2022 closing process to ensure these postings are performed accurately, in a timely manner, and in compliance with the statutory close date going forward; (b) formalizing an effective implementation planning process for future Governmental Accounting Standards Board (GASB) statements to ensure an accurate and timely adoption, and communicating this plan to state entities. This implementation planning process should include, for example, estimated timetables, checklists, and/or data collection methods to ensure the OSC obtains the necessary financial information from departments prior to the beginning of the fiscal year when the applicable GASB statement goes into effect; and (c) working with the Governor's Office of Information Technology to formalize and document IT policies and procedures, including those related to access management to ensure the Gravity system complies with Colorado Information Security Policies, and meets management's expectations. This should also include working with State entities to determine the appropriate number of user access needed for Gravity and communicating these IT policies and procedures on Gravity access and usage to State entities.</p> <p>Material Weakness</p>	N/A	A. Agree B. Agree C. Agree	A. Implemented B. Implemented C. 12/2023	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
Department of Public Health & Environment						
2023-039	II-182	The Department of Public Health and Environment (Department) should strengthen its internal controls to ensure that its inventory is properly recorded by implementing a policy that requires all inventory of the Department to be reconciled timely to the records of counted inventory on-hand at the fiscal year end. Significant Deficiency	N/A	Agree	6/2024	N/A
2023-074	III-103	The Department of Public Health and Environment (Department) should strengthen its internal controls, and ensure it complies with, COVID-19 Coronavirus State and Local Fiscal Recovery Funds program requirements related to procurement and suspension and debarment by (a) ensuring staff follow the State’s Fiscal Rules over procurement, suspension and debarment, including maintaining supporting documentation to demonstrate how the Department complied with one of the three suspension and debarment options for compliance; and (b) providing training and cross-training to existing employees over procurement, suspension and debarment requirements. Significant Deficiency	21.027 (I) USDIT	A. Agree B. Agree	A. 6/2024 B. 6/2024	Kurt Williams 303-810-4679
2023-077	III-121	The Colorado Department of Public Health and Environment (CDPHE) should improve its internal controls over Federal Emergency Management Agency (FEMA) Disaster Grants – Public Assistance (Presidentially Declared Disasters) program expenditures that are submitted to the Department of Public Safety (Department) through interdepartmental transactions and requests for reimbursement by (a) ensuring that all Disaster Grants program expenditures are properly supported with appropriate documentation and are reviewed to ensure the expenditures are allowable under the FEMA Disaster Grants program and recorded for the correct fiscal year, (b) developing and implementing policies and specific procedures that outline the process CDPHE staff must follow when reporting fiscal year Disaster Grants program expenditures to the Department for the Exhibit K1, <i>Schedule of Federal Assistance</i> , reporting and for recording and reconciling interdepartmental reimbursements. The policies and procedures should also include required points of communication between staff of the Department and CDPHE to ensure that reported amounts are not duplicated; and (c) providing applicable training to CDPHE staff responsible for Disaster Grants program reporting on the policies and procedures developed and implemented in part B of this finding. Material Weakness	97.036 (L) DHS	A. Partially Agree B. Agree C. Agree	A. 6/2024 B. 6/2024 C. 6/2024	Kurt Williams 303-810-4679

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
Department of Public Safety						
2023-040	II-190	<p>The Department of Public Safety should strengthen its internal controls over financial accounting and reporting by ensuring it is in compliance with Generally Accepted Accounting Principles. This may include obtaining additional guidance from the Office of the State Controller or other resources regarding appropriate accounting treatment of reimbursements of prior-year expenditures when funding sources are changed in the current year.</p> <p>Material Weakness</p>	N/A	Partially Agree	6/2024	N/A
2023-075	III-111	<p>The Department of Public Safety should strengthen its internal controls over, and ensure it complies with federal Disaster Grants – Public Assistance (Presidentially Declared Disasters) program requirements for subrecipient monitoring by (a) updating its current policy to address considerations specific to subrecipients with open subawards that were waiting for final approval or had undergone a detailed approval by the Federal Emergency Management Agency prior to funds being obligated and modifications to the subrecipients risk assessments, (b) reviewing all subrecipients’ single audit reports, and (c) updating its current subrecipient monitoring policy to be in compliance with federal regulations requiring management decisions to be issued within 6 months of acceptance of the subrecipient’s audit report by the Federal Audit Clearinghouse (FAC), and implementing a mechanism to track when subrecipients submit single audits to the FAC.</p> <p>Material Weakness</p>	93.036 (M) DHS	A. Agree B. Agree C. Agree	A. 6/2024 B. 3/2024 C. 6/2024	Tanya Olsen 303-239-4487

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2023-076	III-120	<p>The Department of Public Safety (Department) should strengthen its internal controls over the Federal Emergency Management Agency (FEMA) Disaster Grants – Public Assistance (Presidentially Declared Disasters) program funds, including financial accounting and reporting on its annual Exhibit K1, <i>Schedule of Federal Assistance</i> by (a) developing, documenting, and implementing policies and procedures to require that Department staff obtain and maintain sufficiently-detailed supporting documentation from the Department of Public Health and Environment (CDPHE) for CDPHE’s expenditure accrual of FEMA’s Disaster Grants program funds recorded by the Department and perform reconciliations of the information to underlying transactional data. This should include requiring that Department staff complete a full reconciliation on at least an annual basis of detailed amounts reported as FEMA Disaster Grants program expenditures for the fiscal year, including expenditures incurred by CDPHE but not yet reimbursed by the Department as of fiscal year end; reimbursement amounts requested by CDPHE from the Department for the FEMA Disaster Grants program during the year; and reimbursement payments made by the Department to CDPHE during the year and resolve any reconciling differences prior to submitting the Exhibit K1 to the Office of the State Controller; and (b) developing, documenting, and implementing policies and procedures to require that Department staff have a monitoring and review process in place over CDPHE’s Disaster Grants program federal expenditures that are reported on the Exhibit K1 in order to verify that expenditures are reported in the proper period and incurred under an approved project, and that expenditures are allowable under the federal program.</p> <p>Material Weakness</p>	<p>97.036 (A)(B)(L) DHS</p>	<p>A. Agree B. Agree</p>	<p>A. 9/2024 B. 9/2024</p>	<p>Tanya Olsen 303-239-4487</p>

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2023-078	III-128	<p>The Department of Public Safety (Department) should improve its internal controls over, and ensure it complies with, federal reporting requirements for its Disaster Grants – Public Assistance (Presidentially Declared Disasters) program. This should include (a) performing an adequate review over its Federal Financial Status Reports and correcting any identified errors prior to submission, (b) performing an adequate review over its Large Project Quarterly Progress Reports, and adequately investigating differences identified during its reconciliation process to ensure the reports are supported by program records, and (c) developing, documenting, and implementing policies and procedures to ensure that staff, as applicable, are aware of, and comply with, requirements under the Federal Funding Accountability and Transparency Act of 2006 (FFATA) for its Disaster Grants. This should include improving the Department’s process for determining the timing of reporting within the FFATA Subaward Reporting System. This process should also include appropriately allocating staff resources for FFATA reporting responsibilities.</p> <p>Material Weakness</p>	97.036 (L) DHS	A. Agree B. Agree C. Agree	A. 6/2024 B. 6/2024 C. 6/2024	Tanya Olsen 303-239-4487
2023-079	III-133	<p>The Department of Public Safety (Department) should strengthen its internal controls to ensure it complies with suspension and debarment requirements for the federal Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program by developing a process to verify that a vendor is not suspended or debarred from receiving federal dollars when, for example, the funding source is moved to federal monies from another source. In addition, the Department should ensure staff is trained on the updated process.</p> <p>Significant Deficiency</p>	21.027 (I) USDT	Agree	1/2024	Tanya Olsen 303-239-4487
Department of Revenue						
2023-042	II-198	<p>The Division of Gaming should strengthen its internal control over its financial reporting to ensure that the financial statement classifications of all distribution payments are properly reported within the financial statements.</p> <p>Material Weakness</p>	N/A	Agree	11/2023	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2023-043	II-202	<p>The Department of Revenue should strengthen its internal controls over its financial accounting and reporting by (a) improving the supervisory review of lease agreement calculations to ensure transactions are accurately recorded in the Colorado Operations Resource Engine (CORE), and (b) cross-training accounting personnel on the calculation of leases and other complex accounting calculation so that in the event of turnover, the controls will continue to operate as designed.</p> <p>Significant Deficiency</p>	N/A	<p>A. Agree B. Agree</p>	<p>A. 6/2024 B. 6/2024</p>	N/A
2023-044	II-206	<p>The Department of Revenue should hold its service organization for its GenTax information system accountable for maintaining strong IT and business internal controls by (a) amending its contract to require its GenTax service organization to obtain and provide a SOC 1, Type II report over its internal control processes and implementing procedures to ensure the service organization complies with the contract provisions, and (b) implementing procedures requiring that staff obtain and review SOC 1, Type II reports from the service organization's contracted data center on an annual basis to ensure that any deficiencies that are identified are addressed or that compensating controls are identified and in place.</p> <p>Significant Deficiency</p>	N/A	<p>A. Agree B. Agree</p>	<p>A. 7/2027 B. 6/2024</p>	N/A
2023-045	II-209	<p>The Department of Revenue should continue improving its IT governance, information security, and computer operations IT controls to ensure compliance with the Internal Revenue Services' Publication 1075 or Colorado Information Security Policies, where applicable, by (a) implementing recommendation Part A as noted in the confidential finding, (b) implementing recommendation Part B as noted in the confidential finding, and (c) implementing recommendation Part C as noted in the confidential finding.</p> <p>Significant Deficiency</p>	N/A	<p>A. Agree B. Agree C. Agree</p>	<p>A. 7/2023 B. 3/2024 C. 8/2023</p>	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
Department of Transportation						
2023-046	II-218	<p>The Department of Transportation (Department) should strengthen its internal controls to ensure that its accounting information is properly reported by (a) strengthening its policies and procedures related to accounts payable. This should include establishing a requirement that Department staff compare fiscal year-end accounts payable estimates to amounts paid to the Department after fiscal year end and through a time period that is reasonably close to when the State's audited financial statements are available to be issued, in a timely manner pursuant to Section 24-30-204(3) C.R.S, within 35 days after the end of the fiscal year; (b) strengthening its controls over review of the Office of the State Controller (OSC) diagnostic reports in its infoAdvantage reporting system. The Department should review these reports monthly and use them as a monitoring tool for management purposes to assist in assuring timely completion of critical year-end closing processes; (c) cross-training existing accounting employees on additional responsibilities to allow for appropriate delegation when turnover occurs, and (d) enhancing its fiscal year-end reconciliation and exhibit preparation procedures to ensure the accurate preparation of financial statements and exhibits in accordance with the OSC's <i>Fiscal Procedures Manual</i>.</p> <p>Significant Deficiency</p>	N/A	<p>A. Agree B. Agree C. Agree D. Agree</p>	<p>A. 8/2024 B. 6/2024 C. 6/2024 D. 6/2024</p>	N/A
2023-047	II-222	<p>The Department of Transportation (Department) should improve its overall Information Technology (IT) governance and information security IT general controls for the SAP system by (a) formalizing and communicating to Department staff IT policies that comply with the Business Owner requirements listed within the Governor's Office of Information Technology's (OIT) current version of the Colorado Information Security Policies (Security Policies), published on OIT's website; and (b) formalizing and communicating IT Procedures to provide guidance to Department staff performing IT general control activities that further address the IT policies formalized in recommendation Part A. The formalization and communication should include an organizationally defined, periodic review process of OIT's Security Policies to ensure the Department's IT policies and procedures are updated accordingly to align with the most current version of the Security Policies.</p> <p>Significant Deficiency</p>	N/A	<p>A. Agree B. Agree</p>	<p>A. 5/2024 B. 6/2024</p>	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2023-080	III-140	<p>The Department of Transportation should strengthen internal controls over and ensure that it complies with federal subrecipient monitoring requirements for the Highway Planning and Construction program and the Formula Grants for Rural Areas Program and Tribal Transit Program by (a) completing the process of updating its current subrecipient monitoring and risk assessment policy to clarify the frequency in which a risk assessment is required to be completed or updated, and updating the policy to address the nature of the requirement to include the unique entity identifier number on the intergovernmental agreement; and (b) providing training to staff responsible for subrecipient monitoring activities related to the policies updated in Part A of the finding.</p> <p>Significant Deficiency</p>	<p>20.205 20.509 (M) DOT</p>	<p>A. Agree B. Agree</p>	<p>A. 11/2023 B. 11/2023</p>	<p>Amanda Silk 303-512-5223</p>

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
Department of Treasury						
2023-081	III-149	<p>The Department of the Treasury (Treasury) should strengthen its internal controls related to, and ensure it complies with, federal requirements for subrecipient monitoring and reporting for the Minerals Leasing Act Program (Program) by (a) requiring other State agencies, including the Department of Local Affairs, to whom Treasury subgrants Program funds, to perform subrecipient versus contractor determinations to identify Program subrecipients and to perform appropriate subrecipient monitoring procedures. As needed, this should include obtaining clarification from the Attorney General as to whether parties to whom Treasury or its subgrantor state agencies send Program funds are subrecipients or vendors; (b) ensuring that it reports Program funds properly on its Exhibit K1, <i>Schedule of Federal Assistance</i>, including that expenditures are accurately presented as direct or pass-through subrecipient expenditures; (c) developing effective processes to ensure that required federal award information, including the Assistance Listing Number, federal program name, and dollar amount, are made available to the subrecipient, the related federal requirements are communicated to Program subrecipients, and the subrecipients report the funds on their respective annual <i>Schedule of Expenditures of Federal Awards</i> and, if applicable, undergo a Single Audit. This should include communicating all requirements imposed by the grantor agency on the subrecipient so Program funds are used in accordance with federal statutes, regulations, and the terms and conditions of the subaward, and that Treasury meets its own responsibility for the federal award; and (d) developing an effective monitoring process to ensure risk assessments of subrecipients and monitoring of subrecipients are performed.</p> <p>Material Weakness</p>	15.437 (L)(M) DOI	A. Agree B. Agree C. Agree D. Agree	A. 12/2026 B. 12/2026 C. 12/2026 D. 12/2026	Charles Scheibe 303-866-5826

Compliance Requirements		Federal Entities	
A	Activities Allowed or Unallowed	USDA	Department of Agriculture
B	Allowable Costs/Cost Principles	ED	Department of Education
E	Eligibility	HHS	Department of Health and Human Services
I	Procurement and Suspension and Debarment	DHS	Department of Homeland Security
L	Reporting	DOI	Department of the Interior
M	Subrecipient Monitoring	DOL	Department of Labor
N	Special Tests and Provisions	DOT	Department of Transportation
		USDT	Department of Treasury

Appendix B



**Net Uncorrected Audit Misstatements by Agency
for Fiscal Year Ended June 30, 2023
Increase (Decrease)**

Agency	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Net Position	Revenues	Expenditures
Agriculture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Corrections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Early Childhood	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Health Care Policy and Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Higher Education	\$ 4,521,252	\$ -	\$ 3,989,606	\$ 63,611	\$ 13,120	\$ 254,865	\$ (200,050)
Human Services	\$ 3,741,375	\$ -	\$ 3,343,562	\$ -	\$ -	\$ 4,012,760	\$ 3,614,947
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor and Employment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 464,014	\$ 464,014
Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Military and Veterans Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Natural Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel & Administration	\$ 124,211	\$ -	\$ (4,186,216)	\$ -	\$ -	\$ (4,323,412)	\$ (8,633,839)
Public Health and Environment	\$ (50,308,226)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,308,226
Public Safety	\$ (29,175,862)	\$ -	\$ (29,175,862)	\$ -	\$ -	\$ (29,175,862)	\$ (29,175,862)
Regulatory Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	\$ (36,742)	\$ -	\$ (2,115,807)	\$ -	\$ 577,214	\$ 2,416,703	\$ 914,852
State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	\$ 221,171	\$ -	\$ -	\$ -	\$ -	\$ 221,171	\$ -
Treasury	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase (Decrease)	\$ (70,912,821)	\$ -	\$ (28,144,717)	\$ 63,611	\$ 590,334	\$ (26,129,761)	\$ 17,292,288

**Gross Uncorrected Audit Misstatements by Agency
for Fiscal Year Ended June 30, 2023**

Agency	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Net Position	Revenues	Expenditures
Agriculture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Corrections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Early Childhood	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Health Care Policy and Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Higher Education	\$ 13,416,795	\$ -	\$ 11,431,174	\$ 350,389	\$ 13,120	\$ 254,864	\$ 200,050
Human Services	\$ 3,747,529	\$ -	\$ 4,056,958	\$ -	\$ -	\$ 4,018,914	\$ 3,785,573
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor and Employment	\$ 28	\$ -	\$ -	\$ -	\$ -	\$ 696,698	\$ 11,138,597
Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Military and Veterans Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Natural Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel & Administration	\$ 13,459,097	\$ -	\$ 21,055,846	\$ -	\$ -	\$ 53,641,602	\$ 31,879,241
Public Health and Environment	\$ 62,057,698	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,057,698
Public Safety	\$ 29,175,862	\$ -	\$ 29,175,862	\$ -	\$ -	\$ 29,175,862	\$ 29,175,862
Regulatory Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	\$ 127,546	\$ -	\$ 2,720,226	\$ -	\$ 577,214	\$ 2,509,344	\$ 1,018,968
State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	\$ 221,171	\$ -	\$ -	\$ -	\$ -	\$ 221,171	\$ -
Treasury	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 122,205,726	\$ -	\$ 68,440,066	\$ 350,389	\$ 590,334	\$ 90,518,455	\$ 139,255,989

**Net Corrected Audit Misstatements by Agency
for Fiscal Year Ended June 30, 2023
Increase (Decrease)**

Agency	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Net Position	Revenues	Expenditures
Agriculture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Corrections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Early Childhood	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Health Care Policy and Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Higher Education	\$ (7,729,633)	\$ -	\$ (2,657,902)	\$ (5,021,117)	\$ -	\$ 402,778	\$ 453,392
Human Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor and Employment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Military and Veterans Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Natural Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel & Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Health and Environment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,221,267	\$ 73,221,267
Regulatory Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	\$ 1,723,383	\$ -	\$ 1,723,383	\$ -	\$ -	\$ (1,723,373)	\$ (1,723,373)
Treasury	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase (Decrease)	\$ (6,006,250)	\$ -	\$ (934,519)	\$ (5,021,117)	\$ -	\$ 71,900,672	\$ 71,951,286

**Gross Corrected Audit Misstatements by Agency
for Fiscal Year Ended June 30, 2023**

Agency	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Net Position	Revenues	Expenditures
Agriculture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Corrections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Early Childhood	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office of the Governor	\$ 6,052,923	\$ -	\$ -	\$ -	\$ -	\$ 42,787,176	\$ 52,988
Health Care Policy and Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Higher Education	\$ 8,535,189	\$ -	\$ 3,397,902	\$ 5,021,117	\$ 92,047,764	\$ 1,942,778	\$ 453,392
Human Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor and Employment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Military and Veterans Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Natural Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel & Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Health and Environment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,221,267	\$ 73,221,267
Regulatory Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	\$ 26,834,274	\$ -	\$ 26,834,274	\$ -	\$ -	\$ 2,165,716	\$ 2,165,716
Treasury	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 41,422,386	\$ -	\$ 30,232,176	\$ 5,021,117	\$ 92,047,764	\$ 120,116,937	\$ 75,893,363



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